

ORDINANCE NO. 2024-O-38

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 2025; AND 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 APPROVING THE REAUTHORIZATION OF MUNICIPAL BUILDING PERMIT FEES; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

* * * * *

WHEREAS, on the 19, day of August, 2024 the Budget Officer filed with the City Secretary a proposed budget of the City of Manvel for the fiscal year 2024-2025, the same being from October 1, 2024, through September 30, 2025; and

WHEREAS, within the time and in the manner required by law, including section 8.02 of The City Charter, the city manager presented to the City Council a proposed operating and capital improvement program budget of revenues and expenditures of the City of Manvel for the Fiscal year October 1st, 2024, through September 30th, 2025; 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 3rd, day of September, 2024 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;

WHEREAS, the City Council held a public hearing on September 3, 2024, for the

reauthorization of all city fees charged as a condition of constructing, renovating, or remodeling a residential or commercial structure; and

WHEREAS, with the adoption of this Ordinance, the City Council approves the reauthorization of all city fees charged as a condition of constructing, renovating, or remodeling a residential or commercial structure; and

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

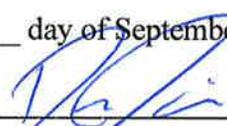
approved by council.

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 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.

Section 6. As required by Texas Local Gov't Code, § 214.908, the City Council approves the reauthorization of all city fees charged as a condition of constructing, renovating, or remodeling a residential or commercial structure, as reflected in the city fee schedule.

PASSED, APPROVED, AND ADOPTED this 16 day of September 2024.

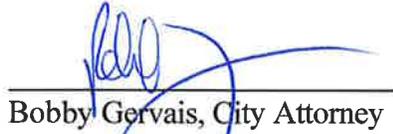


Dan Davis, Mayor

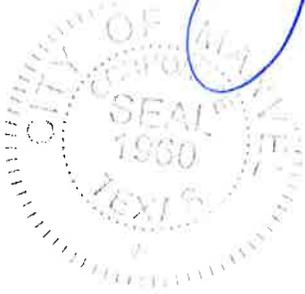
ATTEST:



Tammy Bell, City Secretary



Bobby Gervais, City Attorney



B U I L D I N G

R U S E



S A F E T Y
E N G A G E M E N T
S T E W A R D S H I P
A C C O U N T A B I L I T Y
T R A N S P A R E N C Y
S E R V I C E
Q U A L I T Y



ADOPTED

FISCAL YEAR



BUDGET

2024-2025

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

This budget will raise more total property taxes than last year's budget by \$716,759.58 (increase of 6.33%), and of that amount \$890,248.94 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

MISSION STATEMENT

“The City of Manvel is a safe and responsible community, embracing the values of our past, present and future citizens.”

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-2021 fiscal year, the 2021-2022 fiscal year and the 2022-2023 fiscal year. Additionally, the original budget projections, revised budget projections, and year-end estimates from FY 2023-2024 are included along with the FY 2024-2025 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 subdivided 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 Public Safety Department, Municipal Court and the Public Works Department.

Financial information, including projected amounts for the adopted FY 2024-2025 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 2020-2021 through FY 2022-2023 in this document. The ending balance of the actual audited amount for FY 2022-2023 then becomes the beginning balance of the projected current fiscal year, FY 2023-2024.

The estimated FY 2023-2024 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 2024-2025 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.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

CITY LOCATION AND PROFILE

The City of Manvel was originally founded in 1857 and called 'Pamona'. However, when it was discovered that a city in West Texas was also named Pamona, 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 in 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 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.

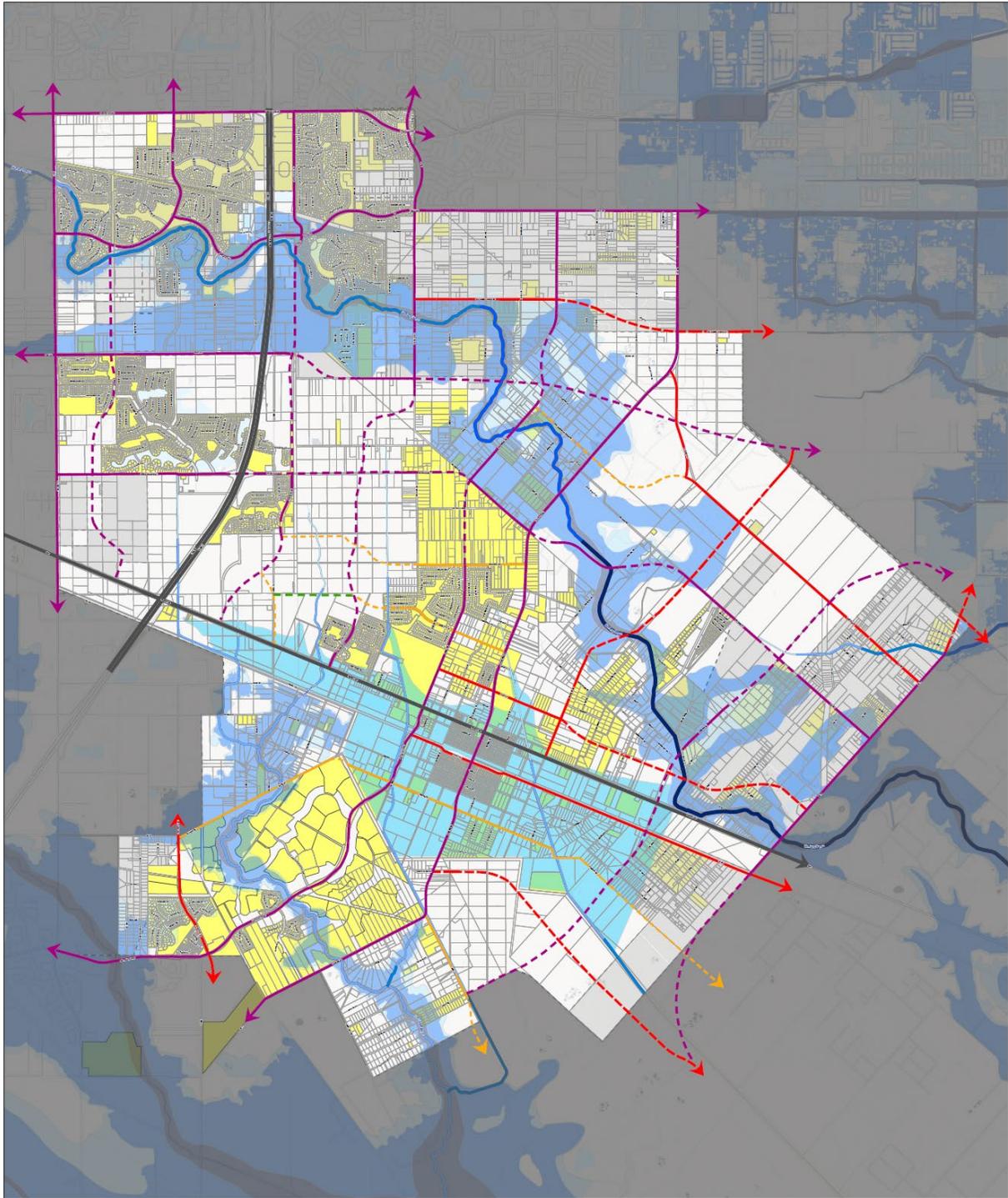
The City of Manvel is located approximately 20 miles south of downtown Houston, and 30 miles northwest of Galveston and the Gulf of Mexico. The City has a variety of transportation corridors as it is located in northern Brazoria County at the intersections of State Highway 288 (South Freeway) and State 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 while 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. 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 2024-2025 ANNUAL BUDGET



City of Manvel Major Thoroughfare Map

Drainage - Right of Way

- 60 - 90
- 100 - 130
- 140-170
- 180-210
- 220-250

2021 Major Thoroughfares

- Proposed Collector (60' ROW)
- Proposed Collector (80' ROW)
- Collector (80' ROW)
- Proposed Arterial (100' ROW)
- Arterial (100' ROW)
- Parkway (120' ROW)
- Proposed Parkway (120' ROW)
- Major Thoroughfare (120' ROW)

Flood Plain

- 100- yr (A)
- Zone OA
- 100 - yr (AE)
- Floodway
- 500 - yr (SHX)
- Unshaded X

Legend

- Subdivision
- Parcel
- ETJ
- City Limits

Date: May 2022
 Revision: 202205
 Data Source: City of Manvel,
 Brazoria County Open Data

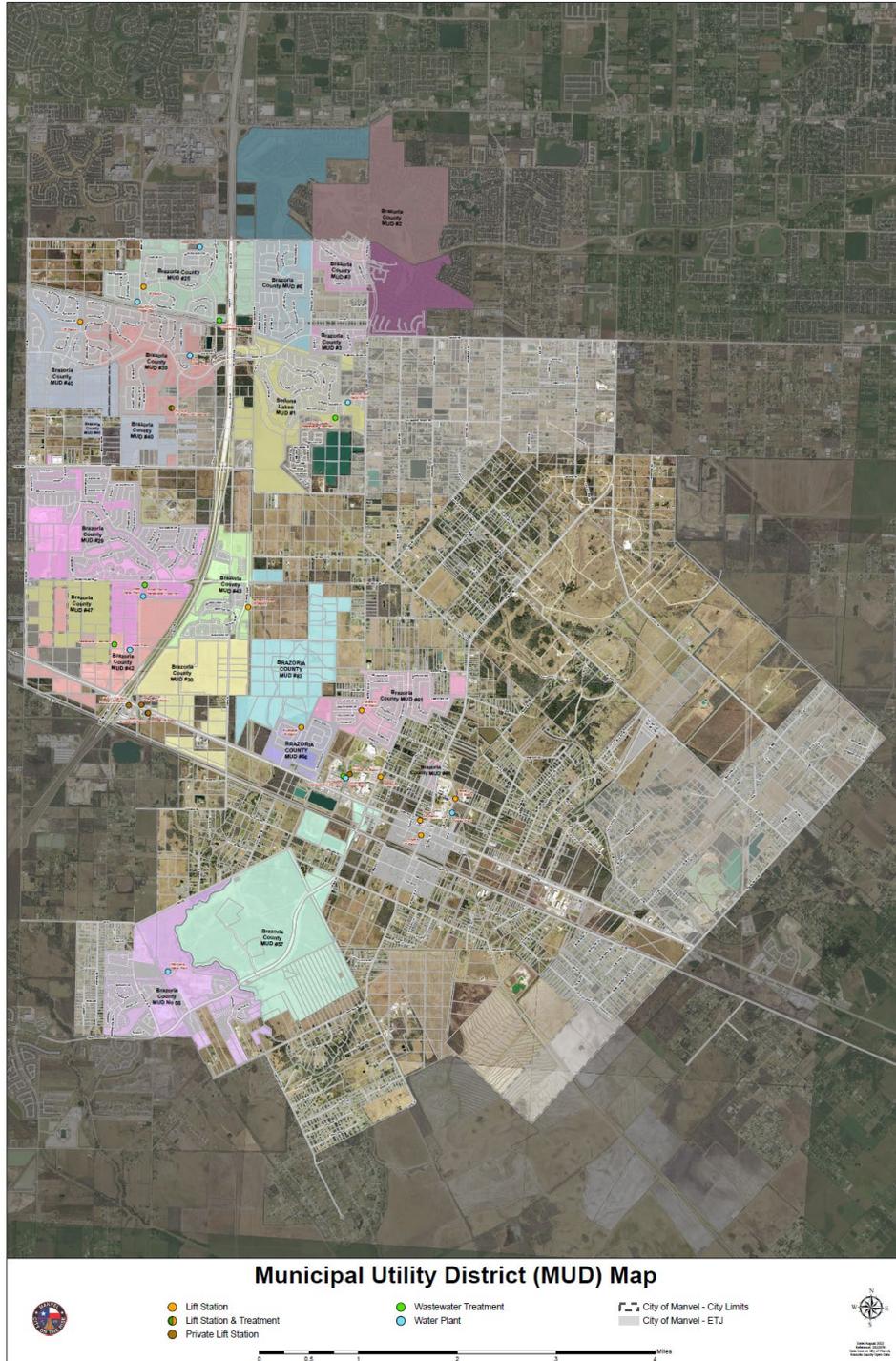
0 1 2 4 Miles

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

MUNICIPAL UTILITY DISTRICTS (MUDs)

A MUD is a political subdivision of the State of Texas authorized by the Texas Commission of Environmental Quality (TCEQ) to provide water, wastewater, drainage and other services.



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

CITY MANAGER'S MESSAGE

September 11, 2024

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 2025*. This document includes the Fiscal Year (FY) 2021, 2022 and 2023 Actual amounts, the FY2024 Original Budget, Revised Budget, and Estimated Totals, and the Proposed Budget for FY2025. Per Section 8.01 of the Charter, FY2025 begins on October 1, 2024 and ends September 30, 2025.

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 reasonably and accurately estimates the City's revenue and expenditure projections. 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 Brazoria County Appraisal District (BCAD) Certified Appraisal Roll, the *Net Taxable Value* in the City of Manvel has increased from approximately \$2.023 Billion last year to \$2.151 Billion this year. Additionally, the Property Count has increased from 8,607 to 9,034 properties. Approximately \$356 Million of the value is within the Tax Increment Reinvestment Zone (TIRZ) and approximately \$130 Million of the value will be reduced by the new 10% Homestead Exemption recently adopted by the City of Manvel.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Proposed expenditures for this Proposed Budget FY2025 assume that a total property tax rate of \$0.56 per \$100 of valuation is adopted. This rate is the same as the current year’s tax rate of \$0.56 per \$100 of valuation. This rate represents the lowest tax rate in over 25 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 in 1998.

The following illustrates the 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 |
| 2025 | \$ 0.56 | \$ 2,150,935,233 |

The tax rate is composed of two parts: maintenance and operations (M&O) and debt service. The proposed tax rate of \$0.56 would set the M&O rate at \$0.317026 (compared to \$0.352393 in FY2024) and the debt service rate at \$0.242974 (compared to \$0.207607 in FY2024) per \$100 valuation.

Should Council vote to adopt the proposed rate of \$0.56, the levy generated would equate to approximately \$1.1 Million dollars more than the levy generated from the NNR. If Council chose to adopt the VAR of \$0.606924, the levy generated would equate to an additional \$1M over the \$0.56 rate, for a total of \$2.1M over the NNR.

| | No New Revenue Rate | Proposed | Voter-Approval Rate |
|---------------------|---------------------|------------------|---------------------|
| Rate/\$100 | \$ 0.507231 | \$ 0.560000 | \$ 0.606924 |
| Net Taxable Value | \$ 2,150,935,233 | \$ 2,150,935,233 | \$ 2,150,935,233 |
| Levy | \$ 10,910,210 | \$ 12,045,237 | \$ 13,054,542 |
| Difference over NNR | \$ - | \$ 1,135,027 | \$ 2,144,332 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

With a tax rate of \$0.56, the impact on a \$300,000 home, would equate to about \$158 per year (or \$13 per month) above the NNR. With the VAR, the impact on a \$300,000 home would be an additional \$141 per year, for a total of \$299 above the NNR (or \$25 more per month):

| \$300,000 Home Example | No New Revenue Rate | Proposed | Voter-Approval Rate |
|------------------------|---------------------|-------------|---------------------|
| 2024 COM Tax Rate | \$ 0.507231 | \$ 0.560000 | \$ 0.606924 |
| 2024 COM Tax Payment | \$ 1,522 | \$ 1,680 | \$ 1,821 |
| Difference over NNR | | \$ 158 | \$ 299 |
| Monthly Impact | | \$ 13 | \$ 25 |

This Budget includes 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 discussed in the Budget Workshops, Staff has identified the need for 24 new positions to maintain the same level of service for the anticipated growth next year. If all 24 staffing requests were included, the budget impact would be approximately \$2.1M.

Eight of the 24 requested new staff positions are included in this Budget, including:

1. Patrol Officer (Public Safety)
2. Animal Control Officer (Public Safety)
3. Maintenance Technician (Public Works)
4. Heavy Equipment Operator (Public Works)
5. Facility Maintenance Technician (Public Works)
6. Groundskeeper (Public Works)
7. Utility Technician (Utilities)
8. Legal Assistant (Legal)

In addition to the Staffing Needs, 37 Supplemental Requests were also presented throughout the Budget Workshops, equating to approximately \$1.6M. The top 17 Supplemental Requests are included in the Budget, equating to about \$500k.

The single largest item of the 20 Supplemental Requests not included is the employee benefit of TMRS Updated Service Credits. Twelve (12) of the 18 communities in Brazoria County offer this benefit to their employees. The six that don't are Manvel, Danbury, Jones Creek, Liverpool, Quintana, and Surfside Beach. In short, Manvel is the biggest city in Brazoria County that does not offer this benefit. This benefit would cost about \$431,000 this year.

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
City Manager

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2024-2025 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.

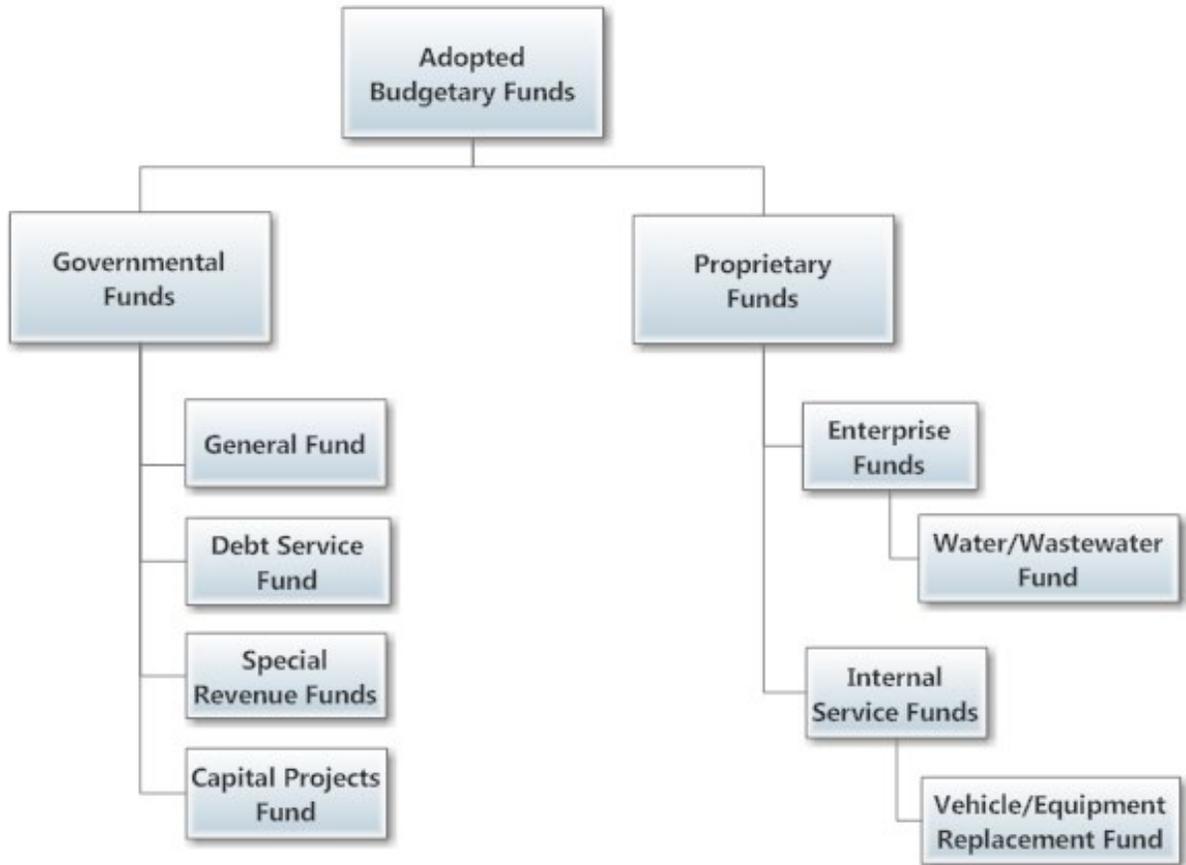
Special Revenue Funds provide separate accounting for the various Special Revenue Funds that include: Community Impact Fee Fund, Hotel Occupancy Tax Fund, Court Security Fund, Court Technology Fund, Law Enforcement Fund, South Manvel Development Authority (SMDA) and the Manvel Economic Development Corporation (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 2024-2025 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 Projects Funds.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Governmental Funds 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 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 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 at least 6 (six) months of general operating expenditure. Any anticipated excess fund balance may be allocated for one-time expenditures.

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 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 ANNUAL BUDGET=====

SECTION 4 – ALL FUNDS FINANCIAL INFORMATION

Revenues by Type

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|-------------------------------|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Revenues | | | | | | | |
| Ad Valorem Tax Revenues | 5,896,614 | 6,496,082 | 8,509,302 | 11,512,248 | 11,512,248 | 11,468,791 | 12,741,759 |
| Miscellaneous Tax Revenues | 3,464,306 | 3,396,134 | 3,789,526 | 3,485,000 | 3,485,000 | 4,144,303 | 3,750,750 |
| Franchise Fee Revenues | 593,435 | 641,051 | 782,317 | 665,000 | 665,000 | 436,172 | 821,000 |
| Licenses and Permits Revenues | 4,625,182 | 4,469,876 | 3,623,839 | 4,708,500 | 4,708,500 | 3,870,293 | 4,707,500 |
| Fines and Fees Revenues | 248,723 | 187,402 | 268,066 | 222,500 | 262,500 | 551,717 | 430,650 |
| Interest Revenues | 20,824 | 215,264 | 3,239,867 | 433,500 | 338,500 | 4,740,116 | 2,928,000 |
| Other Source Revenues | 1,064,930 | 667,569 | 36,643,751 | 810,935 | 54,249,207 | 52,491,755 | 1,170,185 |
| Utility Revenues | 2,582,111 | 4,681,329 | 3,341,226 | 2,319,694 | 2,319,694 | 6,223,369 | 2,950,454 |
| Transfer-In Revenues | 3,718,862 | 0 | 13,732,576 | 49,102,746 | 50,305,246 | 52,626,082 | 100,217,113 |
| Total Revenues | 22,214,987 | 20,754,706 | 73,930,470 | 73,260,123 | 127,845,895 | 136,552,599 | 129,717,411 |

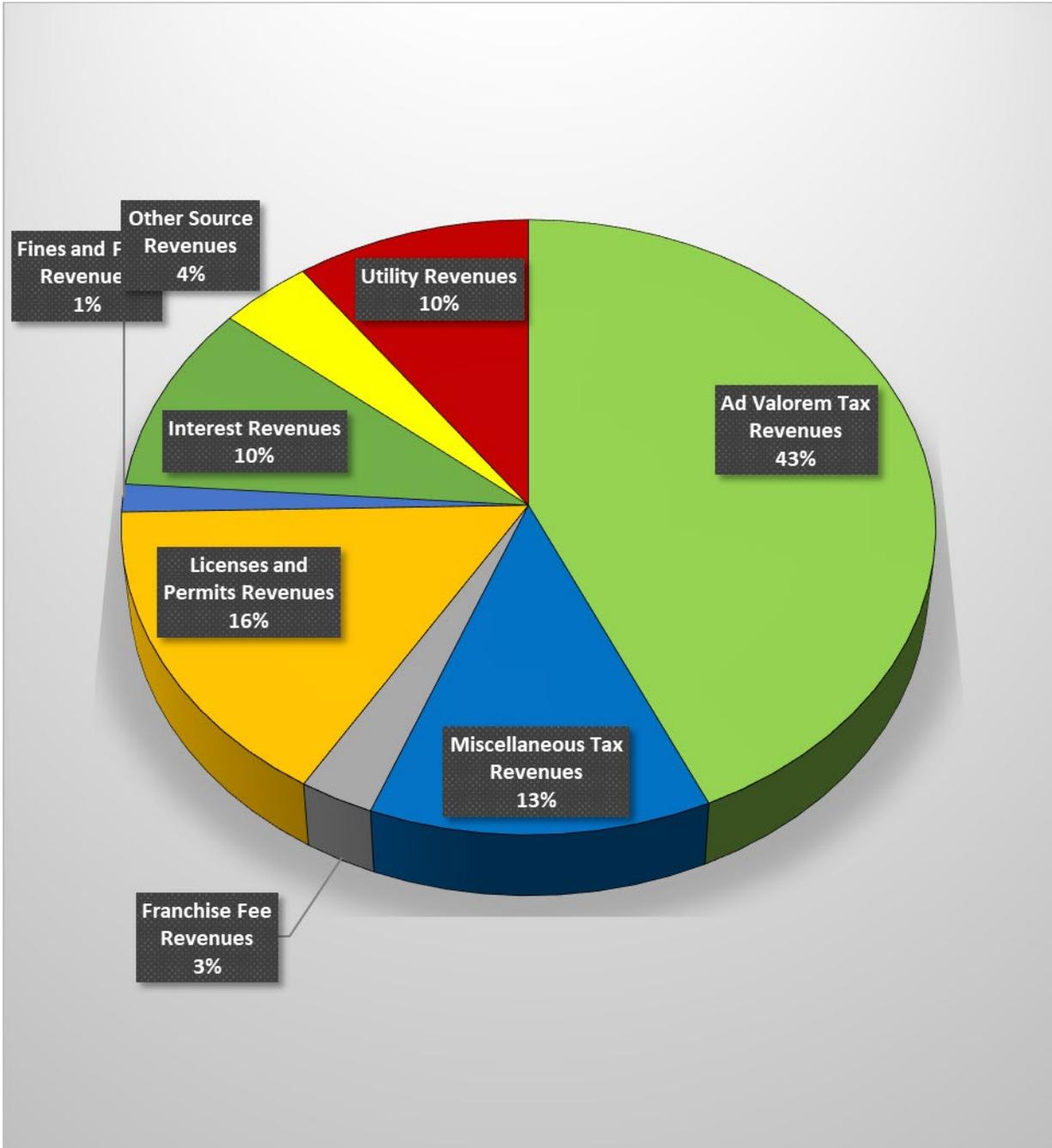
Revenues by Fund

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|-------------------------------|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Revenues by Fund | | | | | | | |
| General Fund | 11,587,678 | 12,015,798 | 13,946,958 | 15,228,534 | 16,025,099 | 18,182,153 | 15,790,688 |
| Vehicle Replacement Fund | 285,173 | 345,058 | 280,000 | 280,000 | 280,000 | 292,548 | 280,000 |
| Debt Service Fund | 2,086,674 | 1,970,539 | 3,051,100 | 3,832,748 | 3,832,748 | 4,149,500 | 6,666,919 |
| Utility Operating Fund | 1,970,162 | 4,559,047 | 3,511,960 | 2,069,694 | 2,099,694 | 2,443,307 | 2,775,454 |
| Impact Fee Fund | 713,690 | 147,820 | 86,087 | 250,000 | 250,000 | 3,813,470 | 2,226,028 |
| Capital Projects Fund | 3,642,361 | 204,278 | 49,345,104 | 45,950,997 | 99,897,704 | 101,237,407 | 93,996,627 |
| Parks Fund | 429,100 | - | 308,100 | 308,100 | 308,100 | 308,100 | 1,000 |
| Hotel Tax Fund | 71,830 | 68,366 | 81,895 | 45,000 | 45,000 | 73,566 | 545,000 |
| Municipal Jury Fund | 38 | 150 | 185 | 150 | 150 | 376 | 150 |
| Court Security Fund | 6,645 | 7,624 | 1,313 | 7,000 | 7,000 | 18,667 | 7,000 |
| Truancy Prevention Fund | 1,913 | 7,380 | 12,077 | 5,900 | 5,900 | 20,104 | 5,900 |
| Court Technology Fund | 5,933 | 4,751 | 12,145 | 7,000 | 7,000 | 16,272 | 7,000 |
| Law Enforcement Fund | - | - | 3,376 | 1,000 | 1,000 | - | 1,000 |
| PEG Fee Fund | 18,321 | 16,956 | 16,956 | 50,000 | 50,000 | 73,932 | 50,000 |
| SMDA Fund | 130,507 | 3,004 | 1,051,983 | 1,712,500 | 1,712,500 | 1,887,348 | 2,528,022 |
| TIRZ#3 Fund | 130,211 | 267,844 | 784,139 | 1,711,500 | 1,711,500 | 1,856,506 | 2,527,022 |
| Mud 83 Fund | - | - | - | - | - | 25,407 | 32,600 |
| MEDC Fund | 1,134,750 | 1,136,091 | 1,437,092 | 1,800,000 | 1,612,500 | 2,179,344 | 2,277,000 |
| Total Revenues by Fund | 22,214,987 | 20,754,706 | 73,930,470 | 73,260,123 | 127,845,895 | 136,578,007 | 129,717,411 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Revenues by Type (Exclude Transfers) FY 2024-2025: \$29,500,298



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Expenditures by Type

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---------------------------|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Expenditures | | | | | | | |
| Personnel Services | 5,369,610 | 6,917,529 | 8,584,865 | 11,179,610 | 10,448,949 | 8,749,626 | 11,195,663 |
| Commodities | 410,051 | 554,060 | 643,078 | 727,950 | 863,450 | 693,640 | 957,050 |
| Contractual Services | 1,963,303 | 2,731,101 | 2,912,578 | 2,513,335 | 2,931,235 | 2,816,227 | 3,059,150 |
| Other Services | 3,321,159 | 3,819,839 | 4,637,568 | 5,279,098 | 5,777,684 | 6,658,605 | 10,918,880 |
| Capital Outlays | 5,307,881 | 6,840,093 | 4,931,842 | 49,196,420 | 103,407,706 | 10,445,472 | 97,182,418 |
| Transfer-Out | 3,718,862 | 0 | 2,411,890 | 2,504,635 | 2,937,135 | 3,732,141 | 6,343,571 |
| Total Expenditures | 20,090,865 | 20,862,623 | 24,121,821 | 71,401,048 | 126,366,159 | 33,095,711 | 129,656,731 |

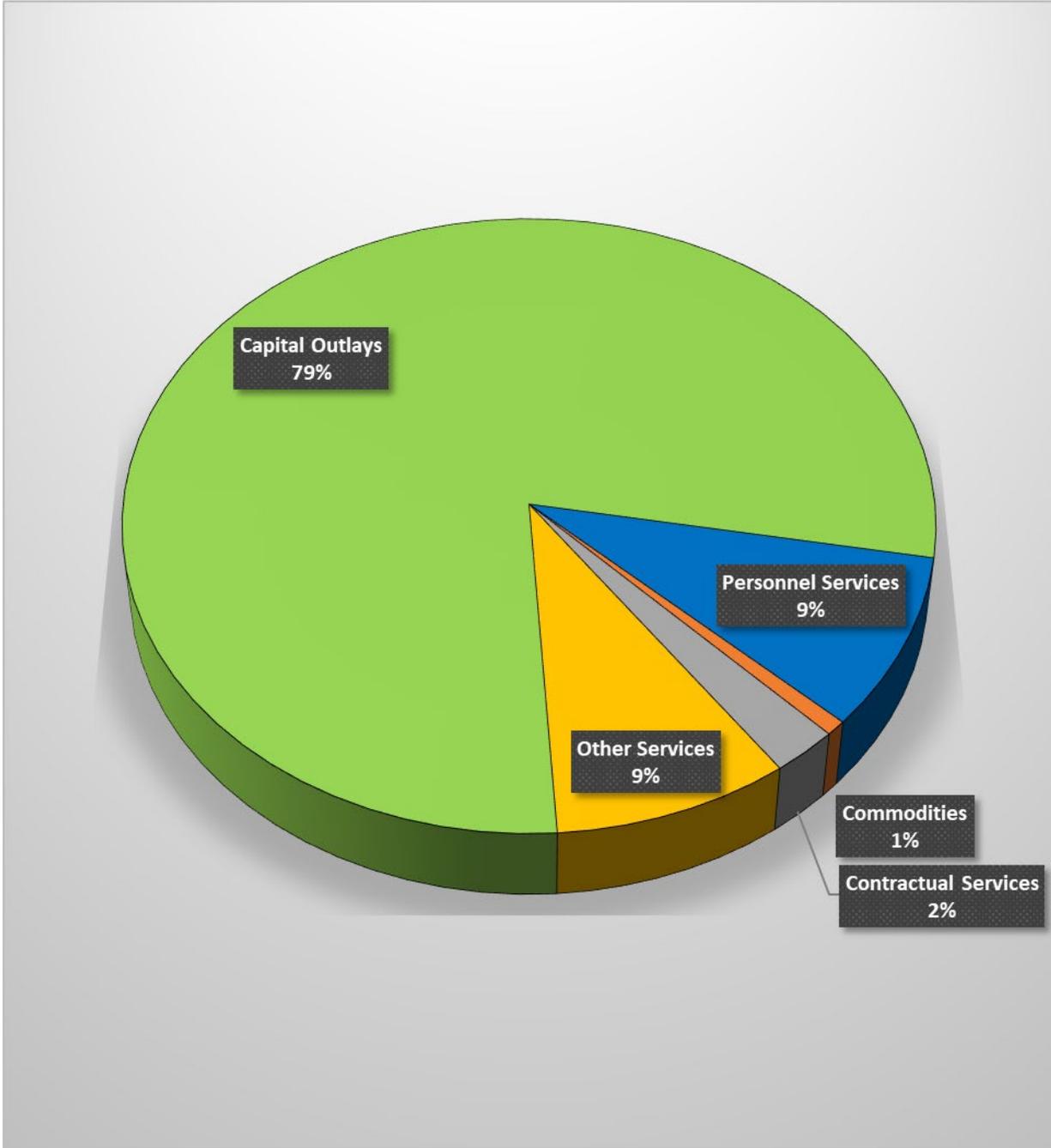
Expenditures by Fund

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Expenditures by Fund | | | | | | | |
| General Fund | 10,608,350 | 11,543,804 | 13,060,239 | 15,228,534 | 16,025,099 | 15,857,921 | 15,790,688 |
| Vehicle Replacement Fund | 115,054 | 161,504 | 147,757 | 280,000 | 280,000 | 280,000 | 280,000 |
| Debt Service Fund | 2,012,411 | 2,003,971 | 3,053,205 | 3,832,748 | 3,832,748 | 3,835,898 | 6,666,919 |
| Utility Operating Fund | 1,351,239 | 1,642,530 | 1,749,461 | 1,866,400 | 1,949,600 | 1,142,207 | 2,715,600 |
| Impact Fee Fund | 1,390,411 | - | 233,907 | 250,000 | 250,000 | - | 2,226,029 |
| Capital Projects Fund | 4,327,194 | 5,072,486 | 3,982,878 | 45,672,720 | 99,664,427 | 9,368,639 | 93,996,627 |
| Parks Fund | 36,679 | 234,962 | 56,149 | 308,100 | 308,100 | 308,343 | 1,000 |
| Hotel Tax Fund | 3,598 | 75 | 77 | 45,000 | 45,000 | 1,500 | 545,000 |
| Municipal Jury Fund | - | 15 | - | 150 | 150 | - | 150 |
| Court Security Fund | - | 3,355 | - | 7,500 | 7,500 | - | 7,000 |
| Truancy Prevention Fund | - | 5,203 | 11,172 | 5,900 | 5,900 | 6,205 | 5,900 |
| Court Technology Fund | 11,733 | 1,375 | 7,010 | 7,000 | 7,000 | 370 | 7,000 |
| Law Enforcement Fund | - | - | - | 1,000 | 1,000 | - | 1,000 |
| PEG Fee Fund | - | - | - | 50,000 | 50,000 | - | 50,000 |
| SMDA Fund | - | - | 576,000 | 428,135 | 428,135 | 424,853 | 2,528,022 |
| TIRZ#3 Fund | 130,211 | - | 1,051,983 | 1,711,500 | 1,711,500 | 1,856,506 | 2,527,022 |
| Mud 83 Fund | - | - | - | - | - | - | 31,775 |
| MEDC Fund | 103,984 | 193,343 | 191,983 | 1,800,000 | 1,800,000 | 13,269 | 2,277,000 |
| Total Expenditures by Fund | 20,090,865 | 20,862,623 | 24,121,821 | 71,494,687 | 126,366,159 | 33,095,711 | 129,656,731 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Expenditures by Type (Exclude Transfers) FY 2024-2025 \$123,313,160



CITY OF MANVEL, TEXAS

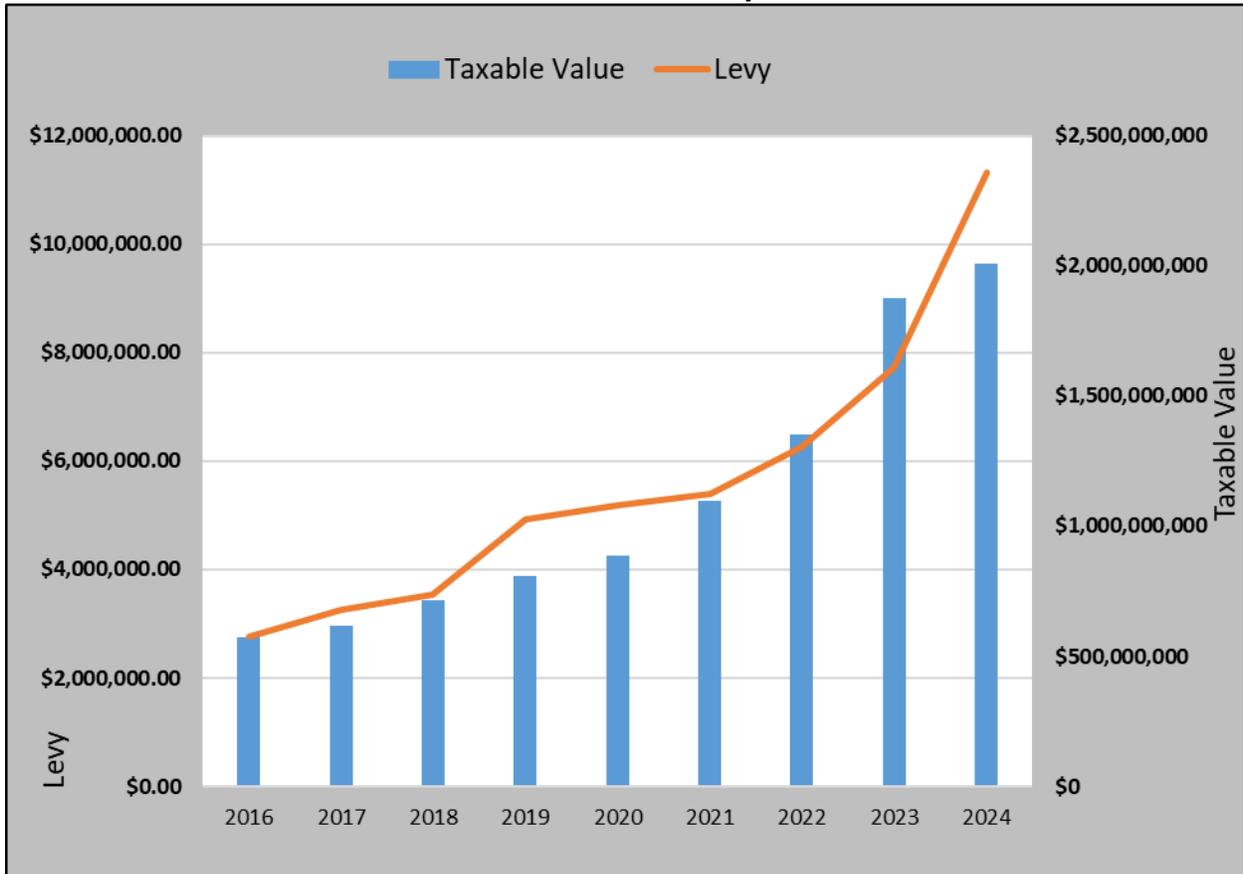
=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

PROPERTY TAXES

Property Tax Assessments

| | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|--|------------------|--------------------|--------------------|------------------|------------------|
| Total Taxable Value | \$885,427,912.00 | \$1,098,453,451.00 | \$1,471,993,129.00 | \$2,022,942,450 | \$2,150,935,233 |
| General Fund Tax Rate (M&O) | \$0.400517/\$100 | \$0.400306/\$100 | \$0.363225/\$100 | \$0.352393/\$100 | \$0.317026/\$100 |
| Debt Service Tax Rate (I&S) | \$0.209483/\$100 | \$0.169694/\$100 | \$0.206775/\$100 | \$0.207607/\$100 | \$0.242974/\$100 |
| Total Tax Rate | \$0.610000/\$100 | \$0.570000/\$100 | \$0.570000/\$100 | \$0.560000/\$100 | \$0.560000/\$100 |
| General Fund Revenues | \$3,546,289.31 | \$4,397,175.07 | \$5,346,647.04 | \$7,128,707.59 | \$6,819,023.93 |
| Debt Service Fund Revenues | \$1,854,820.95 | \$1,864,009.60 | \$3,043,713.79 | \$4,199,770.13 | \$5,226,213.37 |

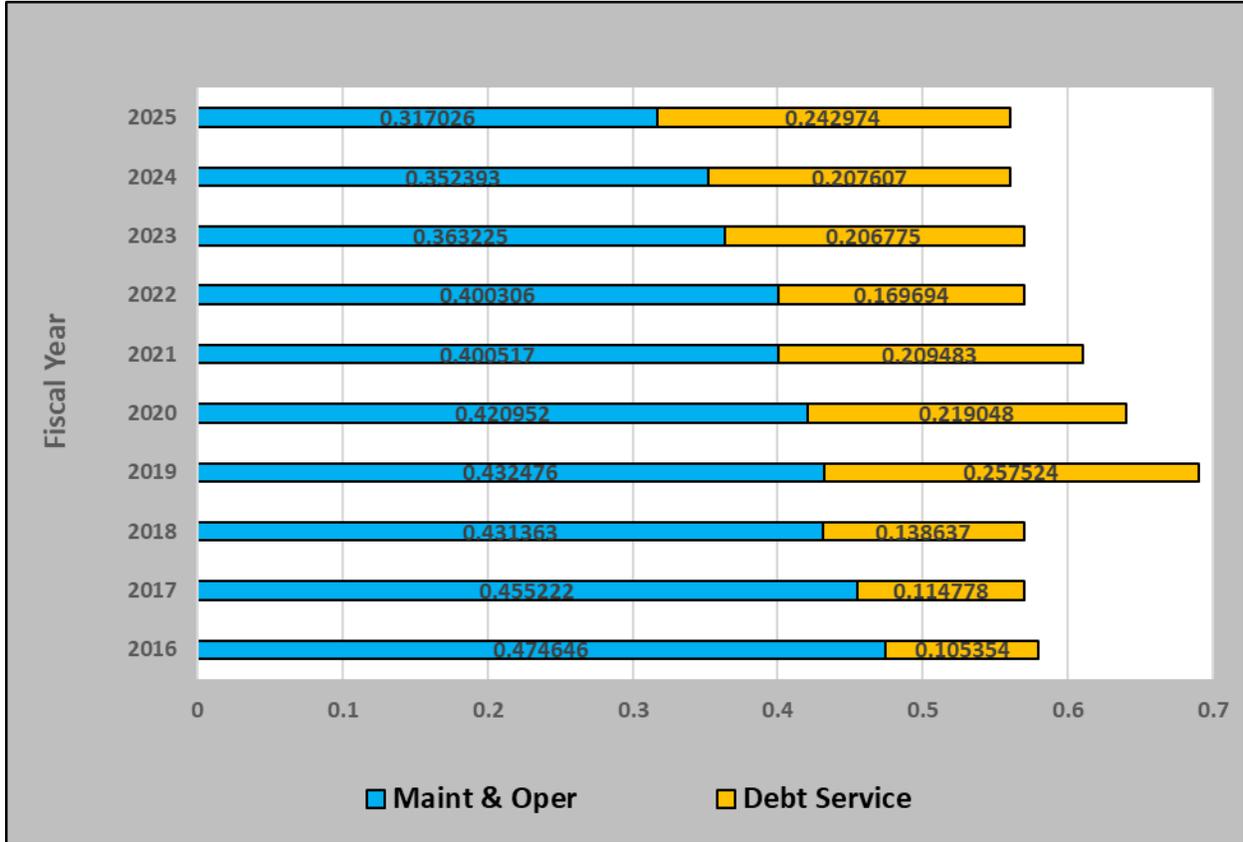
Property Tax Values and Levy 10-Year Historical Comparison



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

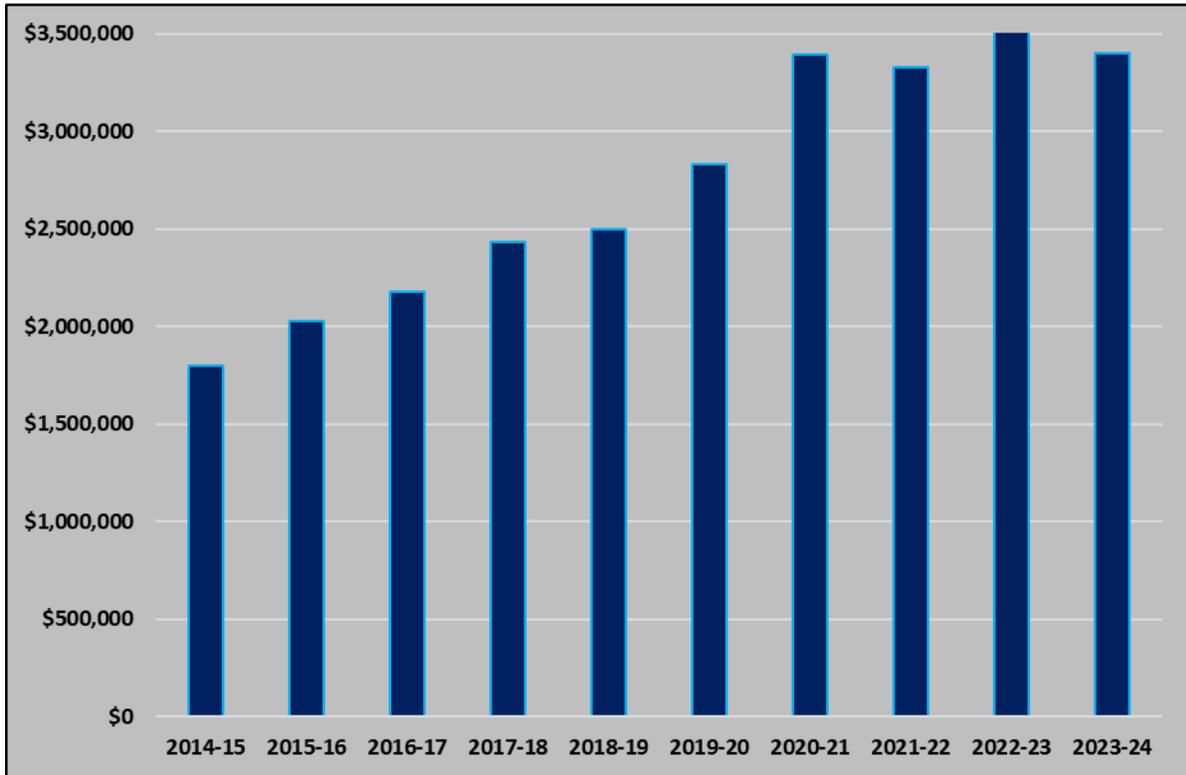
Property Tax Rates 10-Year Historical Comparison



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Sales Tax Collections 10-Year Historical Comparison



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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.

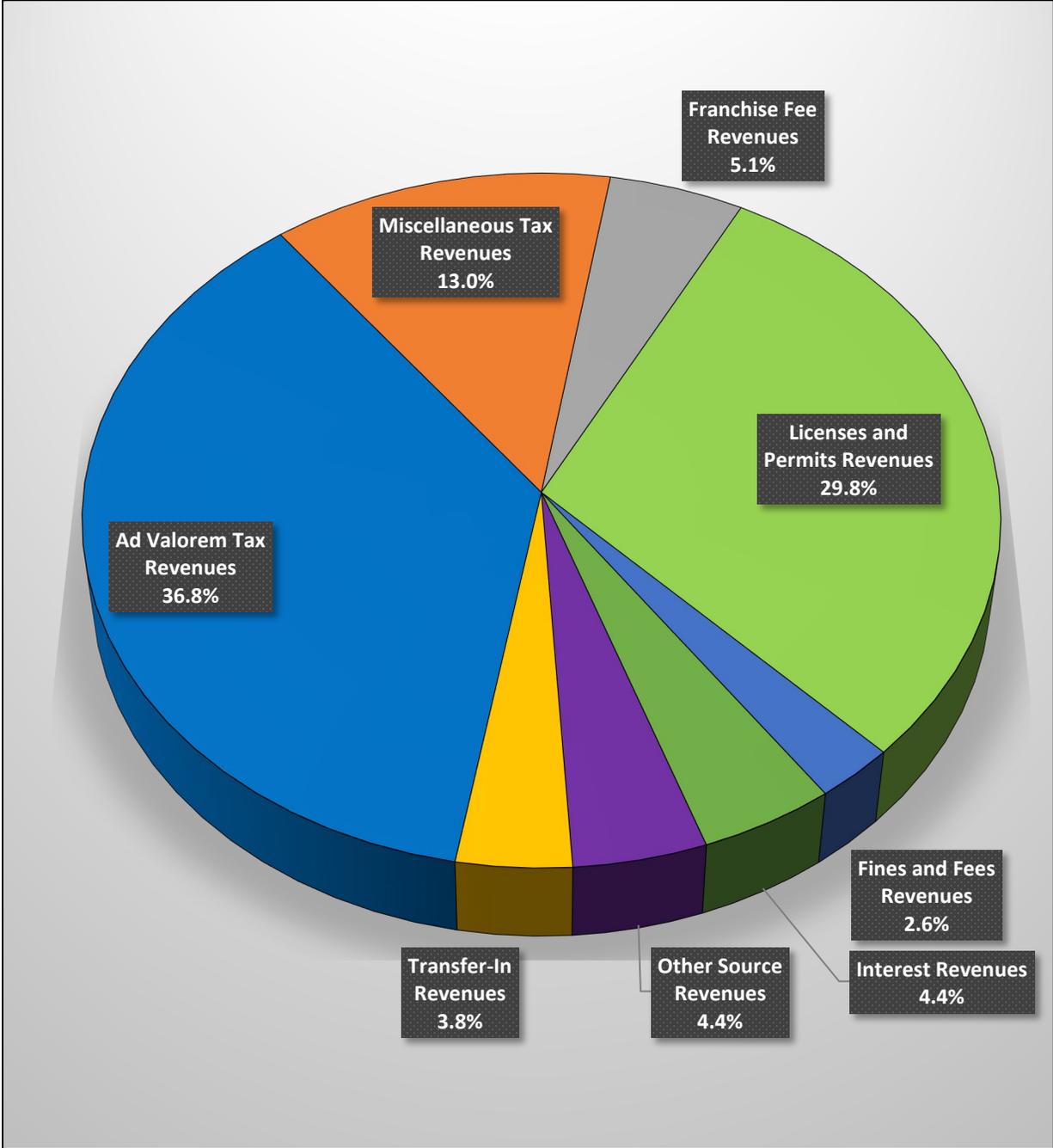
The anticipated ending fund balance in the General Fund for FY 2023-2024 is projected to be \$10.1 million. Revenues in the General Fund for the proposed FY 2023-2024 budget are \$15,790,688. Revenues are \$1.4 million less than FY 2023-2024 budgeted value. Even with a projected decrease in property tax rates due to higher property values, there will be an estimated addition of \$251 thousand to property tax revenue. The other major revenue sources for the 2024-2025 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 2024-2025 budget are also \$15,790,688 (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 2024-2025 ANNUAL BUDGET=====

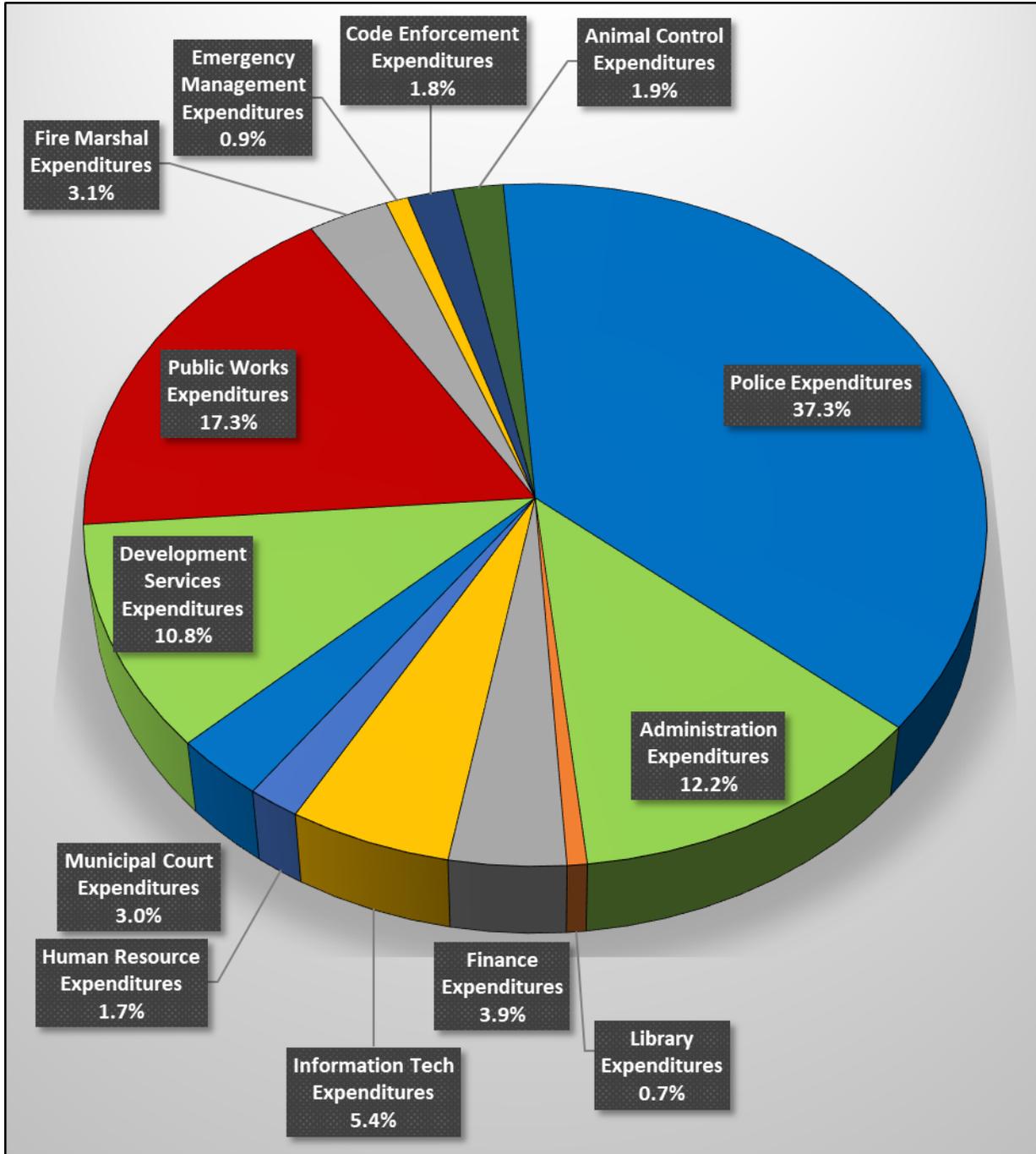
General Fund Revenues by Type FY 2024-2025: \$15,790,688



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

General Fund Expenditures by Department FY 2024-2025: \$15,790,688



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

SUMMARY OF EXPENDITURES AND REVENUES

Revenues by Type and Expenditures by Department

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| General Fund Revenues | | | | | | | |
| Ad Valorem Tax Revenues | 3,810,079 | 4,401,665 | 4,758,544 | 6,015,500 | 6,015,500 | 5,566,525 | 5,817,864 |
| Miscellaneous Tax Revenues | 2,261,651 | 2,178,857 | 2,436,647 | 2,200,000 | 2,200,000 | 2,701,517 | 2,050,750 |
| Franchise Fee Revenues | 575,113 | 624,095 | 765,361 | 655,000 | 655,000 | 402,241 | 811,000 |
| Licenses and Permits Revenues | 4,625,182 | 4,469,876 | 3,623,839 | 4,708,500 | 4,708,500 | 3,870,293 | 4,707,500 |
| Fines and Fees Revenues | 234,194 | 167,537 | 240,541 | 203,850 | 243,850 | 498,599 | 412,000 |
| Interest Revenues | 5,966 | 88,365 | 616,913 | 300,000 | 300,000 | 796,376 | 700,000 |
| Other Source Revenues | 75,493 | 85,403 | 650,114 | 481,535 | 485,600 | 1,746,623 | 693,785 |
| Transfer-In Revenues | 500,000 | - | 855,000 | 664,149 | 1,416,649 | 2,599,979 | 597,789 |
| Total General Fund Revenues | 12,087,678 | 12,015,798 | 13,946,958 | 15,228,534 | 16,025,099 | 18,182,153 | 15,790,688 |
| General Fund Expenditures | | | | | | | |
| Administration Expenditures | 3,739,164 | 2,030,605 | 3,160,813 | 2,305,586 | 2,815,586 | 3,704,598 | 1,924,013 |
| Library Expenditures | 82,759 | 89,761 | 93,327 | 97,860 | 100,360 | 99,742 | 105,200 |
| Finance Expenditures | 366,433 | 402,179 | 563,433 | 652,852 | 792,564 | 654,423 | 614,946 |
| Information Tech Expenditures | 363,370 | 537,384 | 507,310 | 665,764 | 681,441 | 632,483 | 852,800 |
| Human Resource Expenditures | - | - | - | - | - | - | 272,719 |
| Municipal Court Expenditures | 301,153 | 287,652 | 352,198 | 329,484 | 481,803 | 413,489 | 477,782 |
| Development Services Expenditures | 964,534 | 1,413,397 | 1,522,147 | 1,580,090 | 1,517,469 | 1,266,078 | 1,697,626 |
| Public Works Expenditures | 1,587,913 | 1,842,151 | 2,017,438 | 2,615,860 | 2,755,860 | 2,106,540 | 2,736,298 |
| Fire Marshal Expenditures | 212,027 | 325,525 | 190,971 | 264,260 | 463,688 | 325,841 | 491,877 |
| Emergency Management Expenditures | 21,126 | 55,717 | 69,825 | 134,500 | 134,500 | 1,231,195 | 137,100 |
| Code Enforcement Expenditures | - | - | 173,761 | 259,481 | 259,481 | 207,619 | 279,784 |
| Animal Control Expenditures | - | - | - | - | - | - | 304,960 |
| Police Expenditures | 2,934,125 | 4,409,629 | 4,409,016 | 5,918,283 | 6,022,348 | 5,215,912 | 5,895,585 |
| Total General Fund Expenditures | 10,572,604 | 11,393,999 | 13,060,239 | 14,824,020 | 16,025,099 | 15,857,921 | 15,790,688 |
| Net Revenues Over Expenditures | 1,515,074 | 621,798 | 886,719 | 404,514 | - | 2,324,232 | 0 |
| Fund Balance - Beginning | 6,678,337 | 7,693,411 | 8,315,209 | | | 8,346,929 | 8,071,182 |
| Fund Balance - Transfer Out | (500,000) | - | (855,000) | | | (2,599,979) | (597,789) |
| Fund Balance - Ending | 7,693,411 | 8,315,209 | 8,346,929 | | | 8,071,182 | 7,473,393 |
| Fund Balance Reserve | 55% | 64% | 60% | | | 46% | 51% |
| # of days coverage | 201.80 | 233.86 | 217.76 | | | 167.68 | 186.69 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Revenues – Details by Type

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| General Fund Revenues | | | | | | | |
| Ad Valorem Tax Revenues | | | | | | | |
| 10-01-4000 Current Ad Valorem Tax Rev. | 3,694,319 | 4,303,013 | 4,641,812 | 5,940,500 | 5,940,500 | 5,414,871 | 5,687,864 |
| 10-01-4005 Personal Property Taxes | 2,035 | 11,544 | 32,069 | 15,000 | 15,000 | - | - |
| 10-01-4010 Delinquent Ad Valorem Tax Revenue | 91,051 | 63,822 | 30,891 | 30,000 | 30,000 | 31,947 | 30,000 |
| 10-01-4011 P&I on Ad Valorem Taxes | 22,673 | 23,285 | 53,773 | 30,000 | 30,000 | 119,708 | 100,000 |
| Total Ad Valorem Tax Revenues | 3,810,079 | 4,401,665 | 4,758,544 | 6,015,500 | 6,015,500 | 5,566,525 | 5,817,864 |
| Miscellaneous Tax Revenues | | | | | | | |
| 10-02-4030 Sales Tax Revenues | 2,261,651 | 2,218,512 | 2,471,754 | 2,240,000 | 2,240,000 | 2,741,517 | 2,290,750 |
| 10-02-4031 Sales Tax Rebate | - | (39,655) | (35,107) | (40,000) | (40,000) | (40,000) | (240,000) |
| Total Miscellaneous Tax Revenues | 2,261,651 | 2,178,857 | 2,436,647 | 2,200,000 | 2,200,000 | 2,701,517 | 2,050,750 |
| Franchise Fee Revenues | | | | | | | |
| 10-03-4101 Gas Franchise Fees | 20,678 | 26,533 | 41,885 | 45,000 | 45,000 | 57,539 | 101,000 |
| 10-03-4102 Electric Franchise Fees | 320,488 | 322,810 | 414,018 | 330,000 | 330,000 | 100,962 | 430,000 |
| 10-03-4103 Cable Franchise Fees | 52,398 | 58,941 | 62,153 | 55,000 | 55,000 | 17,428 | 55,000 |
| 10-03-4104 Telephone Franchise Fees | 23,598 | 17,311 | 8,658 | 25,000 | 25,000 | 8,343 | 25,000 |
| 10-03-4105 Solid Waste Franchise Fees | 157,950 | 198,500 | 238,646 | 200,000 | 200,000 | 217,970 | 200,000 |
| Total Franchise Fee Revenues | 575,113 | 624,095 | 765,361 | 655,000 | 655,000 | 402,241 | 811,000 |
| Licenses and Permits Revenues | | | | | | | |
| 10-04-4200 Permits CC Convenience Fees | 49,317 | 32,144 | - | - | - | - | - |
| 10-04-4203 Permits & Licenses | 3,557,527 | 3,476,868 | 2,908,528 | 4,000,000 | 4,000,000 | 3,051,409 | 4,000,000 |
| 10-04-4204 Licenses & Permits PD | 4,385 | 7,983 | 6,728 | 7,500 | 7,500 | 7,605 | 7,500 |
| 10-04-4205 Rezoning Application fees | - | - | - | - | - | - | - |
| 10-04-4206 Abandonment Fees | 1,000 | 1,000 | 2,000 | 1,000 | 1,000 | 1,200 | - |
| 10-04-4207 Plat Fees | 149,834 | 109,865 | 109,326 | 100,000 | 100,000 | 105,928 | 100,000 |
| 10-04-4208 Plan Reviews | 839,916 | 842,016 | 589,953 | 600,000 | 600,000 | 704,152 | 600,000 |
| 10-04-4209 Planned Unit Dev. Fees | 23,152 | - | - | - | - | - | - |
| 10-04-4210 Events Fees | 50 | - | 7,304 | - | - | - | - |
| Total Licenses and Permits Revenues | 4,625,182 | 4,469,876 | 3,623,839 | 4,708,500 | 4,708,500 | 3,870,293 | 4,707,500 |
| Fines and Fees Revenues | | | | | | | |
| 10-05-4400 Court Fines | 226,480 | 164,488 | 236,489 | 200,000 | 240,000 | 487,155 | 400,000 |
| 10-05-4401 Rev Court Fines | 7,714 | 3,048 | 3,464 | 3,500 | 3,500 | 10,195 | 11,000 |
| 10-05-4404 OMNI/TLFTA Revenue | - | - | 588 | 350 | 350 | 1,249 | 1,000 |
| Total Fines and Fees Revenues | 234,194 | 167,537 | 240,541 | 203,850 | 243,850 | 498,599 | 412,000 |
| Interest Revenues | | | | | | | |
| 10-06-4600 Interest Income | 5,966 | 88,365 | 616,913 | 300,000 | 300,000 | 796,376 | 700,000 |
| Total Interest Revenues | 5,966 | 88,365 | 616,913 | 300,000 | 300,000 | 796,376 | 700,000 |
| Other Source Revenues | | | | | | | |
| 10-07-4701 Skynet - Lease Rental | 8,400 | 8,400 | 7,700 | 8,400 | 8,400 | 6,720 | 8,400 |
| 10-07-4721 Pipeline Application | - | 7,000 | - | - | - | - | - |
| 10-07-4723 Pipeline ROW Crossing Fees | 23,000 | 39,100 | 35,000 | 25,000 | 25,000 | 27,600 | 25,000 |
| 10-07-4800 Insurance & Other Reimbursements | 12,170 | 532 | 1,242 | 1,000 | 1,000 | 6,325 | 1,000 |
| 10-07-4802 AISD Dispatch | 8,000 | 12,000 | 12,000 | 12,000 | 12,000 | 14,400 | 12,000 |
| 10-07-4803 TCLEOS | 1,927 | - | 2,171 | 2,000 | 6,065 | 7,278 | 6,065 |
| 10-07-4804 Sale/Disposition of Assets | 5,780 | - | - | - | - | 1,063,720 | - |
| 10-07-4808 Donations for City Events | - | - | 1,500 | - | - | 4,200 | 10,000 |
| 10-07-4809 TIRZ Cost of Service | - | - | 476,010 | 363,135 | 363,135 | 435,762 | 529,545 |
| 10-07-4810 TIRZ Admin Fee | - | - | 100,000 | 60,000 | 60,000 | 72,000 | 60,000 |
| 10-07-4811 Other Income | 16,217 | 18,371 | 14,491 | 10,000 | 10,000 | 108,619 | 10,000 |
| 10-07-4812 Mud 83 Cost of Service | - | - | - | - | - | - | 31,775 |
| 10-07-4840 MEDC Contributions | - | - | - | - | - | - | - |
| Total Other Source Revenues | 75,493 | 85,403 | 650,114 | 481,535 | 485,600 | 1,746,623 | 693,785 |
| Transfer-In Revenues | | | | | | | |
| 10-09-4999 Transfer In - Fund Balance | - | - | 855,000 | 664,149 | 1,416,649 | 2,599,979 | 597,789 |
| Total Transfer-In Revenues | - | - | 855,000 | 664,149 | 1,416,649 | 2,599,979 | 597,789 |
| Total General Fund Revenues | 11,587,678 | 12,015,798 | 13,946,958 | 15,228,534 | 16,025,099 | 18,182,153 | 15,790,688 |
| Revenues by Category | | | | | | | |
| Ad Valorem Tax Revenues | 3,810,079 | 4,401,665 | 4,758,544 | 6,015,500 | 6,015,500 | 5,566,525 | 5,817,864 |
| Miscellaneous Tax Revenues | 2,261,651 | 2,178,857 | 2,436,647 | 2,200,000 | 2,200,000 | 2,701,517 | 2,050,750 |
| Franchise Fee Revenues | 575,113 | 624,095 | 765,361 | 655,000 | 655,000 | 402,241 | 811,000 |
| Licenses and Permits Revenues | 4,625,182 | 4,469,876 | 3,623,839 | 4,708,500 | 4,708,500 | 3,870,293 | 4,707,500 |
| Fines and Fees Revenues | 234,194 | 167,537 | 240,541 | 203,850 | 243,850 | 498,599 | 412,000 |
| Interest Revenues | 5,966 | 88,365 | 616,913 | 300,000 | 300,000 | 796,376 | 700,000 |
| Other Source Revenues | 75,493 | 85,403 | 650,114 | 481,535 | 485,600 | 1,746,623 | 693,785 |
| Utility Revenues | - | - | - | - | - | - | - |
| Transfer-In Revenues | - | - | 855,000 | 664,149 | 1,416,649 | 2,599,979 | 597,789 |
| Total Revenues | 11,587,678 | 12,015,798 | 13,946,958 | 15,228,534 | 16,025,099 | 18,182,153 | 15,790,688 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Expenditures – Department Totals

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| General Fund Expenditures | | | | | | | |
| Administration Expenditures | | | | | | | |
| Personnel Services | 999,258 | 1,189,800 | 1,574,221 | 1,356,286 | 1,336,286 | 937,224 | 1,179,013 |
| Commodities | 31,954 | 34,944 | 37,974 | 37,000 | 37,000 | 32,023 | 35,500 |
| Contractual Services | 298,562 | 472,506 | 559,014 | 454,300 | 451,800 | 737,283 | 185,500 |
| Other Services | 211,150 | 333,355 | 339,604 | 358,000 | 378,000 | 485,568 | 524,000 |
| Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | 2,198,240 | - | 650,000 | 100,000 | 612,500 | 1,512,500 | - |
| Total Administration Expenditures | 3,739,164 | 2,030,605 | 3,160,813 | 2,305,586 | 2,815,586 | 3,704,598 | 1,924,013 |
| Library Expenditures | | | | | | | |
| Personnel Services | - | - | - | - | - | - | - |
| Commodities | 4,459 | 5,329 | 7,493 | 8,500 | 7,400 | 6,320 | 7,900 |
| Contractual Services | 75,107 | 81,238 | 82,540 | 86,060 | 89,660 | 93,421 | 94,000 |
| Other Services | 3,193 | 3,193 | 3,294 | 3,300 | 3,300 | - | 3,300 |
| Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Library Expenditures | 82,759 | 89,761 | 93,327 | 97,860 | 100,360 | 99,742 | 105,200 |
| Finance Expenditures | | | | | | | |
| Personnel Services | 318,862 | 415,645 | 392,320 | 638,014 | 607,514 | 482,313 | 433,096 |
| Commodities | 5,690 | 3,328 | 8,178 | 9,500 | 9,500 | 6,850 | 6,800 |
| Contractual Services | 75,977 | 129,641 | 154,063 | 130,800 | 161,300 | 158,501 | 164,300 |
| Other Services | 1,650 | 3,369 | 8,872 | 14,250 | 14,250 | 6,759 | 10,750 |
| Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Finance Expenditures | 402,179 | 551,983 | 563,433 | 792,564 | 792,564 | 654,423 | 614,946 |
| Information Tech Expenditures | | | | | | | |
| Personnel Services | 204,083 | 296,447 | 337,640 | 395,891 | 395,891 | 349,428 | 410,250 |
| Commodities | 14,736 | 13,605 | 13,078 | 14,500 | 14,500 | 6,163 | 14,500 |
| Contractual Services | 90,111 | 162,681 | 82,680 | 116,050 | 116,050 | 112,983 | 245,050 |
| Other Services | 54,441 | 64,650 | 73,912 | 155,000 | 155,000 | 163,909 | 183,000 |
| Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Information Tech Expenditures | 363,370 | 537,384 | 507,310 | 681,441 | 681,441 | 632,483 | 852,800 |
| Human Resources Expenditures | | | | | | | |
| Personnel Services | - | - | - | - | - | - | 262,069 |
| Commodities | - | - | - | - | - | - | 3,250 |
| Contractual Services | - | - | - | - | - | - | 150 |
| Other Services | - | - | - | - | - | - | 7,250 |
| Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Human Resources Expenditures | - | - | - | - | - | - | 272,719 |
| Municipal Court Expenditures | | | | | | | |
| Personnel Services | 211,048 | 226,288 | 247,533 | 292,832 | 355,453 | 302,273 | 380,632 |
| Commodities | 6,988 | 6,250 | 7,524 | 8,000 | 8,700 | 10,764 | 9,500 |
| Contractual Services | 70,697 | 47,925 | 89,810 | 65,350 | 105,350 | 95,372 | 80,350 |
| Other Services | 12,420 | 7,189 | 7,330 | 13,000 | 12,300 | 5,080 | 7,300 |
| Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Municipal Court Expenditures | 301,153 | 287,652 | 352,198 | 379,182 | 481,803 | 413,489 | 477,782 |
| Development Services Expenditures | | | | | | | |
| Personnel Services | 315,915 | 663,707 | 943,009 | 1,011,765 | 949,144 | 726,070 | 1,089,776 |
| Commodities | 15,148 | 13,455 | 18,920 | 23,100 | 23,100 | 6,384 | 14,100 |
| Contractual Services | 551,890 | 689,482 | 551,881 | 527,975 | 527,975 | 531,292 | 580,750 |
| Other Services | 81,580 | 46,754 | 8,338 | 17,250 | 17,250 | 2,333 | 13,000 |
| Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Development Services Expenditures | 964,534 | 1,413,397 | 1,522,147 | 1,580,090 | 1,517,469 | 1,266,078 | 1,697,626 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Expenditures – Department Totals (cont.)

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| General Fund Expenditures | | | | | | | |
| Public Works Expenditures | | | | | | | |
| Personnel Services | 561,350 | 813,280 | 976,664 | 1,378,260 | 1,371,260 | 1,223,987 | 1,730,288 |
| Commodities | 146,772 | 177,051 | 201,963 | 215,000 | 215,000 | 216,586 | 230,000 |
| Contractual Services | 238,515 | 254,879 | 224,613 | 274,600 | 232,000 | 180,011 | 265,000 |
| Other Services | 204,687 | 285,260 | 237,595 | 213,000 | 199,221 | 205,594 | 219,221 |
| Capital Outlays | 436,590 | 311,681 | 376,602 | 535,000 | 738,379 | 280,362 | 291,789 |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Public Works Expenditures | 1,587,913 | 1,842,151 | 2,017,438 | 2,615,860 | 2,755,860 | 2,106,540 | 2,736,298 |
| Fire Marshal Expenditures | | | | | | | |
| Personnel Services | 119,961 | 170,623 | 133,240 | 407,138 | 357,138 | 287,222 | 407,027 |
| Commodities | 24,311 | 29,249 | 15,256 | 15,700 | 15,700 | 10,007 | 25,000 |
| Contractual Services | 24,347 | 37,602 | 24,259 | 28,200 | 28,200 | 21,147 | 31,850 |
| Other Services | 43,409 | 52,347 | 18,216 | 12,650 | 12,650 | 7,465 | 28,000 |
| Capital Outlays | - | 35,705 | - | - | 50,000 | - | - |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Fire Marshal Expenditures | 212,027 | 325,525 | 190,971 | 463,688 | 463,688 | 325,841 | 491,877 |
| Emergency Management Expenditures | | | | | | | |
| Personnel Services | 5,426 | - | - | - | - | 111,386 | - |
| Commodities | 1,780 | 3,296 | 1,975 | 20,000 | 20,000 | 11,775 | 20,000 |
| Contractual Services | - | - | - | - | - | - | - |
| Other Services | 13,920 | 52,422 | 67,850 | 114,500 | 114,500 | 1,108,034 | 117,100 |
| Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Emergency Management Expenditures | 21,126 | 55,717 | 69,825 | 134,500 | 134,500 | 1,231,195 | 137,100 |
| Code Enforcement Expenditures | | | | | | | |
| Personnel Services | - | - | 160,245 | 170,431 | 200,431 | 175,354 | 188,234 |
| Commodities | - | - | 6,881 | 14,750 | 25,250 | 19,233 | 27,750 |
| Contractual Services | - | - | 4,095 | 65,800 | 22,600 | 5,923 | 56,800 |
| Other Services | - | - | 2,540 | 8,500 | 11,200 | 7,109 | 7,000 |
| Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Code Enforcement Expenditures | - | - | 173,761 | 259,481 | 259,481 | 207,619 | 279,784 |
| Animal Control Expenditures | | | | | | | |
| Personnel Services | - | - | - | - | - | - | 156,310 |
| Commodities | - | - | - | - | - | - | 32,250 |
| Contractual Services | - | - | - | - | - | - | 32,100 |
| Other Services | - | - | - | - | - | - | 7,500 |
| Capital Outlays | - | - | - | - | - | - | 76,800 |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Animal Control Expenditures | - | - | - | - | - | - | 304,960 |
| Police Expenditures | | | | | | | |
| Personnel Services | 2,265,938 | 3,140,940 | 3,819,993 | 4,955,833 | 4,875,833 | 4,154,369 | 4,958,970 |
| Commodities | 85,509 | 187,529 | 213,654 | 271,500 | 323,000 | 292,829 | 352,600 |
| Contractual Services | 206,393 | 176,160 | 261,799 | 322,700 | 422,700 | 447,563 | 422,700 |
| Other Services | 147,320 | 158,609 | 95,397 | 108,250 | 140,815 | 120,049 | 116,315 |
| Capital Outlays | 228,966 | 746,392 | 18,173 | 260,000 | 260,000 | 201,102 | 45,000 |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Police Expenditures | 2,934,125 | 4,409,629 | 4,409,016 | 5,918,283 | 6,022,348 | 5,215,912 | 5,895,585 |
| Total General Fund Expenditures | 10,608,350 | 11,543,804 | 13,060,239 | 15,228,534 | 16,025,099 | 15,857,921 | 15,790,688 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Expenditures – Department Totals (cont.)

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Expenditures by Category | | | | | | | |
| Personnel Services | 5,001,842 | 6,916,730 | 8,584,865 | 10,606,449 | 10,448,949 | 8,749,626 | 11,195,663 |
| Commodities | 337,345 | 474,036 | 532,896 | 637,550 | 699,150 | 618,936 | 779,150 |
| Contractual Services | 1,631,599 | 2,052,113 | 2,034,755 | 2,071,835 | 2,157,635 | 2,383,496 | 2,158,550 |
| Other Services | 773,770 | 1,007,147 | 862,948 | 1,017,700 | 1,058,486 | 2,111,900 | 1,243,736 |
| Capital Outlays | 665,555 | 1,093,777 | 394,776 | 795,000 | 1,048,379 | 481,464 | 413,589 |
| Transfer-Out | 2,198,240 | - | 650,000 | 100,000 | 612,500 | 1,512,500 | - |
| Total Expenditures | 10,608,350 | 11,543,804 | 13,060,239 | 15,228,534 | 16,025,099 | 15,857,921 | 15,790,688 |
| | | | | | | | |
| Expenditures by Department | | | | | | | |
| Administration | 3,739,164 | 2,030,605 | 3,160,813 | 2,305,586 | 2,815,586 | 3,704,598 | 1,924,013 |
| Library | 82,759 | 89,761 | 93,327 | 97,860 | 100,360 | 99,742 | 105,200 |
| Finance | 402,179 | 551,983 | 563,433 | 792,564 | 792,564 | 654,423 | 614,946 |
| Information Tech | 363,370 | 537,384 | 507,310 | 681,441 | 681,441 | 632,483 | 852,800 |
| Human Resources | - | - | - | - | - | - | 272,719 |
| Municipal Court | 301,153 | 287,652 | 352,198 | 379,182 | 481,803 | 413,489 | 477,782 |
| Development Services | 964,534 | 1,413,397 | 1,522,147 | 1,580,090 | 1,517,469 | 1,266,078 | 1,697,626 |
| Public Works | 1,587,913 | 1,842,151 | 2,017,438 | 2,615,860 | 2,755,860 | 2,106,540 | 2,736,298 |
| Fire Marshal | 212,027 | 325,525 | 190,971 | 463,688 | 463,688 | 325,841 | 491,877 |
| Emergency Management | 21,126 | 55,717 | 69,825 | 264,260 | 134,500 | 1,231,195 | 137,100 |
| Code Enforcement | - | - | 173,761 | 259,481 | 259,481 | 207,619 | 279,784 |
| Animal Control | - | - | - | - | - | - | 304,960 |
| Police | 2,934,125 | 4,409,629 | 4,409,016 | 5,918,283 | 6,022,348 | 5,215,912 | 5,895,585 |
| Total Expenditures | 10,608,350 | 11,543,804 | 13,060,239 | 15,358,294 | 16,025,099 | 15,857,921 | 15,790,688 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2023-2024 DEPARTMENT ACCOMPLISHMENTS

- Maintained 100% compliance with all open records requests
- Launched the new community e-newsletter, Manvel Link
- Began the Strategic Planning Process & Community Engagement, Future Manvel
- Launched the new Mass Emergency Notification Program, Everbridge/Manvel MNS
- Established a new Mission Statement and Core Values for the City
- Successfully completed the second Budget Town Hall

FY 2024-2025 DEPARTMENT GOALS

- Add cameras & Revamp streaming set up
- Create Preparedness videos for Hurricanes, Freezes, Flooding, and other potential disasters
- Complete the Strategic Plan, Comprehensive Plan Update and Thoroughfare Plan

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Administration Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 10-10-5000 Salaries | 687,788 | 856,553 | 1,203,925 | 908,641 | 888,641 | 713,714 | 875,358 |
| 10-10-5001 Additional Compensation | 71,065 | 29,988 | - | 88,469 | 88,469 | - | - |
| 10-10-5002 Overtime | 171 | 6 | 788 | 2,780 | 2,780 | 1,230 | 3,011 |
| 10-10-5006 Longevity | 1,740 | 1,980 | 2,280 | 1,980 | 1,980 | 2,376 | 3,540 |
| 10-10-5010 FICA Expense | 43,766 | 53,230 | 62,514 | 78,184 | 78,184 | 47,348 | 68,858 |
| 10-10-5012 Unemployment Insurance | 14,998 | 19,555 | 18,004 | 20,000 | 20,000 | 15,485 | 21,240 |
| 10-10-5030 Health Insurance | 43,635 | 70,073 | 77,727 | 83,508 | 83,508 | 78,167 | 99,645 |
| 10-10-5031 Vision Insurance | 730 | 816 | 812 | 710 | 710 | 763 | 906 |
| 10-10-5032 Life & LTD | 8,759 | 1,969 | 9,030 | 2,449 | 2,449 | 5,207 | 2,987 |
| 10-10-5033 Dental | 2,853 | 3,122 | 3,108 | 2,710 | 2,710 | 3,151 | 3,415 |
| 10-10-5034 Retirement | 76,484 | 96,403 | 134,462 | 102,304 | 102,304 | 41,801 | 76,783 |
| 10-10-5035 Cell Phone Allowance | 1,779 | 1,791 | 1,950 | 1,950 | 1,950 | 3,315 | 5,200 |
| 10-10-5036 Auto Allowance | 12,291 | 16,735 | 16,325 | 18,200 | 18,200 | 11,310 | 13,000 |
| 10-10-5037 Pay Reimbursement | 30,274 | 33,808 | 38,638 | 40,000 | 40,000 | 9,013 | - |
| 10-10-5038 Flex | 230 | 218 | 255 | - | - | 242 | 315 |
| 10-10-5039 Flex Card - Health Ins | 1,604 | 1,967 | 2,292 | 2,400 | 2,400 | 2,050 | 2,800 |
| 10-10-5040 Workers Compensation | 1,092 | 1,586 | 2,113 | 2,000 | 2,000 | 2,052 | 1,956 |
| Total Personnel Services | 999,258 | 1,189,800 | 1,574,221 | 1,356,286 | 1,336,286 | 937,224 | 1,179,013 |
| Commodities | | | | | | | |
| 10-10-5220 Janitorial Supplies & Cleaning | 19,364 | 22,724 | 27,283 | 25,000 | 25,000 | 23,842 | 25,000 |
| 10-10-5222 Postage | 1,372 | 3,642 | 5,064 | 2,500 | 2,500 | 2,643 | 3,000 |
| 10-10-5230 Office Expense | 10,984 | 7,241 | 4,614 | 7,500 | 7,500 | 3,152 | 5,000 |
| 10-10-5240 Minor Tools & Equipment | 234 | 595 | 716 | 1,000 | 1,000 | 403 | 1,100 |
| 10-10-5260 Apparel | - | 743 | 297 | 1,000 | 1,000 | 1,983 | 1,400 |
| Total Commodities | 31,954 | 34,944 | 37,974 | 37,000 | 37,000 | 32,023 | 35,500 |
| Contractual Services | | | | | | | |
| 10-10-5320 Bank Fees | - | - | (229) | - | - | 1 | - |
| 10-10-5340 Copier Lease/Maintenance | 1,296 | 1,528 | 2,093 | 2,000 | 2,000 | 2,781 | 3,000 |
| 10-10-5362 Records Retention | 1,548 | 1,485 | 1,230 | 2,000 | 2,000 | 1,152 | 2,000 |
| 10-10-5380 Building Repair & Maintenance | 67,632 | 49,163 | 39,026 | 45,000 | 42,500 | 13,000 | 20,000 |
| 10-10-5400 Legal Fees | 49,704 | 124,714 | 75,403 | 50,000 | 50,000 | 27,768 | 25,000 |
| 10-10-5418 Employment Testing | 2,150 | 140 | - | 300 | 300 | - | 500 |
| 10-10-5420 Electricity | 11,167 | 12,597 | 15,321 | 12,500 | 12,500 | 17,354 | 12,500 |
| 10-10-5422 Electricity - Street Lights | 45,359 | 45,043 | 47,557 | 50,000 | 50,000 | 53,273 | 50,000 |
| 10-10-5423 Storm Recovery Charge | 6,855 | 22,850 | - | - | - | - | - |
| 10-10-5430 Gas Utilities | 1,140 | 1,187 | 2,178 | 2,000 | 2,000 | 1,247 | 2,000 |
| 10-10-5432 Rental Equipment | 2,532 | 2,338 | 82 | - | - | - | - |
| 10-10-5438 County Recording Fees | 773 | 648 | 538 | 1,500 | 1,500 | 822 | 1,500 |
| 10-10-5440 Computer Maintenance/Support | 2,771 | 4,302 | 6,161 | - | - | - | - |
| 10-10-5441 Computer Software | 3,969 | 4,616 | - | - | - | - | - |
| 10-10-5442 Website Administration | 4,503 | 4,728 | 11,715 | 20,000 | 20,000 | 16,928 | 25,000 |
| 10-10-5445 Telephone | 53,237 | 49,507 | 53,473 | 55,000 | 55,000 | 30,490 | 35,000 |
| 10-10-5458 Maintenance Agreements | - | - | - | 5,000 | 5,000 | - | - |
| 10-10-5476 Codification | 5,863 | 1,225 | 5,358 | 6,000 | 6,000 | 3,625 | 6,000 |
| 10-10-5507 MUD 43 Reimbursement | 36,095 | 145,450 | 297,632 | 200,000 | 200,000 | 568,842 | - |
| 10-10-5550 Radio Usage | 1,968 | 984 | 1,476 | 3,000 | 3,000 | - | 3,000 |
| Total Contractual Services | 298,562 | 472,506 | 559,014 | 454,300 | 451,800 | 737,283 | 185,500 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Administration Expenditures | | | | | | | |
| Other Services | | | | | | | |
| 10-10-5600 Marketing | | - | 340 | 21,000 | 21,000 | 10,886 | 21,000 |
| 10-10-5620 Council Expenses | 14,944 | 20,155 | 17,864 | 20,000 | 20,000 | 25,121 | 20,000 |
| 10-10-5621 Council Pay | - | 12,400 | 38,057 | 43,000 | 43,000 | 37,074 | 43,000 |
| 10-10-5622 Dues & Subscriptions | 8,343 | 48,664 | 12,422 | 12,500 | 12,500 | 18,724 | 14,500 |
| 10-10-5625 Publications | - | - | 35 | | | - | - |
| 10-10-5630 Insurance and Bonds | 139,988 | 169,723 | 196,000 | 200,000 | 200,000 | 292,162 | 250,000 |
| 10-10-5632 City Functions & Meetings | 2,500 | 4,235 | 10,694 | 12,000 | 12,000 | 10,655 | 12,000 |
| 10-10-5633 Public Notice Expense | 4,971 | 2,350 | 5,501 | 5,000 | 5,000 | 7,757 | 7,000 |
| 10-10-5645 Training & Travel | 5,998 | 9,613 | 12,299 | 12,500 | 12,500 | 13,468 | 16,000 |
| 10-10-5650 Mileage | - | - | 102 | 500 | 500 | - | 500 |
| 10-10-5676 Elections Expense | 7,061 | 5,082 | 22,267 | 9,000 | 9,000 | 5,964 | 9,000 |
| 10-10-5678 Holiday & Special Events | 3,432 | 16,992 | 17,004 | 12,500 | 12,500 | 18,825 | 31,000 |
| 10-10-5800 Eng/Consulting/Planning Fees | 23,913 | 44,142 | 7,018 | 10,000 | 30,000 | 44,931 | 100,000 |
| Total Other Services | 211,150 | 333,355 | 339,604 | 358,000 | 378,000 | 485,568 | 524,000 |
| Capital Outlays | | | | | | | |
| 10-10-6020 Capital Outlay - Equipment | - | - | - | - | - | - | - |
| Total Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | | | | | | | |
| 10-95-8540 Transfer To - Utility Fund | 100,000 | | | | | | |
| 10-95-8581 Transfer To - TIRZ #3 | 34,393 | - | - | | | | - |
| 10-95-8582 Transfer To - Capital Projects Fund | 1,634,747 | - | 450,000 | - | 512,500 | 1,412,500 | - |
| 10-95-8590 Transfer To - Debt Service | - | - | 200,000 | | | - | - |
| 10-95-8591 Transfer To - Veh/Equip Replace Fund | - | - | - | | | - | - |
| 10-95-8592 Transfer To - Parks Fund | 429,100 | - | | 100,000 | 100,000 | 100,000 | - |
| Total Transfer-Out | 2,198,240 | - | 650,000 | 100,000 | 612,500 | 1,512,500 | - |
| Total Administration Expenditures | 3,739,164 | 2,030,605 | 3,160,813 | 2,305,586 | 2,815,586 | 3,704,598 | 1,924,013 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Library Expenditures | | | | | | | |
| Commodities | | | | | | | |
| 10-15-5220 Janitorial Supplies & Cleaning | 4,300 | 5,329 | 6,653 | 7,000 | 7,000 | 6,250 | 7,500 |
| 10-15-5243 Small Furniture & Fixtures | 158 | - | 840 | 1,500 | 400 | 71 | 400 |
| Total Commodities | 4,459 | 5,329 | 7,493 | 8,500 | 7,400 | 6,320 | 7,900 |
| Contractual Services | | | | | | | |
| 10-15-5380 Building Repair & Maintenance | 265 | 5,077 | 2,744 | 2,500 | 7,200 | 3,668 | 8,500 |
| 10-15-5420 Electricity | 5,072 | 5,125 | 5,639 | 5,500 | 5,500 | 5,537 | 5,500 |
| 10-15-5445 Telephone | 1,070 | 1,436 | 1,078 | 1,500 | 400 | - | - |
| 10-15-5459 Lease Expense - Library | 68,700 | 69,600 | 73,080 | 76,560 | 76,560 | 84,216 | 80,000 |
| Total Contractual Services | 75,107 | 81,238 | 82,540 | 86,060 | 89,660 | 93,421 | 94,000 |
| Other Services | | | | | | | |
| 10-15-5670 Book Plan - Library | 3,193 | 3,193 | 3,294 | 3,300 | 3,300 | - | 3,300 |
| Total Other Services | 3,193 | 3,193 | 3,294 | 3,300 | 3,300 | - | 3,300 |
| Total Library Expenditures | 82,759 | 89,761 | 93,327 | 97,860 | 100,360 | 99,742 | 105,200 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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

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.

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 2023-2024 DEPARTMENT ACCOMPLISHMENTS

- Received end-of-year audit report with no misstatements
- Maintained all PFIA certifications for investment officers
- Completed installation of new financial software
- Started using Tyler Technologies to process purchase orders

FY 2024-2025 DEPARTMENT GOALS

- Receive GFOA award for distinguished budget
- Strive for continued “no misstatement” status on annual audit report
- Update and upgrade policies and procedures to improve efficiency and accuracy
- Succession Planning

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Finance Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 10-20-5000 Salaries | 240,592 | 311,856 | 288,364 | 469,171 | 438,321 | 357,605 | 313,425 |
| 10-20-5002 Overtime | 445 | 523 | 2,660 | 4,770 | 4,770 | 1,377 | 3,837 |
| 10-20-5006 Longevity | 900 | 1,020 | 1,200 | 1,200 | 1,200 | 1,440 | 1,260 |
| 10-20-5010 FICA Expense | 21,860 | 23,570 | 21,409 | 36,298 | 36,298 | 26,203 | 24,393 |
| 10-20-5030 Health Insurance | 27,091 | 38,446 | 42,968 | 71,388 | 71,388 | 56,559 | 55,681 |
| 10-20-5031 Vision Insurance | 322 | 463 | 458 | 592 | 592 | 467 | 517 |
| 10-20-5032 Life & LTD | 911 | 1,205 | 1,083 | 2,041 | 2,041 | 1,308 | 1,707 |
| 10-20-5033 Dental | 1,047 | 1,769 | 1,970 | 2,258 | 2,258 | 1,927 | 1,952 |
| 10-20-5034 Retirement | 24,243 | 34,449 | 30,009 | 47,495 | 47,495 | 32,566 | 27,200 |
| 10-20-5035 Cell Phone Allowance | | | | - | 250 | 150 | 650 |
| 10-20-5038 Flex Admin Expense | 130 | 174 | 156 | - | 100 | 187 | 180 |
| 10-20-5039 Flex Card - Health Ins | 853 | 1,567 | 1,384 | 2,000 | 2,000 | 1,580 | 1,600 |
| 10-20-5040 Workers Compensation | 468 | 602 | 659 | 800 | 800 | 943 | 693 |
| Total Personnel Services | 318,862 | 415,645 | 392,320 | 638,014 | 607,514 | 482,313 | 433,096 |
| Commodities | | | | | | | |
| 10-20-5230 Office Expense | 3,575 | 3,251 | 7,772 | 7,000 | 7,000 | 6,369 | 5,000 |
| 10-20-5240 Minor Tools & Equipment | 2,115 | 21 | 69 | 2,000 | 2,000 | - | 1,000 |
| 10-20-5260 Apparel | - | 56 | 336 | 500 | 500 | 481 | 800 |
| Total Commodities | 5,690 | 3,328 | 8,178 | 9,500 | 9,500 | 6,850 | 6,800 |
| Contractual Services | | | | | | | |
| 10-20-5418 Employment Testing | - | - | 140 | 300 | 300 | 168 | 300 |
| 10-20-5440 Computer Maintenance/Support | 17,742 | 53,360 | 81,775 | 40,000 | 40,000 | 38,972 | 43,000 |
| 10-20-5450 Tax Assessor Fees | 3,013 | 2,398 | 3,711 | 4,000 | 4,000 | 3,511 | 3,000 |
| 10-20-5475 Accounting Fee Expense | 3,500 | 3,500 | - | 5,500 | - | - | - |
| 10-20-5477 Audit & Professional Fees | 16,961 | 32,560 | 22,910 | 33,000 | 33,000 | 36,900 | 33,000 |
| 10-20-5479 Appraisal Fees | 34,762 | 37,823 | 45,527 | 48,000 | 84,000 | 78,950 | 85,000 |
| Total Contractual Services | 75,977 | 129,641 | 154,063 | 130,800 | 161,300 | 158,501 | 164,300 |
| Other Services | | | | | | | |
| 10-20-5615 Bank/Credit Card Processing Fees | 95 | - | - | - | - | - | - |
| 10-20-5622 Dues & Subscriptions | 690 | 1,125 | 1,324 | - | 1,250 | 1,201 | 750 |
| 10-20-5645 Training & Travel | 865 | 2,244 | 7,548 | 1,250 | 13,000 | 5,040 | 8,000 |
| 10-20-5650 Mileage | - | - | - | 13,000 | - | - | - |
| 10-20-5675 Education Reimbursement | - | - | - | - | - | 518 | 2,000 |
| Total Other Services | 1,650 | 3,369 | 8,872 | 14,250 | 14,250 | 6,759 | 10,750 |
| Total Finance Expenditures | 366,433 | 402,179 | 563,433 | 652,852 | 792,564 | 654,423 | 614,946 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2023-24 DEPARTMENT ACCOMPLISHMENTS

- The completion of our multi-year project which is our offsite disaster recover
- Implemented IT account policy to secure IT accounts and resources
- Onsite IT support at the PD station

FY 2024-25 DEPARTMENT GOALS

- Upgrade of PD server hardware.
- Upgrade and relocation of Public Works tech
- Connect PD to City Hall and rework PD network layout.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Information Tech Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 10-25-5000 Salaries | 152,278 | 221,021 | 247,891 | 284,155 | 284,155 | 255,646 | 298,551 |
| 10-25-5006 Longevity | 180 | 300 | 300 | 180 | 180 | 216 | 300 |
| 10-25-5007 Part Time Wages | 7,460 | | | | | - | |
| 10-25-5010 FICA Expense | 12,045 | 16,912 | 18,215 | 21,752 | 21,752 | 19,061 | 22,912 |
| 10-25-5030 Health Insurance | 13,022 | 28,570 | 39,724 | 55,254 | 55,254 | 45,719 | 55,681 |
| 10-25-5031 Vision Insurance | 215 | 1,157 | 422 | 473 | 473 | 420 | 517 |
| 10-25-5032 Life Insurance & LTD | 595 | 806 | 932 | 1,633 | 1,633 | 985 | 1,707 |
| 10-25-5033 Dental Insurance | 896 | 1,308 | 1,612 | 1,807 | 1,807 | 1,732 | 1,952 |
| 10-25-5034 Retirement | 15,422 | 23,625 | 26,308 | 28,462 | 28,462 | 23,166 | 25,549 |
| 10-25-5035 Cell Phone Allowance | 855 | 1,471 | 580 | - | - | 510 | 650 |
| 10-25-5038 Flex Spend Admin | 95 | 86 | 120 | - | - | 168 | 180 |
| 10-25-5039 Flex Card Spending | 794 | 775 | 1,075 | 1,600 | 1,600 | 1,240 | 1,600 |
| 10-25-5040 Workers Compensation | 225 | 416 | 462 | 575 | 575 | 565 | 651 |
| Total Personnel Services | 204,083 | 296,447 | 337,640 | 395,891 | 395,891 | 349,428 | 410,250 |
| Commodities | | | | | | | |
| 10-25-5225 Fuel | - | - | 107 | 1,000 | 1,000 | 178 | 1,000 |
| 10-25-5230 Office Expense | 7,221 | 7,486 | 6,439 | 7,000 | 7,000 | 4,612 | 7,000 |
| 10-25-5240 Minor Tools & Equipment | 7,515 | 6,119 | 6,533 | 6,500 | 6,500 | 1,373 | 6,500 |
| Total Commodities | 14,736 | 13,605 | 13,078 | 14,500 | 14,500 | 6,163 | 14,500 |
| Contractual Services | | | | | | | |
| 10-25-5418 Employment Testing | - | 416 | 280 | 300 | 300 | 168 | 300 |
| 10-25-5440 Computer Maintenance/Support | 58,477 | 112,423 | 61,079 | 70,000 | 70,000 | 79,349 | 95,000 |
| 10-25-5441 Computer Software | 17,182 | 23,989 | 10,699 | 25,000 | 25,000 | 15,819 | 25,000 |
| 10-25-5443 Computer Replacement | 14,149 | 25,008 | 10,245 | 20,000 | 20,000 | 17,646 | 124,000 |
| 10-25-5446 Uniforms | 302 | 846 | 377 | 750 | 750 | - | 750 |
| Total Contractual Services | 90,111 | 162,681 | 82,680 | 116,050 | 116,050 | 112,983 | 245,050 |
| Other Services | | | | | | | |
| 10-25-5622 Dues & Subscriptions | 47,225 | 53,089 | 69,189 | 140,000 | 140,000 | 159,292 | 168,000 |
| 10-25-5645 Training & Travel | 5,566 | 11,561 | 4,723 | 15,000 | 15,000 | 4,616 | 15,000 |
| 10-25-5650 Mileage | - | - | - | - | - | - | - |
| 10-25-5800 Professional Services | 1,650 | - | - | - | - | - | - |
| Total Other Services | 54,441 | 64,650 | 73,912 | 155,000 | 155,000 | 163,909 | 183,000 |
| Total Information Tech Expenditures | 363,370 | 537,384 | 507,310 | 665,764 | 681,441 | 632,483 | 852,800 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Human Resources

DEPARTMENT VISION STATEMENT

To cultivate a dynamic, inclusive, and engaging workplace where all employees are empowered to reach their full potential. We are dedicated to fostering a culture of collaboration and continuous improvement, ensuring that our people are our greatest asset in achieving organizational excellence.

FUNCTIONS

- Recruiting and Staffing
- Training and Development
- Employee Relations
- Compensation and Benefits
- Performance Management
- Workplace Compliance and Safety
- Diversity and Inclusion

DEPARTMENT DESCRIPTION

The Human Resources (HR) Department is a vital component of the City of Manvel organization. The HR team is responsible for managing and enhancing our most valuable asset—our people. The HR team is also dedicated to fostering a positive work environment, supporting employee development, and ensuring compliance with employment laws and city policies.

FY 2023-24 DEPARTMENT ACCOMPLISHMENTS

- Processed 31 new hires for fiscal year 23/24
- Over the past 3 years we have processed 115 new hires and 70 separations
- Added an HR Generalist to the Human Resource Department

FY 2023-24 DEPARTMENT GOALS

- Continued Excellence in Customer Service.
- Focus on expanding the On-Boarding experience for New Hires.
- Continue with setting the groundwork for a future Learning and Development team

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Human Resources Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 10-26-5000 Salaries | | | | | | | 183,750 |
| 10-26-5006 Longevity | | | | | | | 420 |
| 10-26-5007 Part Time Wages | | | | | | | - |
| 10-26-5010 FICA Expense | | | | | | | 14,139 |
| 10-26-5030 Health Insurance | | | | | | | 43,964 |
| 10-26-5031 Vision Insurance | | | | | | | 259 |
| 10-26-5032 Life Insurance & LTD | | | | | | | 853 |
| 10-26-5033 Dental Insurance | | | | | | | 976 |
| 10-26-5034 Retirement | | | | | | | 15,766 |
| 10-26-5035 Cell Phone Allowance | | | | | | | 650 |
| 10-26-5038 Flex Spend Admin | | | | | | | 90 |
| 10-26-5039 Flex Card Spending | | | | | | | 800 |
| 10-26-5040 Workers Compensation | | | | | | | 402 |
| Total Personnel Services | - | - | - | - | - | - | 262,069 |
| Commodities | | | | | | | |
| 10-26-5225 Fuel | | | | | | | - |
| 10-26-5230 Office Expense | | | | | | | 2,500 |
| 10-26-5260 Apparel | | | | | | | 250 |
| 10-26-5240 Minor Tools & Equipment | | | | | | | 500 |
| Total Commodities | - | - | - | - | - | - | 3,250 |
| Contractual Services | | | | | | | |
| 10-26-5418 Employment Testing | | | | | | | 150 |
| 10-26-5440 Computer Maintenance/Support | | | | | | | - |
| 10-26-5441 Computer Software | | | | | | | - |
| 10-26-5442 Website Administration | | | | | | | - |
| 10-26-5443 Computer Replacement | | | | | | | - |
| 10-26-5446 Uniforms | | | | | | | - |
| Total Contractual Services | - | - | - | - | - | - | 150 |
| Other Services | | | | | | | |
| 10-26-5622 Dues & Subscriptions | | | | | | | 750 |
| 10-26-5645 Training & Travel | | | | | | | 6,500 |
| 10-26-5650 Mileage | | | | | | | - |
| 10-26-5800 Professional Services | | | | | | | - |
| Total Other Services | - | - | - | - | - | - | 7,250 |
| Total Human Resources Expenditures | - | - | - | - | - | - | 272,719 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2023-2024 DEPARTMENT ACCOMPLISHMENTS

- Statewide Recognition: Teen Court earned 1st place at the Texas State Teen Court Competition and the Manvel Municipal Court received an honorable mention for the Traffic Safety Award.
- Enhanced Public Service Efficiency: Implemented a more streamlined and effective work environment for clerks, improving service delivery and public interaction at the counter.
- Expanded Team to Meet Growing Demands: Added a new clerk position to accommodate the increasing case volume, larger dockets, and evolving legislative requirements.

FY 2024-2025 DEPARTMENT GOALS

- Optimize Technology Infrastructure: Collaborate closely with the IT department to resolve ongoing issues with court software, credit card machines, and printing/copying equipment.
- Strengthen Community Outreach and Safety Education: Expand outreach initiatives, focusing on educating teens and children on traffic safety
- Court Accessibility Improvements: Enhance accessibility to court services through virtual or remote options.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Court Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 10-30-5000 Salaries | 160,294 | 164,898 | 179,220 | 201,269 | 242,874 | 205,677 | 261,360 |
| 10-30-5002 Overtime | 1,911 | 725 | 1,486 | 3,411 | 3,411 | 2,674 | 5,287 |
| 10-30-5006 Longevity | 960 | 60 | 240 | 300 | 300 | 360 | 7,740 |
| 10-30-5009 Certification | - | 38 | 1,413 | 1,950 | 1,950 | 2,430 | 2,600 |
| 10-30-5010 FICA Expense | 11,867 | 12,565 | 13,477 | 15,830 | 19,013 | 15,781 | 21,190 |
| 10-30-5030 Health Insurance | 18,313 | 28,895 | 32,629 | 48,528 | 60,648 | 55,227 | 55,681 |
| 10-30-5031 Vision Insurance | 303 | 348 | 345 | 355 | 473 | 370 | 517 |
| 10-30-5032 Life & LTD | 554 | 563 | 567 | 1,225 | 1,633 | 693 | 1,707 |
| 10-30-5033 Dental | 1,260 | 1,327 | 1,320 | 1,355 | 1,807 | 1,525 | 1,952 |
| 10-30-5034 Retirement | 14,298 | 15,137 | 15,260 | 16,710 | 20,874 | 15,725 | 20,216 |
| 10-30-5035 Cell Phone Allowance | - | - | 200 | - | - | - | - |
| 10-30-5038 Flex | 106 | 130 | 104 | 250 | 250 | 147 | 180 |
| 10-30-5039 Flex Card - Health Ins | 883 | 1,175 | 934 | 1,200 | 1,600 | 1,250 | 1,600 |
| 10-30-5040 Workers Compensation | 298 | 429 | 339 | 450 | 621 | 414 | 602 |
| Total Personnel Services | 211,048 | 226,288 | 247,533 | 292,832 | 355,453 | 302,273 | 380,632 |
| Commodities | | | | | | | |
| 10-30-5222 Postage | 2,013 | 2,974 | 3,947 | 3,500 | 3,500 | 5,775 | 4,000 |
| 10-30-5230 Office Expense | 4,216 | 2,620 | 3,208 | 4,000 | 4,000 | 3,723 | 4,000 |
| 10-30-5240 Minor Tools & Equipment | 759 | 655 | 369 | - | - | - | - |
| 10-30-5260 Apparel | - | - | - | 500 | 1,200 | 1,267 | 1,500 |
| Total Commodities | 6,988 | 6,250 | 7,524 | 8,000 | 8,700 | 10,764 | 9,500 |
| Contractual Services | | | | | | | |
| 10-30-5405 Jail Housing | - | 180 | - | 150 | 150 | - | - |
| 10-30-5418 Employment Testing | - | - | 58 | - | - | - | 150 |
| 10-30-5440 Computer Maintenance/Support | 11,268 | 9,030 | 10,757 | 12,500 | 12,500 | 14,385 | 12,500 |
| 10-30-5445 Telephone | 635 | 456 | 308 | 700 | 700 | 189 | 700 |
| 10-30-5448 Court Interpreter | 3,120 | 465 | 713 | 2,000 | 2,000 | 1,917 | 2,000 |
| 10-30-5451 Prosecuting Attorney | 31,488 | 31,779 | 72,309 | 40,000 | 80,000 | 71,715 | 55,000 |
| 10-30-5580 Warrant Fees | 24,186 | 6,016 | 5,666 | 10,000 | 10,000 | 7,166 | 10,000 |
| Total Contractual Services | 70,697 | 47,925 | 89,810 | 65,350 | 105,350 | 95,372 | 80,350 |
| Other Services | | | | | | | |
| 10-30-5615 Credit Card Processing Fees | 5,283 | 4,582 | 5,645 | 7,000 | 7,000 | 2,488 | 3,000 |
| 10-30-5622 Dues & Subscriptions | 3,460 | 110 | 265 | 2,000 | 2,000 | 450 | 1,000 |
| 10-30-5634 Jury cost | 778 | - | - | - | - | - | - |
| 10-30-5645 Training & Travel | 2,900 | 2,498 | 1,420 | 4,000 | 3,300 | 2,142 | 3,300 |
| Total Other Services | 12,420 | 7,189 | 7,330 | 13,000 | 12,300 | 5,080 | 7,300 |
| Total Court Expenditures | 301,153 | 287,652 | 352,198 | 329,484 | 481,803 | 413,489 | 477,782 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 administration and 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 2023-2024 DEPARTMENT ACCOMPLISHMENTS

- The Department is fully staffed and added a total of three new positions.
- The Department is getting ready to go live with the development checklist software to help staff and citizens understand the development processes and regulations.
- Assisted in amendment and adoption of important ordinances and regulations including sign ordinance, fence regulations, and Accessory Dwelling Unit ordinance.
- Assisted in the update of the Design Criteria Manual and other amended ordinances.
- Initiated the Comprehensive Planning Process and assisted in the Strategic Planning process.

FY 2024-2025 DEPARTMENT GOALS

- Evaluate and improve upon the new development checklist software for effectiveness and user-friendliness.
- Evaluate and streamline all application and review processes to ensure efficiency, accuracy, and staff productivity.
- Continue improved coordination with other agencies, developers, and builders.
- Facilitate the Comprehensive Master Planning process and updating the Major Throughfare Plan.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Development Services Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 10-40-5000 Salaries | 235,615 | 489,815 | 689,921 | 716,955 | 675,350 | 513,506 | 786,283 |
| 10-40-5002 Overtime | 859 | 3,466 | 4,241 | 8,417 | 8,417 | 1,443 | 9,037 |
| 10-40-5006 Longevity | 1,200 | 1,440 | 1,800 | 2,280 | 2,280 | 2,736 | 1,200 |
| 10-40-5010 FICA Expense | 16,873 | 37,015 | 51,973 | 55,665 | 52,482 | 38,724 | 60,984 |
| 10-40-5030 Health Insurance | 32,898 | 68,456 | 107,738 | 140,802 | 128,682 | 111,017 | 146,998 |
| 10-40-5031 Vision Insurance | 390 | 811 | 1,146 | 1,183 | 1,065 | 881 | 1,294 |
| 10-40-5032 Life & LTD | 810 | 1,941 | 5,030 | 4,082 | 3,674 | 1,984 | 4,267 |
| 10-40-5033 Dental | 1,624 | 5,544 | 2,064 | 4,517 | 4,065 | 3,635 | 4,879 |
| 10-40-5034 Retirement | 23,868 | 51,696 | 73,677 | 72,838 | 68,673 | 47,349 | 68,002 |
| 10-40-5035 Cell Phone Allowance | | - | 38 | - | - | 15 | 650 |
| 10-40-5038 Flex | 145 | 275 | 405 | 450 | 450 | 353 | 450 |
| 10-40-5039 Flex Card - Health Ins | 1,207 | 1,992 | 3,609 | 4,000 | 3,600 | 2,981 | 4,000 |
| 10-40-5040 Workers Compensation | 425 | 1,255 | 1,367 | 575 | 404 | 1,447 | 1,732 |
| Total Personnel Services | 315,915 | 663,707 | 943,009 | 1,011,765 | 949,144 | 726,070 | 1,089,776 |
| Commodities | | | | | | | |
| 10-40-5225 Fuel | - | - | 337 | 600 | 600 | 149 | 600 |
| 10-40-5230 Office Expense | 3,661 | 5,891 | 5,155 | 6,500 | 6,500 | 4,995 | 6,500 |
| 10-40-5240 Minor Tools & Equipment | 11,488 | 6,207 | 12,747 | 15,000 | 15,000 | 900 | 5,000 |
| 10-40-5260 Apparel | - | 1,357 | 680 | 1,000 | 1,000 | 339 | 2,000 |
| Total Commodities | 15,148 | 13,455 | 18,920 | 23,100 | 23,100 | 6,384 | 14,100 |
| Contractual Services | | | | | | | |
| 10-40-5360 Plat Fees | 4,086 | 246 | 383 | | | - | - |
| 10-40-5412 Plan Reviews | 128,314 | 129,646 | 140,806 | 110,000 | 110,000 | 119,462 | 120,000 |
| 10-40-5418 Employment Testing | - | 1,412 | - | 750 | 750 | 672 | 750 |
| 10-40-5439 Inspections | 402,153 | 503,000 | 366,022 | 350,000 | 350,000 | 365,208 | 400,000 |
| 10-40-5440 Computer Maintenance/Support Fees | 17,338 | 55,179 | 44,670 | 67,225 | 67,225 | 45,950 | 60,000 |
| Total Contractual Services | 551,890 | 689,482 | 551,881 | 527,975 | 527,975 | 531,292 | 580,750 |
| Other Services | | | | | | | |
| 10-40-5615 Credit Card Processing Fees | 57,963 | 35,277 | 1,566 | 5,000 | 5,000 | 180 | 500 |
| 10-40-5622 Dues & Subscriptions | - | 315 | 1,209 | 1,500 | 1,500 | 245 | 2,000 |
| 10-40-5638 Vehicle Repair/Maintenance | - | - | - | 2,500 | 2,500 | 334 | 2,500 |
| 10-40-5645 Training & Traveling | 2,056 | 3,662 | 5,563 | 8,000 | 8,000 | 1,574 | 8,000 |
| 10-40-5650 Mileage | 17 | - | - | 250 | 250 | - | - |
| 10-40-5670 Vehicle/Equip Replacement Fee | - | 7,500 | - | - | - | - | - |
| 10-40-5800 Eng/Consulting/Planning Fees | 21,543 | - | - | - | - | - | - |
| Total Other Services | 81,580 | 46,754 | 8,338 | 17,250 | 17,250 | 2,333 | 13,000 |
| Total Development Services Expenditures | 964,534 | 1,413,397 | 1,522,147 | 1,580,090 | 1,517,469 | 1,266,078 | 1,697,626 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2023-2024 DEPARTMENT ACCOMPLISHMENTS

- Executed ILA with Brazoria County Road and Bridge Dept. to begin resurfacing Wilson, Charlotte, Tankersley and Dogwood.
- Partnered with Branch Construction to begin phase 1 of paving all gravel roads with asphalt.
- Maintain a safe environment for the employees (zero accidents).
- Maintain a professional working relationship with external agencies and other cities.
- Started construction on numerous projects such as the Public Works Facility, Police Departments, WRF Facility, Elevated Storage Tank.
- Executed the grant to improve the lighting of the public works maintenance shop, break room and offices.

FY 2023-24 DEPARTMENT GOALS

- Upheld 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.
- To complete the construction of the new Public Works Facility.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Public Works Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 10-50-5000 Salaries | 389,711 | 572,457 | 667,416 | 891,407 | 881,407 | 821,804 | 1,113,874 |
| 10-50-5002 Overtime | 4,612 | 4,171 | 8,921 | 19,934 | 19,934 | 4,729 | 30,287 |
| 10-50-5006 Longevity | 1,680 | 1,320 | 1,980 | 2,640 | 2,640 | 3,600 | 32,880 |
| 10-50-5007 Part Time Wages | 3,957 | 473 | 630 | 6,000 | 6,000 | - | - |
| 10-50-5010 FICA Expense | 28,382 | 43,131 | 50,071 | 70,168 | 70,168 | 61,751 | 91,337 |
| 10-50-5030 Health Insurance | 73,478 | 99,465 | 139,146 | 255,295 | 255,295 | 202,295 | 272,391 |
| 10-50-5031 Vision Insurance | 872 | 1,205 | 1,467 | 1,893 | 1,893 | 1,692 | 2,458 |
| 10-50-5032 Life & LTD | 1,571 | 2,179 | 2,590 | 6,532 | 6,532 | 3,342 | 8,108 |
| 10-50-5033 Dental | 3,627 | 4,545 | 5,664 | 7,227 | 7,227 | 6,977 | 9,270 |
| 10-50-5034 Retirement | 39,826 | 63,579 | 69,523 | 91,815 | 91,815 | 77,926 | 101,848 |
| 10-50-5035 Cell Phone Allowance | 929 | 1,225 | 1,925 | 3,250 | 3,250 | 3,480 | 3,900 |
| 10-50-5036 Auto Allowance | - | - | - | - | 3,000 | 1,200 | 13,000 |
| 10-50-5038 Flex | 354 | 416 | 501 | 700 | 700 | 622 | 855 |
| 10-50-5039 Flex Card - Health Ins | 2,978 | 2,876 | 4,509 | 6,400 | 6,400 | 5,321 | 7,600 |
| 10-50-5040 Workers Compensation | 9,375 | 16,238 | 22,320 | 15,000 | 15,000 | 29,248 | 42,480 |
| Total Personnel Services | 561,350 | 813,280 | 976,664 | 1,378,260 | 1,371,260 | 1,223,987 | 1,730,288 |
| Commodities | | | | | | | |
| 10-50-5212 Safety Equipment/Supplies | 5,427 | 9,190 | 6,458 | 7,000 | 7,000 | 6,434 | 7,000 |
| 10-50-5220 Janitorial Supplies & Cleaning | 5,521 | 7,407 | 8,472 | 8,000 | 8,000 | 8,794 | 8,000 |
| 10-50-5225 Fuel | 34,135 | 65,273 | 75,328 | 65,000 | 65,000 | 81,122 | 65,000 |
| 10-50-5230 Office Expense | 5,840 | 8,820 | 6,432 | 5,000 | 5,000 | 4,286 | 5,000 |
| 10-50-5235 Street Signs | 20,778 | 36,668 | 34,413 | 50,000 | 50,000 | 31,463 | 50,000 |
| 10-50-5240 Minor Tools & Equipment | 16,494 | 18,222 | 14,606 | 20,000 | 20,000 | 15,505 | 20,000 |
| 10-50-5250 Road Materials | 58,576 | 31,471 | 56,255 | 60,000 | 60,000 | 68,983 | 75,000 |
| Total Commodities | 146,772 | 177,051 | 201,963 | 215,000 | 215,000 | 216,586 | 230,000 |
| Contractual Services | | | | | | | |
| 10-50-5376 Sidewalk Repairs | 28,695 | 57,382 | 40,485 | 50,000 | 50,000 | 53,845 | 75,000 |
| 10-50-5418 Employment Testing | - | 1,512 | 980 | 600 | 600 | 840 | 600 |
| 10-50-5420 Electricity | - | 3,096 | 3,684 | 4,500 | 4,500 | 4,883 | 4,500 |
| 10-50-5421 Electrical Service | 2,845 | - | - | - | - | - | - |
| 10-50-5432 Rental Equipment | 32,739 | 51,663 | 34,203 | 45,000 | 37,000 | 10,410 | 45,000 |
| 10-50-5436 Communications Expense | 2,983 | 4,655 | 13,053 | 10,000 | 10,000 | 12,197 | 10,000 |
| 10-50-5437 Striping | 29,788 | 26,861 | 31,507 | 35,000 | 35,000 | 17,315 | 35,000 |
| 10-50-5445 Telephone | 139 | - | 613 | - | - | 735 | - |
| 10-50-5446 Uniforms | 12,648 | 17,996 | 17,876 | 20,000 | 20,000 | 22,153 | 20,000 |
| 10-50-5455 Leased Property | 1,029 | 1,029 | 2,400 | 1,500 | 1,500 | 2,880 | 1,500 |
| 10-50-5456 Ditch Mowing | 42,891 | 25,144 | 28,952 | 35,000 | 400 | - | 400 |
| 10-50-5457 Clean up/Trash Disposal | 7,087 | 2,539 | 3,315 | 7,500 | 7,500 | 131 | 7,500 |
| 10-50-5550 Radio Usage | 5,412 | 5,412 | 3,444 | 5,500 | 5,500 | 4,448 | 5,500 |
| 10-50-5570 Ditch Cleaning | 72,259 | 57,589 | 44,103 | 60,000 | 60,000 | 50,174 | 60,000 |
| Total Contractual Services | 238,515 | 254,879 | 224,613 | 274,600 | 232,000 | 180,011 | 265,000 |
| Other Services | | | | | | | |
| 10-50-5635 Building Repair/Maintenance | 17,633 | 20,484 | 31,377 | 30,000 | 30,000 | 37,169 | 45,000 |
| 10-50-5638 Vehicle Repairs/Maintenance | 46,832 | 88,829 | 56,453 | 50,000 | 50,000 | 50,451 | 50,000 |
| 10-50-5640 Street Repairs | 45,388 | 71,586 | 141,204 | 125,000 | 106,221 | 106,418 | 116,221 |
| 10-50-5645 Training & Travel | 4,834 | 9,361 | 8,562 | 8,000 | 13,000 | 11,556 | 8,000 |
| 10-50-5700 Vehicle/Equip Replacement Fees | 90,000 | 95,000 | - | - | - | - | - |
| Total Other Services | 204,687 | 285,260 | 237,595 | 213,000 | 199,221 | 205,594 | 219,221 |
| Capital Outlays | | | | | | | |
| 10-50-6020 Capital Outlay - Equipment | - | - | - | 85,000 | 146,100 | 146,082 | - |
| 10-50-6030 Capital Outlay - Vehicle | 436,590 | 183,604 | - | - | - | - | - |
| 10-50-6035 Capital Outlay - Street Reconstructor | - | 128,077 | 376,602 | 450,000 | 592,279 | 134,280 | 291,789 |
| 10-50-6070 Capital Outlay - Improvements | - | - | - | - | - | - | - |
| Total Capital Outlays | 436,590 | 311,681 | 376,602 | 535,000 | 738,379 | 280,362 | 291,789 |
| Total Public Works Expenditures | 1,587,913 | 1,842,151 | 2,017,438 | 2,615,860 | 2,755,860 | 2,106,540 | 2,736,298 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

FIRE MARSHAL

The Fire Marshal's Office is an integral part of fire and life safety, fire prevention, and public education. Our mission is to safeguard the community through Community Risk Reduction from the impact of fires and related emergencies. We strive to achieve this mission through:

- Fire Prevention
- Public Education and Awareness
- Emergency Response Support
- Code Development and Enforcement

DEPARTMENT VISION STATEMENT

To be a trusted leader for fire prevention and safety, protecting lives, property, and the environment through proactive fire inspections, responsive fire investigations, and effective public education.

FUNCTIONS

- Fire Inspections
- Fire Investigations
- Plan Review
- 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 2023-2024 DEPARTMENT ACCOMPLISHMENTS

- Created and implemented a policy for operational fire permits and inspection request
- Assisted with updating the Design Criteria Manual
- Revised Burn Permit application and created a permit application informational flow chart
- The Fire Marshals Division has completed over 220 hours of fire, FEMA and Law Enforcement training.

FY 2024- 2025 DEPARTMENT GOALS

- Acquire and maintain staffing with the hiring of a Full Time Fire Inspector/ Investigator
- Proactively improve public awareness and community risk reduction by conducting occupancy surveys and courtesy inspections of all listed occupancies within the city.
- Revise and simplify Fire Marshal Fee Schedule
- Revise fire operational permit applications and streamline the FMO permit, plans review and inspection process.
- Update the FMO webpage to include access to all fire permit applications and information on minimum code requirements and revise Mission and Vision Statement's

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

- Work with neighboring agencies and our local public service departments to develop and implement fire and life safety programs, public education, and training programs.
- Encourage and support Fire Officials to further their professional growth and development by participating in workshops, classes, conferences and obtaining higher level certifications.
- Develop an incentive and certification program to aid in recruitment and retention, and to motivate current fire officials to pursue higher education, gain additional knowledge, and improve their skill sets.
- The Department of Fire Safety will craft a forward-thinking strategic plan for the City's growth and progress over the next five years.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Fire Marshal | | | | | | | |
| Personnel Services | | | | | | | |
| 10-70-5000 Salaries | 87,533 | 122,931 | 99,429 | 290,440 | 238,140 | 213,254 | 295,051 |
| 10-70-5002 Overtime | 246 | 2,099 | - | 6,917 | 6,917 | - | 6,930 |
| 10-70-5006 Longevity | 780 | 840 | - | 60 | 60 | 72 | 120 |
| 10-70-5010 FICA Expense | 6,568 | 9,628 | 7,628 | 22,802 | 22,802 | 15,642 | 23,359 |
| 10-70-5030 Health Insurance | 13,196 | 17,838 | 11,168 | 47,148 | 47,148 | 25,460 | 38,060 |
| 10-70-5031 Vision Insurance | 156 | 214 | 118 | 355 | 355 | 251 | 388 |
| 10-70-5032 Life & LTD | 320 | 463 | 387 | 1,225 | 1,225 | 777 | 1,280 |
| 10-70-5033 Dental | 651 | 819 | 452 | 1,355 | 1,355 | 1,037 | 1,464 |
| 10-70-5034 Retirement | 9,076 | 13,917 | 10,238 | 29,836 | 28,036 | 19,614 | 26,048 |
| 10-70-5035 Cell Phone Allowance | - | 290 | 649 | 650 | 2,450 | 2,145 | 3,250 |
| 10-70-5038 Flex | 85 | 48 | 45 | 150 | 150 | 101 | 135 |
| 10-70-5039 Flex Card - Health Ins | 561 | 160 | 400 | 1,200 | 1,200 | 170 | 1,200 |
| 10-70-5040 Workers Compensation | 788 | 1,376 | 2,725 | 5,000 | 7,300 | 8,700 | 9,743 |
| Total Personnel Services | 119,961 | 170,623 | 133,240 | 407,138 | 357,138 | 287,222 | 407,027 |
| Commodities | | | | | | | |
| 10-70-5217 Public Education & Materials | - | 202 | - | 500 | 500 | 393 | 1,500 |
| 10-70-5222 Postage | 15 | 466 | 27 | 200 | 200 | 86 | 500 |
| 10-70-5225 Fuel | 1,862 | 4,617 | 2,013 | 6,000 | 6,000 | 3,112 | 12,000 |
| 10-70-5230 Office Expense | 894 | 5,298 | 303 | 1,500 | 1,500 | 662 | 3,000 |
| 10-70-5240 Minor Tools & Equipment | 21,539 | 18,666 | 12,913 | 7,500 | 7,500 | 5,755 | 8,000 |
| Total Commodities | 24,311 | 29,249 | 15,256 | 15,700 | 15,700 | 10,007 | 25,000 |
| Contractual Services | | | | | | | |
| 10-70-5364 Records & Storage | - | - | - | - | - | - | 1,500 |
| 10-70-5370 Radio Repairs | - | - | - | - | - | - | 1,500 |
| 10-70-5400 Legal Fees | 5,175 | 280 | 280 | - | - | - | - |
| 10-70-5418 Employment Testing | - | - | - | 150 | 150 | - | 300 |
| 10-70-5432 Rental Equipment | - | - | - | - | - | - | - |
| 10-70-5440 Computer Maintenance/Support | 4,920 | 8,808 | 13,035 | 15,000 | 14,400 | 11,512 | 7,500 |
| 10-70-5441 Computer Software | - | 5,561 | - | - | - | - | - |
| 10-70-5445 Telephone | 7,405 | 6,176 | 6,569 | 7,800 | 7,800 | 5,043 | 7,800 |
| 10-70-5446 Uniforms | 1,475 | 1,999 | 1,423 | 2,000 | 2,600 | 2,640 | 10,000 |
| 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 | 1,951 | 3,250 |
| Total Contractual Services | 24,347 | 37,602 | 24,259 | 28,200 | 28,200 | 21,147 | 31,850 |
| Other Services | | | | | | | |
| 10-70-5622 Dues & Subscriptions | 177 | 322 | 287 | 3,150 | 3,150 | 2,455 | 4,000 |
| 10-70-5638 Vehicle Repairs/Maintenance | 4,574 | 4,584 | 1,493 | 4,500 | 4,500 | 1,973 | 5,000 |
| 10-70-5645 Training & Travel | 1,430 | 1,243 | 3,361 | 4,000 | 4,000 | 3,037 | 12,000 |
| 10-70-5659 Firearms/Taser/Ammo | - | - | - | - | - | - | 4,000 |
| 10-70-5660 Investigative Expense | - | - | - | 1,000 | 1,000 | - | 3,000 |
| 10-70-5700 Vehicle/Equip Replacement Fees | 20,000 | 20,000 | 13,075 | - | - | - | - |
| 10-70-5800 Professional Services | 17,228 | 26,198 | - | - | - | - | - |
| Total Other Services | 43,409 | 52,347 | 18,216 | 12,650 | 12,650 | 7,465 | 28,000 |
| Capital Outlays | | | | | | | |
| 10-70-6030 Capital Outlay - Vehicle | - | 35,705 | - | - | 50,000 | - | - |
| Total Capital Outlays | - | 35,705 | - | - | 50,000 | - | - |
| Total Fire Marshal Expenditures | 212,027 | 325,525 | 190,971 | 264,260 | 463,688 | 325,841 | 491,877 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2023-24, 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 2023-2024 DEPARTMENT ACCOMPLISHMENTS

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

FY 2024- 2025 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 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Emergency Management Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 10-71-5000 Salaries - Disaster | 913 | - | - | - | - | 45,100 | - |
| 10-71-5002 Overtime - Disaster | 3,732 | - | - | - | - | 50,488 | - |
| 10-71-5010 FICA Expense - Disaster | 337 | - | - | - | - | 7,313 | - |
| 10-71-5034 Retirement - Disaster | 445 | - | - | - | - | 8,335 | - |
| 10-71-7600 Disaster - Regular Pay | | | | | | 150 | |
| Total Personnel Services | 5,426 | - | - | - | - | 111,386 | - |
| Commodities | | | | | | | |
| 10-71-5225 Fuel | 1,180 | - | - | - | - | - | - |
| 10-71-5240 Minor Tools & Equipment | 600 | 3,296 | 1,975 | 20,000 | 20,000 | 11,775 | 20,000 |
| Total Commodities | 1,780 | 3,296 | 1,975 | 20,000 | 20,000 | 11,775 | 20,000 |
| Other Services | | | | | | | |
| 10-71-5370 Radio Usage | | | | | | - | 1,600 |
| 10-71-5550 Radio Repairs | | | | - | - | 984 | 1,000 |
| 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 | 9,000 | - | - | - | - | - | - |
| 10-71-5748 Emergency Notification | 4,376 | 4,518 | 4,621 | 12,000 | 12,000 | 7,050 | 12,000 |
| 10-71-7608 Disaster - General Expenses | - | 47,904 | 63,229 | 100,000 | 100,000 | 1,100,000 | 100,000 |
| Total Other Services | 13,920 | 52,422 | 67,850 | 114,500 | 114,500 | 1,108,034 | 117,100 |
| Capital Outlays | | | | | | | |
| 10-71-6030 Capital Outlay - Vehicle | - | - | - | - | - | - | - |
| Total Capital Outlays | - | - | - | - | - | - | - |
| Total Emergency Management Expenditures | 21,126 | 55,717 | 69,825 | 134,500 | 134,500 | 1,231,195 | 137,100 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2023-2024 DEPARTMENT ACCOMPLISHMENTS

- Updated the Texas Food Establishment Rules to adopt the 2021 TFER
- Filled open position with experienced candidate
- Created Code Supervision and filled position with current employee
- Allocated experience from current Code Enforcement personnel to assist with flood plain reviews
- Brought into compliance all existing food establishments
- Brought into compliance several substandard structures that were abatement bound, without further court proceedings.

FY 2024- 2025 DEPARTMENT GOALS

- Implement 3 educational community events be it stand-alone or in conjunction with other organizations or city departments
- Implement monthly and/or quarterly reviews of cases to ensure relevance and compliance
- Increase staffing by one code enforcement personnel

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Code Enforcement | | | | | | | |
| Personnel Services | | | | | | | |
| 10-80-5000 Salaries | - | - | 111,760 | 114,890 | 144,890 | 131,164 | 125,733 |
| 10-80-5002 Overtime | - | - | 2,015 | 4,308 | 4,308 | 978 | 4,715 |
| 10-80-5006 Longevity | - | - | - | 120 | 120 | 72 | 120 |
| 10-80-5010 FICA Expense | - | - | 8,747 | 9,277 | 9,277 | 9,927 | 10,038 |
| 10-80-5030 Health Insurance | - | - | 22,405 | 24,240 | 24,240 | 18,011 | 32,156 |
| 10-80-5031 Vision Insurance | - | - | 242 | 237 | 237 | 177 | 259 |
| 10-80-5032 Life & LTD | - | - | 461 | 816 | 816 | 374 | 853 |
| 10-80-5033 Dental | - | - | 924 | 903 | 903 | 732 | 976 |
| 10-80-5034 Retirement | - | - | 11,718 | 12,139 | 12,139 | 11,903 | 11,193 |
| 10-80-5035 Cell Phone Allowance | - | - | 625 | 1,950 | 1,950 | 1,020 | 650 |
| 10-80-5038 Flex | - | - | 91 | 100 | 100 | 64 | 135 |
| 10-80-5039 Flex Card - Health Ins | - | - | 817 | 800 | 800 | 420 | 800 |
| 10-80-5040 Workers Compensation | - | - | 442 | 650 | 650 | 512 | 605 |
| Total Personnel Services | - | - | 160,245 | 170,431 | 200,431 | 175,354 | 188,234 |
| Commodities | | | | | | | |
| 10-80-5222 Postage | - | - | 327 | 750 | 750 | 232 | 750 |
| 10-80-5225 Fuel | - | - | 2,081 | 5,000 | 5,000 | 3,213 | 7,500 |
| 10-80-5230 Office Expense | - | - | 2,293 | 3,000 | 3,000 | 396 | 3,000 |
| 10-80-5240 Minor Tools & Equipment | - | - | 2,178 | 6,000 | 16,500 | 15,391 | 16,500 |
| Total Commodities | - | - | 6,881 | 14,750 | 25,250 | 19,233 | 27,750 |
| Contractual Services | | | | | | | |
| 10-80-5370 Radio Repair | - | - | - | - | - | - | 1,500 |
| 10-80-5418 Employment Testing | - | - | - | 200 | 200 | - | 200 |
| 10-80-5432 Rental Equipment | - | - | - | - | - | - | - |
| 10-80-5440 Computer Maintenance/Support | - | - | 2,795 | 5,000 | 5,000 | 2,849 | 5,000 |
| 10-80-5441 Computer Software | - | - | - | - | - | - | - |
| 10-80-5445 Telephone | - | - | - | 5,000 | 5,000 | 168 | 5,000 |
| 10-80-5446 Uniforms | - | - | 316 | 2,500 | 2,500 | 1,636 | 2,500 |
| 10-80-5452 Code Enforcement/Abatement | - | - | - | 50,000 | 6,800 | - | 39,500 |
| 10-80-5550 Radio Usage | - | - | 984 | 3,100 | 3,100 | 1,271 | 3,100 |
| Total Contractual Services | - | - | 4,095 | 65,800 | 22,600 | 5,923 | 56,800 |
| Other Services | | | | | | | |
| 10-80-5622 Dues & Subscriptions | - | - | 75 | 1,000 | 1,000 | 210 | 1,000 |
| 10-80-5638 Vehicle Repairs/Maintenance | - | - | 415 | 3,500 | 6,200 | 5,837 | 3,500 |
| 10-80-5645 Training & Travel | - | - | 2,050 | 4,000 | 4,000 | 1,062 | 2,500 |
| 10-80-5660 Investigative Expense | - | - | - | - | - | - | - |
| 10-80-5700 Vehicle/Equip Replacement Fees | - | - | - | - | - | - | - |
| 10-80-5800 Professional Services | - | - | - | - | - | - | - |
| Total Other Services | - | - | 2,540 | 8,500 | 11,200 | 7,109 | 7,000 |
| Capital Outlays | | | | | | | |
| 10-80-6030 Capital Outlay - Vehicle | - | - | - | - | - | - | - |
| Total Capital Outlays | - | - | - | - | - | - | - |
| Total Code Enforcement Expenditures | - | - | 173,761 | 259,481 | 259,481 | 207,619 | 279,784 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

ANIMAL CONTROL

DEPARTMENT VISION STATEMENT

The City of Manvel Animal Control is a division of the Department of Public Safety. The animal Control division was created in the FY 2024. The duties of the Animal Control Department is to enforce the State law and ordinances of the City of Manvel as it pertains to animal control, nuisance investigations, and animal cruelty investigations.

FUNCTIONS

- Animal Control

DEPARTMENT DESCRIPTION

Since the addition of the Animal Control Officer, we have seen an overwhelming response to Animal Control. Our Animal Control Officer has fostered relationships and partnered with several Rescue and foster groups in the area as well as a Shelter that provides the city with the opportunity to have a place to take animals for rehoming and the necessary care needed.

FY 2023-2024 DEPARTMENT ACCOMPLISHMENTS

- Opened the PD kennels 100% for the first time in several years
- Filled existing opening with a 20-year animal control veteran
- Purchased and outfitted an animal control vehicle
- Singed an MOU with the Houston Humane Society and Lone Star Paws
- Updated paperwork, policy, and procedures

FY 2024- 2025 DEPARTMENT GOALS

- Work with partners to establish community educational programs
- Work with partners to establish Spay and Neuter clinics, Microchipping Clinics, vaccination events.
- Working with partners to hold quarterly animal adoption events.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Animal Control | | | | | | | |
| Personnel Services | | | | | | | |
| 10-85-5000 Salaries | | | | | | | 103,740 |
| 10-85-5002 Overtime | | | | | | | 3,890 |
| 10-85-5006 Longevity | | | | | | | 60 |
| 10-85-5010 FICA Expense | | | | | | | 8,238 |
| 10-85-5030 Health Insurance | | | | | | | 25,175 |
| 10-85-5031 Vision Insurance | | | | | | | 259 |
| 10-85-5032 Life & LTD | | | | | | | 853 |
| 10-85-5033 Dental | | | | | | | 976 |
| 10-85-5034 Retirement | | | | | | | 9,186 |
| 10-85-5035 Cell Phone Allowance | | | | | | | - |
| 10-85-5038 Flex | | | | | | | 90 |
| 10-85-5039 Flex Card - Health Ins | | | | | | | 800 |
| 10-85-5040 Workers Compensation | | | | | | | 3,042 |
| Total Personnel Services | | | | | | | 156,310 |
| Commodities | | | | | | | |
| 10-85-5210 Supplies | - | - | - | | | | 1,000 |
| 10-85-5222 Postage | - | - | - | | | | 250 |
| 10-85-5225 Fuel | - | - | - | | | | 8,500 |
| 10-85-5230 Office Expense | - | - | - | | | | 500 |
| 10-85-5240 Minor Tools & Equipment | - | - | - | | | | 22,000 |
| Total Commodities | - | - | - | | | | 32,250 |
| Contractual Services | | | | | | | |
| 10-85-5370 Radio Repairs | - | - | - | - | - | - | 1,000 |
| 10-85-5436 Communications Exepnse | - | - | - | - | - | - | 1,000 |
| 10-85-5440 Computer Maintenance/Support | - | - | - | | | | 1,000 |
| 10-85-5441 Computer Software | - | - | - | | | | 500 |
| 10-85-5445 Telephone | - | - | - | | | | 1,500 |
| 10-85-5446 Uniforms | - | - | - | | | | 25,000 |
| 10-85-5452 Code Enforcement/Abatement | - | - | - | | | | 1,500 |
| 10-85-5550 Radio Usage | - | - | - | | | | 600 |
| Total Contractual Services | - | - | - | - | - | - | 32,100 |
| Other Services | | | | | | | |
| 10-85-5618 Job Recruiting | - | - | - | | | | 500 |
| 10-85-5622 Dues & Subscriptions | - | - | - | | | | 500 |
| 10-85-5638 Vehicle Repairs/Maintenance | - | - | - | | | | 5,000 |
| 10-85-5645 Training & Travel | - | - | - | | | | 1,500 |
| Total Other Services | - | - | - | - | - | - | 7,500 |
| Capital Outlays | | | | | | | |
| 10-85-6030 Capital Outlay - Vehicle | - | - | - | - | - | - | 76,800 |
| Total Capital Outlays | - | - | - | - | - | - | 76,800 |
| Total Animal Control Expenditures | - | - | - | - | - | - | 304,960 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 Captain who oversees the Criminal Investigation division as well as serves as the training coordinator for the department. The Criminal Investigation Division is made up of four investigators. The Criminal Investigations division is responsible for investigating reported criminal activity, obtaining arrest warrants as well as evidence management. The Criminal Investigation Division responds to major criminal offenses processes crime scenes and collects evidence for investigation and prosecution.

The Patrol Division is commanded by a Patrol Captain. Patrol consists of Patrol Sergeants Patrol Corporals and Patrol Officers who supervise the 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 three officers assigned to the traffic division. These officers work

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

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.

The Department also has an Administrative Services Division. The Administrative Services Division is overseen by the Administrative Services Captain who is responsible for supervising the following divisions of the Police Department; Code Enforcement, Animal Control, Community Relations, Communications, Records and fleet management.

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 Assistant to the Chief of Police 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 and 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 systems.

FY 2023-2024 DEPARTMENT ACCOMPLISHMENTS

- Promoted Criminal Investigative Sergeant to Captain
- Added additional Criminal Investigator
- Established Car Seat inspection and instillation training
- Added new staff to the Patrol Division
- Hired the departments first three Cadets for the Patrol Division
- Held several Community Relations events

FY 2024- 2025 DEPARTMENT GOALS

- Finalize Construction of the Police Department
- Continue to promote Community Events
- Work with the City with community engagement
- Host In-service training for the department and outside agencies

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Police Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 10-90-5000 Salaries | 1,678,632 | 2,231,313 | 2,700,375 | 3,343,403 | 3,263,403 | 2,796,571 | 3,385,904 |
| 10-90-5002 Overtime | 46,161 | 48,430 | 55,481 | 105,442 | 105,442 | 127,009 | 114,379 |
| 10-90-5006 Longevity | 5,580 | 5,940 | 6,780 | 8,460 | 8,460 | 9,720 | 16,500 |
| 10-90-5009 Certification | - | 16,360 | 12,475 | 37,180 | 37,180 | 20,685 | 25,350 |
| 10-90-5010 FICA Expense | 125,977 | 173,719 | 207,109 | 267,999 | 267,999 | 221,245 | 271,025 |
| 10-90-5030 Health Insurance | 178,697 | 334,818 | 445,598 | 713,041 | 713,041 | 586,041 | 687,819 |
| 10-90-5031 Vision Insurance | 2,958 | 4,028 | 4,748 | 5,679 | 5,679 | 4,810 | 6,080 |
| 10-90-5032 Life & LTD | 6,780 | 8,057 | 9,570 | 19,596 | 19,596 | 10,248 | 20,056 |
| 10-90-5033 Dental | 12,311 | 15,606 | 18,318 | 21,681 | 21,681 | 19,858 | 22,932 |
| 10-90-5034 Retirement | 175,013 | 252,588 | 284,054 | 350,676 | 350,676 | 264,273 | 302,215 |
| 10-90-5035 Cell Phone Allowance Expense | 727 | 884 | 1,481 | 975 | 975 | - | 650 |
| 10-90-5038 Flex | 1,176 | 1,297 | 1,654 | 2,500 | 2,500 | 1,749 | 1,645 |
| 10-90-5039 Flex Card - Health Ins | 9,790 | 11,127 | 14,636 | 19,200 | 19,200 | 13,553 | 18,800 |
| 10-90-5040 Workers Compensation | 22,137 | 36,772 | 57,713 | 60,000 | 60,000 | 78,606 | 85,616 |
| Total Personnel Services | 2,265,938 | 3,140,940 | 3,819,993 | 4,955,833 | 4,875,833 | 4,154,369 | 4,958,970 |
| Commodities | | | | | | | |
| 10-90-5210 Supplies | 3,756 | 4,632 | 4,084 | 3,500 | 5,000 | 5,770 | 3,500 |
| 10-90-5211 Supplies - Crime Prevention | 821 | 935 | 1,111 | 1,000 | 1,000 | 917 | 5,000 |
| 10-90-5220 Janitorial Supplies & Cleaning | 1,432 | 3,123 | 3,445 | 5,000 | 5,000 | 3,504 | 5,000 |
| 10-90-5222 Postage | 1,061 | 1,207 | 1,113 | 1,500 | 1,500 | 1,409 | 1,500 |
| 10-90-5225 Fuel | 55,434 | 96,298 | 122,591 | 80,000 | 80,000 | 119,192 | 80,000 |
| 10-90-5230 Office Expense | 4,538 | 6,643 | 6,168 | 5,500 | 5,500 | 4,625 | 5,500 |
| 10-90-5240 Minor Tools & Equipment | 18,468 | 74,691 | 75,142 | 175,000 | 225,000 | 157,413 | 252,100 |
| Total Commodities | 85,509 | 187,529 | 213,654 | 271,500 | 323,000 | 292,829 | 352,600 |
| Contractual Services | | | | | | | |
| 10-90-5364 Records & Evidence Storage | 4,505 | 3,994 | 1,034 | 5,000 | 5,000 | 844 | 5,000 |
| 10-90-5370 Radio Repairs | - | 504 | 5,452 | 5,000 | 5,000 | 2,809 | 5,000 |
| 10-90-5380 Building Repair & Maintenance | 12,161 | 10,875 | 5,756 | 10,000 | 10,000 | 3,947 | 10,000 |
| 10-90-5418 Employment Testing | - | 2,500 | 2,260 | 2,000 | 2,000 | 1,530 | 2,000 |
| 10-90-5420 Electricity | 5,546 | 6,085 | 7,582 | 8,000 | 8,000 | 7,697 | 8,000 |
| 10-90-5430 Gas Utilities | 301 | 307 | 430 | 450 | 450 | 421 | 450 |
| 10-90-5436 Communications Expense | 11,258 | 10,551 | 19,453 | 28,000 | 28,000 | 20,437 | 28,000 |
| 10-90-5440 Computer Maintenance/Support | - | 765 | 2,577 | 1,000 | 1,000 | 326 | 1,000 |
| 10-90-5445 Telephone | 32,474 | 28,391 | 38,259 | 45,000 | 45,000 | 19,639 | 45,000 |
| 10-90-5446 Uniforms | 12,045 | 10,745 | 13,578 | 13,000 | 13,000 | 17,314 | 13,000 |
| 10-90-5458 Maintenance Agreements | 109,279 | 75,637 | 138,873 | 175,000 | 275,000 | 328,410 | 275,000 |
| 10-90-5473 Animal Control Expense | 129 | 221 | - | 250 | 250 | 2,270 | 250 |
| 10-90-5550 Radio Usage | 18,696 | 25,584 | 26,544 | 30,000 | 30,000 | 41,918 | 30,000 |
| Total Contractual Services | 206,393 | 176,160 | 261,799 | 322,700 | 422,700 | 447,563 | 422,700 |
| Other Services | | | | | | | |
| 10-90-5618 Job Recruiting | 1,085 | 850 | 600 | 750 | 950 | 996 | 750 |
| 10-90-5622 Dues & Subscriptions | 945 | 863 | 1,284 | 1,250 | 1,250 | 1,301 | 1,250 |
| 10-90-5638 Vehicle Repairs/Maintenance | 54,638 | 68,391 | 62,531 | 55,000 | 85,000 | 86,092 | 55,000 |
| 10-90-5645 Training & Travel | 12,019 | 11,506 | 14,007 | 35,000 | 30,855 | 12,496 | 35,000 |
| 10-90-5646 Training - LEOS Eligible | 3,610 | 2,640 | 2,080 | 2,000 | 8,510 | 10,296 | 6,065 |
| 10-90-5659 Firearms/Taser | 6,543 | 8,528 | 9,456 | 8,000 | 8,000 | 8,151 | 12,000 |
| 10-90-5660 Investigative Expense | 3,479 | 831 | 5,439 | 6,000 | 6,000 | 716 | 6,000 |
| 10-90-5685 Jail Operations | - | - | - | 250 | 250 | - | 250 |
| 10-90-5700 Vehicle/Equip Replacement Fees | 65,000 | 65,000 | - | - | - | - | - |
| Total Other Services | 147,320 | 158,609 | 95,397 | 108,250 | 140,815 | 120,049 | 116,315 |
| Capital Outlays | | | | | | | |
| 10-90-6020 Capital Outlay - Equipment | 144,520 | 22,030 | 18,173 | 20,000 | 20,000 | 22,813 | - |
| 10-90-6030 Capital Outlay - Vehicle | 84,446 | 381,900 | - | 240,000 | 240,000 | 178,289 | 45,000 |
| 10-90-6040 Capital Outlay - Furniture & Fixtures | - | 312,928 | - | - | - | - | - |
| 10-90-6080 Capital Outlay - Building | - | 29,534 | - | - | - | - | - |
| Total Capital Outlays | 228,966 | 746,392 | 18,173 | 260,000 | 260,000 | 201,102 | 45,000 |
| Total Police Expenditures | 2,934,125 | 4,409,629 | 4,409,016 | 5,918,283 | 6,022,348 | 5,215,912 | 5,895,585 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Community Impact Fee Fund Revenues | | | | | | | |
| Interest Revenues | | | | | | | |
| 45-06-4600 Interest Income | 501 | - | - | - | - | - | - |
| Total Interest Revenues | 501 | - | - | - | - | - | - |
| Utility Revenues | | | | | | | |
| 45-08-4334 Impact Fee - Water | 443,302 | 109,870 | (4,884) | 150,000 | 150,000 | 974,935 | 300,000 |
| 45-08-4336 Impact Fee - Wastewater | 269,887 | 37,950 | 90,971 | 100,000 | 100,000 | 2,838,535 | 250,000 |
| Total Utility Revenues | 713,189 | 147,820 | 86,087 | 250,000 | 250,000 | 3,813,470 | 550,000 |
| Transfer-In Revenues | | | | | | | |
| 45-09-4999 Transfer In - Fund Balance | - | - | - | - | - | - | 1,676,028 |
| Total Transfer-In Revenues | - | - | - | - | - | - | 1,676,028 |
| Total Community Impact Fee Fund Revenues | 713,690 | 147,820 | 86,087 | 250,000 | 250,000 | 3,813,470 | 2,226,028 |
| Community Impact Fee Fund Expenditures | | | | | | | |
| Other Services | | | | | | | |
| 45-10-5800 Eng/Consulting/Planning Fees | - | - | - | - | - | - | - |
| Total Other Services | - | - | - | - | - | - | - |
| Transfer-Out | | | | | | | |
| 45-10-8582 Transfer To - Capital Projects Fund | 1,390,411 | - | - | - | - | - | - |
| 45-95-8582 Transfer To - Capital Projects Fund | - | - | 233,907 | 250,000 | 250,000 | - | 2,226,029 |
| Total Transfer-Out | 1,390,411 | - | 233,907 | 250,000 | 250,000 | - | 2,226,029 |
| Total Community Impact Fee Fund Expenditures | 1,390,411 | - | 233,907 | 250,000 | 250,000 | - | 2,226,029 |
| Net Revenues over (Expenditures) | (676,721) | 147,820 | (147,820) | - | - | 3,813,470 | (0) |
| Fund Balance - Beginning | 676,721 | (0) | 147,820 | (0) | (0) | (0) | 3,813,470 |
| Fund Balance - Transfer Out | - | - | - | - | - | - | (1,676,028) |
| Fund Balance - Ending | (0) | 147,820 | (0) | (0) | (0) | 3,813,470 | 2,137,441 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Parks Fund Revenues | | | | | | | |
| Interest Revenues | | | | | | | |
| 55-06-4600 Interest Income | - | - | - | - | - | - | - |
| Total Interest Revenues | - | - | - | - | - | - | - |
| Other Source Revenues | | | | | | | |
| 55-07-4811 Other Income | - | - | - | - | - | - | - |
| Total Other Source Revenues | - | - | - | - | - | - | - |
| Transfer-In Revenues | | | | | | | |
| 55-07-4950 Transfer In - Gen Fund | - | - | - | - | - | - | - |
| 55-09-4950 Transfer In - Gen Fund | 429,100 | - | - | 100,000 | 100,000 | 100,000 | - |
| 55-09-4999 Transfer In - Fund Balance | - | - | 308,100 | 208,100 | 208,100 | 208,100 | 1,000 |
| Total Transfer-In Revenues | 429,100 | - | 308,100 | 308,100 | 308,100 | 308,100 | 1,000 |
| Total Parks Fund Revenues | 429,100 | - | 308,100 | 308,100 | 308,100 | 308,100 | 1,000 |
| Parks Fund Expenditures | | | | | | | |
| Commodities | | | | | | | |
| 55-55-5220 Janitorial Supplies & Cleaning | - | - | - | - | - | - | - |
| Total Commodities | - | - | - | - | - | - | - |
| Contractual Services | | | | | | | |
| 55-55-5377 Beautification Projects | 16,300 | 52,102 | 50,358 | 35,000 | - | - | - |
| 55-55-5380 Building Repair & Maintenance | 2,092 | 1,498 | - | 2,500 | - | - | - |
| 55-55-5420 Electricity | 456 | 617 | 692 | 600 | 600 | 843 | 1,000 |
| 55-55-5453 Grounds Maintenance | 17,831 | 16,167 | 5,000 | 20,000 | - | - | - |
| Total Contractual Services | 36,679 | 70,385 | 56,049 | 58,100 | 600 | 843 | 1,000 |
| Capital Outlays | | | | | | | |
| 55-55-6070 Capital Outlay - Improvements | - | 164,577 | 100 | 250,000 | 307,500 | 307,500 | - |
| Total Capital Outlays | - | 164,577 | 100 | 250,000 | 307,500 | 307,500 | - |
| Total Parks Fund Expenditures | 36,679 | 234,962 | 56,149 | 308,100 | 308,100 | 308,343 | 1,000 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Hotel/Motel Tax Fund Revenues | | | | | | | |
| Miscellaneous Tax Revenues | | | | | | | |
| 60-02-4901 Hotel Taxes | 71,830 | 68,366 | 81,895 | 45,000 | 45,000 | 73,566 | 60,000 |
| Total Miscellaneous Tax Revenues | 71,830 | 68,366 | 81,895 | 45,000 | 45,000 | 73,566 | 60,000 |
| Interest Revenues | | | | | | | |
| 60-06-4600 Interest Income | - | - | - | - | - | - | - |
| Total Interest Revenues | - | - | - | - | - | - | - |
| Other Source Revenues | | | | | | | |
| 60-07-4811 Other Income | - | - | - | - | - | - | - |
| Total Other Source Revenues | - | - | - | - | - | - | - |
| Transfers In | | | | | | | |
| 60-09-4999 Transfer In - Fund Balance | - | - | - | - | - | - | 485,000 |
| Total Capital Outlays | - | - | - | - | - | - | 485,000 |
| Total Hotel/Motel Tax Fund Revenues | 71,830 | 68,366 | 81,895 | 45,000 | 45,000 | 73,566 | 545,000 |
| Hotel/Motel Tax Fund Expenditures | | | | | | | |
| Other Services | | | | | | | |
| 60-10-5725 Advertising & Promotion | 3,598 | 75 | 77 | 45,000 | 45,000 | 1,500 | 295,000 |
| 60-10-5678 Holidays & Special Events | - | - | - | - | - | - | 250,000 |
| Total Other Services | 3,598 | 75 | 77 | 45,000 | 45,000 | 1,500 | 545,000 |
| Capital Outlays | | | | | | | |
| 60-91-7559 Projects | - | - | - | - | - | - | - |
| Total Capital Outlays | - | - | - | - | - | - | - |
| Total Hotel/Motel Tax Fund Expenditures | 3,598 | 75 | 77 | 45,000 | 45,000 | 1,500 | 545,000 |
| Net Revenues over (Expenditures) | 68,232 | 68,291 | 81,819 | | | 72,066 | - |
| Fund Balance - Beginning | 626,836 | 695,068 | 763,358 | | | 845,177 | 917,243 |
| Fund Balance - Transfer Out | - | - | - | | | - | - |
| Fund Balance - Ending | 695,068 | 763,358 | 845,177 | | | 917,243 | 917,243 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Municipal Jury Fund Revenues | | | | | | | |
| Fines and Fees Revenues | | | | | | | |
| 61-05-4400 Court Fines | 38 | 150 | 185 | 150 | 150 | 376 | 150 |
| Total Fines and Fees Revenues | 38 | 150 | 185 | 150 | 150 | 376 | 150 |
| Interest Revenues | | | | | | | |
| 61-06-4600 Interest Income | - | - | - | - | - | - | - |
| Total Interest Revenues | - | - | - | - | - | - | - |
| Other Source Revenues | | | | | | | |
| 61-07-4811 Other Income | - | - | - | - | - | - | - |
| Total Other Source Revenues | - | - | - | - | - | - | - |
| Total Municipal Jury Fund Revenues | 38 | 150 | 185 | 150 | 150 | 376 | 150 |
| Municipal Jury Fund Expenditures | | | | | | | |
| Other Services | | | | | | | |
| 61-10-5634 Jury Cost | - | 15 | - | 150 | 150 | - | 150 |
| Total Other Services | - | 15 | - | 150 | 150 | - | 150 |
| Total Municipal Jury Fund Expenditures | - | 15 | - | 150 | 150 | - | 150 |
| Net Revenues over (Expenditures) | 38 | 135 | 185 | - | - | 376 | - |
| Fund Balance - Beginning | (37) | 1 | 136 | | | 320 | 696 |
| Fund Balance - Transfer Out | - | - | - | | | - | - |
| Fund Balance - Ending | 1 | 136 | 320 | | | 696 | 696 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Court Security Fund Revenues | | | | | | | |
| Fines and Fees Revenues | | | | | | | |
| 62-05-4400 Court Fines | 6,645 | 7,624 | 9,313 | 7,000 | 7,000 | 18,667 | 7,000 |
| Total Fines and Fees Revenues | 6,645 | 7,624 | 9,313 | 7,000 | 7,000 | 18,667 | 7,000 |
| Interest Revenues | | | | | | | |
| 62-06-4600 Interest Income | - | - | - | - | - | - | - |
| Total Interest Revenues | - | - | - | - | - | - | - |
| Transfer-In Revenues | | | | | | | |
| 62-09-4999 Transfer-In Fund Balance | - | - | (8,000) | - | - | - | - |
| Total Transfer-In Revenues | - | - | (8,000) | - | - | - | - |
| Total Court Security Fund Revenues | 6,645 | 7,624 | 1,313 | 7,000 | 7,000 | 18,667 | 7,000 |
| Court Security Fund Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 62-10-5000 Salaries | - | - | - | - | - | - | - |
| 62-10-5002 Overtime | - | - | - | - | - | - | - |
| 62-10-5010 FICA Expense | - | - | - | - | - | - | - |
| 62-10-5030 Health Insurance | - | - | - | - | - | - | - |
| 62-10-5034 Retirement | - | - | - | - | - | - | - |
| Total Personnel Services | - | - | - | - | - | - | - |
| Commodities | | | | | | | |
| 62-10-5240 Minor Tools & Equipment | - | 3,355 | - | 3,500 | 3,500 | - | 3,000 |
| Total Commodities | - | 3,355 | - | 3,500 | 3,500 | - | 3,000 |
| Contractual Services | | | | | | | |
| 62-10-5433 Security Equipment | - | - | - | - | - | - | - |
| 62-10-5434 Bailiff - Security | - | - | - | 3,500 | 3,500 | - | 3,500 |
| Total Contractual Services | - | - | - | 3,500 | 3,500 | - | 3,500 |
| Other Services | | | | | | | |
| 62-10-5645 Training & Travel | - | - | - | 500 | 500 | - | 500 |
| Total Other Services | - | - | - | 500 | 500 | - | 500 |
| Total Court Security Fund Expenditures | - | 3,355 | - | 7,500 | 7,500 | - | 7,000 |
| Net Revenues over (Expenditures) | 6,645 | 4,268 | 1,313 | (500) | (500) | 18,667 | - |
| Fund Balance - Beginning | 23,246 | 29,891 | 34,159 | | | 43,473 | 62,140 |
| Fund Balance - Transfer Out | - | - | 8,000 | | | - | - |
| Fund Balance - Ending | 29,891 | 34,159 | 43,473 | | | 62,140 | 62,140 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Truancy Prevention Fund Revenues | | | | | | | |
| Fines and Fees Revenues | | | | | | | |
| 63-05-4400 Court Fines | 1,913 | 7,340 | 10,383 | 5,500 | 5,500 | 18,804 | 5,500 |
| Total Fines and Fees Revenues | 1,913 | 7,340 | 10,383 | 5,500 | 5,500 | 18,804 | 5,500 |
| Interest Revenues | | | | | | | |
| 63-06-4600 Interest Income | - | - | - | - | - | - | - |
| Total Interest Revenues | - | - | - | - | - | - | - |
| Other Source Revenues | | | | | | | |
| 63-07-4811 Other Income | - | 40 | 1,694 | 400 | 400 | 1,300 | 400 |
| Total Other Source Revenues | - | 40 | 1,694 | 400 | 400 | 1,300 | 400 |
| Total Truancy Prevention Fund Revenues | 1,913 | 7,380 | 12,077 | 5,900 | 5,900 | 20,104 | 5,900 |
| Truancy Prevention Fund Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 63-10-5000 Salaries | - | 799 | - | - | - | - | - |
| Total Personnel Services | - | 799 | - | - | - | - | - |
| Commodities | | | | | | | |
| 63-10-5230 Office Expense | - | 4,052 | 11,172 | 5,900 | 2,500 | 6,205 | 5,900 |
| Total Commodities | - | 4,052 | 11,172 | 5,900 | 2,500 | 6,205 | 5,900 |
| Contractual Services | | | | | | | |
| 63-10-5480 Contract Labor | - | - | - | - | 2,400 | - | - |
| Total Contractual Services | - | - | - | - | 2,400 | - | - |
| Other Services | | | | | | | |
| 63-10-5645 Training & Travel | - | 352 | - | - | 1,000 | - | - |
| Total Other Services | - | 352 | - | - | 1,000 | - | - |
| Total Truancy Prevention Fund Expenditures | - | 5,203 | 11,172 | 5,900 | 5,900 | 6,205 | 5,900 |
| Net Revenues over (Expenditures) | 1,913 | 2,177 | 905 | - | - | 13,899 | - |
| Fund Balance - Beginning | - | - | 2,177 | | | 3,082 | 16,981 |
| Fund Balance - Transfer Out | - | - | - | | | - | - |
| Fund Balance - Ending | 1,913 | 2,177 | 3,082 | | | 16,981 | 16,981 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Court Technology Fund Revenues | | | | | | | |
| Fines and Fees Revenues | | | | | | | |
| 64-05-4400 Court Fines | 5,933 | 4,751 | 7,645 | 6,000 | 6,000 | 15,272 | 6,000 |
| Total Fines and Fees Revenues | 5,933 | 4,751 | 7,645 | 6,000 | 6,000 | 15,272 | 6,000 |
| Interest Revenues | | | | | | | |
| 64-06-4600 Interest Income | - | - | - | - | - | - | - |
| Total Interest Revenues | - | - | - | - | - | - | - |
| Transfer-In Revenues | | | | | | | |
| 64-09-4999 Transfer In - Fund Balance | - | - | 4,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Transfer-In Revenues | - | - | 4,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Court Technology Fund Revenues | 5,933 | 4,751 | 12,145 | 7,000 | 7,000 | 16,272 | 7,000 |
| Court Technology Fund Expenditures | | | | | | | |
| Commodities | | | | | | | |
| 64-10-5240 Minor Tools & Equipment | 11,733 | 1,375 | 6,843 | 2,500 | 2,500 | 370 | 2,500 |
| Total Commodities | 11,733 | 1,375 | 6,843 | 2,500 | 2,500 | 370 | 2,500 |
| Contractual Services | | | | | | | |
| 64-10-5440 Computer Maintenance/Support | - | - | 168 | 4,500 | 4,500 | - | 4,500 |
| Total Contractual Services | - | - | 168 | 4,500 | 4,500 | - | 4,500 |
| Total Court Technology Fund Expenditures | 11,733 | 1,375 | 7,010 | 7,000 | 7,000 | 370 | 7,000 |
| Net Revenues over (Expenditures) | (5,799) | 3,376 | 5,134 | - | - | 15,902 | - |
| Fund Balance - Beginning | 27,519 | 21,719 | 25,096 | | | 25,730 | 40,632 |
| Fund Balance - Transfer Out | - | - | (4,500) | | | (1,000) | (1,000) |
| Fund Balance - Ending | 21,719 | 25,096 | 25,730 | | | 40,632 | 39,632 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Law Enforcement Fund Revenues | | | | | | | |
| Interest Revenues | | | | | | | |
| 65-06-4600 Interest Income | - | - | - | - | - | - | - |
| Total Interest Revenues | - | - | - | - | - | - | - |
| Other Source Revenues | | | | | | | |
| 65-07-4505 Seizure Funds | - | - | 3,376 | 1,000 | 1,000 | - | 1,000 |
| Total Other Source Revenues | - | - | 3,376 | 1,000 | 1,000 | - | 1,000 |
| Total Law Enforcement Fund Revenues | - | - | 3,376 | 1,000 | 1,000 | - | 1,000 |
| Law Enforcement Fund Expenditures | | | | | | | |
| Commodities | | | | | | | |
| 65-90-5240 Minor Tools & Equipment | - | - | - | 1,000 | 1,000 | - | 1,000 |
| Total Commodities | - | - | - | 1,000 | 1,000 | - | 1,000 |
| Total Law Enforcement Fund Expenditures | - | - | - | 1,000 | 1,000 | - | 1,000 |
| Net Revenues over (Expenditures) | - | - | 3,376 | - | - | - | - |
| Fund Balance - Beginning | 4,020 | 4,020 | 4,020 | | | 7,396 | 7,396 |
| Fund Balance - Transfer Out | - | - | - | | | - | - |
| Fund Balance - Ending | 4,020 | 4,020 | 7,396 | | | 7,396 | 7,396 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| PEG Fee Fund Revenues | | | | | | | |
| Franchise Fee Revenues | | | | | | | |
| 67-03-4110 PEG Fees | 18,321 | 16,956 | 16,956 | 10,000 | 10,000 | 33,932 | 10,000 |
| Total Franchise Fee Revenues | 18,321 | 16,956 | 16,956 | 10,000 | 10,000 | 33,932 | 10,000 |
| Interest Revenues | | | | | | | |
| 67-06-4600 Interest Income | - | - | - | - | - | - | - |
| Total Interest Revenues | - | - | - | - | - | - | - |
| Transfer-In Revenues | | | | | | | |
| 67-09-4999 Transfer In - Fund Balance | - | - | - | 40,000 | 40,000 | 40,000 | 40,000 |
| Total Transfer-In Revenues | - | - | - | 40,000 | 40,000 | 40,000 | 40,000 |
| Total PEG Fee Fund Revenues | 18,321 | 16,956 | 16,956 | 50,000 | 50,000 | 73,932 | 50,000 |
| PEG Fee Fund Expenditures | | | | | | | |
| Commodities | | | | | | | |
| 67-10-5240 Minor Tools & Equipment | - | - | - | - | - | - | - |
| Total Commodities | - | - | - | - | - | - | - |
| Capital Outlays | | | | | | | |
| 67-10-6020 Capital Outlay - Equipment | - | - | - | 50,000 | 50,000 | - | 50,000 |
| Total Capital Outlays | - | - | - | 50,000 | 50,000 | - | 50,000 |
| Total PEG Fee Fund Expenditures | - | - | - | 50,000 | 50,000 | - | 50,000 |
| Net Revenues over (Expenditures) | 18,321 | 16,956 | 16,956 | - | - | 73,932 | - |
| Fund Balance - Beginning | 125,720 | 144,041 | 160,997 | | | 177,953 | 211,885 |
| Fund Balance - Transfer Out | - | - | - | | | (40,000) | (40,000) |
| Fund Balance - Ending | 144,041 | 160,997 | 177,953 | | | 211,885 | 171,885 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| SMDA Fund Revenues | | | | | | | |
| Interest Revenues | | | | | | | |
| 80-06-4600 Interest Income | 296 | 3,004 | 23,806 | 1,000 | 1,000 | 30,842 | 1,000 |
| Total Interest Revenues | 296 | 3,004 | 1,051,983 | 1,000 | 1,000 | 30,842 | 1,000 |
| Transfer-In Revenues | | | | | | | |
| 80-09-4961 Transfer In - TIRZ #3 | 130,211 | - | - | 1,711,500 | 1,711,500 | 1,856,506 | 2,527,022 |
| Total Transfer-In Revenues | 130,211 | - | - | 1,711,500 | 1,711,500 | 1,856,506 | 2,527,022 |
| Total SMDA Fund Revenues | 130,507 | 3,004 | 1,051,983 | 1,712,500 | 1,712,500 | 1,887,348 | 2,528,022 |
| SMDA Fund Expenditures | | | | | | | |
| Contractual Services | | | | | | | |
| 80-10-5330 Administrative Support Services | - | - | 100,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 80-10-5461 Planning & Development | - | - | - | 5,000 | 5,000 | 1,718 | 5,000 |
| Total Contractual Services | - | - | 100,000 | 65,000 | 65,000 | 61,718 | 65,000 |
| Other Services | | | | | | | |
| 80-10-5701 Legal Fees | - | - | - | - | - | - | - |
| 80-91-7001 Bond Principal | - | - | - | - | - | - | 205,000 |
| 80-91-7100 Interest Expense | - | - | - | - | - | - | 880,075 |
| 80-91-7102 Fiscal Agents Fee | - | - | - | - | - | - | 3,000 |
| Total Other Services | - | - | - | - | - | - | 1,088,075 |
| Capital Outlays | | | | | | | |
| 80-91-7559 Projects | - | - | - | - | - | - | 845,402 |
| Total Capital Outlays | - | - | - | - | - | - | 845,402 |
| Transfers Out | | | | | | | |
| 80-95-8510 Transfer To General Fund | - | - | 476,000 | 363,135 | 363,135 | 363,135 | 529,545 |
| Total Capital Outlays | - | - | 476,000 | 363,135 | 363,135 | 363,135 | 529,545 |
| Total SMDA Fund Expenditures | - | - | 576,000 | 428,135 | 428,135 | 424,853 | 2,528,022 |
| Net Revenues over (Expenditures) | 130,507 | 3,004 | 475,983 | 1,284,365 | 1,284,365 | 1,462,495 | - |
| Fund Balance - Beginning | 299,204 | 429,711 | 979,821 | | | 1,455,804 | 2,918,299 |
| Fund Balance - Transfer Out | - | - | - | | | - | - |
| Fund Balance - Ending | 429,711 | 432,716 | 1,455,804 | | | 2,918,299 | 2,918,299 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| TIRZ #3 Fund Revenues | | | | | | | |
| Ad Valorem Tax Revenues | | | | | | | |
| 81-01-4000 Current Ad Valorem Taxes | 73,634 | 179,756 | 608,940 | 1,530,000 | 1,530,000 | 1,513,888 | 2,346,022 |
| 81-01-4010 Delinquent Ad Valorem Taxes | 2,767 | - | 7,927 | 1,000 | 1,000 | 690 | 1,000 |
| 81-01-4011 P&I on Ad Valorem Taxes | 594 | - | - | 500 | 500 | - | - |
| 81-01-4020 Brazoria County - Ad Valorem Taxes | 18,780 | 48,433 | 132,165 | 140,000 | 140,000 | 301,928 | 140,000 |
| Total Ad Valorem Tax Revenues | 95,774 | 228,189 | 749,032 | 1,671,500 | 1,671,500 | 1,816,506 | 2,487,022 |
| Miscellaneous Tax Revenues | | | | | | | |
| 81-02-4030 Sales Tax Revenues | - | 39,655 | 35,107 | 40,000 | 40,000 | 40,000 | 40,000 |
| Total Miscellaneous Tax Revenues | - | 39,655 | 35,107 | 40,000 | 40,000 | 40,000 | 40,000 |
| Interest Revenues | | | | | | | |
| 81-06-4600 Interest Income | 45 | - | - | - | - | - | - |
| Total Interest Revenues | 45 | - | - | - | - | - | - |
| Transfer-In Revenues | | | | | | | |
| 81-09-4950 Transfer In - General Fund | 34,393 | - | - | - | - | - | - |
| Total Transfer-In Revenues | 34,393 | - | - | - | - | - | - |
| Total TIRZ #3 Fund Revenues | 130,211 | 267,844 | 784,139 | 1,711,500 | 1,711,500 | 1,856,506 | 2,527,022 |
| TIRZ #3 Fund Expenditures | | | | | | | |
| Transfer-Out | | | | | | | |
| 81-95-8587 Transfer Out - SMDA Fund | 130,211 | - | 1,051,983 | 1,711,500 | 1,711,500 | 1,856,506 | 2,527,022 |
| Total Transfer-Out | 130,211 | - | 1,051,983 | 1,711,500 | 1,711,500 | 1,856,506 | 2,527,022 |
| Total TIRZ #3 Fund Expenditures | 130,211 | - | 1,051,983 | 1,711,500 | 1,711,500 | 1,856,506 | 2,527,022 |
| Net Revenues over (Expenditures) | - | 267,844 | (267,844) | - | - | (0) | - |
| Fund Balance - Beginning | - | - | - | - | - | - | (0) |
| Fund Balance - Transfer Out | - | - | - | - | - | - | - |
| Fund Balance - Ending | - | 267,844 | (267,844) | - | - | (0) | (0) |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

MUD 83 FUND

The Mud 83 Fund is for the accounting of funds collected in the defined zone of property. The revenue and expense is based on the development agreement.

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Mud 83 Fund Revenues | | | | | | | |
| Ad Valorem Tax Revenues | | | | | | | |
| 83-01-4012 Property Tax Incentives | - | - | - | - | - | 25,407 | 32,600 |
| Total Ad Valorem Tax Revenues | - | - | - | - | - | 25,407 | 32,600 |
| Total MUD 83 Fund Revenues | - | - | - | - | - | 25,407 | 32,600 |
| | | | | | | | |
| TIRZ #3 Fund Expenditures | | | | | | | |
| Transfer-Out | | | | | | | |
| 83-95-8510 Transfer Out - General Fund | - | - | - | - | - | - | 31,775 |
| Total Transfer-Out | - | - | - | - | - | - | 31,775 |
| Total TIRZ #3 Fund Expenditures | - | - | - | - | - | - | 31,775 |
| | | | | | | | |
| Net Revenues over (Expenditures) | - | - | - | - | - | 25,407 | 825 |
| Fund Balance - Beginning | - | - | - | | | - | 25,407 |
| Fund Balance - Transfer Out | - | - | - | | | - | - |
| Fund Balance - Ending | - | - | - | | | 25,407 | 26,232 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Manvel Economic Development Fund Revenues | | | | | | | |
| Miscellaneous Tax Revenues | | | | | | | |
| 90-02-4030 Sales Tax Revenue | 1,130,825 | 1,109,256 | 1,235,877 | 1,200,000 | 1,200,000 | 1,329,220 | 1,600,000 |
| Total Miscellaneous Tax Revenues | 1,130,825 | 1,109,256 | 1,235,877 | 1,200,000 | 1,200,000 | 1,329,220 | 1,600,000 |
| Interest Revenues | | | | | | | |
| 90-06-4600 Interest Income | 3,924 | 26,835 | 201,215 | 100,000 | 100,000 | 350,123 | 177,000 |
| Total Interest Revenues | 3,924 | 26,835 | 201,215 | 100,000 | 5,000 | 350,123 | 177,000 |
| Other Source Revenues | | | | | | | |
| 90-07-4811 Other Income | - | - | - | - | - | - | - |
| Total Other Source Revenues | - | - | - | - | - | - | - |
| Transfer-In Revenues | | | | | | | |
| 90-09-4999 Transfer In - Fund Balance | - | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Transfer-In Revenues | - | - | - | 500,000 | 407,500 | 500,000 | 500,000 |
| Total Manvel Economic Development Fund Revenues | 1,134,750 | 1,136,091 | 1,437,092 | 1,800,000 | 1,612,500 | 2,179,344 | 2,277,000 |
| Manvel Economic Development Fund Expenditures | | | | | | | |
| Commodities | | | | | | | |
| 90-10-5230 Office Expense | 30 | 135 | - | 500 | 500 | - | 500 |
| Total Commodities | 30 | 135 | - | 500 | 500 | - | 500 |
| Contractual Services | | | | | | | |
| 90-10-5305 Service Agreements | - | - | - | 12,000 | 12,000 | - | 12,000 |
| 90-10-5477 Audit Fees | 2,775 | 2,880 | 2,990 | 3,300 | 3,300 | 3,100 | 5,000 |
| Total Contractual Services | 2,775 | 2,880 | 2,990 | 15,300 | 15,300 | 3,100 | 17,000 |
| Other Services | | | | | | | |
| 90-10-5622 Dues & Subscriptions | 6,548 | 7,422 | 7,250 | 8,000 | 8,000 | 1,250 | 8,000 |
| 90-10-5625 Publications | 161 | - | - | 1,500 | 1,500 | - | 1,500 |
| 90-10-5644 Orientation and Training | - | - | - | 3,000 | 3,000 | 873 | 1,000 |
| 90-10-5647 Conference/Meetings | 960 | 1,383 | 220 | 1,000 | 1,000 | 177 | 6,000 |
| 90-10-5655 Other Expenses | - | - | - | 4,000 | 4,000 | - | 3,000 |
| Total Other Services | 7,669 | 8,805 | 7,470 | 17,500 | 17,500 | 2,300 | 19,500 |
| Capital Outlays | | | | | | | |
| 90-10-6201 MEDC Project | - | 91,523 | 91,523 | 686,700 | 686,700 | 7,870 | 800,000 |
| 90-10-6205 Project Reimbursement | 93,510 | 90,000 | 90,000 | - | - | - | - |
| 90-10-7511 Municipal Complex | - | - | - | 1,080,000 | 1,080,000 | - | 1,440,000 |
| 90-10-7600 Contingency | - | - | - | - | - | - | - |
| Total Capital Outlays | 93,510 | 181,523 | 181,523 | 1,766,700 | 1,766,700 | 7,870 | 2,240,000 |
| Transfer-Out | | | | | | | |
| 90-95-8583 Transfer To - Cap Proj Fund | - | - | - | - | - | - | - |
| 90-95-8590 Transfer Out - Debt Service Fund | - | - | - | - | - | - | - |
| Total Transfer-Out | - | - | - | - | - | - | - |
| Total Manvel Economic Development Fund Expenditures | 103,984 | 193,343 | 191,983 | 1,800,000 | 1,800,000 | 13,269 | 2,277,000 |
| Net Revenues over (Expenditures) | 1,030,766 | 942,748 | 1,245,109 | - | (187,500) | 2,166,074 | - |
| Fund Balance - Beginning | 2,700,124 | 3,730,890 | 6,100,271 | | | 7,345,381 | 9,011,455 |
| Fund Balance - Transfer Out | - | - | - | | | (500,000) | (500,000) |
| Fund Balance - Ending | 3,730,890 | 4,673,637 | 7,345,381 | | | 9,011,455 | 8,511,455 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Vehicle Replacement Fund Revenues | | | | | | | |
| Interest Revenues | | | | | | | |
| 12-06-4600 Interest Income | - | - | - | - | - | - | - |
| Total Interest Revenues | - | - | - | - | - | - | - |
| Other Source Revenues | | | | | | | |
| 12-07-4740 Vehicle/Equipment Replacement Fees | 253,000 | 256,500 | - | - | - | - | - |
| 12-07-4800 Insurance & Other Reimbursements | 32,173 | 88,558 | - | - | - | - | - |
| 12-07-4815 Gain on Sale of Asset Disposal | - | - | - | - | - | 12,548 | - |
| Total Other Source Revenues | 285,173 | 345,058 | - | - | - | 12,548 | - |
| Transfer-In Revenues | | | | | | | |
| 12-09-4950 Transfer In - Gen Fund | - | - | 200,000 | - | - | - | - |
| 12-09-4951 Transfer In - Utility Fund | - | - | 80,000 | - | - | - | 80,000 |
| 12-09-4999 Transfer In - Fund Balance | - | - | - | 280,000 | 280,000 | 280,000 | 200,000 |
| Total Transfer-In Revenues | - | - | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 |
| Total Vehicle Replacement Fund Revenues | 285,173 | 345,058 | 280,000 | 280,000 | 280,000 | 292,548 | 280,000 |
| Vehicle Replacement Fund Expenditures | | | | | | | |
| Other Services | | | | | | | |
| 12-10-5655 Other Expenses | - | - | - | - | - | - | - |
| 12-10-8410 Depreciation Expense | 112,891 | 161,504 | 147,757 | - | - | - | 150,000 |
| 12-91-8410 Depreciation Expense | - | - | - | - | - | - | - |
| Total Other Services | 112,891 | 161,504 | 147,757 | - | - | - | 150,000 |
| Capital Outlays | | | | | | | |
| 12-91-6030 Capital Outlay - Vehicle | 2,163 | - | - | 280,000 | 280,000 | 280,000 | 130,000 |
| Total Capital Outlays | 2,163 | - | - | 280,000 | 280,000 | 280,000 | 130,000 |
| Total Vehicle Replacement Fund Expenditures | 115,054 | 161,504 | 147,757 | 280,000 | 280,000 | 280,000 | 280,000 |
| Net Revenues over (Expenditures) | 170,119 | 183,554 | 132,243 | - | - | 12,548 | - |
| Fund Balance - Beginning | 1,012,248 | 1,182,367 | 1,365,921 | | | 1,498,164 | 1,230,711 |
| Fund Balance - Transfer Out | - | - | - | | | (280,000) | (200,000) |
| Fund Balance - Ending | 1,182,367 | 1,365,921 | 1,498,164 | | | 1,230,711 | 1,030,711 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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.



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Revenues by Type and Expenditures by Department

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Utility Fund Revenues | | | | | | | |
| Interest Revenues | - | - | - | - | - | - | - |
| Other Source Revenues | 1,240 | 25,538 | 256,821 | - | - | 3,407 | 375,000 |
| Utility Revenues | 1,868,922 | 4,533,509 | 3,255,139 | 2,069,694 | 2,069,694 | 2,409,899 | 2,400,454 |
| Transfer-In Revenues | 100,000 | - | - | - | 30,000 | 30,000 | - |
| Total Utility Fund Revenues | 1,970,162 | 4,559,047 | 3,511,960 | 2,069,694 | 2,099,694 | 2,443,307 | 2,775,454 |
| Utility Fund Expenditures | | | | | | | |
| Administration Expenditures | 396,886 | 688,196 | 754,537 | 918,094 | 918,094 | 768,441 | 1,070,854 |
| Water Expenditures | 665,808 | 680,358 | 748,325 | 724,900 | 724,900 | 574,747 | 1,229,600 |
| Wastewater Expenditures | 288,545 | 317,221 | 314,286 | 427,000 | 467,000 | 418,730 | 475,000 |
| Total Utility Fund Expenditures | 1,351,239 | 1,685,774 | 1,817,147 | 2,069,994 | 2,109,994 | 1,761,918 | 2,775,454 |
| Net Revenues over Expenses | 618,923 | 2,873,273 | 1,694,813 | | | 681,389 | 0 |
| Transfer Ins | | | | | | - | - |
| Beginning Fund Balance | 9,846,892 | 10,465,815 | 13,339,088 | | | 15,033,901 | 15,715,290 |
| Ending Fund Balance | 10,465,815 | 13,339,088 | 15,033,901 | | | 15,715,290 | 15,715,290 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Revenues – Details by Type

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Utility Fund Revenues | | | | | | | |
| Interest Revenues | | | | | | | |
| 40-06-4600 Interest Income | - | - | - | - | - | - | - |
| Total Interest Revenues | - | - | - | - | - | - | - |
| Other Source Revenues | | | | | | | |
| 40-07-4800 Insurance Reimbursements | - | - | - | - | - | - | - |
| 40-07-4811 Other Income | 1,240 | 25,538 | 256,821 | - | - | 3,407 | 375,000 |
| Total Other Source Revenues | 1,240 | 25,538 | 256,821 | - | - | 3,407 | 375,000 |
| Utility Revenues | | | | | | | |
| 40-08-4301 Water Revenue | 544,232 | 801,098 | 1,061,151 | 1,002,245 | 1,002,245 | 1,174,381 | 1,234,143 |
| 40-08-4302 Wastewater Revenue | 534,099 | 728,873 | 633,952 | 955,949 | 955,949 | 997,875 | 1,059,811 |
| 40-08-4311 Water Meters | 89,570 | 58,970 | 26,053 | 80,000 | 80,000 | 49,362 | 60,000 |
| 40-08-4320 Set-Up Fee | 13,985 | 10,980 | 5,946 | 14,000 | 14,000 | 5,203 | 14,000 |
| 40-08-4321 Tap Connection Fees | 13,000 | 3,000 | 5,800 | 7,500 | 7,500 | 155,100 | 7,500 |
| 40-08-4390 Late Penalty Fees | 1,969 | 20,357 | 21,888 | 10,000 | 10,000 | 27,978 | 25,000 |
| 40-08-4971 Contributed Capital | 672,068 | 2,910,231 | 1,500,348 | - | - | - | - |
| Total Utility Revenues | 1,868,922 | 4,533,509 | 3,255,139 | 2,069,694 | 2,069,694 | 2,409,899 | 2,400,454 |
| Transfer-In Revenues | | | | | | | |
| 40-09-4950 Transfer In - General Fund | 100,000 | - | - | - | - | - | - |
| 40-09-4999 Transfer In - Fund Balance | - | - | - | - | 30,000 | 30,000 | - |
| Total Transfer-In Revenues | 100,000 | - | - | - | 30,000 | 30,000 | - |
| Total Utility Fund Revenues | 1,970,162 | 4,559,047 | 3,511,960 | 2,069,694 | 2,099,694 | 2,443,307 | 2,775,454 |
| Revenues by Category | | | | | | | |
| Ad Valorem Tax Revenues | - | - | - | - | - | - | - |
| Miscellaneous Tax Revenues | - | - | - | - | - | - | - |
| Franchise Fee Revenues | - | - | - | - | - | - | - |
| Licenses and Permits Revenues | - | - | - | - | - | - | - |
| Fines and Fees Revenues | - | - | - | - | - | - | - |
| Interest Revenues | - | - | - | - | - | - | - |
| Other Source Revenues | 1,240 | 25,538 | 256,821 | - | - | 3,407 | 375,000 |
| Utility Revenues | 1,868,922 | 4,533,509 | 3,255,139 | 2,069,694 | 2,069,694 | 2,409,899 | 2,400,454 |
| Transfer-In Revenues | 100,000 | - | - | - | 30,000 | 30,000 | - |
| Total Revenues | 1,970,162 | 4,559,047 | 3,511,960 | 2,069,694 | 2,099,694 | 2,443,307 | 2,775,454 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Expenditures – Department Totals

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Utility Fund Expenditures | | | | | | | |
| Administration Expenditures | | | | | | | |
| Personnel Services | 283,158 | 540,651 | 565,081 | 573,161 | 764,294 | 496,498 | 742,554 |
| Commodities | 16,896 | 32,833 | 25,050 | 22,000 | 41,200 | 17,798 | 21,200 |
| Contractual Services | 3,324 | 13,499 | 28,483 | 37,600 | 33,600 | 32,509 | 40,100 |
| Other Services | 93,508 | 101,214 | 55,923 | 53,500 | 79,000 | 125,635 | 131,000 |
| Capital Outlays | - | - | - | - | - | - | - |
| Transfer-Out | - | - | - | 80,000 | - | 96,000 | 136,000 |
| Total Administration Expenditures | 396,886 | 688,196 | 674,537 | 766,261 | 918,094 | 768,441 | 1,070,854 |
| Water Expenditures | | | | | | | |
| Personnel Services | - | - | - | - | - | - | - |
| Commodities | 18,799 | 53,195 | 72,412 | 30,000 | 130,000 | 50,756 | 130,000 |
| Contractual Services | 168,747 | 157,800 | 168,536 | 125,000 | 174,600 | 154,049 | 174,600 |
| Other Services | 174,192 | 141,632 | 134,811 | 137,000 | 150,300 | 99,942 | 525,000 |
| Capital Outlays | 304,069 | 327,731 | 372,565 | 382,000 | 270,000 | 270,000 | 400,000 |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Water Expenditures | 665,808 | 680,358 | 748,325 | 674,000 | 724,900 | 574,747 | 1,229,600 |
| Wastewater Expenditures | | | | | | | |
| Personnel Services | - | - | - | - | - | - | - |
| Commodities | 25,248 | 17,912 | 19,755 | 25,000 | 24,300 | 17,374 | 35,000 |
| Contractual Services | 120,179 | 120,192 | 177,515 | 132,500 | 217,000 | 213,020 | 235,000 |
| Other Services | 143,119 | 179,116 | 117,015 | 175,000 | 205,000 | 188,336 | 205,000 |
| Capital Outlays | - | - | - | - | 20,700 | - | - |
| Transfer-Out | - | - | - | - | - | - | - |
| Total Wastewater Expenditures | 288,545 | 317,221 | 314,286 | 332,500 | 467,000 | 418,730 | 475,000 |
| Total Utility Fund Expenditures | 1,351,239 | 1,685,774 | 1,737,147 | 1,772,761 | 2,109,994 | 1,761,918 | 2,775,454 |
| Expenditures by Category | | | | | | | |
| Personnel Services | 283,158 | 540,651 | 565,081 | 573,161 | 764,294 | 496,498 | 742,554 |
| Commodities | 60,943 | 103,940 | 117,217 | 77,000 | 195,500 | 85,928 | 186,200 |
| Contractual Services | 292,250 | 291,491 | 374,534 | 295,100 | 425,200 | 399,579 | 449,700 |
| Other Services | 410,819 | 421,962 | 307,750 | 365,500 | 434,300 | 413,913 | 861,000 |
| Capital Outlays | 304,069 | 327,731 | 372,565 | 382,000 | 290,700 | 270,000 | 400,000 |
| Transfer-Out | - | - | - | 80,000 | - | 96,000 | 136,000 |
| Total Expenditures | 1,351,239 | 1,685,774 | 1,737,147 | 1,772,761 | 2,109,994 | 1,761,918 | 2,775,454 |
| Expenditures by Department | | | | | | | |
| Administration | 396,886 | 688,196 | 674,537 | 766,261 | 918,094 | 768,441 | 1,070,854 |
| Water | 665,808 | 680,358 | 748,325 | 674,000 | 724,900 | 574,747 | 1,229,600 |
| Wastewater | 288,545 | 317,221 | 314,286 | 332,500 | 467,000 | 418,730 | 475,000 |
| Total Expenditures | 1,351,239 | 1,685,774 | 1,737,147 | 1,772,761 | 2,109,994 | 1,761,918 | 2,775,454 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2023-24 DEPARTMENT ACCOMPLISHMENTS

- Zero TCEQ Violations on Water System and Wastewater System
- Conducted systemwide Hydrant Survey
- Installed 2 new Lift station Pumps, 1 at Roger's and 1 at Corporate
- Conducted Sanitary sewer survey of 24" Gravity flow sewer along Hwy 6, found and repaired numerous sources of Inflow and infiltration (I&I)
- Recoated the interior of the 10,000 Gallon HPT at School Road Plant
- Conducted annual GST & HPT inspections
- Installed New Transducer at Del Bello Lift station
- Smoke tested Roger's, King, Taylor, Master's, and Bissel Streets, found, and repaired 17 broken cleanouts and fixed 2 major sources of I&I on the mainlines
- Replaced all contactors at Corporate Lift-station
- Reconfigured pressure switches at Maverick water plant to allow for better system integration
- Broke ground on 1MG Elevated Storage tank to provide additional system capacity
- Bid awarded to CSA construction for new Water Reclamation Facility, construction to begin soon
- The utilities department completed over 350 hours of job-related training, and added 3 additional TCEQ licenses

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Utility Fund - Administration

FY 2024-25 DEPARTMENT GOALS

- Complete Valve Operating Program to operate and number every valve in the city for easy identification and location of valves
- Continue to strengthen the water supplies to meet the needs from the added growth
- 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
- Complete fire hydrant survey w/ outside contractor

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Administration Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 40-10-5000 Salaries | 204,407 | 366,192 | 367,894 | 494,744 | 494,744 | 336,241 | 491,463 |
| 40-10-5002 Overtime | 5,079 | 11,183 | 10,043 | 15,558 | 15,558 | 7,178 | 18,569 |
| 40-10-5006 Longevity | - | 120 | 360 | 660 | 660 | 576 | 720 |
| 40-10-5010 FICA Expense | 15,469 | 28,746 | 28,860 | 39,106 | 39,106 | 26,304 | 39,096 |
| 40-10-5030 Health Insurance | 27,045 | 72,912 | 81,049 | 139,423 | 139,423 | 79,075 | 120,082 |
| 40-10-5031 Vision Insurance | 433 | 873 | 858 | 1,183 | 1,183 | 781 | 1,294 |
| 40-10-5032 Life & LTD | 813 | 1,402 | 1,416 | 4,082 | 4,082 | 1,274 | 4,267 |
| 40-10-5033 Dental | 1,801 | 3,438 | 3,279 | 4,517 | 4,517 | 3,220 | 4,879 |
| 40-10-5034 Retirement | 20,718 | 41,577 | 38,778 | 51,170 | 51,170 | 28,186 | 43,595 |
| 40-10-5035 Cell Phone Allowance | 570 | 613 | 688 | 650 | 650 | 870 | 1,950 |
| 40-10-5038 Flex | 131 | 137 | 266 | 400 | 400 | 171 | 450 |
| 40-10-5039 Flex Card - Health Ins | 781 | 1,234 | 2,392 | 4,000 | 4,000 | 1,470 | 4,000 |
| 40-10-5040 Workers Compensation | 4,587 | 8,913 | 7,718 | 8,800 | 8,800 | 11,153 | 12,189 |
| 40-10-5041 Pension Expense | 1,324 | 3,311 | 21,481 | - | - | - | - |
| Total Personnel Services | 283,158 | 540,651 | 565,081 | 764,294 | 764,294 | 496,498 | 742,554 |
| Commodities | | | | | | | |
| 40-10-5200 OPEB Expense | - | 3,851 | 7,496 | - | - | - | - |
| 40-10-5202 Mowing & Weed Control | 995 | - | - | - | - | - | - |
| 40-10-5222 Postage | 3,158 | 3,759 | 4,904 | 3,700 | 3,700 | 8,054 | 3,700 |
| 40-10-5225 Fuel | - | 1,140 | - | 25,000 | 20,000 | - | - |
| 40-10-5230 Office Expense | 1,200 | 3,185 | 1,768 | 2,500 | 2,500 | 3,080 | 2,500 |
| 40-10-5240 Minor Tools & Equipment | 11,542 | 20,898 | 10,883 | 15,000 | 15,000 | 6,664 | 15,000 |
| Total Commodities | 16,896 | 32,833 | 25,050 | 46,200 | 41,200 | 17,798 | 21,200 |
| Contractual Services | | | | | | | |
| 40-10-5300 Equipment Rental | 525 | 1,332 | - | - | - | - | - |
| 40-10-5302 Mowing & Weed Control | - | - | - | - | - | - | 1,000 |
| 40-10-5380 Building Repair & Maintenance | 32 | - | 430 | 1,000 | 1,000 | 46 | 750 |
| 40-10-5418 Employment Testing | - | 280 | - | 750 | 750 | 336 | 750 |
| 40-10-5430 Gas Utilities | 320 | 504 | 525 | 750 | 750 | 498 | - |
| 40-10-5440 Computer Maintenance/Support | 163 | 3,475 | 8,829 | 10,000 | 10,000 | 12,075 | 14,500 |
| 40-10-5445 Telephone | - | 7,653 | 6,838 | 7,000 | 7,000 | 4,953 | 7,000 |
| 40-10-5446 Uniforms | 807 | 255 | 10,877 | 12,500 | 12,500 | 14,600 | 14,500 |
| 40-10-5550 Radio Usage | 1,476 | - | 984 | 1,600 | 1,600 | - | 1,600 |
| Total Contractual Services | 3,324 | 13,499 | 28,483 | 33,600 | 33,600 | 32,509 | 40,100 |
| Other Services | | | | | | | |
| 40-10-5615 Credit Card Processing Fees | 19,889 | 27,982 | 35,392 | 35,000 | 35,000 | 85,634 | 90,000 |
| 40-10-5638 Vehicle Repairs/Maintenance | - | 4,031 | 12,427 | 14,000 | 19,000 | 18,017 | 16,000 |
| 40-10-5645 Training & Travel | 3,120 | 8,357 | 8,104 | 20,000 | 20,000 | 16,464 | 20,000 |
| 40-10-5655 Other Expenses | - | 344 | - | - | - | 5,520 | - |
| 40-10-5700 Vehicle/Equip Replacement Fees | 60,000 | 60,000 | - | - | - | - | - |
| 40-10-5800 Eng/Consulting/Planning Fees | 10,500 | 500 | - | 5,000 | 5,000 | - | 5,000 |
| Total Other Services | 93,508 | 101,214 | 55,923 | 74,000 | 79,000 | 125,635 | 131,000 |
| Transfer-Out | | | | | | | |
| 40-95-8590 Transfer To - Debt Service | - | - | - | - | - | - | 56,000 |
| 40-95-8591 Transfer To - Veh/Equip Replace Fund | - | - | 80,000 | - | - | 96,000 | 80,000 |
| Total Transfer-Out | - | - | 80,000 | - | - | 96,000 | 136,000 |
| Total Administration Expenditures | 396,886 | 688,196 | 754,537 | 918,094 | 918,094 | 768,441 | 1,070,854 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Water

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Water Expenditures | | | | | | | |
| Commodities | | | | | | | |
| 40-54-5204 Chemicals | 13,487 | 22,888 | 42,444 | 50,000 | 50,000 | 28,068 | 50,000 |
| 40-54-5225 Fuel | - | 1,140 | - | - | - | - | - |
| 40-54-5240 Minor Tools & Equipment | 5,313 | 6,338 | 4,469 | 30,000 | 30,000 | 6,723 | 30,000 |
| 40-54-5245 Fire Hydrants | - | 22,829 | 25,499 | 50,000 | 50,000 | 15,965 | 50,000 |
| Total Commodities | 18,799 | 53,195 | 72,412 | 130,000 | 130,000 | 50,756 | 130,000 |
| Contractual Services | | | | | | | |
| 40-54-5310 New Meter Purchase | 115,785 | 93,443 | 81,068 | 75,000 | 75,000 | 76,522 | 75,000 |
| 40-54-5420 Electricity | 28,890 | 38,001 | 71,714 | 75,000 | 75,000 | 65,979 | 75,000 |
| 40-54-5440 Computer Maintenance/Support | 6,395 | 5,040 | - | - | - | - | - |
| 40-54-5445 Telephone | 1,710 | 719 | 185 | 500 | 500 | 362 | 500 |
| 40-54-5446 Uniforms | 2,272 | 6,415 | 82 | 100 | 100 | - | 100 |
| 40-54-5499 Laboratory Expenses | 13,695 | 14,182 | 15,487 | 24,000 | 24,000 | 11,186 | 24,000 |
| Total Contractual Services | 168,747 | 157,800 | 168,536 | 174,600 | 174,600 | 154,049 | 174,600 |
| Other Services | | | | | | | |
| 40-54-5636 Equipment Repairs/Maintenance | 145,837 | 107,599 | 115,380 | 125,000 | 125,000 | 81,195 | 125,000 |
| 40-54-5638 Vehicle Repairs/Maintenance | 8,176 | 4,612 | - | - | - | - | - |
| 40-54-5645 Training & Travel | 1,799 | 7,040 | - | - | - | - | - |
| 40-54-5700 Vehicle/Equip Replacement Fees | 9,000 | 9,000 | - | - | - | - | - |
| 40-54-5729 Permits & Assessments | 6,679 | 4,963 | 18,701 | 22,000 | 22,000 | 8,747 | 22,000 |
| 40-54-5742 Subsidence Fees | 2,700 | 8,418 | 730 | 3,300 | 3,300 | 10,000 | 3,000 |
| 40-54-5748 Surface Water Acquistion | - | - | - | - | - | - | 375,000 |
| Total Other Services | 174,192 | 141,632 | 134,811 | 150,300 | 150,300 | 99,942 | 525,000 |
| Capital Outlays | | | | | | | |
| 40-54-6020 Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 40-54-6030 Capital Outlay - Vehicle | - | - | - | - | - | - | - |
| 40-54-8410 Depreciation Expense | 304,069 | 327,731 | 372,565 | 270,000 | 270,000 | 270,000 | 400,000 |
| Total Capital Outlays | 304,069 | 327,731 | 372,565 | 270,000 | 270,000 | 270,000 | 400,000 |
| Total Water Expenditures | 665,808 | 680,358 | 748,325 | 724,900 | 724,900 | 574,747 | 1,229,600 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Wastewater

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Wastewater Expenditures | | | | | | | |
| Commodities | | | | | | | |
| 40-56-5204 Chemicals | 16,491 | 8,785 | 14,550 | 20,000 | 19,300 | 14,962 | 20,000 |
| 40-56-5225 Fuel | 200 | - | - | - | - | - | - |
| 40-56-5240 Minor Tools & Equipment | 8,557 | 9,127 | 5,205 | 15,000 | 5,000 | 2,412 | 15,000 |
| Total Commodities | 25,248 | 17,912 | 19,755 | 35,000 | 24,300 | 17,374 | 35,000 |
| Contractual Services | | | | | | | |
| 40-56-5419 Sludge Hauling | 61,193 | 47,386 | 82,418 | 92,000 | 92,000 | 78,930 | 110,000 |
| 40-56-5420 Electricity | 35,870 | 47,945 | 60,420 | 75,000 | 75,000 | 89,102 | 75,000 |
| 40-56-5432 Rental Equipment | 900 | 196 | - | 10,000 | 10,000 | - | 10,000 |
| 40-56-5445 Telephone | 1,642 | 3,195 | - | - | - | - | - |
| 40-56-5446 Uniforms | - | 3,969 | 212 | - | - | - | - |
| 40-56-5499 Laboratory Expenses | 20,575 | 17,502 | 34,466 | 40,000 | 40,000 | 44,988 | 40,000 |
| Total Contractual Services | 120,179 | 120,192 | 177,515 | 217,000 | 217,000 | 213,020 | 235,000 |
| Other Services | | | | | | | |
| 40-56-5636 Equipment Repairs/Maintenance | 141,764 | 177,610 | 117,015 | 175,000 | 175,000 | 185,864 | 175,000 |
| 40-56-5645 Training & Travel | 1,355 | 1,507 | - | - | - | - | - |
| 40-56-5729 Permits & Assessments | - | - | - | - | 30,000 | 2,472 | 30,000 |
| Total Other Services | 143,119 | 179,116 | 117,015 | 175,000 | 205,000 | 188,336 | 205,000 |
| Capital Outlays | | | | | | | |
| 40-56-6020 Capital Outlay - Equipment | - | - | - | - | 20,700 | - | - |
| 40-56-6030 Capital Outlay - Vehicle | - | - | - | - | - | - | - |
| Total Capital Outlays | - | - | - | - | 20,700 | - | - |
| Total Wastewater Expenditures | 288,545 | 317,221 | 314,286 | 427,000 | 467,000 | 418,730 | 475,000 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Debt Service

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Debt Service Fund Revenues | | | | | | | |
| Ad Valorem Tax Revenues | | | | | | | |
| 30-01-4000 Current Ad Valorem Tax Rev. | 1,932,772 | 1,826,218 | 2,922,694 | 3,785,248 | 3,785,248 | 4,036,904 | 4,359,273 |
| 30-01-4005 Personal Property Taxes | - | - | - | - | - | - | - |
| 30-01-4010 Delinquent Ad Valorem Tax Revenue | 47,425 | 27,899 | 65,730 | 30,000 | 30,000 | 16,566 | 30,000 |
| 30-01-4011 P&I on Ad Valorem Taxes | 10,564 | 12,110 | 13,301 | 10,000 | 10,000 | 32,289 | 15,000 |
| Total Ad Valorem Tax Revenues | 1,990,761 | 1,866,228 | 3,001,726 | 3,825,248 | 3,825,248 | 4,085,760 | 4,404,273 |
| Interest Revenues | | | | | | | |
| 30-06-4600 Interest Income | 2,403 | 14,312 | 49,373 | 7,500 | 7,500 | 63,741 | 50,000 |
| Total Interest Revenues | 2,403 | 14,312 | 49,373 | 7,500 | 7,500 | 63,741 | 50,000 |
| Other Source Revenues | | | | | | | |
| 30-07-4811 Other Income | 93,510 | 90,000 | - | - | - | - | - |
| Total Other Source Revenues | 93,510 | 90,000 | - | - | - | - | - |
| Transfer-In Revenues | | | | | | | |
| 30-09-4950 Transfer In - General Fund | - | - | - | - | - | - | - |
| 30-09-4951 Transfer In - Utility Fund | - | - | - | - | - | - | 56,000 |
| 30-09-4954 Transfer In - Capital Projects | - | - | - | - | - | - | 893,200 |
| 30-09-4960 Transfer In - MEDC Fund | - | - | - | - | - | - | 1,000,000 |
| 30-09-4999 Transfer In - Fund Fund | - | - | - | - | - | - | 263,446 |
| Total Transfer-In Revenues | - | - | - | - | - | - | 2,212,646 |
| Total Debt Service Fund Revenues | 2,086,674 | 1,970,539 | 3,051,100 | 3,832,748 | 3,832,748 | 4,149,500 | 6,666,919 |
| Debt Service Fund Expenditures | | | | | | | |
| Other Services | | | | | | | |
| 30-91-7001 Bond Principal | 1,355,000 | 1,385,000 | 2,050,000 | 1,830,000 | 1,830,000 | 1,830,000 | 1,890,000 |
| 30-91-7100 Interest Expense | 654,761 | 616,321 | 1,000,555 | 1,999,748 | 1,999,748 | 1,999,748 | 4,269,919 |
| 30-91-7102 Fiscal Agents Fee | 2,650 | 2,650 | 2,650 | 3,000 | 3,000 | 6,150 | 12,000 |
| 30-91-7103 Property Tax Rebates | - | - | - | - | - | - | 495,000 |
| Total Other Services | 2,012,411 | 2,003,971 | 3,053,205 | 3,832,748 | 3,832,748 | 3,835,898 | 6,666,919 |
| Total Debt Service Fund Expenditures | 2,012,411 | 2,003,971 | 3,053,205 | 3,832,748 | 3,832,748 | 3,835,898 | 6,666,919 |
| Net Revenues over (Expenditures) | 74,263 | (33,432) | (2,105) | - | - | 313,602 | - |
| Fund Balance - Beginning | 394,628 | 468,891 | 435,459 | 433,354 | 433,354 | 433,354 | 746,956 |
| Fund Balance - Transfer Out | - | - | - | - | - | - | - |
| Fund Balance - Ending | 468,891 | 435,459 | 433,354 | 433,354 | 433,354 | 746,956 | 746,956 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 | 2024 Certificate of Obligation | 2023 SMDA Cert of Obligation | TOTAL DEBT |
|-----------|-----------------------------------|----------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|---------------|
| 9/30/2024 | 1,090,000 | 480,000 | 2,760,000 | 2,670,000 | 7,545,000 | 2,920,000 | 545,000 | 47,835,000 | 17,505,000 | 83,350,000 |
| 9/30/2025 | 980,000 | 240,000 | 2,530,000 | 2,515,000 | 7,105,000 | 2,775,000 | 570,000 | 47,835,000 | 16,990,000 | 81,540,000 |
| 9/30/2026 | 870,000 | 0 | 2,300,000 | 2,355,000 | 6,655,000 | 2,625,000 | 600,000 | 47,835,000 | 16,455,000 | 79,695,000 |
| 9/30/2027 | 755,000 | 0 | 2,070,000 | 2,190,000 | 6,190,000 | 2,470,000 | 630,000 | 47,425,000 | 15,895,000 | 77,625,000 |
| 9/30/2028 | 635,000 | 0 | 1,840,000 | 2,020,000 | 5,710,000 | 2,310,000 | 660,000 | 46,575,000 | 15,310,000 | 75,060,000 |
| 9/30/2029 | 515,000 | 0 | 1,610,000 | 1,845,000 | 5,215,000 | 2,140,000 | 695,000 | 45,675,000 | 14,695,000 | 72,390,000 |
| 9/30/2030 | 390,000 | 0 | 1,380,000 | 1,665,000 | 4,705,000 | 1,965,000 | 725,000 | 44,720,000 | 14,050,000 | 69,600,000 |
| 9/30/2031 | 265,000 | 0 | 1,150,000 | 1,480,000 | 4,180,000 | 1,785,000 | 765,000 | 43,705,000 | 13,530,000 | 66,860,000 |
| 9/30/2032 | 135,000 | 0 | 920,000 | 1,285,000 | 3,640,000 | 1,605,000 | 800,000 | 42,625,000 | 12,985,000 | 63,995,000 |
| 9/30/2033 | 0 | 0 | 690,000 | 1,085,000 | 3,080,000 | 1,420,000 | 840,000 | 41,475,000 | 12,410,000 | 61,000,000 |
| 9/30/2034 | 0 | 0 | 460,000 | 880,000 | 2,505,000 | 1,230,000 | 885,000 | 40,255,000 | 11,805,000 | 58,020,000 |
| 9/30/2035 | 0 | 0 | 230,000 | 670,000 | 1,910,000 | 1,035,000 | 930,000 | 38,960,000 | 11,170,000 | 54,905,000 |
| 9/30/2036 | 0 | 0 | 0 | 455,000 | 1,295,000 | 835,000 | 975,000 | 37,580,000 | 10,500,000 | 51,640,000 |
| 9/30/2037 | 0 | 0 | 0 | 230,000 | 660,000 | 635,000 | 1,025,000 | 36,115,000 | 9,795,000 | 48,460,000 |
| 9/30/2038 | 0 | 0 | 0 | 0 | 0 | 430,000 | 1,075,000 | 34,555,000 | 9,055,000 | 45,115,000 |
| 9/30/2039 | 0 | 0 | 0 | 0 | 0 | 220,000 | 1,130,000 | 32,910,000 | 8,280,000 | 42,540,000 |
| 9/30/2040 | 0 | 0 | 0 | 0 | 0 | 0 | 1,185,000 | 31,175,000 | 7,465,000 | 39,825,000 |
| 9/30/2041 | 0 | 0 | 0 | 0 | 0 | 0 | 1,245,000 | 29,355,000 | 6,605,000 | 37,205,000 |
| 9/30/2042 | 0 | 0 | 0 | 0 | 0 | 0 | 1,295,000 | 27,440,000 | 5,705,000 | 34,440,000 |
| 9/30/2043 | 0 | 0 | 0 | 0 | 0 | 0 | 1,345,000 | 25,435,000 | 5,015,000 | 31,795,000 |
| 9/30/2044 | 0 | 0 | 0 | 0 | 0 | 0 | 1,400,000 | 23,345,000 | 4,285,000 | 29,030,000 |
| 9/30/2045 | 0 | 0 | 0 | 0 | 0 | 0 | 1,455,000 | 21,170,000 | 3,515,000 | 26,140,000 |
| 9/30/2046 | 0 | 0 | 0 | 0 | 0 | 0 | 1,515,000 | 18,900,000 | 2,705,000 | 23,120,000 |
| 9/30/2047 | 0 | 0 | 0 | 0 | 0 | 0 | 1,575,000 | 16,535,000 | 1,850,000 | 19,960,000 |
| 9/30/2048 | 0 | 0 | 0 | 0 | 0 | 0 | 1,635,000 | 14,065,000 | 950,000 | 16,650,000 |
| 9/30/2049 | 0 | 0 | 0 | 0 | 0 | 0 | 1,705,000 | 11,490,000 | | 13,195,000 |
| 9/30/2050 | 0 | 0 | 0 | 0 | 0 | 0 | 1,775,000 | 8,800,000 | | 10,575,000 |
| 9/30/2051 | 0 | 0 | 0 | 0 | 0 | 0 | 1,845,000 | 5,995,000 | | 7,840,000 |
| 9/30/2052 | 0 | 0 | 0 | 0 | 0 | 0 | 1,920,000 | 3,065,000 | | 4,985,000 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 |
| 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 | | | | | | | | |
| | 1,090,000 | 136,655 | 480,000 | 14,400 | 2,760,000 | 496,800 | 2,670,000 | 608,472 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

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

| | 2018 CO | | 2019 CO | | 2023 CO | | 2024 CO | |
|------|-----------|-----------|-----------|---------|------------|------------|------------|------------|
| | Prin | Int | Prin | Int | Prin | Int | Prin | Int |
| FY25 | 440,000 | 230,669 | 145,000 | 76,694 | 570,000 | 1,933,913 | | 2,336,006 |
| FY26 | 450,000 | 217,319 | 150,000 | 70,794 | 600,000 | 1,866,543 | | 2,336,006 |
| FY27 | 465,000 | 203,594 | 155,000 | 64,694 | 630,000 | 1,797,555 | 410,000 | 2,323,450 |
| FY28 | 480,000 | 189,419 | 160,000 | 58,394 | 660,000 | 1,730,893 | 850,000 | 2,284,863 |
| FY29 | 495,000 | 174,794 | 170,000 | 51,794 | 695,000 | 1,661,713 | 900,000 | 2,231,269 |
| FY30 | 510,000 | 159,719 | 175,000 | 46,644 | 725,000 | 1,591,385 | 955,000 | 2,174,459 |
| FY31 | 525,000 | 144,194 | 180,000 | 43,094 | 765,000 | 1,520,310 | 1,015,000 | 2,114,128 |
| FY32 | 540,000 | 128,219 | 180,000 | 39,381 | 800,000 | 1,446,200 | 1,080,000 | 2,049,969 |
| FY33 | 560,000 | 111,369 | 185,000 | 35,503 | 840,000 | 1,562,597 | 1,150,000 | 1,981,675 |
| FY34 | 575,000 | 93,634 | 190,000 | 31,400 | 885,000 | 1,290,034 | 1,220,000 | 1,909,094 |
| FY35 | 595,000 | 74,981 | 195,000 | 27,069 | 930,000 | 1,209,675 | 1,295,000 | 1,832,072 |
| FY36 | 615,000 | 55,319 | 200,000 | 22,625 | 975,000 | 1,125,794 | 1,380,000 | 1,750,150 |
| FY37 | 635,000 | 34,213 | 200,000 | 18,125 | 1,025,000 | 1,041,247 | 1,465,000 | 1,663,938 |
| FY38 | 660,000 | 11,550 | 205,000 | 13,312 | 1,075,000 | 955,413 | 1,560,000 | 1,573,188 |
| FY39 | | | 210,000 | 8,125 | 1,130,000 | 881,331 | 1,645,000 | 1,483,206 |
| FY40 | | | 220,000 | 2,750 | 1,185,000 | 819,456 | 1,735,000 | 1,396,650 |
| FY41 | | | | | 1,245,000 | 757,456 | 1,820,000 | 1,307,775 |
| FY42 | | | | | 1,295,000 | 707,656 | 1,915,000 | 1,214,400 |
| FY43 | | | | | 1,345,000 | 655,856 | 2,005,000 | 1,125,172 |
| FY44 | | | | | 1,400,000 | 602,056 | 2,090,000 | 1,040,713 |
| FY45 | | | | | 1,455,000 | 546,056 | 2,175,000 | 952,747 |
| FY46 | | | | | 1,515,000 | 487,856 | 2,270,000 | 861,069 |
| FY47 | | | | | 1,575,000 | 427,256 | 2,365,000 | 763,994 |
| FY48 | | | | | 1,635,000 | 364,256 | 2,470,000 | 661,250 |
| FY49 | | | | | 1,705,000 | 298,856 | 2,575,000 | 554,044 |
| FY50 | | | | | 1,775,000 | 228,525 | 2,690,000 | 442,163 |
| FY51 | | | | | 1,845,000 | 155,306 | 2,805,000 | 323,641 |
| FY52 | | | | | 1,920,000 | 79,200 | 2,930,000 | 198,188 |
| FY53 | | | | | | | 3,065,000 | 67,047 |
| | 7,545,000 | 1,828,991 | 2,920,000 | 610,398 | 32,200,000 | 27,744,397 | 47,835,000 | 40,952,322 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

| | 2023 SMDA CO | | TOTAL | |
|------|--------------|------------|-------------|------------|
| | Prin | Int | Prin | Int |
| FY25 | 205,000 | 880,075 | 2,095,000 | 5,651,951 |
| FY26 | 515,000 | 863,875 | 2,455,000 | 5,529,511 |
| FY27 | 535,000 | 840,250 | 2,705,000 | 5,385,354 |
| FY28 | 560,000 | 815,613 | 3,230,000 | 5,220,304 |
| FY29 | 585,000 | 789,850 | 3,370,000 | 5,035,588 |
| FY30 | 615,000 | 762,850 | 3,515,000 | 4,845,874 |
| FY31 | 645,000 | 732,888 | 3,670,000 | 4,649,680 |
| FY32 | 520,000 | 703,763 | 3,675,000 | 4,446,424 |
| FY33 | 545,000 | 677,138 | 3,845,000 | 4,430,507 |
| FY34 | 575,000 | 649,138 | 3,880,000 | 4,020,594 |
| FY35 | 605,000 | 619,638 | 4,060,000 | 3,797,604 |
| FY36 | 635,000 | 588,638 | 4,250,000 | 3,563,419 |
| FY37 | 670,000 | 556,013 | 4,220,000 | 3,324,238 |
| FY38 | 705,000 | 521,638 | 4,435,000 | 3,078,694 |
| FY39 | 740,000 | 485,513 | 3,725,000 | 2,858,175 |
| FY40 | 775,000 | 447,638 | 3,915,000 | 2,666,494 |
| FY41 | 815,000 | 407,888 | 3,880,000 | 2,473,119 |
| FY42 | 860,000 | 366,013 | 4,070,000 | 2,288,069 |
| FY43 | 900,000 | 322,013 | 4,250,000 | 2,103,041 |
| FY44 | 690,000 | 281,400 | 4,180,000 | 1,924,169 |
| FY45 | 730,000 | 244,125 | 4,360,000 | 1,742,928 |
| FY46 | 770,000 | 204,750 | 4,555,000 | 1,553,675 |
| FY47 | 810,000 | 163,275 | 4,750,000 | 1,354,525 |
| FY48 | 855,000 | 119,569 | 4,960,000 | 1,145,075 |
| FY49 | 900,000 | 73,500 | 5,180,000 | 926,400 |
| FY50 | 950,000 | 24,938 | 5,415,000 | 695,625 |
| FY51 | | | 4,650,000 | 478,947 |
| FY52 | | | 4,850,000 | 277,388 |
| FY53 | | | 3,065,000 | 67,047 |
| | 17,710,000 | 13,141,981 | 115,210,000 | 85,534,416 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Certificates of Obligation - Series 2013

| | 2013 | | |
|-----------|-----------------------|---------------------|-----------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 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 |
| 8/15/2040 | \$1,090,000.00 | \$136,655.00 | \$1,226,655.00 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

GO Refunding Bonds - Series 2015

| | 2015 | | |
|-----------|---------------------|--------------------|---------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 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 |
| 8/15/2040 | \$480,000.00 | \$14,400.00 | \$494,400.00 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Certificates of Obligation - Series 2016

| | 2016 | | |
|-----------|-----------------------|---------------------|-----------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 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 |
| 8/15/2040 | \$2,760,000.00 | \$496,800.00 | \$3,256,800.00 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Certificates of Obligation - Series 2017

| | 2017 | | |
|-----------|-----------------------|---------------------|-----------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 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 |
| 8/15/2040 | \$2,670,000.00 | \$608,472.00 | \$3,278,472.00 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Certificates of Obligation - Series 2018

| | PRINCIPAL | INTEREST | TOTAL |
|-----------|-----------------------|-----------------------|------------------------|
| 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 |
| | \$7,970,000.00 | \$2,072,634.32 | \$10,042,634.32 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Certificates of Obligation - Series 2019

| | 2019 | | |
|-----------|-----------------------|---------------------|-----------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 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 |
| 8/15/2040 | \$2,920,000.00 | \$610,396.96 | \$3,530,396.96 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Certificates of Obligation - Series 2023

| | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-----------|------------------|-----------------|--------------|
| 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 |
| 2/15/2038 | 1,075,000 | 463,478 | 1,538,478 |
| 8/15/2038 | | 463,478 | 463,478 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Certificates of Obligation – Series 2023 cont’d.

| | 2023 | | |
|-----------|------------------------|------------------------|------------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 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 |
| | \$32,200,000.00 | \$23,854,887.73 | \$56,054,887.73 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Certificates of Obligation – Series 2024

| | 2024 | | TOTAL |
|-----------|-----------|-----------|-----------|
| | PRINCIPAL | INTEREST | |
| 2/15/2025 | 0 | 1,129,250 | 1,129,250 |
| 8/15/2025 | | 1,129,250 | 1,129,250 |
| 2/15/2026 | 0 | 1,129,250 | 1,129,250 |
| 8/15/2026 | | 1,129,250 | 1,129,250 |
| 2/15/2027 | 415,000 | 1,129,250 | 1,544,250 |
| 8/15/2027 | | 1,118,875 | 1,118,875 |
| 2/15/2028 | 860,000 | 1,118,875 | 1,978,875 |
| 8/15/2028 | | 1,097,375 | 1,097,375 |
| 2/15/2029 | 905,000 | 1,097,375 | 2,002,375 |
| 8/15/2029 | | 1,074,750 | 1,074,750 |
| 2/15/2030 | 950,000 | 1,074,750 | 2,024,750 |
| 8/15/2030 | | 1,051,000 | 1,051,000 |
| 2/15/2031 | 1,000,000 | 1,051,000 | 2,051,000 |
| 8/15/2031 | | 1,026,000 | 1,026,000 |
| 2/15/2032 | 1,050,000 | 1,026,000 | 2,076,000 |
| 8/15/2032 | | 999,750 | 999,750 |
| 2/15/2033 | 1,105,000 | 999,750 | 2,104,750 |
| 8/15/2033 | | 972,125 | 972,125 |
| 2/15/2034 | 1,160,000 | 972,125 | 2,132,125 |
| 8/15/2034 | | 943,125 | 943,125 |
| 2/15/2035 | 1,220,000 | 943,125 | 2,163,125 |
| 8/15/2035 | | 912,625 | 912,625 |
| 2/15/2036 | 1,285,000 | 912,625 | 2,197,625 |
| 8/15/2036 | | 880,500 | 880,500 |
| 2/15/2037 | 1,350,000 | 880,500 | 2,230,500 |
| 8/15/2037 | | 846,750 | 846,750 |
| 2/15/2038 | 1,415,000 | 846,750 | 2,261,750 |
| 8/15/2038 | | 811,375 | 811,375 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Certificates of Obligation – Series 2024 cont'd.

| | 2024 | | |
|-----------|------------------------|------------------------|------------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 2/15/2039 | 1,490,000 | 811,375 | 2,301,375 |
| 8/15/2039 | | 774,125 | 774,125 |
| 2/15/2040 | 1,565,000 | 774,125 | 2,339,125 |
| 8/15/2040 | | 735,000 | 735,000 |
| 2/15/2041 | 1,645,000 | 735,000 | 2,380,000 |
| 8/15/2041 | | 693,875 | 693,875 |
| 2/15/2042 | 1,730,000 | 693,875 | 2,423,875 |
| 8/15/2042 | | 650,625 | 650,625 |
| 2/15/2043 | 1,820,000 | 650,625 | 2,470,625 |
| 8/15/2043 | | 605,125 | 605,125 |
| 2/15/2044 | 1,915,000 | 605,125 | 2,520,125 |
| 8/15/2044 | | 557,250 | 557,250 |
| 2/15/2045 | 2,010,000 | 557,250 | 2,567,250 |
| 8/15/2045 | | 507,000 | 507,000 |
| 2/15/2046 | 2,115,000 | 507,000 | 2,622,000 |
| 8/15/2046 | | 454,125 | 454,125 |
| 2/15/2047 | 2,220,000 | 454,125 | 2,674,125 |
| 8/15/2047 | | 398,625 | 398,625 |
| 2/15/2048 | 2,340,000 | 398,625 | 2,738,625 |
| 8/15/2048 | | 340,125 | 340,125 |
| 2/15/2049 | 2,455,000 | 340,125 | 2,795,125 |
| 8/15/2049 | | 278,750 | 278,750 |
| 2/15/2050 | 2,580,000 | 278,750 | 2,858,750 |
| 8/15/2050 | | 214,250 | 214,250 |
| 2/15/2051 | 2,715,000 | 214,250 | 2,929,250 |
| 8/15/2051 | | 146,375 | 146,375 |
| 2/15/2052 | 2,855,000 | 146,375 | 3,001,375 |
| 8/17/2052 | | 75,000 | 75,000 |
| 2/17/2053 | 3,000,000 | 75,000 | 3,075,000 |
| | \$45,170,000.00 | \$41,975,250.00 | \$87,145,250.00 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

Certificates of Obligation – Series 2023 SMDA

| | 2023 SMDA | | |
|-----------|------------------------|------------------------|------------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 10/1/2024 | 0 | 708,789 | 708,789 |
| 4/1/2025 | 445,000 | 452,419 | 897,419 |
| 10/1/2025 | 0 | 440,738 | 440,738 |
| 4/1/2026 | 470,000 | 440,738 | 910,738 |
| 10/1/2026 | 0 | 428,400 | 428,400 |
| 4/1/2027 | 495,000 | 428,400 | 923,400 |
| 10/1/2027 | 0 | 415,406 | 415,406 |
| 4/1/2028 | 520,000 | 415,406 | 935,406 |
| 10/1/2028 | 0 | 401,756 | 401,756 |
| 4/1/2029 | 550,000 | 401,756 | 951,756 |
| 10/1/2029 | 0 | 387,319 | 387,319 |
| 4/1/2030 | 580,000 | 387,319 | 967,319 |
| 10/1/2030 | 0 | 372,094 | 372,094 |
| 4/1/2031 | 610,000 | 372,094 | 982,094 |
| 10/1/2031 | 0 | 356,081 | 356,081 |
| 4/1/2032 | 485,000 | 356,081 | 841,081 |
| 10/1/2032 | 0 | 343,350 | 343,350 |
| 4/1/2033 | 515,000 | 343,350 | 858,350 |
| 10/1/2033 | 0 | 329,831 | 329,831 |
| 4/1/2034 | 540,000 | 329,831 | 869,831 |
| 10/1/2034 | 0 | 315,656 | 315,656 |
| 4/1/2035 | 570,000 | 315,656 | 885,656 |
| 10/1/2035 | 0 | 300,694 | 300,694 |
| 4/1/2036 | 600,000 | 300,694 | 900,694 |
| 10/1/2036 | 0 | 284,944 | 284,944 |
| 4/1/2037 | 635,000 | 284,944 | 919,944 |
| 10/1/2037 | 0 | 268,275 | 268,275 |
| 4/1/2038 | 665,000 | 268,275 | 933,275 |
| 10/1/2038 | 0 | 250,819 | 250,819 |
| 4/1/2039 | 705,000 | 250,819 | 955,819 |
| 10/1/2039 | 0 | 232,313 | 232,313 |
| 4/1/2040 | 740,000 | 232,313 | 972,313 |
| 10/1/2040 | 0 | 212,888 | 212,888 |
| 4/1/2041 | 780,000 | 212,888 | 992,888 |
| 10/1/2041 | 0 | 192,413 | 192,413 |
| 4/1/2042 | 825,000 | 192,413 | 1,017,413 |
| 10/1/2042 | 0 | 170,756 | 170,756 |
| 4/1/2043 | 865,000 | 170,756 | 1,035,756 |
| 10/1/2043 | 0 | 148,050 | 148,050 |
| 4/1/2044 | 915,000 | 148,050 | 1,063,050 |
| 10/1/2044 | 0 | 124,031 | 124,031 |
| 4/1/2045 | 685,000 | 124,031 | 809,031 |
| 10/1/2045 | 0 | 106,050 | 106,050 |
| 4/1/2046 | 725,000 | 106,050 | 831,050 |
| 10/1/2046 | 0 | 87,019 | 87,019 |
| 4/1/2047 | 765,000 | 87,019 | 852,019 |
| 10/1/2047 | 0 | 66,938 | 66,938 |
| 4/1/2048 | 805,000 | 66,938 | 871,938 |
| 10/1/2048 | 0 | 45,806 | 45,806 |
| 4/1/2049 | 850,000 | 45,806 | 895,806 |
| 10/1/2049 | 0 | 23,494 | 23,494 |
| 4/1/2050 | 895,000 | 23,494 | 918,494 |
| | \$17,235,000.00 | \$13,771,445.63 | \$31,006,445.63 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 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 2024-2025 ANNUAL BUDGET=====

CAPITAL PROJECTS FUND

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Capital Projects Fund Revenues | | | | | | | |
| Interest Revenues | | | | | | | |
| 50-06-4600 Interest Income | 7,690 | 82,747 | 1,320,382 | 25,000 | 25,000 | 3,499,033 | 2,000,000 |
| Total Interest Revenues | 7,690 | 82,747 | 1,320,382 | 25,000 | 25,000 | 3,499,033 | 2,000,000 |
| Other Source Revenues | | | | | | | |
| 50-07-4704 Grant Revenues | 109,513 | - | - | - | 3,195,901 | - | - |
| 50-07-4811 Other Income | 500,000 | 121,531 | 304,356 | 328,000 | 328,000 | 489,571 | 100,000 |
| 50-07-4830 Bond Proceeds | - | - | 33,530,000 | - | 50,238,306 | 50,000,000 | - |
| 50-07-4831 Bond Premium | - | - | 1,897,389 | - | - | 238,306 | - |
| Total Other Source Revenues | 609,513 | 121,531 | 35,731,746 | 328,000 | 53,762,207 | 50,727,877 | 100,000 |
| Transfer-In Revenues | | | | | | | |
| 50-07-4963 Transfer In - Impact Fee Fund | - | - | - | - | - | - | - |
| 50-09-4950 Transfer In - Gen Fund | 1,634,747 | - | 450,000 | - | 512,500 | 1,412,500 | - |
| 50-09-4963 Transfer In - Impact Fee Fund | 1,390,411 | - | 233,907 | 250,000 | 250,000 | 250,000 | 2,226,029 |
| 50-09-4964 Transfer In - Cap Projects Bond Fund | - | - | - | - | - | - | - |
| 50-09-4999 Transfer In - Fund Balance | - | - | 11,609,069 | 45,347,997 | 45,347,997 | 45,347,997 | 89,670,599 |
| Total Transfer-In Revenues | 3,025,158 | - | 12,292,976 | 45,597,997 | 46,110,497 | 47,010,497 | 91,896,627 |
| Total Capital Projects Fund Revenues | 3,642,361 | 204,278 | 49,345,104 | 45,950,997 | 99,897,704 | 101,237,407 | 93,996,627 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

CAPITAL PROJECTS FUND (cont.)

| | FY 2020-21 Actual | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Original Budget | FY 2023-24 Revised Budget | FY 2023-24 Estimated Totals | FY 2024-25 Proposed Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Capital Projects Fund Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| 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 | - | - | - | - | - | - |
| Total Personnel Services | 84,610 | - | - | - | - | - | - |
| Capital Outlays | | | | | | | |
| 50-91-6030 Capital Outlay - Vehicle | 31,527 | - | - | - | - | - | - |
| 50-91-7105 Bond Issuance Cost | - | - | 423,086 | - | 283,306 | 232,340 | - |
| 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 | - | - | - | - |
| 50-91-7412 Comprehensive Plan & Thoroughfare | - | - | 263 | 150,000 | 270,000 | 77,187 | 192,813 |
| 50-91-7413 Impact Fee Study | - | - | 100 | 120,000 | - | - | 150,000 |
| 50-91-7419 Council Approved Projects | 319,293 | 300,402 | - | - | - | - | - |
| 50-91-7502 Water Plant Improvements | 46,700 | 133,821 | 317,217 | 212,940 | 12,940 | 3,856 | 9,084 |
| 50-91-7506 Elevated Storage Tank | 122,610 | 39,730 | 44,951 | 5,648,759 | 5,941,259 | 1,824,155 | 4,020,506 |
| 50-91-7507 Surface Water Rights Acquisition | 295,993 | 328,328 | 633,065 | 362,724 | 362,724 | - | - |
| 50-91-7510 Tankersley Waterline Loop | - | - | - | - | - | - | - |
| 50-91-7511 Municipal Complex | 1,443,409 | 803,342 | 531,676 | 1,627,281 | 1,627,281 | - | 1,627,281 |
| 50-91-7516 East WWTP | 78,000 | 1,736,648 | - | - | - | - | - |
| 50-91-7523 Purchases of Land | - | 359,513 | - | - | - | 900,000 | 900,000 |
| 50-91-7524 Masters/Jordan Development | 181,750 | 155,410 | 25,508 | 174,492 | 174,492 | 45,976 | 128,515 |
| 50-91-7525 Large Avenue Phase 3 | 778,900 | - | - | - | - | - | - |
| 50-91-7529 FM 1128 Water Line Ext | - | 73,513 | 28,284 | 1,441,563 | 2,084,212 | 2,757 | 2,081,455 |
| 50-91-7530 IT Project | 103,529 | 172,677 | 339,066 | - | - | - | - |
| 50-91-7531 Building Planning | 82,687 | 169,809 | 114,551 | 97,112 | 97,112 | 71,229 | 25,883 |
| 50-91-7532 Wastewater Improvements | 477,758 | 553,774 | 1,109,896 | 803,898 | 1,865,587 | 408,577 | 1,457,010 |
| 50-91-7533 SCADA Improvements | 24,130 | 26,542 | 316,019 | 25,696 | 25,696 | 4,376 | - |
| 50-91-7534 WRF Construction | - | - | - | - | 40,000,000 | 2,561 | 39,997,439 |
| 50-91-7535 Police Station | - | - | 68,605 | 20,965,925 | 22,707,487 | 4,153,990 | 19,917,295 |
| 50-91-7536 Public Works Building | - | - | 22,650 | 7,980,622 | 7,680,622 | 1,197,246 | 6,509,335 |
| 50-91-7537 City Hall Expansion | - | - | - | 6,000,000 | 6,000,000 | 18,861 | 5,981,139 |
| 50-91-7557 Clark Rd Project CSJ0912-31-317 | - | - | - | - | 410,000 | 409,490 | - |
| 50-91-7558 Lighting Upgrade | - | - | - | - | 60,000 | 733 | 59,267 |
| 50-91-7559 Other Projects | - | 24,241 | - | 61,710 | 10,061,710 | 15,304 | 10,046,406 |
| Total Capital Outlays | 4,242,584 | 5,072,486 | 3,982,878 | 45,672,720 | 99,664,427 | 9,368,639 | 93,103,427 |
| Transfer-Out | | | | | | | |
| 50-95-5890 Transfer to Debt Service Fund | - | - | - | - | - | - | 893,200 |
| Total Transfer-Out | - | - | - | - | - | - | 893,200 |
| Total Capital Projects Fund Expenditures | 4,327,194 | 5,072,486 | 3,982,878 | 45,672,720 | 99,664,427 | 9,368,639 | 93,996,627 |
| Net Revenues over (Expenditures) | (684,833) | (4,868,207) | 45,362,226 | 278,277 | 233,278 | 91,868,769 | 0 |
| Fund Balance - Beginning | 15,376,947 | 14,692,114 | 9,823,907 | - | - | 43,577,063 | 90,097,835 |
| Fund Balance - Transfer Out | - | - | (11,609,069) | - | - | (45,347,997) | (89,670,599) |
| Fund Balance - Ending | 14,692,114 | 9,823,907 | 43,577,063 | - | - | 90,097,835 | 427,236 |

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

SECTION 10 – SUPPLEMENTAL INFORMATION



General Community Information



Glossary of Terms



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2024-2025 ANNUAL BUDGET=====

GENERAL COMMUNITY INFORMATION

| | | |
|--------------------------|---|--|
| Government | Date of Incorporation | 1960 |
| | Form of Government | Council - Manager |
| Demographics | Population | 2024 – 19,606 2022 – 14,803 (est) 2020 – 9,992 2010 – 5,179 |
| Schools | Elementary | City - 5 |
| | Middle Schools | City - 2 |
| | High Schools | City – 1 |
| | College & Career Academy | City - 1 |
| Economics | Median Household Income – Manvel | \$105,188 |
| | Median Household Income – Texas | \$72,284 |
| | Median Household Income – Nation | \$74,580 |
| | Per Capita Income – Manvel | \$23,751 |
| | Median Individual Income - Texas | \$68,744 |
| | Median Individual Income – Nation | \$59,540 |
| Tax Structure | 2023 Tax Year per \$100 of Appraised Value | |
| | City of Manvel | 0.560000 |
| | Emergency District #3 | 0.077385 |
| | Brazoria County Road and Bridge | 0.043284 |
| | Brazoria County | 0.270664 |
| | Alvin Community College | 0.151264 |
| | Alvin ISD | 1.192300 |
| Bond Rating | | AA+ |
| Services | Number of police stations | 1 |
| | Sworn Officers | 33 |
| Parks | Number of Developed Parks | 1 |
| | Number of Undeveloped Parks | 1 |
| | Park Acreage | 33.5 |
| Health Facilities | General Area | 2 |
| | Special Purpose Health Care Centers | 6 |
| Other | 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 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 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 Statue, 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 of 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 2024-2025 ANNUAL BUDGET=====

