August 17, 2026 CITY COUNCIL MEETING AGENDA

THE STATE OF TEXAS §
COUNTY OF BRAZORIA §
CITY OF MANVEL §

KEITH BONNER, COUNCIL PLACE 1
DAVID LANDS, COUNCIL PLACE 2
HARRY OPLIGER, COUNCIL PLACE 3
CARMYN ROBEY-ROBINSON, COUNCIL PLACE 4
JASON ALBERT, COUNCIL PLACE 5
GARRETT ROSSI KNOX, COUNCIL PLACE 6

DAN DAVIS, MAYOR
DAN JOHNSON, CITY MANAGER
TAMMY BELL, CITY SECRETARY

NOTICE OF A CITY COUNCIL MEETING OF THE CITY OF MANVEL
August 17, 2026

NOTICE IS HEREBY GIVEN
5:00 P.M. WORKSHOP – 6:00 P.M. REGULAR SESSION

Taxpayer Impact Statement
This statement shows the estimated annual property tax bill for a **median-valued homestead in Manvel** ($359,719), comparing the **previous FY tax rate**, the **no-new-revenue rate**, and the **adopted tax rate for FY 2025-2026**.

Tax Rate Scenario	Tax Rate per $100 Valuation	Estimated Annual Tax Bill	Difference from Previous FY
FY 2024-25	$0.560000	**$2,014.43**	—
No-New-Revenue Rate	$0.539339	**$1,940.10**	-$74.33
Adopted Rate FY 2025-26 – $0.56	$0.560000	**$2,014.43**	No change

Adopted Budget
A physical copy is available at City Hall and online at https://cityofmanvel.news/AdoptedBudgetFY25-26

QR to Budget

Pursuant to Chapter 551, Title 5 of the Texas Government Code, the Texas Open Meetings Act, notice is hereby given that the Manvel City Council will convene a regular meeting at the Manvel City Hall, located at **20031 Hwy 6, Manvel Tx 77578** for the purpose of discussing and if appropriate, take action with respect to the following items:

NOTE: The City Council of the City of Manvel reserves the right to discuss any items in Closed Session whenever authorized under the Texas Open Meetings Act, Chapter 551, of the Texas Government Code. The City Council may discuss the items on this agenda in any order.

This facility is wheelchair accessible, and accessible parking spaces are available. Requests for accommodation or interpreter services must be made 48 hours prior to the meeting. Please contact the City Secretary at 281-489-0630 x6 for further information.

CITY OF MANVEL MISSION STATEMENT

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

Workshop Session

Discussion on FY 2026-2027 Budget.

Discussion on any topic as listed on the current agenda.

Regular Session

Call To Order

Invocation

Inspirational Reading - Councilmember Lands

Pledge

Pledge of Allegiance and Texas Pledge: "Honor the Texas flag; I pledge allegiance to thee Texas, one state under God, one and indivisible.

Presentations

Recognition:

Charles Runner - Completion of 30-Hour Summer Reading Challenge.

Appreciation of outgoing volunteer board members:

Melody Hanson - TIRZ 3 and South Manvel Development Authority (SMDA) 2025-2026
William Richardson - Planning Development and Zoning Commission 2024-2026
Ryan Miller - Planning Development and Zoning Commission 2021-2026

STAFF 5-YEAR ANNIVERSARY

Matheau Kulhanek (Police Department)
Rochelle Carr-Lacy (Police Department)
Austin Livingston (Police Department)

Staff Presentation on Public Hearing Item(s)

Public Hearing

(Continuance of Public Hearing from 4/20/2026)
TO HEAR INPUT ON LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENT PLAN FOR POSSIBLE ADOPTION OF IMPACT FEES FOR ROADWAY FACILITIES.

Public Comments: "Comment Card" Required

o Members of the public with business before the board, NOT scheduled on the agenda as a public hearing (that have submitted a public comment card) may have three (3) minutes to address the board. o The board may not participate in any discussion and cannot vote on the subject you present unless it is listed on the agenda as an action item.

City Manager Update

Update on current events and city issues.

Consent Agenda

1. Acceptance of the meeting minutes to date.

2. Approve second and final reading of Ordinance 2026-O-36;
AMENDING THE CODE OF ORDINANCES OF THE CITY OF MANVEL, TEXAS, BY AMENDING CHAPTER 77 "ZONING", AMENDING THE PERMITTED USES TABLE TO REQUIRE A SPECIFIC USE PERMIT (SUP) FOR CERTAIN NON-RESIDENTIAL LAND USES WITHIN SPECIFIED ZONING DISTRICT. (Forwarded with favorable recommendation by PD&Z with a 7/0 vote; first reading approved by City Council with a 7/0 vote).

3. Approve Resolution 2026-R-40;
   A RESOLUTION OF THE CITY OF MANVEL TEXAS, GIVING CONSENT TO THE SALE AND ISSUANCE OF BONDS BY BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 57 OF BRAZORIA COUNTY.

4. Acceptance of infrastructure for Water Distribution, Wastewater Collection, Storm Water Facilities, and Paving to serve Meridiana Section Thirty-C (30-C) for Brazoria County MUD No. 56 to begin the 2-year maintenance period.

5. Acceptance of infrastructure for Meridiana Detention Basin U Expansion and Earthwork for Brazoria County MUD No. 56 to begin the 2-year maintenance period.

6. Acceptance of infrastructure for Paving and Appurtenances to serve Dogwood Avenue - Segment C and Charlotte Street Segment D for Brazoria County MUD No. 83 to begin the 2-year maintenance period.

7. Acceptance of infrastructure for Water, Sanitary Sewer, and Drainage Facilities to serve Dogwood Avenue - Segment C and Charlotte Street Segment D for Brazoria County MUD No. 83 to begin the 2-year maintenance period.

8. Final acceptance of infrastructure for Water, Sanitary Sewer, Drainage Facilities, Paving, and Appurtenances to serve Valencia Section 6 for Brazoria County MUD No. 83 and release of the associated maintenance bond.

Items Removed from Consent Agenda

Regular Agenda

1. Discussion and direction to staff on the City's Financial Management Policies.

2. Consideration and possible action to provide direction to staff regarding whether to proceed with the Amended Land Use Assumptions and Roadway Capital Improvements Plan for the Roadway Impact Fee Study.

3. Consideration and possible action to accept the CIAC Recommendation Letter on Land Use Assumptions, Capital Improvements Plan, and Amendment to the Water and Wastewater Impact Fee.

4. Consideration and possible action to provide direction to staff on a request to amend the Code of Ordinances Chapter 8 - Animals regarding tethering. (Requested by Councilmember Lands and Councilmember Bonner).

5. Consideration and possible action to fill the vacancy on the Home Rule Charter Commission.

Mayor and Council Comments

Update on current events and city issues.
Additionally, pursuant to Texas Government Code § 551.0415, City Council Members and city staff may make a report about items of community interest during a meeting of the governing body without having given notice of the report.
Items of community interest include:

- Expressions of thanks, congratulations, or condolence;
- Information regarding holiday schedules;
- An honorary or salutary recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in the status of a person's public office or public employment is not an honorary or salutary recognition for purposes of this subdivision;
- A reminder about an upcoming event organized or sponsored by the governing body;
- Information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended by a member of the governing body or an official or employee of the municipality; and
- Announcements involving an imminent threat to the public health and safety of people in the municipality that has arisen after the posting of the agenda.

Adjourn

CERTIFICATION

I, Alyssa Deaton, Assistant City Secretary for the City of Manvel, do hereby certify that the foregoing Agenda of the Manvel City Council is true and correct and that I posted such notice on the bulletin board at the Manvel City Hall; a place convenient and readily accessible to the public on 08/11/2026 in accordance with the Texas Open Meetings Act (Tex. Gov't. Code §551.001 et.seq). Said notice remained posted for at least 3 business days preceding the scheduled day of the meeting.

ALYSSA DEATON, ASSISTANT CITY SECRETARY
CITY OF MANVEL, TEXAS

CITY OF MANVEL TEXAS CORPORATE SEAL 1960

CITY OF MANVEL
PRELIMINARY
PROPOSED BUDGET FY2027

July 31, 2026

City Council
City of Manvel
20025 Highway 6
Manvel, Texas 77578

Dear Mayor Davis and City Councilmembers,

In accordance with Section 8.04 of the City's Home Rule Charter, I am pleased to submit this *Preliminary Proposed Budget for Fiscal Year (FY) 2027*. Beginning with the Budget Comparison Report in Section 2, this document includes the FY2023, FY2024, and FY2025 Total Activity amounts, the FY2026 Adopted Budget and Activity (as of 05/31/2026), and the FY2027 Proposed Budget. Per Section 8.01 of the Charter, FY2027 begins on October 1, 2026, and ends September 30, 2027.

Introduction

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.

The following documents are included within this Preliminary Proposed Budget:

1. This Cover Letter
2. Budget Comparison Report
3. Property Tax Summary
4. BCAD Certified Appraisal Roll
5. BCAD Tax Rate Notice
6. BCAD Tax Rate Calculation Worksheet
7. BCAD Certified Totals
8. Staffing Requests
9. Supplemental Requests
10. TIRZ Certified Appraisal Roll

Taxable Values and Tax Rate

According to the Brazoria County Appraisal District (BCAD) Certified Appraisal Roll (provided in Section 4), the *Net Taxable Value* in the City of Manvel has increased from approximately $2.346 Billion last year to $2.609 Billion this year. Additionally, the Property Count has increased from 10,268 to 10,996 properties (Section 7). Approximately $658 Million of the value is within the Tax Increment Reinvestment Zone (TIRZ) (Section 10) and approximately $185 Million of the value will be reduced by the Homestead Exemption adopted by the City of Manvel.

The 2026 BCAD Tax Rate Notice (Section 5) identifies a No New Revenue Rate (NNRR) of $0.533990 and a Voter-Approval Rate (VAR) of $0.607879. Any tax rate adopted between these two numbers is permissible, but anything above the Voter-Approval Rate would require a vote by the citizens of Manvel.

Proposed revenues for this Preliminary Proposed Budget FY2027 currently assume that a total property tax rate of $0.56 per $100 of valuation is adopted, consistent with FY2024, FY2025, and FY2026. The following illustrates the City of Manvel Tax Rate and Net Taxable Value over the past ten years:

Fiscal Year	COM Tax Rate	Net Taxable Value (Prior Year)
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	$ 2,014,800,129
2025	$ 0.56	$ 2,150,935,233
2026	$ 0.56	$ 2,346,172,474
2027	*$ 0.56*	*$ 2,609,873,009*

The tax rate is composed of two parts: maintenance and operations (M&O) and debt service, referred to as interest and sinking (I&S). As shown in Section 3, the proposed tax rate of $0.56 would set the M&O rate at $0.32886 (compared to $0.319800 in FY2026, $0.317026 in FY2025 and $0.352393 in FY2024) and the I&S rate at $0.23114 (compared to $0.240200 in FY2026, $0.242974 in FY 2025 and $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 $507,570 dollars more than the levy generated from the NNRR. At a $0.56 tax rate, it appears that a Fund Balance transfer may not be needed to balance the budget as presented! However, as we near the end of this fiscal year, final expenditures and remaining sales tax revenues will ultimately dictate if that holds true.

If Council choses to adopt the VAR of $0.607879, the levy generated would equate to an additional $934,332 over the $0.56 rate, for a total of $1.4M over the NNR.

Impact

With a proposed tax rate of $0.56, the impact on a $300,000 home, would equate to about $78 per year (or $6.50 per month) above the NNRR. With the VAR, the impact on a $300,000 home would be an additional $144 per year, for a total of $222 above the NNR (or $18.50 per month):

$300,000 Home Example	No New Revenue Rate	Proposed	Voter-Approval Rate
2026 COM Tax Rate	$ 0.533990	$ 0.56	$ 0.607879
2026 COM Tax Payment	$ 1,602	$ 1,680	$ 1,824
Difference over NNR		$ 78	$ 222
Monthly Impact		$ 6.50	$ 18.50

Budget Requests

As discussed in the Budget Workshops, Department Directors identified requests for up to 32 New Positions (Section 8) for this next fiscal year. However, in order to operate within the projected revenues associated with a $0.56 tax rate and still maintain the same level of service, 7 New Positions are included in this Preliminary Proposed Budget:

1. Assistant City Manager (Position added Mid-Year FY2026)
2. Dispatch Supervisor (Position added Mid-Year FY2026)
3. Accounts Payable Specialist
4. Records Clerk/Receptionist
5. Parks Technician
6. Utility Operator
7. Utility Technician

In addition to the Staffing Needs, many Supplemental Requests were also presented throughout the Budget Workshops. The Top 12 Supplemental Requests equating to approximately $1.2 Million Dollars are included in Section 9. Currently, one half of the requests are included in this Preliminary Proposed Budget at an estimated cost of $828,500. The other six requests may be added as funds allow. Eligible Vehicle Replacement Units are not currently included in the Preliminary Proposed Budget, but will be addressed prior to final budget adoption.

It should be noted that this Preliminary Proposed 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. COLA increases are implemented on the first payroll of the new fiscal year.

This budget also includes a 3% Step Pay increase for all sworn police officers (excluding Command Staff). Police Officers are eligible for the 3% Step Pay increase on their annual work anniversary subject to meeting the criteria established by the Police Department.

Options

Should Council consider a Tax Rate higher than $0.56, each additional penny would equate to approximately $195k in revenue.

Tax Rate	Additional Revenue for Staffing or Supplemental Requests
$0.56	None
$0.57	$195,144
$0.58	$390,289
$0.59	$585,433
$0.60	$780,578
$0.607879	$934,332

If Council adopts the NNRR, the necessary amount to balance the budget (currently estimated to be $507,570) would need to be transferred from Fund Balance.

In closing, this Preliminary Proposed Budget is submitted today to honor the "*on or before the first day of August*" deadline specified in the City Charter. It is the intent that this document assists the City Council with setting the Preliminary Tax Rate at your next meeting on August 3rd. Once the Preliminary Tax Rate is set, then the Proposed Budget can be updated and submitted to the City Secretary to honor the requirements outlined Section §102.005 of Texas Local Government Code.

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
PRELIMINARY
PROPOSED BUDGET FY2027

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
PRELIMINARY
PROPOSED BUDGET FY2027

SECTION 2
BUDGET COMPARISON REPORT

			2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
					General Fund					
Revenues										
	10-01-4000	Current Ad Valorem Tax Rev.	$ 4,641,811.50	$ 5,427,547.34	$ 5,535,400.35	$ 5,824,003.59	$ 6,105,919.03	$ -	$ 6,105,919.03	$ 6,417,599.00
	10-01-4005	Personal Property Taxes	$ 32,069.01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	10-01-4010	Delinquent Ad Valorem Tax Revenue	$ 30,890.75	$ 34,134.57	$ 8,831.16	$ 30,000.00	$ 15,636.17	$ -	$ 15,636.17	$ 25,000.00
	10-01-4011	P&I on Ad Valorem Taxes	$ 53,772.57	$ 126,741.18	$ 37,243.74	$ 30,000.00	$ 32,828.76	$ -	$ 32,828.76	$ 35,000.00
	10-02-4030	Sales Tax Revenues	$ 2,471,754.06	$ 3,041,778.98	$ 3,640,750.10	$ 4,525,000.00	$ 2,410,483.27	$ 2,410,483.27	$ 4,820,966.54	$ 5,525,000.00
	10-02-4031	Sales Tax Rebate	$ -	$ -	$ (592,539.39)	$ (386,000.00)	$ -	$ (500,000.00)	$ (500,000.00)	$ (500,000.00)
	10-02-4038	Mixed Beverage Sales Tax	$ -	$ -	$ -	$ -	$ 986.67	$ 704.76	$ 1,691.43	$ 1,500.00
	10-03-4101	Gas Franchise Fees	$ 41,885.24	$ 48,290.25	$ 66,629.18	$ 101,000.00	$ 135,966.65	$ -	$ 135,966.65	$ 150,000.00
	10-03-4102	Electric Franchise Fees	$ 316,494.68	$ 335,416.14	$ 612,940.85	$ 460,000.00	$ 211,542.78	$ 211,542.78	$ 423,085.56	$ 500,000.00
	10-03-4103	Cable Franchise Fees	$ 34,051.89	$ 55,426.69	$ 67,320.67	$ 55,000.00	$ 47,835.83	$ 43,254.00	$ 91,089.83	$ 90,000.00
	10-03-4104	Telephone Franchise Fees	$ 8,658.01	$ 12,267.45	$ 13,141.97	$ 25,000.00	$ 5,947.85	$ 5,947.85	$ 11,895.70	$ 12,000.00
	10-03-4105	Solid Waste Franchise Fees	$ 204,514.06	$ 325,233.90	$ 330,171.54	$ 250,000.00	$ 197,613.14	$ 141,152.24	$ 338,765.38	$ 350,000.00
	10-04-4203	Permits & Licenses	$ 2,908,527.69	$ 3,086,057.84	$ 3,816,563.71	$ 4,000,000.00	$ 2,324,005.56	$ 1,660,003.97	$ 3,984,009.53	$ 4,250,000.00
	10-04-4204	Licenses & Permits PD	$ 6,727.50	$ 6,885.00	$ 9,292.50	$ 8,000.00	$ 9,935.00	$ 7,096.43	$ 17,031.43	$ 8,000.00
	10-04-4205	Rezoning Application Fees	$ -	$ -	$ 750.00	$ -	$ 750.00	$ 535.71	$ 1,285.71	$ 1,000.00
	10-04-4206	Abandonment Fees	$ 2,000.00	$ 1,000.00	$ 3,000.00	$ -	$ 5,250.00	$ -	$ 5,250.00	$ -
	10-04-4207	Plat Fees	$ 109,326.09	$ 106,078.52	$ 78,602.17	$ 75,000.00	$ 41,881.54	$ 29,915.39	$ 71,796.93	$ 75,000.00
	10-04-4208	Plan Reviews	$ 589,953.46	$ 707,599.68	$ 800,691.75	$ 725,000.00	$ 556,923.36	$ 397,802.40	$ 954,725.76	$ 900,000.00
	10-04-4209	Planned Unit Dev. Fees	$ 7,304.00	$ -	$ 1,500.00	$ -	$ 26,506.00	$ 18,932.86	$ 45,438.86	$ 25,000.00
	10-05-4400	Court Fines	$ 236,489.01	$ 491,740.92	$ 452,696.24	$ 425,000.00	$ 242,818.44	$ 173,441.74	$ 416,260.18	$ 425,000.00
	10-05-4401	Rev Court Fines	$ 3,464.23	$ 8,505.66	$ 44,149.32	$ -	$ 9,252.23	$ 6,608.74	$ 15,860.97	$ 10,000.00
	10-05-4404	OMNI/TLFTA Revenue	$ 587.83	$ 1,281.16	$ 2,013.19	$ 2,000.00	$ 1,367.93	$ 977.09	$ 2,345.02	$ 2,000.00
	10-06-4600	Interest Income	$ 616,913.02	$ 777,507.56	$ 336,665.65	$ 200,000.00	$ 252,552.55	$ 180,394.68	$ 432,947.23	$ 400,000.00
	10-07-4701	Skynet - Lease Rental	$ 7,700.00	$ 7,700.00	$ 6,300.00	$ 8,400.00	$ -	$ -	$ -	$ -
	10-07-4702	Park Rentals	$ -	$ -	$ -	$ -	$ 2,000.00	$ 1,428.57	$ 3,428.57	$ 3,000.00
	10-07-4704	Grant Revenues	$ -	$ -	$ 724,845.15	$ -	$ 161,430.21	$ -	$ 161,430.21	$ 600,000.00
	10-07-4723	Pipeline ROW Crossing Fees	$ 35,000.00	$ 23,000.00	$ 16,000.00	$ 25,000.00	$ 16,000.00	$ 11,428.57	$ 27,428.57	$ 25,000.00
	10-07-4800	Insurance & Other Reimbursements	$ 1,241.86	$ 6,960.64	$ 39,845.24	$ 3,000.00	$ 15,879.18	$ 11,342.27	$ 27,221.45	$ 3,000.00
	10-07-4802	AISD Dispatch	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 16,000.00	$ 12,000.00	$ 8,571.43	$ 20,571.43	$ 16,000.00
	10-07-4803	TCLEOS	$ 2,170.88	$ 6,064.89	$ 5,866.08	$ 6,064.89	$ 6,112.55	$ -	$ 6,112.55	$ 6,000.00
	10-07-4804	Sale/Disposition of Assets	$ -	$ 886,433.20	$ 4,035.00	$ -	$ 127,575.00	$ 91,125.00	$ 218,700.00	
	10-07-4808	Donations for City Events	$ 1,500.00	$ 3,500.00	$ 3,600.00	$ 10,000.00	$ 3,510.00	$ 2,507.14	$ 6,017.14	$ 10,000.00
	10-07-4809	TIRZ Cost of Service	$ 476,010.00	$ 363,135.00	$ 529,545.00	$ 728,205.00	$ 718,530.00		$ 718,530.00	$ 952,665.00
	10-07-4810	TIRZ Admn Fee	$ 100,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 42,857.14	$ 102,857.14	$ 100,000.00
	10-07-4811	Other Income	$ 14,491.11	$ 104,150.90	$ 75,017.95	$ 70,000.00	$ 54,623.27	$ 39,016.62	$ 93,639.89	$ 100,000.00
	10-07-4812	Mud 83 Cost of Service	$ -	$ -	$ -	$ 27,675.00	$ -	$ -	$ -	$ 65,909.16
	10-09-4953	Transfer IN - Parks Fund	$ -	$ -	$ -	$ 15,000.00	$ 15,029.22		$ 15,029.22	$ -
	10-09-4999	Transfer In - Fund Balance	$ 855,000.00	$ 3,316,649.03	$ 597,789.00	$ 3,405,200.00	$ 3,405,200.00		$ 3,405,200.00	$ -
			$ 13,822,308.45	$ 19,383,086.50	$ 17,340,658.12	$ 20,723,548.48	$ 17,233,892.19	$ 4,997,070.66	$ 22,230,962.85	$ 20,583,673.16

			2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Expenses										
	Administration									
	10-10-5000	Salaries	$ 1,203,924.80	$ 755,186.91	$ 862,043.90	$ 684,644.33	$ 422,930.31	$ 173,624.02	$ 596,554.33	$ 848,546.86
	10-10-5002	Overtime	$ 787.95	$ 1,024.78	$ 1,933.89	$ -	$ -	$ -	$ -	$ 579.38
	10-10-5006	Longevity	$ 2,280.00	$ 1,980.00	$ 3,540.00	$ 1,980.00	$ 1,980.00	$ 812.84	$ 2,792.84	$ 2,280.00
	10-10-5010	FICA Expense	$ 62,513.76	$ 50,386.12	$ 59,898.11	$ 48,782.09	$ 27,724.83	$ 11,381.77	$ 39,106.60	$ 66,436.91
	10-10-5012	Unemployment Insurance	$ 18,004.21	$ 13,772.96	$ 8,867.95	$ 24,300.00	$ 23,471.86	$ 9,635.82	$ 33,107.68	$ 25,740.00
	10-10-5030	Health Insurance	$ 77,726.63	$ 83,290.62	$ 101,673.47	$ 80,298.30	$ 50,519.69	$ 20,739.66	$ 71,259.35	$ 114,917.04
	10-10-5031	Vision Insurance	$ 811.58	$ 809.54	$ 1,126.85	$ 679.14	$ 526.48	$ 216.13	$ 742.61	$ 905.52
	10-10-5032	Life & LTD	$ 9,029.80	$ 4,951.04	$ 5,598.29	$ 2,588.04	$ 1,926.52	$ 790.89	$ 2,717.41	$ 3,450.72
	10-10-5033	Dental	$ 3,108.13	$ 3,333.54	$ 4,259.54	$ 2,561.58	$ 1,990.13	$ 817.00	$ 2,807.13	$ 3,415.44
	10-10-5034	Retirement	$ 134,461.76	$ 91,206.30	$ 109,480.08	$ 98,638.41	$ 73,603.53	$ 30,216.19	$ 103,819.72	$ 155,480.39
	10-10-5035	Cell Phone Allowance	$ 1,950.00	$ 3,892.50	$ 4,576.25	$ 3,250.00	$ 2,031.25	$ 833.88	$ 2,865.13	$ 3,250.00
	10-10-5036	Auto Allowance	$ 16,325.00	$ 12,725.00	$ 13,075.00	$ 7,800.00	$ 4,875.00	$ 2,001.32	$ 6,876.32	$ 13,800.00
	10-10-5037	Pay Reimbursement	$ 38,637.72	$ 7,510.61	$ -	$ -	$ -	$ -	$ -	$ -
	10-10-5038	Flex	$ 254.62	$ 256.06	$ 287.18	$ 225.00	$ 586.24	$ 240.67	$ 826.91	$ 225.00
	10-10-5039	Flex Card - Health Ins	$ 2,292.13	$ 2,168.76	$ 2,402.90	$ 2,100.00	$ 1,333.58	$ 547.47	$ 1,881.05	$ 2,800.00
	10-10-5040	Workers Compensation	$ 2,112.90	$ 1,432.71	$ 1,411.18	$ 1,385.67	$ 948.88	$ 389.54	$ 1,338.42	$ 1,887.16
	10-10-5210	Employee Relations	$ -	$ -	$ 4,951.32	$ 20,000.00	$ 17,322.27	$ 12,373.05	$ 29,695.32	$ 20,000.00
	10-10-5220	Janitorial Supplies & Cleaning	$ 27,283.27	$ 25,625.57	$ 26,510.70	$ 28,000.00	$ 15,211.55	$ 10,865.39	$ 26,076.94	$ 28,000.00
	10-10-5222	Postage	$ 5,063.91	$ 2,901.34	$ 1,642.10	$ 2,900.00	$ 1,242.23	$ 887.31	$ 2,129.54	$ 2,900.00
	10-10-5230	Office Expense	$ 4,613.63	$ 4,520.42	$ 4,122.89	$ 5,500.00	$ 1,575.55	$ 1,125.39	$ 2,700.94	$ 5,500.00
	10-10-5240	Minor Tools & Equipment	$ 716.48	$ 335.99	$ 533.07	$ 550.00	$ 584.16	$ 417.26	$ 1,001.42	$ 550.00
	10-10-5260	Apparel	$ 297.00	$ 1,152.80	$ 1,582.57	$ 2,000.00	$ 692.81	$ 494.86	$ 1,187.67	$ 2,000.00
	10-10-5320	Bank/Convenience Charges	$ (228.78)	$ 1.00	$ -	$ -	$ 12.00	$ 8.57	$ 20.57	$ -
	10-10-5340	Copier Lease/Maintenance	$ 2,092.70	$ 3,577.95	$ 4,157.93	$ 9,600.00	$ 2,545.13	$ 1,817.95	$ 4,363.08	$ 10,000.00
	10-10-5362	Records Retention	$ 1,230.00	$ 1,230.00	$ 1,170.00	$ 2,000.00	$ 720.00	$ 514.29	$ 1,234.29	$ 3,000.00
	10-10-5380	Building Repair & Maintenance	$ 39,025.79	$ 20,486.97	$ 19,151.25	$ 24,500.00	$ 27,571.82	$ 19,694.16	$ 47,265.98	$ -
	10-10-5400	Legal Fees	$ 75,403.42	$ 23,244.17	$ 62,697.03	$ -	$ -	$ -	$ -	$ -
	10-10-5418	Employment Testing	$ -	$ -	$ 440.00	$ 500.00	$ -	$ -	$ -	$ 500.00
	10-10-5420	Electricity	$ 15,321.23	$ 20,148.31	$ 25,984.09	$ 23,000.00	$ 12,675.80	$ 9,054.14	$ 21,729.94	$ 34,000.00
	10-10-5422	Electricity - Street Lights	$ 47,557.03	$ 58,281.53	$ 63,300.58	$ 56,000.00	$ 52,910.20	$ 37,793.00	$ 90,703.20	$ 91,200.00
	10-10-5430	Gas Utilities	$ 2,177.57	$ 1,222.53	$ 1,517.21	$ 2,000.00	$ 1,023.63	$ 731.16	$ 1,754.79	$ 2,000.00
	10-10-5432	Rental Equipment	$ 82.49	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	10-10-5438	County Recording Fees	$ 538.00	$ 918.00	$ 1,031.00	$ 1,500.00	$ 1,110.00	$ 792.86	$ 1,902.86	$ 1,500.00
	10-10-5440	Computer Maintenance/Support	$ 6,160.82	$ 17,233.22	$ -	$ -	$ -	$ -	$ -	$ -
	10-10-5442	Website Administration	$ 11,714.73	$ 15,980.52	$ 27,733.21	$ 25,000.00	$ 15,947.18	$ 11,390.84	$ 27,338.02	$ 30,000.00
	10-10-5445	Telephone	$ 53,472.59	$ 32,803.01	$ 16,371.72	$ 18,000.00	$ 13,390.12	$ 9,564.37	$ 22,954.49	$ 25,000.00
	10-10-5476	Codification	$ 5,357.89	$ 3,021.00	$ 4,968.50	$ 6,000.00	$ 4,219.43	$ 3,013.88	$ 7,233.31	$ 6,000.00
	10-10-5507	MUD Reimbursement	$ 297,632.18	$ 474,035.03	$ -	$ -	$ -	$ -	$ -	$ -
	10-10-5550	Radio Usage	$ 1,476.00	$ -	$ 984.00	$ 3,000.00	$ -	$ -	$ -	$ 3,000.00
	10-10-5600	Marketing	$ 340.00	$ 12,071.66	$ 48,798.92	$ 37,000.00	$ 9,978.34	$ 7,127.39	$ 17,105.73	$ 25,000.00
	10-10-5620	Council Expenses	$ 17,863.93	$ 17,561.73	$ 26,621.80	$ 30,000.00	$ 20,197.32	$ 14,426.66	$ 34,623.98	$ 30,000.00
	10-10-5621	Council Pay	$ 38,057.01	$ 37,145.00	$ 37,615.00	$ 43,000.00	$ 24,800.00	$ 17,714.29	$ 42,514.29	$ 43,000.00
	10-10-5622	Dues & Subscriptions	$ 12,422.03	$ 8,483.54	$ 8,765.28	$ 14,500.00	$ 9,844.46	$ 7,031.76	$ 16,876.22	$ 14,500.00
	10-10-5625	Publications	$ 35.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	10-10-5630	Insurance and Bonds	$ 196,000.25	$ 243,468.69	$ 243,719.60	$ 509,000.00	$ 504,889.17	$ 100,977.83	$ 605,867.00	$ 650,000.00
	10-10-5632	City Functions & Meetings	$ 10,693.66	$ 8,602.00	$ 6,869.41	$ 15,000.00	$ 7,558.34	$ 5,398.81	$ 12,957.15	$ 15,000.00
	10-10-5633	Public Notice Expense	$ 5,500.81	$ 7,662.95	$ 5,121.34	$ 7,000.00	$ 4,882.60	$ 3,487.57	$ 8,370.17	$ 7,000.00
	10-10-5645	Training & Travel	$ 12,298.97	$ 11,490.28	$ 9,604.08	$ 20,000.00	$ 3,514.71	$ 2,510.51	$ 6,025.22	$ 20,000.00
	10-10-5650	Mileage	$ 102.25	$ -	$ 246.56	$ 500.00	$ -	$ -	$ -	$ 500.00
	10-10-5676	Elections Expense	$ 22,267.30	$ 4,969.99	$ 17,901.60	$ 9,000.00	$ 2,500.00	$ 1,785.71	$ 4,285.71	$ 9,000.00
	10-10-5678	Holiday & Special Events	$ 17,004.32	$ 16,690.85	$ 27,118.14	$ 40,000.00	$ 32,289.94	$ 23,064.24	$ 55,354.18	$ 45,000.00
	10-10-5680	Donations & Contributions	$ -	$ -	$ -	$ 46,200.00	$ 25,000.00	$ 17,857.14	$ 42,857.14	$ -
	10-10-5800	Eng/Consulting/Planning Fees	$ 7,018.36	$ 73,962.02	$ 86,178.19	$ 100,000.00	$ 87,932.53	$ 62,808.95	$ 150,741.48	$ 100,000.00
			$ 2,510,812.83	$ 2,182,755.52	$ 1,967,583.68	$ 2,060,482.56	$ 1,516,589.59	$ 636,976.55	$ 2,153,566.14	$ 2,467,864.41

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Legal									
10-11-5000	Salaries	$ -	$ -	$ -	$ 268,381.13	$ 177,631.58	$ 72,922.44	$ 250,554.02	$ 276,432.56
10-11-5006	Longevity	$ -	$ -	$ -	$ 600.00	$ 600.00	$ 246.32	$ 846.32	$ 720.00
10-11-5010	FICA Expense	$ -	$ -	$ -	$ 21,074.31	$ 11,827.74	$ 4,855.60	$ 16,683.34	$ 22,484.89
10-11-5030	Health Insurance	$ -	$ -	$ -	$ 25,122.84	$ 15,992.15	$ 6,565.20	$ 22,557.35	$ 30,527.76
10-11-5031	Vision Insurance	$ -	$ -	$ -	$ 258.72	$ 164.40	$ 67.49	$ 231.89	$ 258.72
10-11-5032	Life & LTD	$ -	$ -	$ -	$ 985.92	$ 2,616.97	$ 1,074.34	$ 3,691.31	$ 3,085.92
10-11-5033	Dental	$ -	$ -	$ -	$ 975.84	$ 620.07	$ 254.56	$ 874.63	$ 975.84
10-11-5034	Retirement	$ -	$ -	$ -	$ 42,612.69	$ 38,396.17	$ 15,762.64	$ 54,158.81	$ 52,620.75
10-11-5035	Cell Phone Allowance	$ -	$ -	$ -	$ 1,300.00	$ 812.50	$ 333.55	$ 1,146.05	$ 1,300.00
10-11-5036	Auto Allowance	$ -	$ -	$ -	$ 5,200.00	$ 3,250.00	$ 1,334.21	$ 4,584.21	$ 5,200.00
10-11-5038	Flex	$ -	$ -	$ -	$ 90.00	$ 162.00	$ 66.51	$ 228.51	$ 90.00
10-11-5039	Flex Card - Health Ins	$ -	$ -	$ -	$ 800.00	$ 504.27	$ 207.02	$ 711.29	$ 800.00
10-11-5040	Workers Compensation	$ -	$ -	$ -	$ 598.62	$ 435.79	$ 178.90	$ 614.69	$ 638.69
10-11-5222	Postage	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ -	$ 100.00
10-11-5230	Office Expense	$ -	$ -	$ -	$ 1,000.00	$ 1,459.88	$ 1,042.77	$ 2,502.65	$ 1,000.00
10-11-5240	Minor Tools & Equipment	$ -	$ -	$ -	$ 50.00	$ -	$ -	$ -	$ 50.00
10-11-5260	Apparel	$ -	$ -	$ -	$ 500.00	$ 287.86	$ 205.61	$ 493.47	$ 500.00
10-11-5400	Legal Fees	$ -	$ -	$ -	$ 90,000.00	$ 12,527.12	$ 8,947.94	$ 21,475.06	$ 40,000.00
10-11-5418	Employment Testing	$ -	$ -	$ -	$ 250.00	$ -	$ -	$ -	$ 250.00
10-11-5622	Dues & Subscriptions	$ -	$ -	$ -	$ 1,000.00	$ 333.00	$ 237.86	$ 570.86	$ 1,000.00
10-11-5645	Training & Travel	$ -	$ -	$ -	$ 5,000.00	$ 3,081.92	$ 2,201.37	$ 5,283.29	$ 5,000.00
		$ -	$ -	$ -	$ 465,900.07	$ 270,703.42	$ 116,504.31	$ 387,207.73	$ 443,035.14
Library									
10-15-5220	Janitorial Supplies & Cleaning	$ 6,652.59	$ 6,113.13	$ 7,598.19	$ 10,000.00	$ 5,406.96	$ 3,862.11	$ 9,269.07	$ 10,000.00
10-15-5243	Small Furniture & Fixtures	$ 840.00	$ 58.89	$ 9,293.40	$ 400.00	$ -	$ -	$ -	$ 400.00
10-15-5380	Building Repair & Maintenance	$ 2,743.73	$ 5,726.50	$ 600.62	$ 8,500.00	$ 3,511.24	$ 2,508.03	$ 6,019.27	$ 8,500.00
10-15-5420	Electricity	$ 5,638.76	$ 6,502.96	$ 7,318.11	$ 8,500.00	$ 4,091.26	$ 2,922.33	$ 7,013.59	$ 8,500.00
10-15-5445	Telephone	$ 1,077.78	$ -	$ (99.57)	$ -	$ -	$ -	$ -	$ -
10-15-5459	Lease Expense - Library	$ 73,080.00	$ 76,560.00	$ 76,560.00	$ 86,000.00	$ 63,162.00	$ 45,115.71	$ 108,277.71	$ 86,000.00
10-15-5670	Book Plan - Library	$ 3,294.20	$ -	$ -	$ 3,300.00	$ -	$ -	$ -	$ 3,300.00
		$ 93,327.06	$ 94,961.48	$ 101,270.75	$ 116,700.00	$ 76,171.46	$ 54,408.19	$ 130,579.65	$ 116,700.00

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Finance									
10-20-5000	Salaries	$ 288,364.38	$ 392,023.43	$ 300,480.27	$ 327,062.15	$ 203,009.89	$ 83,340.90	$ 286,350.79	$ 396,156.77
10-20-5002	Overtime	$ 2,660.34	$ 1,458.03	$ 2,562.49	$ 495.43	$ 540.85	$ -	$ 540.85	$ 1,890.20
10-20-5006	Longevity	$ 1,200.00	$ 1,200.00	$ 1,260.00	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	$ 1,740.00
10-20-5010	FICA Expense	$ 21,408.56	$ 28,776.48	$ 21,738.54	$ 25,222.07	$ 15,185.45	$ 6,234.03	$ 21,419.48	$ 30,632.86
10-20-5030	Health Insurance	$ 42,968.32	$ 64,797.98	$ 55,504.35	$ 63,963.60	$ 38,939.45	$ 15,985.67	$ 54,925.12	$ 84,389.28
10-20-5031	Vision Insurance	$ 458.49	$ 507.48	$ 520.67	$ 517.44	$ 312.09	$ 128.12	$ 440.21	$ 646.80
10-20-5032	Life & LTD	$ 1,082.64	$ 1,394.52	$ 1,166.93	$ 1,971.84	$ 956.56	$ 392.69	$ 1,349.25	$ 2,464.80
10-20-5033	Dental	$ 1,969.86	$ 2,085.86	$ 1,963.88	$ 1,951.68	$ 1,176.37	$ 482.93	$ 1,659.30	$ 2,439.60
10-20-5034	Retirement	$ 30,009.20	$ 35,390.49	$ 25,895.27	$ 50,999.56	$ 30,080.70	$ 12,348.92	$ 42,429.62	$ 71,689.23
10-20-5035	Cell Phone Allowance	$ -	$ 430.00	$ 653.75	$ 650.00	$ 406.25	$ 166.78	$ 573.03	$ 650.00
10-20-5038	Flex Admin Expense	$ 155.56	$ 202.22	$ 194.17	$ 180.00	$ 94.50	$ 38.79	$ 133.29	$ 180.00
10-20-5039	Flex Card - Health Ins	$ 1,383.61	$ 1,710.34	$ 1,610.32	$ 1,600.00	$ 1,016.87	$ 417.45	$ 1,434.32	$ 2,000.00
10-20-5040	Workers Compensation	$ 659.23	$ 656.31	$ 486.21	$ 716.44	$ 463.75	$ 190.38	$ 654.13	$ 870.13
10-25-5225	Fuel								$ 1,000.00
10-20-5230	Office Expense	$ 7,772.07	$ 7,523.27	$ 7,633.51	$ 5,100.00	$ 6,081.00	$ 1,923.21	$ 8,004.21	$ 5,500.00
10-20-5240	Minor Tools & Equipment	$ 69.33	$ 1,002.64	$ -	$ 6,400.00	$ -	$ -	$ -	$ 1,500.00
10-20-5260	Apparel	$ 336.41	$ 927.61	$ 965.10	$ 800.00	$ 198.00	$ 141.43	$ 339.43	$ 800.00
10-20-5418	Employment Testing	$ 140.00	$ 280.00	$ -	$ 300.00	$ -	$ -	$ -	$ 300.00
10-20-5440	Computer Maintenance/Support	$ 81,775.27	$ 36,060.48	$ 35,249.82	$ 50,000.00	$ 30,159.99	$ 10,000.00	$ 40,159.99	$ 50,000.00
10-20-5450	Tax Assessor Fees	$ 3,711.21	$ 2,925.71	$ 3,252.24	$ 3,500.00	$ 3,696.48	$ 2,640.34	$ 6,336.82	$ 4,000.00
10-20-5477	Audit & Professional Fees	$ 22,910.00	$ 30,750.00	$ 46,525.00	$ 48,500.00	$ 36,645.00	$ 11,855.00	$ 48,500.00	$ 50,000.00
10-20-5479	Appraisal Fees	$ 45,527.00	$ 65,791.73	$ 80,729.00	$ 104,000.00	$ 101,408.00	$ 72,434.29	$ 173,842.29	$ 110,000.00
10-20-5622	Dues & Subscriptions	$ 1,324.00	$ 1,265.00	$ 635.00	$ 780.00	$ 595.00	$ 425.00	$ 1,020.00	$ 1,500.00
10-20-5638	Vehicle Repair/Maintenance								$ 1,500.00
10-20-5645	Training & Travel	$ 7,547.90	$ 5,943.61	$ 9,110.37	$ 9,000.00	$ 10,227.11	$ 600.00	$ 10,827.11	$ 12,000.00
10-20-5675	Education Reimbursement	$ -	$ 2,379.60	$ 7,141.20	$ 2,000.00	$ 2,000.00	$ 1,428.57	$ 3,428.57	$ -
		$ 563,433.38	$ 685,482.79	$ 605,278.09	$ 707,210.21	$ 484,693.31	$ 221,174.50	$ 705,867.81	$ 833,849.68
Information Technology									
10-25-5000	Salaries	$ 247,891.49	$ 271,447.68	$ 280,107.32	$ 297,619.80	$ 184,913.21	$ 75,911.74	$ 260,824.95	$ 302,741.40
10-25-5006	Longevity	$ 300.00	$ 180.00	$ 300.00	$ 480.00	$ 480.00	$ 197.05	$ 677.05	$ 540.00
10-25-5010	FICA Expense	$ 18,214.76	$ 20,258.31	$ 21,337.01	$ 22,854.36	$ 14,097.82	$ 5,787.53	$ 19,885.35	$ 23,250.75
10-25-5030	Health Insurance	$ 39,723.70	$ 48,674.52	$ 60,316.80	$ 63,963.60	$ 37,658.64	$ 15,459.86	$ 53,118.50	$ 71,965.92
10-25-5031	Vision Insurance	$ 421.52	$ 441.85	$ 477.55	$ 517.44	$ 257.13	$ 105.56	$ 362.69	$ 517.44
10-25-5032	Life Insurance & LTD	$ 931.81	$ 1,034.16	$ 1,142.39	$ 1,971.84	$ 634.44	$ 260.45	$ 894.89	$ 1,971.84
10-25-5033	Dental Insurance	$ 1,612.13	$ 1,817.50	$ 1,801.24	$ 1,951.68	$ 967.53	$ 397.20	$ 1,364.73	$ 1,951.68
10-25-5034	Retirement	$ 26,307.60	$ 24,412.95	$ 23,874.46	$ 46,212.00	$ 27,098.91	$ 11,124.82	$ 38,223.73	$ 54,413.07
10-25-5035	Cell Phone Allowance	$ 579.81	$ 590.00	$ 653.75	$ 650.00	$ 306.25	$ 125.72	$ 431.97	$ 650.00
10-25-5038	Flex Spend Admin	$ 119.56	$ 175.93	$ 160.50	$ 180.00	$ (88.99)	$ (36.53)	$ (125.52)	$ 180.00
10-25-5039	Flex Card Spending	$ 1,075.21	$ 1,273.59	$ 1,331.10	$ 1,600.00	$ 962.69	$ 395.21	$ 1,357.90	$ 1,600.00
10-25-5040	Workers Compensation	$ 462.38	$ 475.94	$ 449.39	$ 649.18	$ 420.09	$ 172.46	$ 592.55	$ 660.44
10-25-5225	Fuel	$ 106.62	$ 150.73	$ 346.03	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
10-25-5230	Office Expense	$ 6,438.83	$ 3,897.52	$ 2,002.81	$ 7,000.00	$ 495.37	$ 353.84	$ 849.21	$ 7,000.00
10-25-5240	Minor Tools & Equipment	$ 6,532.66	$ 1,954.82	$ 2,524.52	$ 6,500.00	$ 784.57	$ 560.41	$ 1,344.98	$ 6,500.00
10-25-5418	Employment Testing	$ 280.00	$ 140.00	$ 220.00	$ 300.00	$ -	$ -	$ -	$ 300.00
10-25-5440	Computer Maintenance/Support	$ 61,079.11	$ 54,459.92	$ 79,002.70	$ 70,000.00	$ 14,015.32	$ 10,010.94	$ 24,026.26	$ 70,000.00
10-25-5441	Computer Software	$ 10,698.56	$ 13,182.91	$ 8,964.50	$ 85,450.00	$ 37,878.46	$ 27,056.04	$ 64,934.50	$ 25,000.00
10-25-5443	Computer Replacement	$ 10,245.23	$ 14,975.35	$ 114,429.41	$ 108,000.00	$ 99,540.29	$ 71,100.21	$ 170,640.50	$ 121,000.00
10-25-5446	Uniforms	$ 377.00	$ -	$ 504.00	$ 750.00	$ -	$ -	$ -	$ 750.00
10-25-5622	Dues & Subscriptions	$ 69,188.78	$ 198,582.99	$ 196,647.27	$ 210,000.00	$ 164,240.52	$ 117,314.66	$ 281,555.18	$ 282,000.00
10-25-5645	Training & Travel	$ 4,723.30	$ 3,937.37	$ 2,325.16	$ 15,000.00	$ 2,170.94	$ 1,550.67	$ 3,721.61	$ 15,000.00
		$ 507,310.06	$ 662,064.04	$ 798,917.91	$ 942,649.90	$ 586,833.19	$ 337,847.83	$ 924,681.02	$ 988,992.55

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Personnel									
10-26-5000	Salaries	$ -	$ -	$ 184,810.42	$ 189,262.83	$ 118,236.27	$ 48,539.10	$ 166,775.37	$ 194,940.71
10-26-5006	Longevity	$ -	$ -	$ 420.00	$ 540.00	$ 540.00	$ 221.68	$ 761.68	$ 660.00
10-26-5010	FICA Expense	$ -	$ -	$ 13,932.76	$ 14,569.64	$ 8,805.69	$ 3,614.97	$ 12,420.66	$ 15,013.18
10-26-5030	Health Insurance	$ -	$ -	$ 46,324.73	$ 46,168.56	$ 33,248.48	$ 13,649.38	$ 46,897.86	$ 55,538.88
10-26-5031	Vision Insurance	$ -	$ -	$ 260.34	$ 258.72	$ 203.18	$ 83.41	$ 286.59	$ 258.72
10-26-5032	Life & LTD	$ -	$ -	$ 684.42	$ 985.92	$ 617.16	$ 253.36	$ 870.52	$ 985.92
10-26-5033	Dental	$ -	$ -	$ 981.94	$ 975.84	$ 799.79	$ 328.33	$ 1,128.12	$ 975.84
10-26-5034	Retirement	$ -	$ -	$ 15,782.47	$ 29,460.12	$ 17,398.84	$ 7,142.68	$ 24,541.52	$ 35,134.92
10-26-5035	Cell Phone Allowance	$ -	$ -	$ 653.75	$ 650.00	$ 406.25	$ 166.78	$ 573.03	$ 650.00
10-26-5038	Flex	$ -	$ -	$ 97.09	$ 90.00	$ 157.15	$ 64.51	$ 221.66	$ 90.00
10-26-5039	Flex Card - Health Ins	$ -	$ -	$ 805.17	$ 800.00	$ 508.43	$ 208.72	$ 717.15	$ 800.00
10-26-5040	Workers Compensation	$ -	$ -	$ 297.04	$ 413.85	$ 269.52	$ 110.65	$ 380.17	$ 426.45
10-26-5230	Office Expense	$ -	$ -	$ 1,308.77	$ 2,500.00	$ 992.71	$ 709.08	$ 1,701.79	$ 2,500.00
10-26-5240	Minor Tools & Equipment	$ -	$ -	$ 6.99	$ 500.00	$ -	$ -	$ -	$ 500.00
10-26-5260	Apparel	$ -	$ -	$ 640.32	$ 300.00	$ 385.38	$ 275.27	$ 660.65	$ 300.00
10-26-5418	Employment Testing	$ -	$ -	$ -	$ 150.00	$ -	$ -	$ -	$ 150.00
10-26-5441	Computer Software	$ -	$ -	$ -	$ 22,000.00	$ 20,524.03	$ 14,660.02	$ 35,184.05	$ 22,000.00
10-26-5622	Dues & Subscriptions	$ -	$ -	$ 49.00	$ 750.00	$ -	$ -	$ -	$ 750.00
10-26-5645	Training & Travel	$ -	$ -	$ 6,658.65	$ 6,500.00	$ 4,620.93	$ 3,300.66	$ 7,921.59	$ 6,500.00
10-26-5675	Education Reimbursement	$ -	$ -	$ 5,910.00	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ 279,623.86	$ 316,875.48	$ 207,713.81	$ 93,328.61	$ 301,042.42	$ 338,174.62
Municipal Court									
10-30-5000	Salaries	$ 179,220.42	$ 211,304.40	$ 235,669.67	$ 266,869.18	$ 166,647.67	$ 68,413.25	$ 235,060.92	$ 273,675.26
10-30-5002	Overtime	$ 1,485.97	$ 2,786.41	$ 2,523.55	$ 1,801.22	$ 2,907.96	$ 1,193.79	$ 4,101.75	$ 2,782.89
10-30-5006	Longevity	$ 240.00	$ 300.00	$ 300.00	$ 480.00	$ 480.00	$ 197.05	$ 677.05	$ 720.00
10-30-5009	Certification	$ 1,412.50	$ 2,445.00	$ 1,961.25	$ 1,950.00	$ 1,218.75	$ 500.33	$ 1,719.08	$ 1,950.00
10-30-5010	FICA Expense	$ 13,477.34	$ 16,220.37	$ 18,154.31	$ 20,739.19	$ 12,820.28	$ 5,263.06	$ 18,083.34	$ 21,353.30
10-30-5030	Health Insurance	$ 32,629.30	$ 54,133.44	$ 59,893.50	$ 75,243.60	$ 46,249.10	$ 18,986.47	$ 65,235.57	$ 88,805.28
10-30-5031	Vision Insurance	$ 345.10	$ 376.98	$ 475.40	$ 517.44	$ 282.71	$ 116.06	$ 398.77	$ 517.44
10-30-5032	Life & LTD	$ 566.94	$ 699.84	$ 822.45	$ 1,971.84	$ 627.64	$ 257.66	$ 885.30	$ 1,971.84
10-30-5033	Dental	$ 1,319.67	$ 1,551.17	$ 1,793.11	$ 1,951.68	$ 1,034.06	$ 424.51	$ 1,458.57	$ 1,951.68
10-30-5034	Retirement	$ 15,259.78	$ 16,246.20	$ 17,379.04	$ 35,747.68	$ 21,439.81	$ 8,801.61	$ 30,241.42	$ 42,811.30
10-30-5035	Cell Phone Allowance	$ 200.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-30-5038	Flex	$ 103.76	$ 149.60	$ 163.71	$ 180.00	$ 178.82	$ 73.41	$ 252.23	$ 180.00
10-30-5039	Flex Card - Health Ins	$ 933.52	$ 1,271.92	$ 1,357.77	$ 1,600.00	$ 1,012.70	$ 415.74	$ 1,428.44	$ 1,600.00
10-30-5040	Workers Compensation	$ 338.50	$ 440.79	$ 381.54	$ 589.10	$ 385.26	$ 158.16	$ 543.42	$ 606.55
10-30-5222	Postage	$ 3,947.32	$ 6,407.14	$ 5,012.34	$ 3,500.00	$ 1,931.34	$ 1,379.53	$ 3,310.87	$ 3,500.00
10-30-5230	Office Expense	$ 3,207.62	$ 3,684.67	$ 3,349.55	$ 4,000.00	$ 1,193.22	$ 852.30	$ 2,045.52	$ 4,000.00
10-30-5240	Minor Tools & Equipment	$ 368.98	$ -	$ -	$ -	$ -	$ -	$ -	$ 452.30
10-30-5260	Apparel	$ -	$ 1,214.00	$ 412.50	$ 1,200.00	$ 726.00	$ 518.57	$ 1,244.57	$ 1,200.00
10-30-5418	Employment Testing	$ 57.57	$ 140.00	$ 440.00	$ 150.00	$ -	$ -	$ -	$ 150.00
10-30-5440	Computer Maintenance/Support	$ 10,756.77	$ 12,110.57	$ 8,333.32	$ 12,500.00	$ 25,178.16	$ 17,984.40	$ 43,162.56	$ 19,200.00
10-30-5445	Telephone	$ 307.72	$ 157.56	$ -	$ 700.00	$ -	$ -	$ -	$ 700.00
10-30-5448	Court Interpreter	$ 713.35	$ 1,711.71	$ 887.62	$ 2,000.00	$ 125.98	$ 89.99	$ 215.97	$ 2,000.00
10-30-5451	Prosecuting Attorney	$ 72,309.00	$ 85,512.50	$ 93,300.00	$ 80,000.00	$ 50,753.39	$ 36,252.42	$ 87,005.81	$ 74,500.00
10-30-5580	Warrant Fees	$ 5,666.07	$ 8,673.84	$ 4,835.55	$ 10,000.00	$ 7,959.16	$ 5,685.11	$ 13,644.27	$ 10,000.00
10-30-5615	Credit Card Processing Fees	$ 5,645.39	$ 4,730.63	$ 4,138.69	$ 5,000.00	$ 3,226.10	$ 2,304.36	$ 5,530.46	$ 5,600.00
10-30-5622	Dues & Subscriptions	$ 265.14	$ 1,676.95	$ 45.00	$ 2,000.00	$ -	$ -	$ -	$ 2,000.00
10-30-5645	Training & Travel	$ 1,419.91	$ 1,785.03	$ 2,197.90	$ 3,300.00	$ 2,148.73	$ 1,534.81	$ 3,683.54	$ 3,300.00
		$ 352,197.64	$ 435,730.72	$ 463,827.77	$ 533,990.93	$ 348,526.84	$ 171,402.60	$ 519,929.44	$ 565,527.83

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Development Services									
10-40-5000	Salaries	$ 689,920.57	$ 585,294.69	$ 793,325.12	$ 881,537.27	$ 472,980.73	$ 194,171.04	$ 667,151.77	$ 963,982.88
10-40-5002	Overtime	$ 4,241.46	$ 1,529.77	$ 2,061.31	$ 2,169.23	$ 882.61	$ 362.33	$ 1,244.94	$ 2,438.77
10-40-5006	Longevity	$ 1,800.00	$ 2,280.00	$ 1,200.00	$ 1,620.00	$ 1,620.00	$ 665.05	$ 2,285.05	$ 1,860.00
10-40-5010	FICA Expense	$ 51,972.93	$ 44,107.27	$ 59,676.66	$ 67,777.19	$ 35,789.33	$ 14,692.46	$ 50,481.79	$ 74,123.27
10-40-5030	Health Insurance	$ 107,738.32	$ 119,076.04	$ 140,288.71	$ 172,650.96	$ 112,976.89	$ 46,379.99	$ 159,356.88	$ 204,200.64
10-40-5031	Vision Insurance	$ 1,146.22	$ 949.32	$ 1,297.64	$ 1,422.96	$ 882.57	$ 362.32	$ 1,244.89	$ 1,552.32
10-40-5032	Life & LTD	$ 5,030.14	$ 2,172.13	$ 3,077.91	$ 5,422.56	$ 2,325.49	$ 954.67	$ 3,280.16	$ 5,915.52
10-40-5033	Dental	$ 2,063.60	$ 3,903.36	$ 4,894.45	$ 5,367.12	$ 3,364.60	$ 1,381.26	$ 4,745.86	$ 5,855.04
10-40-5034	Retirement	$ 73,677.49	$ 53,219.45	$ 67,685.68	$ 137,046.94	$ 69,763.98	$ 28,639.95	$ 98,403.93	$ 173,468.58
10-40-5035	Cell Phone Allowance	$ 37.50	$ 127.50	$ 653.75	$ 650.00	$ 406.25	$ 166.78	$ 573.03	$ 650.00
10-40-5038	Flex	$ 404.52	$ 355.71	$ 483.91	$ 495.00	$ 324.16	$ 133.08	$ 457.24	$ 495.00
10-40-5039	Flex Card - Health Ins	$ 3,609.05	$ 2,983.93	$ 4,013.30	$ 4,400.00	$ 2,104.59	$ 863.99	$ 2,968.58	$ 4,800.00
10-40-5040	Workers Compensation	$ 1,367.10	$ 938.86	$ 1,150.78	$ 1,925.23	$ 1,019.59	$ 418.57	$ 1,438.16	$ 2,105.49
10-40-5225	Fuel	$ 337.40	$ 170.59	$ 301.48	$ 600.00	$ 197.23	$ 140.88	$ 338.11	$ 600.00
10-40-5230	Office Expense	$ 5,155.11	$ 6,509.21	$ 3,037.42	$ 6,500.00	$ 2,057.35	$ 1,469.54	$ 3,526.89	$ 6,500.00
10-40-5240	Minor Tools & Equipment	$ 12,747.28	$ 5,230.74	$ -	$ 5,000.00	$ 101.45	$ 72.46	$ 173.91	$ 5,000.00
10-40-5260	Apparel	$ 680.00	$ 788.78	$ 2,160.34	$ 2,000.00	$ 500.98	$ 357.84	$ 858.82	$ 3,000.00
10-40-5360	Plat Fees	$ 383.00	$ (14,633.65)	$ 10,595.00	$ -	$ 724.00	$ 517.14	$ 1,241.14	$ -
10-40-5412	Plan Reviews	$ 140,805.86	$ 147,120.92	$ 147,605.52	$ 160,000.00	$ 109,568.89	$ 78,263.49	$ 187,832.38	$ 100,000.00
10-40-5418	Employment Testing	$ -	$ 560.00	$ -	$ 750.00	$ 250.00	$ 178.57	$ 428.57	$ 750.00
10-40-5439	Inspections	$ 366,022.09	$ 430,262.37	$ 590,302.77	$ 488,000.00	$ 374,206.48	$ 267,290.34	$ 641,496.82	$ 550,000.00
10-40-5440	Computer Maintenance/Support	$ 44,670.00	$ 35,057.93	$ 59,445.27	$ 132,000.00	$ 115,151.36	$ 82,250.97	$ 197,402.33	$ 150,000.00
10-40-5615	Credit Card Processing Fees	$ 1,565.60	$ 180.00	$ 263.86	$ 500.00	$ 143.64	$ 102.60	$ 246.24	$ 500.00
10-40-5622	Dues & Subscriptions	$ 1,209.00	$ 204.00	$ 849.00	$ 2,000.00	$ 623.70	$ 445.50	$ 1,069.20	$ 3,000.00
10-40-5638	Vehicle Repair/Maintenance	$ -	$ 334.94	$ 1,932.49	$ 2,500.00	$ 121.50	$ 86.79	$ 208.29	$ 2,500.00
10-40-5645	Training & Travel	$ 5,563.01	$ 2,854.80	$ 6,406.87	$ 8,000.00	$ 5,907.64	$ 4,219.74	$ 10,127.38	$ 10,000.00
		$ 1,522,147.25	$ 1,431,578.66	$ 1,902,709.24	$ 2,090,334.46	$ 1,313,995.01	$ 724,587.35	$ 2,038,582.36	$ 2,273,297.51

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Public Works									
10-50-5000	Salaries	$ 667,415.61	$ 875,231.03	$ 1,123,741.26	$ 1,303,802.70	$ 793,295.86	$ 325,668.83	$ 1,118,964.69	$ 1,248,700.62
10-50-5002	Overtime	$ 8,921.01	$ 5,785.22	$ 17,390.81	$ 31,725.31	$ 20,278.54	$ 8,324.87	$ 28,603.41	$ 31,927.06
10-50-5006	Longevity	$ 1,980.00	$ 3,000.00	$ 2,940.00	$ 3,960.00	$ 3,540.00	$ 1,453.26	$ 4,993.26	$ 3,480.00
10-50-5007	Part Time Wages	$ 630.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-50-5010	FICA Expense	$ 50,071.17	$ 65,996.05	$ 86,690.88	$ 104,161.47	$ 62,104.25	$ 25,495.43	$ 87,599.68	$ 99,576.79
10-50-5030	Health Insurance	$ 139,146.15	$ 210,654.03	$ 237,369.85	$ 319,475.28	$ 176,315.28	$ 72,382.06	$ 248,697.34	$ 318,498.96
10-50-5031	Vision Insurance	$ 1,466.67	$ 1,736.27	$ 2,168.66	$ 2,716.56	$ 1,306.35	$ 536.29	$ 1,842.64	$ 2,587.20
10-50-5032	Life & LTD	$ 2,590.13	$ 3,428.61	$ 4,310.68	$ 10,845.12	$ 2,686.91	$ 1,103.05	$ 3,789.96	$ 10,352.16
10-50-5033	Dental	$ 5,664.47	$ 7,143.96	$ 7,874.83	$ 10,246.32	$ 5,286.28	$ 2,170.16	$ 7,456.44	$ 9,758.40
10-50-5034	Retirement	$ 69,523.36	$ 81,329.23	$ 94,235.77	$ 210,616.72	$ 121,416.77	$ 49,844.78	$ 171,261.55	$ 233,036.78
10-50-5035	Cell Phone Allowance	$ 1,925.00	$ 3,700.00	$ 3,006.25	$ 2,600.00	$ 2,118.75	$ 869.80	$ 2,988.55	$ 4,550.00
10-50-5036	Auto Allowance	$ -	$ 3,300.00	$ 16,700.00	$ 19,500.00	$ 8,425.00	$ 3,458.68	$ 11,883.68	$ 13,000.00
10-50-5038	Flex	$ 501.07	$ 623.91	$ 804.86	$ 990.00	$ 65.38	$ 26.84	$ 92.22	$ 990.00
10-50-5039	Flex Card - Health Ins	$ 4,509.24	$ 5,341.07	$ 6,707.17	$ 8,800.00	$ 4,521.74	$ 1,856.29	$ 6,378.03	$ 8,400.00
10-50-5040	Workers Compensation	$ 22,320.20	$ 27,133.89	$ 33,635.86	$ 39,638.05	$ 29,140.11	$ 11,962.78	$ 41,102.89	$ 40,982.08
10-50-5212	Safety Equipment/Supplies	$ 6,457.67	$ 6,344.24	$ 9,126.57	$ 7,500.00	$ 8,112.12	$ 5,794.37	$ 13,906.49	$ 7,500.00
10-50-5220	Janitorial Supplies & Cleaning	$ 8,472.47	$ 9,602.10	$ 11,313.69	$ 9,500.00	$ 5,932.21	$ 4,237.29	$ 10,169.50	$ 12,000.00
10-50-5225	Fuel	$ 75,327.91	$ 79,353.93	$ 85,240.64	$ 75,000.00	$ 64,327.63	$ 45,948.31	$ 110,275.94	$ 100,000.00
10-50-5230	Office Expense	$ 6,431.81	$ 4,183.58	$ 4,248.32	$ 5,000.00	$ 4,651.89	$ 3,322.78	$ 7,974.67	$ 6,000.00
10-50-5235	Street Signs	$ 34,412.85	$ 40,530.47	$ 46,092.98	$ 50,000.00	$ 28,111.46	$ 20,079.61	$ 48,191.07	$ 50,000.00
10-50-5240	Minor Tools & Equipment	$ 14,605.74	$ 16,370.27	$ 31,024.86	$ 25,000.00	$ 10,679.30	$ 7,628.07	$ 18,307.37	$ 25,000.00
10-50-5250	Road Materials	$ 56,254.89	$ 59,922.81	$ 33,359.45	$ 50,000.00	$ 45,659.43	$ 32,613.88	$ 78,273.31	$ 50,000.00
10-50-5375	Bridge Repairs	$ -	$ -	$ -	$ -	$ 24,856.47	$ 17,754.62	$ 42,611.09	$ 30,000.00
10-50-5376	Sidewalk Repairs	$ 40,485.37	$ 44,870.97	$ 79,425.99	$ 75,000.00	$ 40,355.12	$ 28,825.09	$ 69,180.21	$ 75,000.00
10-50-5418	Employment Testing	$ 980.00	$ 980.00	$ 970.00	$ 1,000.00	$ 1,410.00	$ 1,007.14	$ 2,417.14	$ 1,500.00
10-50-5420	Electricity	$ 3,683.99	$ 6,181.03	$ 8,353.11	$ 13,500.00	$ 6,418.10	$ 4,584.36	$ 11,002.46	$ 20,000.00
10-50-5432	Rental Equipment	$ 34,203.11	$ 10,052.68	$ 15,404.35	$ 45,000.00	$ 23,241.63	$ 16,601.16	$ 39,842.79	$ 50,000.00
10-50-5436	Communications Expense	$ 13,052.62	$ 11,585.47	$ 8,657.75	$ 10,000.00	$ 8,317.63	$ 5,941.16	$ 14,258.79	$ 10,000.00
10-50-5437	Striping	$ 31,506.73	$ 19,929.43	$ 31,854.00	$ 35,000.00	$ 25,639.50	$ 18,313.93	$ 43,953.43	$ 35,000.00
10-50-5445	Telephone	$ 612.80	$ 612.80	$ 3,974.67	$ 2,000.00	$ 4,077.03	$ 2,912.16	$ 6,989.19	$ 5,000.00
10-50-5446	Uniforms	$ 17,875.79	$ 21,277.18	$ 24,259.43	$ 23,500.00	$ 24,524.24	$ 17,517.31	$ 42,041.55	$ 30,000.00
10-50-5453	Grounds Maintenance	$ -	$ -	$ 3,808.22	$ -	$ 870.71	$ 621.94	$ 1,492.65	$ -
10-50-5455	Leased Property	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ -	$ -	$ -	$ 2,400.00
10-50-5456	Ditch Mowing	$ 28,951.51	$ -	$ 412.95	$ 20,000.00	$ -	$ -	$ -	$ 20,000.00
10-50-5457	Clean up/Trash Disposal	$ 3,314.99	$ 72.40	$ 1,538.17	$ 5,000.00	$ 717.19	$ 512.28	$ 1,229.47	$ 5,000.00
10-50-5550	Radio Usage	$ 3,444.00	$ 3,706.36	$ 3,444.00	$ 6,000.00	$ -	$ -	$ -	$ 6,000.00
10-50-5570	Drainage	$ 44,102.58	$ 46,180.61	$ 52,309.51	$ 65,000.00	$ 17,665.57	$ 12,618.26	$ 30,283.83	$ 65,000.00
10-50-5618	Job Recruiting	$ -	$ 140.00	$ -	$ -	$ -	$ -	$ -	$ -
10-50-5635	Building Repair/Maintenance	$ 31,376.96	$ 31,274.22	$ 24,748.00	$ 28,330.00	$ 8,492.04	$ 6,065.74	$ 14,557.78	$ 15,000.00
10-50-5638	Vehicle Repair/Maintenance	$ 56,452.75	$ 45,928.66	$ 82,072.84	$ 65,000.00	$ 54,537.52	$ 38,955.37	$ 93,492.89	$ 75,000.00
10-50-5640	Street Repairs	$ 141,203.54	$ 96,204.80	$ 91,182.89	$ 51,670.00	$ (21,052.00)	$ (15,037.14)	$ (36,089.14)	$ 100,000.00
10-50-5645	Training & Travel	$ 8,561.64	$ 13,460.59	$ 23,637.96	$ 9,000.00	$ 7,489.93	$ 5,349.95	$ 12,839.88	$ 9,000.00
10-50-6020	Capital Outlay - Equipment	$ -	$ 158,610.32	$ -	$ 245,000.00	$ 411,874.53	$ 294,196.09	$ 706,070.62	$ -
10-50-6030	Capital Outlay - Vehicle						$ -	$ -	$ -
10-50-6035	Capital Outlay - Street Reconstruction	$ 376,602.27	$ 513,980.71	$ 24,856.47	$ -	$ -	$ -	$ -	$ -
		$ 2,017,438.07	$ 2,538,158.90	$ 2,341,293.70	$ 2,993,477.53	$ 2,037,410.47	$ 1,081,516.88	$ 3,118,927.35	$ 2,830,240.04

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Parks									
10-55-5000	Salaries	$ -	$ -	$ -	$ 39,520.00	$ 17,317.60	$ 7,109.33	$ 24,426.93	$ 100,692.80
10-55-5002	Overtime	$ -	$ -	$ -	$ 1,482.00	$ 15.00	$ 6.16	$ 21.16	$ 3,775.98
10-55-5006	Longevity						$ -	$ -	$ -
10-55-5010	FICA Expense	$ -	$ -	$ -	$ 3,136.65	$ 1,325.94	$ 544.33	$ 1,870.27	$ 7,991.86
10-55-5030	Health Insurance	$ -	$ -	$ -	$ 11,717.52	$ 5,618.76	$ 2,306.65	$ 7,925.41	$ 24,846.72
10-55-5031	Vision Insurance	$ -	$ -	$ -	$ 129.36	$ 64.68	$ 26.55	$ 91.23	$ 258.72
10-55-5032	Life & LTD	$ -	$ -	$ -	$ 492.96	$ 94.20	$ 38.67	$ 132.87	$ 985.92
10-55-5033	Dental	$ -	$ -	$ -	$ 487.92	$ 243.96	$ 100.15	$ 344.11	$ 975.84
10-55-5034	Retirement	$ -	$ -	$ -	$ 6,342.38	$ 2,753.81	$ 1,130.51	$ 3,884.32	$ 18,703.13
10-55-5035	Cell Phone Allowance						$ -	$ -	$ -
10-55-5036	Auto Allowance						$ -	$ -	$ -
10-55-5038	Flex	$ -	$ -	$ -	$ 45.00	$ -	$ -	$ -	$ 45.00
10-55-5039	Flex Card - Health Ins	$ -	$ -	$ -	$ 400.00	$ -	$ -	$ -	$ 800.00
10-55-5040	Workers Compensation	$ -	$ -	$ -	$ 1,416.87	$ 596.51	$ 244.88	$ 841.39	$ 3,610.02
10-55-5212	Safety Equipment/Supplies	$ -	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ 500.00
10-55-5225	Fuel	$ -	$ -	$ -	$ 2,000.00	$ -	$ -	$ -	$ 5,000.00
10-55-5240	Minor Tools & Equipment	$ -	$ -	$ -	$ 3,000.00	$ 33.99	$ 24.28	$ 58.27	$ 5,000.00
10-55-5418	Employment Testing	$ -	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ 500.00
10-55-5420	Electricity	$ -	$ -	$ -	$ 2,000.00	$ 991.62	$ 708.30	$ 1,699.92	$ 2,000.00
10-55-5446	Uniforms	$ -	$ -	$ -	$ 2,000.00	$ -	$ -	$ -	$ 2,000.00
10-55-5453	Grounds Mainenance	$ -	$ -	$ -	$ 53,000.00	$ 27,987.97	$ 19,991.41	$ 47,979.38	$ 50,000.00
10-55-5550	Radio Usage	$ -	$ -	$ -	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
10-55-5645	Training & Travel								$ 2,000.00
10-55-6020	Capital Outlay - Equipment	$ -	$ -	$ -	$ 31,000.00	$ 17,595.00	$ 12,567.86	$ 30,162.86	$ -
10-55-6030	Capital Outlay - Vehicle				$ -		$ -	$ -	$ -
		$ -	$ -	$ -	$ 160,170.66	$ 74,639.04	$ 44,799.08	$ 119,438.12	$ 230,685.99

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Fire Marshal									
10-70-5000	Salaries	$ 99,429.01	$ 220,542.79	$ 252,715.37	$ 274,145.25	$ 165,600.30	$ 67,983.28	$ 233,583.58	$ 282,369.61
10-70-5002	Overtime	$ -	$ -	$ 1,032.39	$ 723.06	$ 622.80	$ 255.68	$ 878.48	$ 1,117.13
10-70-5006	Longevity	$ -	$ 60.00	$ 120.00	$ 240.00	$ 240.00	$ 98.53	$ 338.53	$ 420.00
10-70-5010	FICA Expense	$ 7,627.89	$ 16,177.34	$ 18,894.57	$ 21,244.68	$ 12,172.28	$ 4,997.04	$ 17,169.32	$ 21,917.77
10-70-5030	Health Insurance	$ 11,168.28	$ 26,096.59	$ 34,566.14	$ 40,792.56	$ 25,474.21	$ 10,457.83	$ 35,932.04	$ 42,910.08
10-70-5031	Vision Insurance	$ 118.33	$ 255.43	$ 350.62	$ 388.08	$ 271.64	$ 111.52	$ 383.16	$ 388.08
10-70-5032	Life & LTD	$ 387.41	$ 785.44	$ 994.35	$ 1,478.88	$ 1,028.30	$ 422.14	$ 1,450.44	$ 1,478.88
10-70-5033	Dental	$ 452.44	$ 1,051.06	$ 1,322.46	$ 1,463.76	$ 1,025.74	$ 421.09	$ 1,446.83	$ 1,463.76
10-70-5034	Retirement	$ 10,237.92	$ 20,132.73	$ 21,749.97	$ 42,957.20	$ 24,372.43	$ 10,005.52	$ 34,377.95	$ 51,293.52
10-70-5035	Cell Phone Allowance	$ 649.04	$ 2,397.50	$ 2,615.00	$ 2,600.00	$ 1,625.00	$ 667.11	$ 2,292.11	$ 2,600.00
10-70-5038	Flex	$ 44.57	$ 102.55	$ 130.75	$ 135.00	$ 361.90	$ 148.57	$ 510.47	$ 135.00
10-70-5039	Flex Card - Health Ins	$ 400.09	$ 161.69	$ 1,084.39	$ 1,200.00	$ 729.31	$ 299.40	$ 1,028.71	$ 1,200.00
10-70-5040	Workers Compensation	$ 2,725.03	$ 5,648.26	$ 5,262.25	$ 7,020.74	$ 4,423.60	$ 1,816.00	$ 6,239.60	$ 7,243.18
10-70-5217	Public Education & Materials	$ -	$ 674.36	$ 1,588.08	$ 1,000.00	$ 1,278.34	$ 913.10	$ 2,191.44	$ 3,000.00
10-70-5222	Postage	$ 26.88	$ 71.76	$ -	$ 500.00	$ 65.61	$ 46.86	$ 112.47	$ 500.00
10-70-5225	Fuel	$ 2,013.16	$ 2,882.01	$ 3,522.21	$ 4,000.00	$ 2,427.11	$ 1,733.65	$ 4,160.76	$ 3,000.00
10-70-5230	Office Expense	$ 303.40	$ 779.72	$ 4,266.37	$ 2,000.00	$ 1,685.66	$ 1,204.04	$ 2,889.70	$ 2,000.00
10-70-5240	Minor Tools & Equipment	$ 12,912.78	$ 6,904.72	$ 10,911.40	$ 8,000.00	$ 2,386.59	$ 1,704.71	$ 4,091.30	$ 8,000.00
10-70-5364	Records& Storage	$ -	$ -	$ -	$ 1,000.00	$ 281.42	$ 201.01	$ 482.43	$ 1,000.00
10-70-5370	Radio Repair	$ -	$ -	$ -	$ 1,500.00	$ -	$ -	$ -	$ 1,500.00
10-70-5380	Building Repair & Maintenance	$ -	$ -	$ 51,892.97	$ -	$ 1,580.21	$ 1,128.72	$ 2,708.93	$ 2,000.00
10-70-5418	Employment Testing	$ 280.00	$ -	$ 110.00	$ 300.00	$ -	$ -	$ -	$ 300.00
10-70-5420	Electricity	$ -	$ -	$ -	$ -	$ 1,346.11	$ 961.51	$ 2,307.62	$ 2,500.00
10-70-5430	Gas Utilities	$ -	$ -	$ -	$ -	$ 260.37	$ 185.98	$ 446.35	$ 500.00
10-70-5440	Computer Maintenance/Support	$ 13,034.55	$ 12,545.55	$ 5,489.19	$ 5,000.00	$ 3,542.27	$ 2,530.19	$ 6,072.46	$ 10,000.00
10-70-5445	Telephone	$ 6,569.34	$ 4,928.58	$ 4,028.94	$ 5,000.00	$ 12,441.64	$ 8,886.89	$ 21,328.53	$ 10,000.00
10-70-5446	Uniforms	$ 1,423.00	$ 2,441.47	$ 5,377.24	$ 2,500.00	$ 1,755.99	$ 1,254.28	$ 3,010.27	$ 3,000.00
10-70-5452	Code Enforcement/Abatement	$ -	$ -	$ 227.94	$ -	$ -	$ -	$ -	$ -
10-70-5458	Maintenance Agreements	$ -	$ -	$ -	$ -	$ 1,320.00	$ 942.86	$ 2,262.86	$ -
10-70-5550	Radio Usage	$ 2,952.00	$ 1,625.92	$ 1,476.00	$ 1,500.00	$ -	$ -	$ -	$ 1,500.00
10-70-5622	Dues & Subscriptions	$ 286.61	$ 2,233.75	$ 2,222.22	$ 2,500.00	$ 2,295.45	$ 1,639.61	$ 3,935.06	$ 2,500.00
10-70-5638	Vehicle Repair/Maintenance	$ 1,492.71	$ 1,870.71	$ 1,013.54	$ 5,000.00	$ 616.74	$ 440.53	$ 1,057.27	$ 5,000.00
10-70-5645	Training & Travel	$ 3,361.45	$ 2,956.25	$ 4,940.35	$ 7,500.00	$ 2,628.60	$ 1,877.57	$ 4,506.17	$ 7,500.00
10-70-5659	Firearms/Taser/ammo	$ -	$ -	$ 942.49	$ 1,500.00	$ 41.83	$ 29.88	$ 71.71	$ 1,500.00
10-70-5660	Investigative Expense	$ -	$ -	$ 720.23	$ 3,000.00	$ 56.03	$ 40.02	$ 96.05	$ 3,000.00
10-70-5700	Vehicle/Equip Replacement Fees	$ 13,075.23	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-70-6030	Capital Outlay - Vehicle	$ -	$ 49,075.00	$ -	$ -	$ -	$ -	$ -	$ -
		$ 190,971.12	$ 382,401.18	$ 439,567.43	$ 446,189.21	$ 273,957.48	$ 123,405.12	$ 397,362.60	$ 482,837.00

			2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
	Emergency Management									
	10-71-5000	Salaries	$ -	$ 45,100.48	$ 35,480.79	$ 92,700.04	$ 57,911.62	$ 23,774.24	$ 81,685.86	$ 95,481.04
	10-71-5002	Overtime	$ -	$ 50,487.78	$ -	$ -	$ 5,736.81	$ 2,355.11	$ 8,091.92	$ -
	10-71-5006	Longevity						$ -	$ -	$ 60.00
	10-71-5010	FICA Expense	$ -	$ 7,312.50	$ 2,714.28	$ 7,141.28	$ 4,742.34	$ 1,946.86	$ 6,689.20	$ 7,308.89
	10-71-5030	Health Insurance	$ -	$ -	$ 4,129.60	$ 13,405.32	$ 8,945.65	$ 3,672.42	$ 12,618.07	$ 14,111.16
	10-71-5031	Vision Insurance	$ -	$ -	$ 70.84	$ 129.36	$ 107.25	$ 44.03	$ 151.28	$ 129.36
	10-71-5032	Life & LTD	$ -	$ -	$ 138.25	$ 492.96	$ 266.79	$ 109.52	$ 376.31	$ 492.96
	10-71-5033	Dental	$ -	$ -	$ 177.89	$ 487.92	$ 405.67	$ 166.54	$ 572.21	$ 487.92
	10-71-5034	Retirement	$ -	$ 8,335.30	$ 2,991.05	$ 14,439.82	$ 9,479.08	$ 3,891.41	$ 13,370.49	$ 17,104.79
	10-71-5035	Cell Phone Allowance	$ -	$ -	$ -	$ 650.00	$ -	$ -	$ -	$ -
	10-71-5038	Flex	$ -	$ -	$ -	$ 45.00	$ 30.15	$ 12.38	$ 42.53	$ 45.00
	10-71-5039	Flex Card - Health Ins	$ -	$ -	$ -	$ 400.00	$ 250.05	$ 102.65	$ 352.70	$ 400.00
	10-71-5040	Workers Compensation	$ -	$ -	$ 52.85	$ 202.85	$ 132.92	$ 54.57	$ 187.49	$ 207.61
	10-71-5225	Fuel	$ -	$ -	$ 459.06	$ 4,000.00	$ 1,398.19	$ 998.71	$ 2,396.90	$ 4,000.00
	10-71-5230	Office Expense	$ -	$ -	$ -	$ 2,000.00	$ 233.76	$ 166.97	$ 400.73	$ 2,500.00
	10-71-5240	Minor Tools & Equipment	$ 1,975.00	$ 11,835.01	$ 23,389.08	$ 12,000.00	$ 5,673.26	$ 4,052.33	$ 9,725.59	$ 10,000.00
	10-71-5364	Records& Storage	$ -	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ -
	10-71-5370	Radio Repair	$ -	$ -	$ -	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
	10-71-5440	Computer Maintenance/Support	$ -	$ -	$ -	$ 6,000.00	$ -	$ -	$ -	$ 2,000.00
	10-71-5441	Computer Software	$ -	$ -	$ -	$ 5,000.00	$ 414.25	$ 295.89	$ 710.14	$ 1,000.00
	10-71-5445	Telephone	$ -	$ -	$ -	$ 1,000.00	$ 575.10	$ 410.79	$ 985.89	$ 1,000.00
	10-71-5446	Uniforms	$ -	$ -	$ -	$ 500.00	$ 209.97	$ 149.98	$ 359.95	$ 500.00
	10-71-5458	Maintenance Agreements	$ -	$ -	$ -	$ 7,000.00	$ 750.00	$ 535.71	$ 1,285.71	$ 1,500.00
	10-71-5550	Radio Repairs	$ -	$ 984.00	$ -	$ 1,500.00	$ -	$ -	$ -	$ -
	10-71-5622	Dues & Subscriptions	$ -	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ 500.00
	10-71-5638	Vehicle Repair/Maintenance	$ -	$ -	$ -	$ 2,500.00	$ 135.00	$ 96.43	$ 231.43	$ 2,500.00
	10-71-5645	Training & Travel	$ -	$ -	$ 106.25	$ 3,500.00	$ 2,755.34	$ 1,968.10	$ 4,723.44	$ 5,000.00
	10-71-5748	Emergency Notification	$ 4,620.84	$ 7,050.00	$ 7,050.00	$ 12,000.00	$ 7,050.00	$ 5,035.71	$ 12,085.71	$ 12,000.00
	10-71-7608	Disaster - General Expenses	$ 63,229.20	$ 753,071.90	$ -	$ -	$ 179.79	$ 128.42	$ 308.21	$ 4,000.00
			$ 69,825.04	$ 884,176.97	$ 76,759.94	$ 189,094.55	$ 107,382.99	$ 49,968.78	$ 157,351.77	$ 183,328.73

			2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Code Enforcement										
10-80-5000	Salaries	$	111,759.75	$ 135,520.77	$ 126,943.54	$ 129,508.08	$ 82,397.56	$ 33,826.37	$ 116,223.93	$ 133,393.32
10-80-5002	Overtime	$	2,014.54	$ 1,100.03	$ 1,907.26	$ 1,618.85	$ 2,946.08	$ 1,209.44	$ 4,155.52	$ 2,501.12
10-80-5006	Longevity	$	-	$ 60.00	$ 120.00	$ 240.00	$ 240.00	$ 98.53	$ 338.53	$ 360.00
10-80-5010	FICA Expense	$	8,746.50	$ 10,197.00	$ 9,305.45	$ 10,099.30	$ 6,266.70	$ 2,572.65	$ 8,839.35	$ 10,423.46
10-80-5030	Health Insurance	$	22,405.00	$ 20,079.09	$ 29,128.24	$ 31,895.04	$ 19,918.07	$ 8,176.89	$ 28,094.96	$ 33,306.72
10-80-5031	Vision Insurance	$	241.57	$ 193.81	$ 260.34	$ 258.72	$ 164.39	$ 67.49	$ 231.88	$ 258.72
10-80-5032	Life & LTD	$	461.42	$ 408.09	$ 526.71	$ 985.92	$ 347.03	$ 142.46	$ 489.49	$ 985.92
10-80-5033	Dental Insurance	$	923.69	$ 796.94	$ 981.94	$ 975.84	$ 715.70	$ 293.81	$ 1,009.51	$ 975.84
10-80-5034	Retirement	$	11,717.69	$ 12,242.78	$ 10,993.07	$ 24,420.99	$ 12,536.76	$ 5,146.67	$ 17,683.43	$ 24,393.74
10-80-5035	Cell Phone Allowance	$	625.00	$ 990.00	$ 510.00	$ 650.00	$ 25.00	$ 10.26	$ 35.26	$ -
10-80-5038	Flex	$	90.73	$ 55.73	$ 97.09	$ 90.00	$ (157.44)	$ -	$ (157.44)	$ 90.00
10-80-5039	Flex Card - Health Ins	$	816.83	$ 436.75	$ 805.17	$ 800.00	$ 508.43	$ 208.72	$ 717.15	$ 800.00
10-80-5040	Workers Compensation	$	442.32	$ 1,103.93	$ 436.40	$ 608.73	$ 408.43	$ 167.67	$ 576.10	$ 628.27
10-80-5222	Postage	$	327.39	$ 508.80	$ 535.79	$ 750.00	$ 135.93	$ 97.09	$ 233.02	$ 750.00
10-80-5225	Fuel	$	2,081.45	$ 3,036.71	$ 3,413.04	$ 4,000.00	$ 2,391.33	$ 1,708.09	$ 4,099.42	$ 4,000.00
10-80-5230	Office Expense	$	2,293.38	$ 330.38	$ 572.93	$ 1,000.00	$ 309.08	$ 220.77	$ 529.85	$ 1,000.00
10-80-5240	Minor Tools & Equipment	$	2,178.29	$ 12,826.19	$ 345.69	$ 5,000.00	$ 200.89	$ 143.49	$ 344.38	$ 5,000.00
10-80-5370	Radio Repair	$	-	$ -	$ -	$ 1,500.00	$ -	$ -	$ -	$ 1,500.00
10-80-5418	Employment Testing	$	-	$ -	$ -	$ 200.00	$ 130.00	$ 92.86	$ 222.86	$ 300.00
10-80-5440	Computer Maintenance/Support	$	2,795.00	$ 2,868.00	$ 2,964.00	$ 3,000.00	$ 2,223.00	$ 1,587.86	$ 3,810.86	$ 3,000.00
10-80-5445	Telephone	$	-	$ 194.32	$ 1,027.53	$ 1,500.00	$ 875.59	$ 625.42	$ 1,501.01	$ 1,500.00
10-80-5446	Uniforms	$	316.00	$ 1,363.00	$ 1,080.41	$ 1,000.00	$ 111.96	$ 79.97	$ 191.93	$ 1,000.00
10-80-5452	Abatement - CE	$	-	$ -	$ -	$ 40,000.00	$ -	$ -	$ -	$ 20,000.00
10-80-5550	Radio Usage	$	984.00	$ 1,058.96	$ 984.00	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
10-80-5622	Dues & Subscriptions	$	75.00	$ 175.00	$ -	$ 500.00	$ 250.00	$ 178.57	$ 428.57	$ 500.00
10-80-5638	Vehicle Repair/Maintenance	$	415.14	$ 5,046.07	$ 425.39	$ 3,500.00	$ 1,417.75	$ 1,012.68	$ 2,430.43	$ 3,500.00
10-80-5645	Training & Travel	$	2,050.27	$ 1,456.60	$ 2,153.21	$ 1,000.00	$ -	$ -	$ -	$ 4,000.00
		$	173,760.96	$ 212,048.95	$ 195,517.20	$ 266,101.47	$ 134,362.24	$ 57,667.77	$ 192,030.01	$ 255,167.11

			2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Animal Control										
10-85-5000	Salaries		$ -	$ -	$ 95,584.40	$ 96,622.24	$ 44,468.69	$ 18,255.57	$ 62,724.26	$ 102,106.78
10-85-5002	Overtime		$ -	$ -	$ 413.62	$ 1,207.78	$ 1,666.81	$ 684.27	$ 2,351.08	$ 1,914.50
10-85-5006	Longevity		$ -	$ -	$ -	$ 120.00	$ 60.00	$ 24.63	$ 84.63	$ 120.00
10-85-5010	FICA Expense		$ -	$ -	$ 6,748.68	$ 7,493.18	$ 3,333.56	$ 1,368.51	$ 4,702.07	$ 7,966.81
10-85-5030	Health Insurance		$ -	$ -	$ 25,229.53	$ 26,810.64	$ 14,833.50	$ 6,089.54	$ 20,923.04	$ 28,222.32
10-85-5031	Vision Insurance		$ -	$ -	$ 260.34	$ 258.72	$ 159.53	$ 65.49	$ 225.02	$ 258.72
10-85-5032	Life & LTD		$ -	$ -	$ 424.56	$ 985.92	$ 184.19	$ 75.61	$ 259.80	$ 985.92
10-85-5033	Dental		$ -	$ -	$ 981.94	$ 975.84	$ 602.50	$ 247.34	$ 849.84	$ 975.84
10-85-5034	Retirement		$ -	$ -	$ 8,150.74	$ 15,151.36	$ 7,078.56	$ 2,905.94	$ 9,984.50	$ 18,644.49
10-85-5038	Flex		$ -	$ -	$ 97.09	$ 90.00	$ 376.03	$ 154.37	$ 530.40	$ 90.00
10-85-5039	Flex Card - Health Ins		$ -	$ -	$ 805.17	$ 800.00	$ 275.05	$ 112.92	$ 387.97	$ 800.00
10-85-5040	Workers Compensation		$ -	$ -	$ 2,383.03	$ 3,312.08	$ 1,504.53	$ 617.65	$ 2,122.18	$ 3,521.43
10-85-5210	Supplies		$ -	$ -	$ 211.25	$ 1,000.00	$ 302.59	$ 216.14	$ 518.73	$ 1,000.00
10-85-5222	Postage		$ -	$ -	$ -	$ 250.00	$ -	$ -	$ -	$ 250.00
10-85-5225	Fuel		$ -	$ -	$ 1,248.44	$ 3,000.00	$ 2,468.27	$ 1,763.05	$ 4,231.32	$ 3,500.00
10-85-5230	Office Expense		$ -	$ -	$ 85.63	$ 500.00	$ -	$ -	$ -	$ -
10-85-5240	Minor Tools & Equipment		$ -	$ -	$ 11,590.14	$ 8,000.00	$ 2,963.69	$ 2,116.92	$ 5,080.61	$ 5,000.00
10-85-5370	Radio Repairs		$ -	$ -	$ -	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
10-85-5436	Communications Expense		$ -	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ 500.00
10-85-5440	Computer Maintenance/Support		$ -	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ 500.00
10-85-5445	Telephone		$ -	$ -	$ 867.52	$ 1,000.00	$ 670.20	$ 478.71	$ 1,148.91	$ 1,000.00
10-85-5446	Uniforms		$ -	$ -	$ 841.00	$ 1,000.00	$ 738.36	$ 527.40	$ 1,265.76	$ 1,000.00
10-85-5458	Maintenance Agreements		$ -	$ -	$ 1,000.00	$ 20,000.00	$ 6,510.52	$ 4,650.37	$ 11,160.89	$ 20,000.00
10-85-5473	Animal Control Expense		$ -	$ -	$ 13,612.46	$ 3,000.00	$ 1,166.13	$ 832.95	$ 1,999.08	$ 3,000.00
10-85-5550	Radio Usage		$ -	$ -	$ 984.00	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
10-85-5618	Job Recruiting		$ -	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ -
10-85-5622	Dues & Subscriptions		$ -	$ -	$ 625.00	$ 500.00	$ -	$ -	$ -	$ 500.00
10-85-5638	Vehicle Repair/Maintenance		$ -	$ -	$ 4,022.62	$ 2,000.00	$ -	$ -	$ -	$ 2,000.00
10-85-5645	Training & Travel		$ -	$ -	$ 1,032.60	$ 2,000.00	$ 2,210.37	$ 1,578.84	$ 3,789.21	$ 4,000.00
10-85-6030	Capital Outlay - Vehicles		$ -	$ -	$ 47,566.00	$ -	$ -	$ -	$ -	$ -
			$ -	$ -	$ 224,765.76	$ 199,577.76	$ 91,573.08	$ 42,766.22	$ 134,339.30	$ 209,856.82

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Police Department									
10-90-5000	Salaries	$ 2,700,374.62	$ 2,982,192.95	$ 3,195,693.63	$ 4,124,652.14	$ 2,366,650.77	$ 971,572.42	$ 3,338,223.19	$ 4,242,084.97
10-90-5002	Overtime	$ 55,481.44	$ 124,725.54	$ 150,401.87	$ 123,848.84	$ 131,309.49	$ 53,906.00	$ 185,215.49	$ 131,665.81
10-90-5006	Longevity	$ 6,780.00	$ 8,100.00	$ 8,760.00	$ 10,800.00	$ 10,680.00	$ 4,384.42	$ 15,064.42	$ 12,840.00
10-90-5009	Certification	$ 12,475.00	$ 23,002.50	$ 30,866.25	$ 33,150.00	$ 23,868.75	$ 9,798.75	$ 33,667.50	$ 42,325.00
10-90-5010	FICA Expense	$ 207,109.47	$ 235,076.59	$ 252,742.38	$ 328,422.23	$ 188,664.01	$ 77,451.54	$ 266,115.55	$ 338,961.26
10-90-5030	Health Insurance	$ 445,597.77	$ 614,267.95	$ 681,774.53	$ 891,110.88	$ 564,478.00	$ 231,733.07	$ 796,211.07	$ 915,544.80
10-90-5031	Vision Insurance	$ 4,747.59	$ 4,997.49	$ 5,675.61	$ 7,373.52	$ 4,499.47	$ 1,847.15	$ 6,346.62	$ 7,244.16
10-90-5032	Life & LTD	$ 9,570.15	$ 10,703.15	$ 12,647.31	$ 28,098.72	$ 10,898.47	$ 4,474.11	$ 15,372.58	$ 27,605.76
10-90-5033	Dental	$ 18,317.85	$ 20,582.10	$ 21,449.16	$ 27,811.44	$ 17,026.34	$ 6,989.76	$ 24,016.10	$ 27,323.52
10-90-5034	Retirement	$ 284,054.11	$ 277,967.14	$ 286,545.42	$ 664,076.74	$ 373,818.33	$ 153,462.26	$ 527,280.59	$ 789,124.21
10-90-5035	Cell Phone Allowance	$ 1,481.25	$ -	$ 387.50	$ 650.00	$ 812.50	$ 333.55	$ 1,146.05	$ 1,950.00
10-90-5038	Flex	$ 1,653.92	$ 1,794.78	$ 1,888.40	$ 2,610.00	$ 2,147.98	$ 881.80	$ 3,029.78	$ 2,610.00
10-90-5039	Flex Card - Health Ins	$ 14,636.27	$ 13,864.43	$ 15,661.47	$ 22,800.00	$ 11,493.96	$ 4,718.57	$ 16,212.53	$ 22,400.00
10-90-5040	Workers Compensation	$ 57,713.49	$ 62,773.36	$ 51,610.12	$ 95,232.59	$ 63,731.68	$ 26,163.53	$ 89,895.21	$ 95,421.25
10-90-5210	Supplies	$ 4,083.83	$ 4,808.22	$ 5,839.02	$ 5,000.00	$ 5,843.06	$ 4,173.61	$ 10,016.67	$ 7,000.00
10-90-5211	Supplies - Crime Prevention	$ 1,111.07	$ 764.46	$ 1,011.14	$ 4,000.00	$ 2,522.96	$ 1,802.11	$ 4,325.07	$ 4,000.00
10-90-5220	Janitorial Supplies & Cleaning	$ 3,445.03	$ 2,919.85	$ 8,134.81	$ 7,000.00	$ 2,329.90	$ 1,664.21	$ 3,994.11	$ 7,000.00
10-90-5222	Postage	$ 1,113.18	$ 1,286.27	$ 1,871.60	$ 1,700.00	$ 1,183.08	$ 845.06	$ 2,028.14	$ 1,700.00
10-90-5225	Fuel	$ 122,590.81	$ 109,855.51	$ 125,691.58	$ 125,000.00	$ 77,257.92	$ 55,184.23	$ 132,442.15	$ 125,000.00
10-90-5230	Office Expense	$ 6,168.27	$ 4,596.41	$ 2,368.94	$ 6,000.00	$ 3,784.41	$ 2,703.15	$ 6,487.56	$ 6,000.00
10-90-5240	Minor Tools & Equipment	$ 75,141.84	$ 213,275.76	$ 178,490.44	$ 200,000.00	$ 30,071.02	$ 21,479.30	$ 51,550.32	$ 100,000.00
10-90-5364	Records & Evidence Storage	$ 1,034.34	$ 703.32	$ 454.03	$ 5,000.00	$ 299.10	$ 213.64	$ 512.74	$ 5,000.00
10-90-5370	Radio Repairs	$ 5,452.06	$ 2,340.51	$ -	$ 5,000.00	$ 3,996.00	$ 2,854.29	$ 6,850.29	$ 5,000.00
10-90-5380	Building Repair & Maintenance	$ 5,755.91	$ 15,067.62	$ 7,154.74	$ 10,000.00	$ 15,906.37	$ 11,361.69	$ 27,268.06	$ 10,000.00
10-90-5418	Employment Testing	$ 2,260.00	$ 1,555.00	$ 1,290.00	$ 2,000.00	$ 1,515.00	$ 1,082.14	$ 2,597.14	$ 2,000.00
10-90-5420	Electricity	$ 7,581.67	$ 9,301.83	$ 31,732.98	$ 120,000.00	$ 49,559.70	$ 35,399.79	$ 84,959.49	$ 80,000.00
10-90-5430	Gas Utilities	$ 430.29	$ 414.45	$ 578.12	$ 2,500.00	$ 663.47	$ 473.91	$ 1,137.38	$ 1,500.00
10-90-5436	Communications Expense	$ 19,452.75	$ 21,283.20	$ 23,224.01	$ 20,000.00	$ 15,565.89	$ 11,118.49	$ 26,684.38	$ 20,000.00
10-90-5440	Computer Maintenance/Support	$ 2,577.40	$ 1,012.50	$ 39.99	$ 1,000.00	$ 224.42	$ 160.30	$ 384.72	$ 1,000.00
10-90-5445	Telephone	$ 38,258.78	$ 17,170.32	$ 18,542.85	$ 20,000.00	$ 8,285.04	$ 5,917.89	$ 14,202.93	$ 15,000.00
10-90-5446	Uniforms	$ 13,578.40	$ 15,090.30	$ 20,400.17	$ 15,000.00	$ 12,907.28	$ 9,219.49	$ 22,126.77	$ 15,000.00
10-90-5458	Maintenance Agreements	$ 138,873.01	$ 282,465.18	$ 295,409.30	$ 275,000.00	$ 177,784.64	$ 126,989.03	$ 304,773.67	$ 275,000.00
10-90-5473	Animal Control Expense	$ -	$ 5,982.39	$ -	$ -	$ -	$ -	$ -	$ -
10-90-5550	Radio Usage	$ 26,544.00	$ 34,932.00	$ 37,884.00	$ 43,000.00	$ -	$ -	$ -	$ 43,000.00
10-90-5618	Job Recruiting	$ 600.00	$ 830.00	$ 257.50	$ 750.00	$ 257.50	$ 183.93	$ 441.43	$ 750.00
10-90-5622	Dues & Subscriptions	$ 1,284.09	$ 1,116.76	$ 1,059.68	$ 1,500.00	$ 6,156.24	$ 4,397.31	$ 10,553.55	$ 10,000.00
10-90-5638	Vehicle Repair/Maintenance	$ 62,530.53	$ 95,133.59	$ 113,484.78	$ 100,000.00	$ 68,554.86	$ 48,967.76	$ 117,522.62	$ 100,000.00
10-90-5645	Training & Travel	$ 14,007.06	$ 13,657.17	$ 30,669.44	$ 25,000.00	$ 21,295.07	$ 15,210.76	$ 36,505.83	$ 25,000.00
10-90-5646	Training - LEOS Eligible	$ 2,080.00	$ 8,580.00	$ 9,705.00	$ 6,065.00	$ 6,190.50	$ 4,421.79	$ 10,612.29	$ 6,065.00
10-90-5659	Firearms/Taser	$ 9,455.50	$ 6,792.91	$ 11,960.66	$ 20,000.00	$ 9,167.53	$ 6,548.24	$ 15,715.77	$ 20,000.00
10-90-5660	Investigative Expense	$ 5,439.46	$ 597.00	$ 1,393.55	$ 5,000.00	$ 1,386.15	$ 990.11	$ 2,376.26	$ 7,500.00
10-90-5685	Jail Operations	$ -	$ -	$ 1,121.89	$ 10,000.00	$ 1,447.85	$ 1,034.18	$ 2,482.03	$ 10,000.00
10-90-5700	Vehicle/Equip Replacement Fees	$ -	$ -	$ -	$ -	$ 14,255.00	$ 10,182.14	$ 24,437.14	$ -
10-90-6020	Capital Outlay - Equipment	$ 18,173.30	$ 19,010.80	$ -	$ -	$ -	$ -	$ -	$ 804,500.00
10-90-6030	Capital Outlay - Vehicle	$ -	$ 212,829.32	$ 97,986.74	$ 270,000.00	$ 215,067.82	$ -	$ 215,067.82	$ -
		$ 4,409,015.51	$ 5,483,420.63	$ 5,743,860.61	$ 7,666,152.10	$ 4,523,557.53	$ 1,932,295.49	$ 6,455,853.02	$ 8,364,115.74

			2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
	Transfers To									
	10-95-8540	Transfer To - Utility Fund	$ -	$ -	$ -	$ 49,744.39	$ 49,744.39	$ -	$ -	$ -
	10-95-8582	Transfer To - Capital Projects	$ 450,000.00	$ 1,412,500.00	$ -	$ 676,151.76	$ 676,151.76	$ -	$ -	$ -
	10-95-8590	Transfer To - Debt Service	$ -	$ -	$ -	$ 214,000.00	$ 214,000.00	$ -	$ -	$ -
	10-95-8591	Transfer To - Veh/Equip Replace	$ 200,000.00	$ -	$ -	$ 633,000.00	$ 633,000.00	$ -	$ -	$ -
	10-95-8592	Transfer To - Parks Fund	$ -	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -
			$ 650,000.00	$ 1,512,500.00	$ -	$ 1,572,896.15	$ 1,572,896.15	$ -	$ -	$ -
									$ (1,572,896.15)	
			$ 13,060,238.92	$ 16,505,279.84	$ 15,140,975.94	$ 20,727,803.04	$ 13,621,005.61	$ 5,688,649.29	$ 17,736,758.75	$ 20,583,673.16
		Total Fund 10 - General Fund	**$ 762,069.53**	**$ 2,877,806.66**	**$ 2,199,682.18**	**$ (4,254.56)**	**$ 3,612,886.58**	**$ (691,578.63)**	**$ 4,494,204.10**	**$ (0.00)**

			2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As Of 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Utility Fund										
Revenues										
	40-06-4600	Interest Income	$ -	$ -	$ 67,573.76	$ 25,000.00	$ 42,343.82	$ 30,245.59	$ 72,589.41	$ 75,000.00
	40-07-4811	Other Income	$ 256,820.95	$ 4,399.36	$ 729,127.82	$ 395,500.00	$ 406,760.00	$ 290,542.86	$ 697,302.86	$ 1,150,000.00
	40-08-4301	Water Revenue	$ 929,925.76	$ 1,214,138.45	$ 1,427,155.03	$ 1,687,000.00	$ 1,003,413.85	$ 716,724.18	$ 1,720,138.03	$ 1,767,796.00
	40-08-4302	Wastewater Revenue	$ 544,241.62	$ 999,736.14	$ 1,167,351.18	$ 1,382,145.78	$ 771,053.58	$ 550,752.56	$ 1,321,806.14	$ 1,510,414.00
	40-08-4311	Water Meters	$ 26,053.00	$ 57,682.00	$ 86,980.00	$ 60,000.00	$ 62,032.00	$ 44,308.57	$ 106,340.57	$ 100,000.00
	40-08-4320	Set-Up Fee	$ 5,946.38	$ 6,382.83	$ 10,130.00	$ 14,000.00	$ 8,300.00	$ 5,928.57	$ 14,228.57	$ 14,000.00
	40-08-4321	Tap Connection Fees	$ 5,800.00	$ 185,000.00	$ 231,600.00	$ 175,000.00	$ 185,300.00	$ 132,357.14	$ 317,657.14	$ 300,000.00
	40-08-4390	Late Penalty Fees	$ 21,888.49	$ 26,747.60	$ 24,632.90	$ 25,000.00	$ 16,104.48	$ 11,503.20	$ 27,607.68	$ 25,000.00
	40-08-4971	Contributed Capital	$ -	$ 4,731,682.00	$ 20,449,053.00	$ -	$ -	$ -	$ -	$ -
	40-09-4950	Transfer In - General Fund	$ -	$ -	$ -	$ 49,744.39	$ 49,744.39	$ 35,531.71	$ 85,276.10	$ -
	40-09-4999	Transfer In - Fund Balance	$ -	$ 30,000.00	$ -	$ 421,500.00	$ -	$ -	$ -	$ -
Expenses			$ 1,790,676.20	$ 7,255,768.38	$ 24,193,603.69	$ 4,234,890.17	$ 2,545,052.12	$ 1,817,894.37	$ 4,362,946.49	$ 4,942,210.00
	Administration									
	40-10-5000	Salaries	$ 367,894.38	$ 359,911.57	$ 485,609.40	$ 585,388.55	$ 343,240.95	$ 140,909.44	$ 484,150.39	$ 732,939.57
	40-10-5002	Overtime	$ 10,042.90	$ 8,702.59	$ 33,455.66	$ 18,751.36	$ 18,149.47	$ 7,450.84	$ 25,600.31	$ 22,995.12
	40-10-5006	Longevity	$ 360.00	$ 480.00	$ 720.00	$ 900.00	$ 900.00	$ 369.47	$ 1,269.47	$ 1,680.00
	40-10-5010	FICA Expense	$ 28,859.68	$ 28,240.57	$ 39,480.10	$ 46,109.41	$ 27,419.42	$ 11,256.39	$ 38,675.81	$ 57,831.13
	40-10-5030	Health Insurance	$ 81,049.34	$ 84,388.16	$ 113,899.61	$ 136,220.52	$ 79,086.77	$ 32,467.20	$ 111,553.97	$ 168,831.48
	40-10-5031	Vision Insurance	$ 857.82	$ 824.53	$ 1,201.70	$ 1,422.96	$ 820.10	$ 336.67	$ 1,156.77	$ 1,681.68
	40-10-5032	Life & LTD	$ 1,415.61	$ 1,362.58	$ 1,949.92	$ 5,422.56	$ 1,529.86	$ 628.05	$ 2,157.91	$ 6,408.48
	40-10-5033	Dental	$ 3,279.21	$ 3,391.04	$ 4,532.58	$ 5,367.12	$ 3,156.23	$ 1,295.72	$ 4,451.95	$ 6,342.96
	40-10-5034	Retirement	$ 38,777.78	$ 30,714.87	$ 44,223.28	$ 93,234.22	$ 53,568.63	$ 21,991.33	$ 75,559.96	$ 135,340.51
	40-10-5035	Cell Phone Allowance	$ 687.50	$ 1,170.00	$ 1,542.50	$ 650.00	$ 762.50	$ 313.03	$ 1,075.53	$ 1,300.00
	40-10-5038	Flex	$ 265.72	$ 175.26	$ 410.44	$ 450.00	$ 604.71	$ 248.25	$ 852.96	$ 450.00
	40-10-5039	Flex Card - Health Ins	$ 2,392.15	$ 1,505.30	$ 3,404.01	$ 4,400.00	$ 2,533.84	$ 1,040.21	$ 3,574.05	$ 5,200.00
	40-10-5040	Workers Compensation	$ 7,717.85	$ 7,390.29	$ 8,929.35	$ 13,218.91	$ 8,963.81	$ 3,679.88	$ 12,643.69	$ 16,743.18
	40-10-5200	OPEB Expense	$ -	$ (8,415.00)	$ 25,170.00	$ -	$ -	$ -	$ -	$ -
	40-10-5222	Postage	$ 4,903.68	$ 8,262.93	$ 9,049.73	$ 6,700.00	$ 5,152.87	$ 3,680.62	$ 8,833.49	$ 12,000.00
	40-10-5225	Fuel						$ -	$ -	$ 6,000.00
	40-10-5230	Office Expense	$ 1,767.61	$ 2,695.43	$ 1,725.80	$ 3,000.00	$ 3,101.23	$ 2,215.16	$ 5,316.39	$ 35,000.00
	40-10-5240	Minor Tools & Equipment	$ 10,882.59	$ 5,727.12	$ 11,548.06	$ 15,000.00	$ 14,742.84	$ 10,530.60	$ 25,273.44	$ 5,000.00
	40-10-5300	Equipment Rental						$ -	$ -	$ 750.00
	40-10-5380	Building Repair & Maintenance	$ 430.00	$ 366.59	$ 650.00	$ 1,000.00	$ 14.97	$ 10.69	$ 25.66	$ 1,000.00
	40-10-5418	Employment Testing	$ -	$ 280.00	$ -	$ 750.00	$ -	$ -	$ -	$ 45,000.00
	40-10-5430	Gas Utilities	$ 525.21	$ 476.90	$ 537.00	$ 750.00	$ 452.31	$ 323.08	$ 775.39	$ 7,000.00
	40-10-5440	Computer Maintenance/Support	$ 8,828.64	$ 11,050.80	$ 39,283.75	$ 25,000.00	$ 39,819.82	$ 28,442.73	$ 68,262.55	$ 14,500.00
	40-10-5445	Telephone	$ 6,837.94	$ 4,723.64	$ 5,998.71	$ 7,000.00	$ 2,628.10	$ 1,877.21	$ 4,505.31	$ 7,500.00
	40-10-5446	Uniforms	$ 10,877.17	$ 14,117.74	$ 15,303.74	$ 14,500.00	$ 11,057.41	$ 7,898.15	$ 18,955.56	$ 1,600.00
	40-10-5550	Radio Usage	$ 984.00	$ -	$ -	$ 1,600.00	$ -	$ -	$ -	$ 7,500.00
	40-10-5615	Credit Card Processing Fees	$ 35,391.70	$ 93,079.40	$ 178,051.08	$ -	$ 73,474.80	$ 52,482.00	$ 125,956.80	$ 8,000.00
	40-10-5622	Dues & Subscriptions	$ -	$ -	$ 3,442.95	$ -	$ -	$ -	$ -	$ 25,000.00
	40-10-5638	Vehicle Repair/Maintenance	$ 12,427.15	$ 16,809.36	$ 13,547.92	$ 16,000.00	$ 17,806.38	$ 12,718.84	$ 30,525.22	$ 20,000.00
	40-10-5645	Training & Travel	$ 8,104.45	$ 16,582.92	$ 11,658.15	$ 20,000.00	$ 7,336.81	$ 5,240.58	$ 12,577.39	$ -
	40-10-5655	Other Expenses	$ -	$ 4,600.00	$ 245.47	$ -	$ -	$ -	$ -	$ 5,000.00
	40-10-5800	Eng/Consulting/Planning Fees	$ -	$ -	$ 5,484.34	$ 5,000.00	$ -	$ -	$ -	$ -
	40-95-8590	Transfer To - Debt Service	$ -	$ -	$ 176,848.00	$ 394,000.00	$ 273,152.00	$ -	$ 273,152.00	$ 625,000.00
	40-95-8591	Transfer To - Veh/Equip Replace Fund	$ 80,000.00	$ -	$ 80,000.00	$ 160,000.00	$ 160,000.00	$ -	$ 160,000.00	$ 80,000.00

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As Of 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
Water									
40-54-5204	Chemicals	$ 42,444.49	$ 31,147.79	$ 27,013.37	$ 50,000.00	$ 25,386.84	$ 18,133.46	$ 43,520.30	$ 40,000.00
40-54-5240	Minor Tools & Equipment	$ 4,486.85	$ 12,817.65	$ 24,395.16	$ 30,000.00	$ 25,326.37	$ 18,090.26	$ 43,416.63	$ 30,000.00
40-54-5245	Fire Hydrants	$ 25,499.00	$ 13,704.32	$ 32,508.00	$ 50,000.00	$ 1,930.00	$ 1,378.57	$ 3,308.57	$ 50,000.00
40-54-5310	New Meter Purchase	$ 81,068.04	$ 82,969.07	$ 71,426.35	$ 75,000.00	$ 91,171.71	$ 65,122.65	$ 156,294.36	$ 150,000.00
40-54-5420	Electricity	$ 71,714.38	$ 74,678.51	$ 86,784.69	$ 75,000.00	$ 45,717.55	$ 32,655.39	$ 78,372.94	$ 75,000.00
40-54-5445	Telephone	$ 185.22	$ 301.52	$ 485.60	$ 700.00	$ 450.00	$ 321.43	$ 771.43	$ 700.00
40-54-5446	Uniforms	$ 82.02	$ 159.99	$ -	$ 100.00	$ -	$ -	$ -	$ -
40-54-5499	Laboratory Expenses	$ 15,486.57	$ 11,312.00	$ 12,972.88	$ 24,000.00	$ 11,747.89	$ 8,391.35	$ 20,139.24	$ 24,000.00
40-54-5636	Equipment Repairs/Maintenance	$ 115,600.11	$ 123,512.94	$ 144,521.23	$ 841,500.00	$ 266,895.11	$ 190,639.36	$ 457,534.47	$ 200,000.00
40-54-5729	Permits & Assessments	$ 18,700.95	$ 7,047.15	$ 18,210.05	$ 22,000.00	$ 5,424.25	$ 3,874.46	$ 9,298.71	$ 22,000.00
40-54-5742	Subsidence Fees	$ 730.00	$ 10,000.00	$ -	$ 3,000.00	$ -	$ -	$ -	$ 3,000.00
40-54-5743	Surface Water Rights Acquisition	$ -	$ -	$ 371,284.50	$ 395,500.00	$ 395,486.00	$ 282,490.00	$ 677,976.00	$ 420,000.00
40-54-6020	Capital Outlay - Equipment	$ -	$ -	$ -	$ 12,000.00	$ -	$ -	$ -	$ -
40-54-6030	Capital Outlay - Vehicle	$ 142,015.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 85,000.00
40-54-8410	Depreciation Expense	$ -	$ 361,187.00	$ 1,542,981.00	$ 400,000.00	$ -	$ -	$ -	$ 1,500,000.00
Waste Water									
40-56-5204	Chemicals	$ 14,550.29	$ 16,358.80	$ 12,476.38	$ 20,000.00	$ 3,695.49	$ 2,639.64	$ 6,335.13	$ 27,000.00
40-56-5212	Safety Equipment								$ 30,000.00
40-56-5240	Minor Tools & Equipment	$ 5,204.86	$ 2,595.36	$ 13,178.87	$ 15,000.00	$ 4,107.12	$ 2,933.66	$ 7,040.78	$ 15,000.00
40-56-5419	Sludge Hauling	$ 82,418.11	$ 78,663.59	$ 83,384.58	$ 110,000.00	$ 59,042.45	$ 42,173.18	$ 101,215.63	$ 110,000.00
40-56-5420	Electricity	$ 60,419.55	$ 98,769.91	$ 108,408.58	$ 85,000.00	$ 75,589.56	$ 53,992.54	$ 129,582.10	$ 290,000.00
40-56-5432	Rental Equipment	$ -	$ -	$ 2,477.41	$ 10,000.00	$ 1,640.58	$ 1,171.84	$ 2,812.42	$ 10,000.00
40-56-5446	Uniforms	$ 211.52	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40-56-5499	Laboratory Expenses	$ 34,466.00	$ 49,992.00	$ 53,647.00	$ 40,000.00	$ 31,277.50	$ 22,341.07	$ 53,618.57	$ 60,000.00
40-56-5636	Equipment Repairs/Maintenance	$ 117,015.17	$ 175,845.23	$ 114,814.76	$ 345,000.00	$ 204,950.44	$ 146,393.17	$ 351,343.61	$ 175,000.00
40-56-5637	Sewer Line Maintenace & Repairs								$ 20,000.00
40-56-5729	Permits & Assessments	$ -	$ 2,060.00	$ 100.00	$ 30,000.00	$ 22,318.32	$ 15,941.66	$ 38,259.98	$ 30,000.00
40-56-6020	Capital Outlay - Equipment	$ -	$ (0.13)	$ 0.86	$ 13,000.00	$ 11,652.23	$ 8,323.02	$ 19,975.25	$ -
		$ 1,557,858.21	$ 1,851,737.29	$ 4,038,974.52	$ 4,228,635.61	$ 2,433,285.24	$ 1,264,412.87	$ 3,697,698.11	$ 5,430,294.12
	Total Fund 40- Utility Fund	**$ 232,817.99**	**$ 5,404,031.09**	**$ 20,154,629.17**	**$ 6,254.56**	**$ 111,766.88**	**$ 553,481.50**	**$ 665,248.38**	**$ (488,084.12)**
45-06-4600	Interest Income	$ -	$ -	$ 126,826.32	$ 60,000.00	$ 35,188.22	$ 25,134.44	$ 60,322.66	$ 60,000.00
45-08-4334	Impact Fee - Water	$ (4,884.00)	$ 974,935.00	$ 125,000.00	$ 125,000.00	$ 53,222.00	$ 38,015.71	$ 91,237.71	$ 100,000.00
45-08-4336	Impact Fee - Wastewater	$ 90,971.00	$ 2,838,535.00	$ 272,904.00	$ 225,000.00	$ 147,823.00	$ 105,587.86	$ 253,410.86	$ 225,000.00
45-09-4999	Transfer In - Fund Balance	$ -	$ -	$ 1,676,028.00	$ 275,000.00	$ 275,000.00	$ 196,428.57	$ 471,428.57	$ 580,890.44
		$ 86,087.00	$ 3,813,470.00	$ 2,200,758.32	$ 685,000.00	$ 511,233.22	$ 365,166.59	$ 876,399.81	$ 965,890.44
45-10-5477	Audit & Professional Fees	$ -	$ -	$ -	$ -	$ 31,500.00	$ -	$ 31,500.00	$ -
45-10-5507	MUD Reimbursement	$ -	$ -	$ -	$ 350,000.00	$ -	$ -	$ -	$ 500,000.00
45-95-8582	Transfer To - Capital Projects Fund	$ 233,907.00	$ 250,000.00	$ 1,332,828.00	$ 335,000.00	$ 335,000.00	$ 239,285.71	$ 574,285.71	$ -
45-95-8590	Transfer to Debt Service	$ -	$ -	$ 893,200.00	$ -	$ -	$ -	$ -	$ 465,890.44
		$ 233,907.00	$ 250,000.00	$ 2,226,028.00	$ 685,000.00	$ 366,500.00	$ 239,285.71	$ 605,785.71	$ 965,890.44
	Total Fund 45 - Community Impact Fee	**$ (147,820.00)**	**$ 3,563,470.00**	**$ (25,269.68)**	**$ -**	**$ 144,733.22**	**$ 125,880.87**	**$ 270,614.09**	**$ -**
50-06-4600	Interest Income	$ 1,320,382.15	$ 3,776,582.59	$ 3,637,491.63	$ 1,250,000.00	$ 1,473,362.07	$ -	$ 1,473,362.07	$ 900,000.00
50-07-4704	Grant Revenues	$ -	$ 29,307.35	$ 3,145,900.80	$ -	$ -	$ -	$ -	$ -
50-07-4811	Other Income	$ 304,356.49	$ 695,189.28	$ 3,031,409.76	$ 100,000.00	$ 118,027.00	$ -	$ 118,027.00	$ -
50-07-4830	Bond Proceeds	$ 35,138,836.83	$ 47,835,000.00	$ -	$ -	$ -	$ -	$ -	$ -
50-07-4831	Bond Premium	$ -	$ 3,244,297.13	$ -	$ -	$ -	$ -	$ -	$ -
50-09-4950	Transfer In - Gen Fund	$ 450,000.00	$ 1,412,500.00	$ -	$ 676,101.76	$ 676,151.76	$ -	$ 676,151.76	$ -
50-09-4963	Transfer In - Impact Fee Fund	$ 233,907.00	$ 250,000.00	$ 1,332,828.00	$ 335,000.00	$ 335,000.00	$ -	$ 335,000.00	$ -
50-09-4999	Transfer In - Fund Balance	$ 11,609,069.00	$ 45,347,997.40	$ -	$ 55,789,372.08	$ 53,162,556.00	$ -	$ 53,162,556.00	$ 31,250,000.00
		$ 49,056,551.47	$ 102,590,873.75	$ 11,147,630.19	$ 58,150,473.84	$ 55,765,096.83	$ -	$ 55,765,096.83	$ 32,150,000.00

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
50-91-7105	Bond Issuance Costs	$ 134,533.88	$ 1,073,331.49	$ -	$ -	$ -		$ -	$ -
50-91-7404	City Hall Front Parking Lot	$ 7,940.00	$ -	$ -	$ -	$ -		$ -	$ -
50-91-7412	Comprehensive Plan	$ 262.50	$ 95,424.86	$ 158,356.46	$ 46,480.04	$ 22,391.56		$ 22,391.56	$ -
50-91-7413	Impact Fee Study	$ 99.99	$ -	$ -	$ 150,000.00	$ 108,246.07		$ 108,246.07	$ -
50-91-7502	Water Plant Improvements	$ 317,217.36	$ 3,856.00	$ -	$ -	$ -		$ -	$ -
50-91-7506	Elevated Storage Tank	$ 44,951.25	$ 4,312,482.43	$ 1,698,726.58	$ -	$ -		$ -	$ -
50-91-7507	Surface Water Rights Acquisition	$ 633,065.42	$ -	$ -	$ -	$ -		$ -	$ -
50-91-7511	Municipal Complex	$ 531,676.05	$ -	$ 438,608.67	$ 1,016,472.87	$ -		$ -	$ -
50-91-7523	Purchases of Land	$ -	$ -	$ -	$ 900,000.00	$ -		$ -	$ 900,000.00
50-91-7524	Masters/Jordan Development	$ 25,508.43	$ 45,976.00	$ 13,034.99	$ -	$ -		$ -	$ -
50-91-7529	FM 1128 Water Line Ext	$ 28,284.16	$ 2,757.15	$ 2,333,566.92	$ -	$ -		$ -	$ -
50-91-7530	IT Project	$ 339,066.48	$ -	$ -	$ -	$ -		$ -	$ -
50-91-7531	Building Planning	$ 114,550.54	$ 71,228.50	$ -	$ -	$ -		$ -	$ -
50-91-7532	Wastewater Improvements	$ 1,109,895.71	$ 408,576.94	$ 346,009.00	$ -	$ -		$ -	$ -
50-91-7533	SCADA Improvements	$ 316,019.41	$ 21,939.02	$ -	$ -	$ -		$ -	$ -
50-91-7534	WRF Construction	$ -	$ 4,009.79	$ 11,824,748.98	$ 31,382,472.40	$ 12,084,664.10		$ 12,084,664.10	$ 20,000,000.00
50-91-7535	Police State Construction	$ 68,605.34	$ 6,603,899.26	$ 17,306,060.67	$ -	$ (104,447.02)		$ -	$ -
50-91-7536	Community Service Bldg	$ 22,649.86	$ 1,931,976.79	$ 2,032,742.91	$ 7,527,176.96	$ 5,179,241.63		$ 5,179,241.63	$ -
50-91-7537	City Hall Expansion Phase 2	$ -	$ 618,613.77	$ 277,362.05	$ 7,000,000.03	$ 798,002.85		$ 798,002.85	$ 5,000,000.00
50-91-7538	Heritage Park	$ -	$ -	$ 172.00	$ 2,161,081.54	$ 161,081.54		$ 161,081.54	$ 2,000,000.00
50-91-7556	Construction - Croix Park Parking Lot	$ -	$ -	$ 516,600.00	$ 468,000.00	$ -		$ -	$ -
50-91-7557	Clark Rd Project - CSJ 0912-31-317	$ -	$ 409,489.54	$ -	$ -	$ -		$ -	$ -
50-91-7558	Lighting Upgrade	$ -	$ 27,153.37	$ -	$ -	$ -		$ -	$ -
50-91-7559	Other Projects	$ -	$ 265,690.96	$ 1,783,775.33	$ 7,498,790.00	$ 4,703,720.32		$ 4,703,720.32	$ 4,000,000.00
50-91-7560	Parks Improvements								$ 250,000.00
50-95-5890	Transfer Out Debt Service	$ -	$ -	$ 893,200.00	$ -	$ 893,200.00		$ 893,200.00	$ -
		$ 3,694,326.38	$ 15,896,405.87	$ 39,622,964.56	$ 58,150,473.84	$ 23,846,101.05	$ -	$ 23,950,548.07	$ 32,150,000.00
	Total Fund 50 - Capital Projects	**$ 45,362,225.09**	**$ 86,694,467.88**	**$ (28,475,334.37)**	**$ -**	**$ 31,918,995.78**	**$ -**	**$ 31,814,548.76**	**$ -**
55-09-4950	Transfer In - Gen Fund	$ -	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -
55-09-4999	Transfer In - Fund Balance	$ 308,100.00	$ 208,100.00	$ 1,000.00	$ 15,164.00	$ 15,029.22	$ 10,735.16	$ 25,764.38	$ -
		$ 308,100.00	$ 308,100.00	$ 1,000.00	$ 15,164.00	$ 15,029.22	$ 10,735.16	$ 25,764.38	$ -
55-55-5377	Beautification Projects	$ 50,357.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -
55-55-5420	Electricity	$ 691.54	$ 998.09	$ 1,545.63	$ -	$ -	$ -	$ -	$ -
55-55-5453	Grounds Maintenance	$ 5,000.00	$ -	$ 710.00	$ -	$ -	$ -	$ -	$ -
55-55-6070	Capital Outlay - Improvements	$ 99.99	$ 284,362.19	$ 8,318.96	$ -	$ -	$ -	$ -	
55-95-8510	Transfer Out - General Fund	$ -	$ -	$ -	$ 15,164.00	$ 15,029.22	$ 10,735.16	$ 25,764.38	$ -
		$ 56,149.03	$ 285,360.28	$ 10,574.59	$ 15,164.00	$ 15,029.22	$ 10,735.16	$ 25,764.38	$ -
	Total Fund 55 - Park Funds	**$ 251,950.97**	**$ 22,739.72**	**$ (9,574.59)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
60-02-4901	Hotel Taxes	$ 81,895.23	$ 90,036.68	$ 78,566.47	$ 60,000.00	$ 38,446.80	$ 27,462.00	$ 65,908.80	$ 60,000.00
60-06-4600	Interest Income	$ -	$ -	$ 21,143.09	$ 6,000.00	$ 15,561.98	$ 11,115.70	$ 26,677.68	$ 10,000.00
60-09-4999	Transfer In - Fund Balance	$ -	$ -	$ 485,000.00	$ 485,000.00	$ 485,000.00		$ 485,000.00	$ 485,000.00
		$ 81,895.23	$ 90,036.68	$ 584,709.56	$ 551,000.00	$ 539,008.78	$ 38,577.70	$ 577,586.48	$ 555,000.00
60-10-5678	Holiday & Special Events	$ -	$ -	$ 112,500.00	$ 250,000.00	$ 45,648.00	$ 32,605.71	$ 78,253.71	$ 250,000.00
60-10-5725	Advertising & Promotion	$ 76.50	$ 1,500.00	$ 129,935.13	$ 301,000.00	$ 51,366.50	$ 36,690.36	$ 88,056.86	$ 305,000.00
		$ 76.50	$ 1,500.00	$ 242,435.13	$ 551,000.00	$ 97,014.50	$ 69,296.07	$ 166,310.57	$ 555,000.00
	Total Fund 60 - Hotel/Motel Tax Fund	**$ 81,818.73**	**$ 88,536.68**	**$ 342,274.43**	**$ -**	**$ 441,994.28**	**$ (30,718.37)**	**$ 411,275.91**	**$ -**
61-05-4400	Court Fines	$ 184.84	$ 367.23	$ 295.48	$ 300.00	$ 155.51	$ 111.08	$ 266.59	$ 300.00

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As Of 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
61-10-5634	Jury Cost	$ -	$ -	$ 108.00	$ 300.00	$ 168.36	$ 120.26	$ 288.62	$ 300.00
	Total Fund 61 - Jury Cost	**$ 184.84**	**$ 367.23**	**$ 187.48**	**$ -**	**$ (12.85)**	**$ (9.18)**	**$ (22.03)**	**$ -**
62-05-4400	Court Fines	$ 9,313.10	$ 18,273.69	$ 14,573.00	$ 13,900.00	$ 7,644.64	$ 5,460.46	$ 13,105.10	$ 11,500.00
62-09-4999	Transfer-In Fund Balance	$ (8,000.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 1,313.10	$ 18,273.69	$ 14,573.00	$ 13,900.00	$ 7,644.64	$ 5,460.46	$ 13,105.10	$ 11,500.00
62-10-5240	Minor Tools & Equipment	$ -	$ -	$ -	$ 3,000.00	$ -	$ -	$ -	$ -
62-10-5434	Bailiff - Security	$ -	$ -	$ -	$ 10,400.00	$ 97.31	$ 69.51	$ 166.82	$ 11,000.00
62-10-5645	Training & Travel	$ -	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ 500.00
		$ -	$ -	$ -	$ 13,900.00	$ 97.31	$ 69.51	$ 166.82	$ 11,500.00
	Total Fund 62 - Court Security Fund	**$ 1,313.10**	**$ 18,273.69**	**$ 14,573.00**	**$ -**	**$ 7,547.33**	**$ 5,390.95**	**$ 12,938.28**	**$ -**
63-05-4400	Court Fines	$ 10,382.54	$ 18,380.52	$ 14,779.51	$ 14,000.00	$ 7,786.61	$ 5,561.86	$ 13,348.47	$ 11,500.00
63-07-4811	Other Income	$ 1,693.96	$ 1,500.00	$ 1,190.00	$ 400.00	$ 1,840.00	$ 1,314.29	$ 3,154.29	$ 400.00
		$ 12,076.50	$ 19,880.52	$ 15,969.51	$ 14,400.00	$ 9,626.61	$ 6,876.15	$ 16,502.76	$ 11,900.00
63-10-5230	Office Expense	$ 11,171.81	$ 6,204.69	$ 11,323.25	$ 9,400.00	$ 7,094.54	$ 5,067.53	$ 12,162.07	$ 10,400.00
63-10-5645	Training & Travel	$ -	$ -	$ 716.92	$ 5,000.00	$ 357.26	$ 255.19	$ 612.45	$ 1,500.00
		$ 11,171.81	$ 6,204.69	$ 12,040.17	$ 14,400.00	$ 7,451.80	$ 5,322.71	$ 12,774.51	$ 11,900.00
	Total Fund 63 - Truancy Prevention Fund	**$ 904.69**	**$ 13,675.83**	**$ 3,929.34**	**$ -**	**$ 2,174.81**	**$ 1,553.44**	**$ 3,728.25**	**$ -**
64-05-4400	Court Fines	$ 7,644.67	$ 10,452.69	$ 11,909.49	$ 8,500.00	$ 6,260.86	$ 4,472.04	$ 10,732.90	$ 9,000.00
64-09-4999	Transfer In - Fund Balance	$ 4,500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
		$ 12,144.67	$ 11,452.69	$ 12,909.49	$ 9,500.00	$ 6,260.86	$ 4,472.04	$ 10,732.90	$ 10,000.00
64-10-5240	Minor Tools & Equipment	$ 6,842.83	$ 369.99	$ 1,779.99	$ -	$ -	$ -	$ -	$ -
64-10-5440	Computer Maintenance/Support	$ 167.63	$ -	$ -	$ 9,500.00	$ 7,137.80	$ 5,098.43	$ 12,236.23	$ 10,000.00
		$ 7,010.46	$ 369.99	$ 1,779.99	$ 9,500.00	$ 7,137.80	$ 5,098.43	$ 12,236.23	$ 10,000.00
	Total Fund 64 - Court Technology	**$ 5,134.21**	**$ 11,082.70**	**$ 11,129.50**	**$ -**	**$ (876.94)**	**$ (626.39)**	**$ (1,503.33)**	**$ -**
65-07-4505	Seizure Funds	$ 3,376.10	$ 11,955.30	$ -	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
65-90-5240	Minor Tools & Equipment	$ -	$ -	$ -	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
	Total Fund 65 - Law Enforcement Fund	**$ 3,376.10**	**$ 11,955.30**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
67-03-4110	PEG Fees	$ 5,549.75	$ 15,018.48	$ 16,470.69	$ 10,000.00	$ 8,280.32	$ 5,914.51	$ 14,194.83	$ 15,000.00
67-09-4999	Transfer In - Fund Balance	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ -	$ 40,000.00	$ -
		$ 45,549.75	$ 55,018.48	$ 56,470.69	$ 50,000.00	$ 48,280.32	$ 5,914.51	$ 54,194.83	$ 15,000.00
67-10-6020	Capital Outlay - Equipment	$ -	$ -	$ -	$ 50,000.00	$ -	$ -	$ -	$ 15,000.00
		$ -	$ -	$ -	$ 50,000.00	$ -	$ -	$ -	$ 15,000.00
	Total Fund 67 - PEG Fee Fund	**$ 45,549.75**	**$ 55,018.48**	**$ 56,470.69**	**$ -**	**$ 48,280.32**	**$ 5,914.51**	**$ 54,194.83**	**$ -**
80-06-4600	Interest Income	$ 23,805.88	$ 30,086.46	$ 233,759.34	$ 20,000.00	$ 77,348.72	$ 55,249.09	$ 132,597.81	$ 80,000.00
80-07-4830	Bond Proceeds	$ -	$ 17,364,524.54	$ 3,689,999.70	$ -	$ 8,128,486.42	$ -	$ 8,128,486.42	$ 5,000,000.00
80-07-4831	Bond Premiums	$ -	$ -	$ (20,292.00)	$ -	$ -	$ -	$ -	
80-09-4961	Transfer In - TIRZ #3	$ 1,016,875.68	$ 1,820,105.21	$ 2,417,706.03	$ 3,083,240.00	$ 2,529,907.51	$ 537,010.66	$ 3,066,918.17	$ 4,262,198.00
		$ 1,040,681.56	$ 19,214,716.21	$ 6,321,173.07	$ 3,103,240.00	$ 10,735,742.65	$ 592,259.75	$ 11,328,002.40	$ 9,342,198.00

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As Of 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
80-10-5330	Administrative Support Services	$ 100,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ -	$ -	$ -	$ 100,000.00
80-10-5461	Planning & Development	$ -	$ 1,575.00	$ -	$ 5,000.00	$ -	$ -	$ -	$ 5,000.00
80-10-5477	Audit Fees	$ -	$ -	$ 22,495.00	$ -	$ 8,000.00	$ -	$ 8,000.00	$ 8,000.00
80-10-5479	Appraisal Fees	$ -	$ -	$ 200.00	$ -	$ -	$ -	$ -	
80-91-7001	Bond Principal	$ -	$ -	$ 205,000.00	$ 660,000.00	$ 660,000.00	$ -	$ 660,000.00	$ 1,575,000.00
80-91-7100	Interest Expense	$ -	$ -	$ 1,183,845.15	$ 1,628,035.00	$ 1,096,261.80	$ -	$ 1,096,261.80	$ 1,581,533.00
80-91-7102	Fiscal Agents Fee	$ -	$ 3,750.00	$ 10,750.00	$ 3,000.00	$ 10,250.00	$ -	$ 10,250.00	$ 20,000.00
80-91-7105	Bond Issuance Cost	$ -	$ 923,292.35	$ 272,667.80	$ -	$ 399,173.68	$ -	$ 399,173.68	$ 400,000.00
80-91-7559	Projects	$ -	$ 15,043,469.69	$ 3,089,101.90	$ 19,000.00	$ 7,054,200.24	$ -	$ 7,054,200.24	$ 4,700,000.00
80-95-8510	Transfer to General Fund	$ 476,010.00	$ 363,135.00	$ 529,545.00	$ 728,205.00	$ 778,530.00	$ -	$ 778,530.00	$ 952,665.00
		$ 576,010.00	$ 16,395,222.04	$ 5,373,604.85	$ 3,103,240.00	$ 10,006,415.72	$ -	$ 10,006,415.72	$ 9,342,198.00
	Total Fund 80 - SMDA	**$ 464,671.56**	**$ 2,819,494.17**	**$ 947,568.22**	**$ -**	**$ 729,326.93**	**$ 592,259.75**	**$ 1,321,586.68**	**$ -**
81-01-4000	Current Ad Valorem Taxes	$ 608,939.95	$ 1,517,487.67	$ 1,948,659.53	$ 2,742,240.00	$ 2,529,616.94	$ -	$ 2,529,616.94	$ 3,687,198.00
81-01-4010	Delinquent Ad Valorem Taxes	$ 7,926.89	$ 689.75	$ 6,582.99	$ 1,000.00	$ 19,019.86	$ -	$ 19,019.86	$ 15,000.00
81-01-4020	Brazoria County - Ad Valorem Taxes	$ 132,164.79	$ 301,927.79	$ 392,660.02	$ 300,000.00	$ 518,281.37	$ -	$ 518,281.37	$ 500,000.00
81-02-4030	Sales Tax Revenues	$ -	$ -	$ 69,803.49	$ 40,000.00	$ -	$ -	$ -	$ 60,000.00
		$ 749,031.63	$ 1,820,105.21	$ 2,417,706.03	$ 3,083,240.00	$ 3,066,918.17	$ -	$ 3,066,918.17	$ 4,262,198.00
81-95-8587	Transfer Out - SMDA Fund	$ 1,016,875.68	$ 1,820,105.21	$ 2,417,706.03	$ 3,083,240.00	$ 2,529,907.51	$ 537,010.66	$ 3,066,918.17	$ 4,262,198.00
		$ 1,016,875.68	$ 1,820,105.21	$ 2,417,706.03	$ 3,083,240.00	$ 2,529,907.51	$ 537,010.66	$ 3,066,918.17	$ 4,262,198.00
	Total Fund 81 - TIRZ	**$ (267,844.05)**	**$ -**	**$ -**	**$ -**	**$ 537,010.66**	**$ (537,010.66)**	**$ -**	**$ -**
83-01-4012	Property Tax Incentives		$ 25,407.47	$ 45,096.13	$ 288,844.35	$ -	$ -	$ -	$ 288,844.35
83-06-4600	Interest Revenue		$ -	$ 2,058.54	$ 1,000.00	$ 1,572.52	$ 1,123.23	$ 2,695.75	$ 1,000.00
		$ -	$ 25,407.47	$ 47,154.67	$ 289,844.35	$ 1,572.52	$ 1,123.23	$ 2,695.75	$ 289,844.35
83-91-7103	Property Tax Rebates		$ -	$ 70,503.88	$ 289,844.35	$ -	$ -	$ -	$ 289,844.35
		$ -	$ -	$ 70,503.88	$ 289,844.35	$ -	$ -	$ -	$ 289,844.35
	Total Fund 83 - MUD 83	**$ -**	**$ 25,407.47**	**$ (23,349.21)**	**$ -**	**$ 1,572.52**	**$ 1,123.23**	**$ 2,695.75**	**$ -**
90-02-4030	Sales Tax Revenue	$ 1,235,877.02	$ 1,520,889.47	$ 1,820,375.08	$ 1,600,000.00	$ 1,205,241.64	$ 860,886.89	$ 2,066,128.53	$ 2,460,000.00
90-06-4600	Interest Income	$ 201,215.38	$ 356,675.64	$ 376,165.39	$ 177,000.00	$ 198,549.63	$ 141,821.16	$ 340,370.79	$ 180,000.00
90-09-4999	Transfer In - Fund Balance	$ -	$ 500,000.00	$ -	$ 500,000.00	$ -	$ -	$ -	$ 411,000.00
		$ 1,437,092.40	$ 2,377,565.11	$ 2,196,540.47	$ 2,277,000.00	$ 1,403,791.27	$ 1,002,708.05	$ 2,406,499.32	$ 3,051,000.00
90-10-5230	Office Expense	$ -	$ 207.00	$ 66.00	$ 500.00	$ -	$ -	$ -	$ 500.00
90-10-5305	Service Agreements	$ -	$ -	$ -	$ 12,000.00	$ -	$ -	$ -	$ 12,000.00
90-10-5477	Audit Fees	$ 2,990.00	$ 3,100.00	$ 2,495.00	$ 5,000.00	$ 4,005.00	$ -	$ 4,005.00	$ 5,000.00
90-10-5622	Dues & Subscriptions	$ 7,250.00	$ 7,750.00	$ 6,595.00	$ 8,000.00	$ 7,641.00	$ 5,457.86	$ 13,098.86	$ 8,000.00
90-10-5625	Publications	$ -	$ -	$ 305.00	$ 1,500.00	$ -	$ -	$ -	$ 1,500.00

			2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
	90-10-5644	Orientation and Training	$ -	$ 800.00	$ -	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
	90-10-5647	Conference/Meetings	$ 220.00	$ 386.38	$ 3,990.08	$ 6,000.00	$ 375.00	$ 267.86	$ 642.86	$ 6,000.00
	90-10-5655	Other Expenses	$ -	$ -	$ -	$ 3,000.00	$ -	$ -	$ -	$ 3,000.00
	90-10-6201	MEDC Project	$ -	$ 27,213.75	$ 592,998.50	$ 800,000.00	$ -	$ -	$ -	$ 800,000.00
	90-10-7511	Municipal Complex	$ -	$ -	$ -	$ 1,440,000.00	$ -	$ -	$ -	$ -
	90-95-8590	Transfer Out - Debt Service Fund	$ -	$ -	$ 1,400,000.00	$ -	$ -	$ -	$ -	$ 2,214,000.00
			$ 10,460.00	$ 39,457.13	$ 2,006,449.58	$ 2,277,000.00	$ 12,021.00	$ 5,725.71	$ 17,746.71	$ 3,051,000.00
		Total Fund 90-MEDC	**$ 1,426,632.40**	**$ 2,338,107.98**	**$ 190,090.89**	**$ -**	**$ 1,391,770.27**	**$ 996,982.34**	**$ 2,388,752.61**	**$ -**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
10-General Fund									
	01 Ad Valorem Tax Revenues	$ 4,758,543.83	$ 5,588,423.09	$ 5,581,475.25	$ 5,884,003.59	$ 6,154,383.96	$ -	$ 6,154,383.96	$ 6,477,599.00
	02 Miscellaneous Tax Revenues	$ 2,471,754.06	$ 3,041,778.98	$ 3,048,210.71	$ 4,139,000.00	$ 2,410,483.27	$ 1,910,483.27	$ 4,320,966.54	$ 5,025,000.00
	03 Franchise Fees Revenues	$ 605,603.88	$ 776,634.43	$ 1,090,204.21	$ 891,000.00	$ 599,892.92	$ 402,601.64	$ 1,002,494.56	$ 1,103,500.00
	04 Licenses and Permits Revenues	$ 3,623,838.74	$ 3,907,621.04	$ 4,710,400.13	$ 4,808,000.00	$ 2,965,251.46	$ 2,114,286.76	$ 5,079,538.22	$ 5,259,000.00
	05 Fines and Fees Revenues	$ 240,541.07	$ 501,527.74	$ 498,858.75	$ 427,000.00	$ 253,438.60	$ 181,027.57	$ 434,466.17	$ 437,000.00
	06 Interest Revenues	$ 616,913.02	$ 777,507.56	$ 336,665.65	$ 200,000.00	$ 252,552.55	$ 180,394.68	$ 432,947.23	$ 400,000.00
	07 Other Source Revenues	$ 650,113.85	$ 1,472,944.63	$ 1,477,054.42	$ 954,344.89	$ 1,177,660.21	$ 208,276.75	$ 1,385,936.96	$ 1,881,574.16
	09 Transfer-In Revenues	$ 855,000.00	$ 3,316,649.03	$ 597,789.00	$ 3,420,200.00	$ 3,420,229.22	$ -	$ 3,420,229.22	$ -
	Total General Fund Revenues	**$ 13,822,308.45**	**$ 19,383,086.50**	**$ 17,340,658.12**	**$ 20,723,548.48**	**$ 17,233,892.19**	**$ 4,997,070.66**	**$ 22,230,962.85**	**$ 20,583,673.16**
	10-Administration	$ 2,510,812.83	$ 2,182,755.52	$ 1,967,583.68	$ 2,060,482.56	$ 1,516,589.59	$ 636,976.55	$ 2,153,566.14	$ 2,467,864.41
	11-Legal	$ -	$ -	$ -	$ 465,900.07	$ 270,703.42	$ 116,504.31	$ 387,207.73	$ 443,035.14
	15-Library	$ 93,327.06	$ 94,961.48	$ 101,270.75	$ 116,700.00	$ 76,171.46	$ 54,408.19	$ 130,579.65	$ 116,700.00
	20-Finance	$ 563,433.38	$ 685,482.79	$ 605,278.09	$ 707,210.21	$ 484,693.31	$ 221,174.50	$ 705,867.81	$ 833,849.68
	25-Information Technology	$ 507,310.06	$ 662,064.04	$ 798,917.91	$ 942,649.90	$ 586,833.19	$ 337,847.83	$ 924,681.02	$ 988,992.55
	26-Personnel	$ -	$ -	$ 279,623.86	$ 316,875.48	$ 207,713.81	$ 93,328.61	$ 301,042.42	$ 338,174.62
	30-Municipal Court	$ 352,197.64	$ 435,730.72	$ 463,827.77	$ 533,990.93	$ 348,526.84	$ 171,402.60	$ 519,929.44	$ 565,527.83
	40-Development Services	$ 1,522,147.25	$ 1,431,578.66	$ 1,902,709.24	$ 2,090,334.46	$ 1,313,995.01	$ 724,587.35	$ 2,038,582.36	$ 2,273,297.51
	50-Public Works	$ 2,017,438.07	$ 2,538,158.90	$ 2,341,293.70	$ 2,993,477.53	$ 2,037,410.47	$ 1,081,516.88	$ 3,118,927.35	$ 2,830,240.04
	55-Parks	$ -	$ -	$ -	$ 160,170.66	$ 74,639.04	$ 44,799.08	$ 119,438.12	$ 230,685.99
	70-Fire Marshalls	$ 190,971.12	$ 382,401.18	$ 439,567.43	$ 446,189.21	$ 273,957.48	$ 123,405.12	$ 397,362.60	$ 482,837.00
	71-Emergency Management	$ 69,825.04	$ 884,176.97	$ 76,759.94	$ 189,094.55	$ 107,382.99	$ 49,968.78	$ 157,351.77	$ 183,328.73
	80-Code Enforcement	$ 173,760.96	$ 212,048.95	$ 195,517.20	$ 266,101.47	$ 134,362.24	$ 57,667.77	$ 192,030.01	$ 255,167.11
	85-Animal Control	$ -	$ -	$ 224,765.76	$ 199,577.76	$ 91,573.08	$ 42,766.22	$ 134,339.30	$ 209,856.82
	90-Police Department	$ 4,409,015.51	$ 5,483,420.63	$ 5,743,860.61	$ 7,666,152.10	$ 4,523,557.53	$ 1,932,295.49	$ 6,455,853.02	$ 8,364,115.74
	95-Transfer Outs	$ 650,000.00	$ 1,512,500.00	$ -	$ 1,572,896.15	$ 1,572,896.15	$ -	$ -	$ -
	Total General Fund Expenditures	**$ 13,060,238.92**	**$ 16,505,279.84**	**$ 15,140,975.94**	**$ 20,727,803.04**	**$ 13,621,005.61**	**$ 5,688,649.29**	**$ 17,736,758.75**	**$ 20,583,673.16**
	Total Fund 10 - General Fund	**$ 762,069.53**	**$ 2,877,806.66**	**$ 2,199,682.18**	**$ (4,254.56)**	**$ 3,612,886.58**	**$ (691,578.63)**	**$ 4,494,204.10**	**$ (0.00)**
12-Vehicle/Equipment Replacement									
	06 Interest Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000.00
	07 Other Source Revenues	$ 27,595.00	$ (0.15)	$ 32,558.80	$ -	$ 118,689.11	$ 84,777.94	$ 203,467.05	$ 85,000.00
	09 Transfer-In Revenues	$ 280,000.00	$ 280,000.00	$ 280,000.00	$ 933,000.00	$ 933,000.00	$ 666,428.57	$ 1,599,428.57	$ 595,000.00
	Total Fund 12 Revenues	**$ 307,595.00**	**$ 279,999.85**	**$ 312,558.80**	**$ 933,000.00**	**$ 1,051,689.11**	**$ 751,206.51**	**$ 1,802,895.62**	**$ 690,000.00**
	10 Administration Expenditure	$ -	$ 154,047.00	$ 175,608.00	$ 150,000.00	$ -	$ -	$ -	$ 175,000.00
	91 Projects Revenue	$ 176,522.47	$ (0.50)	$ (0.50)	$ 783,000.00	$ 669,879.09	$ -	$ 669,879.09	$ 515,000.00
	Total Fund 12 Expenditures	**$ 176,522.47**	**$ 154,046.50**	**$ 175,607.50**	**$ 933,000.00**	**$ 669,879.09**	**$ -**	**$ 669,879.09**	**$ 690,000.00**
	Total Fund 12 - Vehicle Replacement Fur	**$ 131,072.53**	**$ 125,953.35**	**$ 136,951.30**	**$ -**	**$ 381,810.02**	**$ 751,206.51**	**$ 1,133,016.53**	**$ -**
30-Debt Service									
	01 Ad Valorem Tax Revenues	$ 3,001,726.23	$ 4,097,218.17	$ 4,273,958.00	$ 4,417,103.75	$ 3,972,917.57	$ -	$ 3,972,917.57	$ 4,538,491.00
	06 Interest Revenues	$ 49,373.44	$ 62,231.29	$ 79,830.11	$ 80,000.00	$ 49,536.90	$ 24,768.45	$ 74,305.35	$ 75,000.00
	09 Transfer Ins Revenue	$ -	$ -	$ 2,733,494.04	$ 2,436,000.00	$ 831,452.00	$ -	$ 831,452.00	$ 2,530,890.44
	Total Fund 30 Revenues	**$ 3,051,099.67**	**$ 4,159,449.46**	**$ 7,087,282.15**	**$ 6,933,103.75**	**$ 4,853,906.47**	**$ 24,768.45**	**$ 4,878,674.92**	**$ 7,144,381.44**
	650 Other Source Uses	$ 3,053,204.84	$ 4,504,754.88	$ 6,911,884.97	$ 6,933,103.75	$ 3,211,956.93	$ 2,294,254.95	$ 5,506,211.88	$ 7,144,381.44
	Total Fund 30 Expenditures	**$ 3,053,204.84**	**$ 4,504,754.88**	**$ 6,911,884.97**	**$ 6,933,103.75**	**$ 3,211,956.93**	**$ 2,294,254.95**	**$ 5,506,211.88**	**$ 7,144,381.44**
	Total Fund 30 - Debt Service	**$ (2,105.17)**	**$ (345,305.42)**	**$ 175,397.18**	**$ -**	**$ 1,641,949.54**	**$ (2,269,486.50)**	**$ (627,536.96)**	**$ -**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
40-Utility Fund									
	06 Interest Revenues	$ 2,650.00	$ 6,650.00	$ 4,050.00	$ 6,000.00	$ 2,250.00	$ 1,607.14	$ 3,857.14	$ 75,000.00
	07 Other Source Revenues	$ 256,820.95	$ 4,399.36	$ 729,127.82	$ 395,500.00	$ 406,760.00	$ 290,542.86	$ 697,302.86	$ 1,150,000.00
	08 Utilities Revenue	$ 1,533,855.25	$ 7,221,369.02	$ 23,396,902.11	$ 3,343,145.78	$ 2,046,203.91	$ 1,461,574.22	$ 3,507,778.13	$ 3,717,210.00
	09 Transfer Ins Revenue	$ -	$ 30,000.00	$ -	$ 421,500.00	$ -	$ -	$ -	$ -
	Total Fund 40 Revenues	**$ 1,793,326.20**	**$ 7,262,418.38**	**$ 24,130,079.93**	**$ 4,166,145.78**	**$ 2,455,213.91**	**$ 1,753,724.22**	**$ 4,208,938.13**	**$ 4,942,210.00**
	10-Administration	$ 645,560.08	$ 698,614.59	$ 1,061,055.25	$ 1,027,835.61	$ 716,323.83	$ 347,406.15	$ 1,063,729.98	$ 1,358,594.12
	54-Water Expenditures	$ 518,012.63	$ 728,837.94	$ 2,332,582.83	$ 1,978,800.00	$ 869,535.72	$ 621,096.94	$ 1,490,632.66	$ 2,599,700.00
	56-WasteWater Expenditures	$ 314,285.50	$ 424,284.76	$ 388,488.44	$ 668,000.00	$ 414,273.69	$ 295,909.78	$ 710,183.47	$ 767,000.00
	95-Transferout Expenditures	$ 80,000.00	$ -	$ 256,848.00	$ 554,000.00	$ 433,152.00	$ -	$ 433,152.00	$ 705,000.00
	Total Fund 40 Revenues	**$ 1,557,858.21**	**$ 1,851,737.29**	**$ 4,038,974.52**	**$ 4,228,635.61**	**$ 2,433,285.24**	**$ 1,264,412.87**	**$ 3,697,698.11**	**$ 5,430,294.12**
	Total Fund 40 - Utility Fund	**$ 235,467.99**	**$ 5,410,681.09**	**$ 20,091,105.41**	**$ (62,489.83)**	**$ 21,928.67**	**$ 489,311.35**	**$ 511,240.02**	**$ (488,084.12)**
45-Community Impact Fee Fund									
	06-Interest Revenue	$ -	$ -	$ 126,826.32	$ 60,000.00	$ 35,188.22	$ 25,134.44	$ 60,322.66	$ 60,000.00
	08 Impact Revenue	$ 86,087.00	$ 3,813,470.00	$ 397,904.00	$ 350,000.00	$ 201,045.00	$ 143,603.57	$ 344,648.57	$ 325,000.00
	430-Other Sources	$ -	$ -	$ 1,676,028.00	$ 275,000.00	$ 275,000.00	$ 196,428.57	$ 471,428.57	$ 580,890.44
	Total Fund 40 Revenues	$ 86,087.00	$ 3,813,470.00	$ 2,200,758.32	$ 685,000.00	$ 511,233.22	$ 365,166.59	$ 876,399.81	$ 965,890.44
	10 Administration Expenditure	$ -	$ -	$ -	$ 350,000.00	$ -	$ -	$ -	$ 500,000.00
	850-Transfer-Out	$ 233,907.00	$ 250,000.00	$ 1,332,828.00	$ 335,000.00	$ 335,000.00	$ 239,285.71	$ 574,285.71	$ -
	Total Fund 40 Expenses	$ 233,907.00	$ 250,000.00	$ 1,332,828.00	$ 685,000.00	$ 335,000.00	$ 239,285.71	$ 574,285.71	$ 500,000.00
	Total Fund 45 - Community Impact Fee	**$ (147,820.00)**	**$ 3,563,470.00**	**$ 867,930.32**	**$ -**	**$ 176,233.22**	**$ 125,880.87**	**$ 302,114.09**	**$ 465,890.44**
50-Captital Projects Fund									
	06-Interest Income	$ 1,320,382.15	$ 3,776,582.59	$ 3,637,491.63	$ 1,250,000.00	$ 1,473,362.07	$ -	$ 1,473,362.07	$ 900,000.00
	07-Other Sources	$ 35,443,193.32	$ 48,559,496.63	$ 6,177,310.56	$ 100,000.00	$ 118,027.00	$ -	$ 118,027.00	$ -
	09-Transfer Ins	$ 12,292,976.00	$ 47,010,497.40	$ 1,332,828.00	$ 56,800,473.84	$ 54,173,707.76	$ -	$ 54,173,707.76	$ 31,250,000.00
	Total Fund 50 Revenues	$ 49,056,551.47	$ 99,346,576.62	$ 11,147,630.19	$ 58,150,473.84	$ 55,765,096.83	$ -	$ 55,765,096.83	$ 32,150,000.00
	600 Capital Outlays	$ 3,694,326.38	$ 15,896,405.87	$ 38,729,764.56	$ 58,150,473.84	$ 22,952,901.05	$ -	$ 23,057,348.07	$ 31,900,000.00
	850-Transfer-Out	$ -	$ -	$ 893,200.00	$ -	$ 893,200.00	$ -	$ 893,200.00	$ -
	Total Fund 50 Expenses	$ 3,694,326.38	$ 15,896,405.87	$ 39,622,964.56	$ 58,150,473.84	$ 23,846,101.05	$ -	$ 23,950,548.07	$ 31,900,000.00
	Total Fund 50 - Capital Projects	**$ 45,362,225.09**	**$ 83,450,170.75**	**$ (28,475,334.37)**	**$ -**	**$ 31,918,995.78**	**$ -**	**$ 31,814,548.76**	**$ 250,000.00**
55-Parks Fund									
	09-Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Fund 55 Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	530 Contractual Services	$ 56,049.04	$ 998.09	$ 2,255.63	$ -	$ -	$ -	$ -	$ -
	600-Capital Outlay	$ -	$ -	$ -	$ 15,164.00	$ 15,029.22	$ 10,735.16	$ 25,764.38	$ -
	Total Fund 55 Expenses	$ 56,049.04	$ 998.09	$ 2,255.63	$ 15,164.00	$ 15,029.22	$ 10,735.16	$ 25,764.38	$ -
	Total Fund 55 - Parks Funds	**$ (56,049.04)**	**$ (998.09)**	**$ (2,255.63)**	**$ (15,164.00)**	**$ (15,029.22)**	**$ (10,735.16)**	**$ (25,764.38)**	**$ -**
60-Hotel/Motel Tax Fund									
	Total Fund 60 Revenues	$ 81,895.23	$ 90,036.68	$ 584,709.56	$ 551,000.00	$ 539,008.78	$ 38,577.70	$ 577,586.48	$ 555,000.00
	Total Fund 60 Expenditures	$ 76.50	$ 1,500.00	$ 242,435.13	$ 551,000.00	$ 97,014.50	$ 69,296.07	$ 166,310.57	$ 555,000.00
	Total Fund 60 - Hotel/Motel Tax Fund	**$ 81,818.73**	**$ 88,536.68**	**$ 342,274.43**	**$ -**	**$ 441,994.28**	**$ (30,718.37)**	**$ 411,275.91**	**$ -**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
61 - Jury Cost									
	Total Fund 61 Revenues	$ 184.84	$ 367.23	$ 295.48	$ 300.00	$ 155.51	$ 111.08	$ 266.59	$ 300.00
	Total Fund 61 Expenditures	$ -	$ -	$ 108.00	$ 300.00	$ 168.36	$ 120.26	$ 288.62	$ 300.00
	Total Fund 61 - Jury Cost	**$ 184.84**	**$ 367.23**	**$ 187.48**	**$ -**	**$ (12.85)**	**$ (9.18)**	**$ (22.03)**	**$ -**
62-Court Security Funds									
	05 - Court Fines	$ 9,313.10	$ 18,273.69	$ 14,573.00	$ 13,900.00	$ 7,644.64	$ 5,460.46	$ 13,105.10	$ 11,500.00
	09 - Transfer Ins	$ (8,000.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Fund 62 Revenues	**$ 1,313.10**	**$ 18,273.69**	**$ 14,573.00**	**$ 13,900.00**	**$ 7,644.64**	**$ 5,460.46**	**$ 13,105.10**	**$ 11,500.00**
	520-Commodities	$ -	$ -	$ -	$ 3,000.00	$ -	$ -	$ -	$ -
	530-Contractual Services	$ -	$ -	$ -	$ 10,400.00	$ 97.31	$ 69.51	$ 166.82	$ 11,000.00
	560-Other Services	$ -	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ 500.00
	Total Fund 62 Expenditures	$ -	$ -	$ -	$ 13,900.00	$ 97.31	$ 69.51	$ 166.82	$ 11,500.00
	Total Fund 62 - Court Security Fund	$ 1,313.10	$ 18,273.69	$ 14,573.00	$ -	$ 7,547.33	$ 5,390.95	$ 12,938.28	$ -
63-Truancy Prevention Fund									
	05 Fines and Fees Revenues	$ 10,382.54	$ 18,380.52	$ 14,779.51	$ 14,000.00	$ 7,786.61	$ 5,561.86	$ 13,348.47	$ 11,500.00
	07 Other Sources Revenue	$ 1,693.96	$ 1,500.00	$ 1,190.00	$ 400.00	$ 1,840.00	$ 1,314.29	$ 3,154.29	$ 400.00
	Total Fund 63 Revenues	**$ 12,076.50**	**$ 19,880.52**	**$ 15,969.51**	**$ 14,400.00**	**$ 9,626.61**	**$ 6,876.15**	**$ 16,502.76**	**$ 11,900.00**
	520 Commodities	$ 11,171.81	$ 6,204.69	$ 11,323.25	$ 9,400.00	$ 7,094.54	$ 5,067.53	$ 12,162.07	$ 10,400.00
	560 Other Services	$ -	$ -	$ 716.92	$ 5,000.00	$ 357.26	$ 255.19	$ 612.45	$ 1,500.00
	Total Fund 63 Expenditures	**$ 11,171.81**	**$ 6,204.69**	**$ 12,040.17**	**$ 14,400.00**	**$ 7,451.80**	**$ 5,322.71**	**$ 12,774.51**	**$ 11,900.00**
	Total Fund 63 - Truancy Prevention Fund	**$ 904.69**	**$ 13,675.83**	**$ 3,929.34**	**$ -**	**$ 2,174.81**	**$ 1,553.44**	**$ 3,728.25**	**$ -**
64-Court Technology Fund									
	05 - Court Fines	$ 7,644.67	$ 10,452.69	$ 11,909.49	$ 8,500.00	$ 6,260.86	$ 4,472.04	$ 10,732.90	$ 9,000.00
	09 - Transfer Ins	$ 4,500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
	Total Fund 64 Revenues	**$ 12,144.67**	**$ 11,452.69**	**$ 12,909.49**	**$ 9,500.00**	**$ 6,260.86**	**$ 4,472.04**	**$ 10,732.90**	**$ 10,000.00**
	520 Commodities	$ 6,842.83	$ 369.99	$ 1,779.99	$ -	$ -	$ -	$ -	$ -
	530 Contractual Services	$ 167.63	$ -	$ -	$ 9,500.00	$ 7,137.80	$ 5,098.43	$ 12,236.23	$ 10,000.00
	Total Fund 64 Expenditures	**$ 7,010.46**	**$ 369.99**	**$ 1,779.99**	**$ 9,500.00**	**$ 7,137.80**	**$ 5,098.43**	**$ 12,236.23**	**$ 10,000.00**
	Total Fund 64 - Court Technology	**$ 5,134.21**	**$ 11,082.70**	**$ 11,129.50**	**$ -**	**$ (876.94)**	**$ (626.39)**	**$ (1,503.33)**	**$ -**
65-Law Enforcement Funds									
	07 Other Source Revenues	$ 3,376.10	$ 11,955.30	$ -	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
	90 Police Expenditures	$ -	$ -	$ -	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00
	Total Fund 65 - Law Enforcement Fund	**$ 3,376.10**	**$ 11,955.30**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Adopted Budget	Activity As 0f 05/31/26	Projected Remaining	Estimated 09/30/26	2026-2027 Proposed Budget
67-PEG Funds									
	03 Peg Fees Revenues	$ 18,321.40	$ 18,321.40	$ 18,321.40	$ 18,321.40	$ 18,321.40	$ 18,321.40	$ 18,321.40	$ 15,000.00
	09 Transfer-In Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Fund 67 Revenues	$ 18,321.40	$ 18,321.40	$ 18,321.40	$ 18,321.40	$ 18,321.40	$ 18,321.40	$ 18,321.40	$ 15,000.00
	600 Capital Outlays	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000.00
	Total Fund 67 Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000.00
	Total Fund 67 - PEG Fee Fund	**$ 18,321.40**	**$ 18,321.40**	**$ 18,321.40**	**$ 18,321.40**	**$ 18,321.40**	**$ 18,321.40**	**$ 18,321.40**	**$ -**
80-SMDA									
	06 Interest Revenues	$ 23,805.88	$ 30,086.46	$ 233,759.34	$ 20,000.00	$ 77,348.72	$ 55,249.09	$ 132,597.81	$ 80,000.00
	07 Bond Proceeds	$ -	$ 17,364,524.54	$ 3,689,999.70	$ -	$ 8,128,486.42	$ -	$ 8,128,486.42	$ 5,000,000.00
	09 Transfer-In Revenues	$ 1,016,875.68	$ 1,820,105.21	$ 2,417,706.03	$ 3,083,240.00	$ 2,529,907.51	$ 537,010.66	$ 3,066,918.17	$ 4,262,198.00
	Total Fund 80 Revenues	$ 1,040,681.56	$ 19,214,716.21	$ 6,341,465.07	$ 3,103,240.00	$ 10,735,742.65	$ 592,259.75	$ 11,328,002.40	$ 9,342,198.00
	530 Contractual Services	$ 100,000.00	$ 61,575.00	$ 60,000.00	$ 65,000.00	$ -	$ -	$ -	$ 105,000.00
	600 Capital Outlays	$ -	$ 15,043,469.69	$ 3,089,101.90	$ 19,000.00	$ 7,054,200.24	$ -	$ 7,054,200.24	$ 4,700,000.00
	650 Other Sources Uses	$ -	$ 3,750.00	$ 1,399,595.15	$ 2,291,035.00	$ 1,766,511.80	$ -	$ 1,766,511.80	$ 3,176,533.00
	850-Transfer-Out	$ 476,010.00	$ 363,135.00	$ 529,545.00	$ 728,205.00	$ 778,530.00	$ -	$ 778,530.00	$ 952,665.00
	Total Fund 80 Expenditures	$ 576,010.00	$ 15,471,929.69	$ 5,078,242.05	$ 3,103,240.00	$ 9,599,242.04	$ -	$ 9,599,242.04	$ 8,934,198.00
	Total Fund 80 - TIRZ 3	$ 464,671.56	$ 3,742,786.52	$ 1,263,223.02	$ -	$ 1,136,500.61	$ 592,259.75	$ 1,728,760.36	$ 408,000.00
81-TIRZ									
	01 Ad Valorem Tax Revenues	$ 749,031.63	$ 1,820,105.21	$ 2,347,902.54	$ 3,043,240.00	$ 3,066,918.17	$ -	$ 3,066,918.17	$ 4,202,198.00
	02 Miscellaneous Tax Revenues	$ -	$ -	$ 69,803.49	$ 40,000.00	$ -	$ -	$ -	$ 60,000.00
	Total Fund 81 Revenues	$ 749,031.63	$ 1,820,105.21	$ 2,417,706.03	$ 3,083,240.00	$ 3,066,918.17	$ -	$ 3,066,918.17	$ 4,262,198.00
	Total Fund 81 Expenditures	$ 130,211.40	$ 130,211.40	$ 130,211.40	$ 130,211.40	$ 130,211.40	$ 130,211.40	$ 130,211.40	$ 4,262,198.00
		$ 130,211.40	$ 130,211.40	$ 130,211.40	$ 130,211.40	$ 130,211.40	$ 130,211.40	$ 130,211.40	$ 4,262,198.00
	Total Fund 81 - SMDA	$ 618,820.23	$ 1,689,893.81	$ 2,287,494.63	$ 2,953,028.60	$ 2,936,706.77	$ (130,211.40)	$ 2,936,706.77	$ -
83-MUD 83									
	01 Ad Valorem Tax Revenues	$ -	$ 25,407.47	$ 45,096.13	$ 288,844.35	$ -	$ -	$ -	$ 288,844.35
	06 Interest Revenues	$ -	$ -	$ 2,058.54	$ 1,000.00	$ 1,572.52	$ 1,123.23	$ 2,695.75	$ 1,000.00
	Total Fund 83 Revenues	$ -	$ 25,407.47	$ 47,154.67	$ 289,844.35	$ 1,572.52	$ 1,123.23	$ 2,695.75	$ 289,844.35
	Total Fund 83 Expenditures	$ -	$ -	$ 70,503.88	$ 289,844.35	$ -	$ -	$ -	$ 289,844.35
		$ -	$ -	$ 70,503.88	$ 289,844.35	$ -	$ -	$ -	$ 289,844.35
	Total Fund 83 - MUD 83	$ -	$ 25,407.47	$ (23,349.21)	$ -	$ 1,572.52	$ 1,123.23	$ 2,695.75	$ -
90-MEDC									
	02 Miscellaneous Tax Revenues	$ 1,235,877.02	$ 1,520,889.47	$ 1,820,375.08	$ 1,600,000.00	$ 1,205,241.64	$ 860,886.89	$ 2,066,128.53	$ 2,460,000.00
	06 Interest Revenues	$ 201,215.38	$ 356,675.64	$ 376,165.39	$ 177,000.00	$ 198,549.63	$ 141,821.16	$ 340,370.79	$ 180,000.00
	09 Transfer-In Revenues	$ -	$ 500,000.00	$ -	$ 500,000.00	$ -	$ -	$ -	$ 411,000.00
	Total Fund 90 Revenues	$ 1,437,092.40	$ 2,377,565.11	$ 2,196,540.47	$ 2,277,000.00	$ 1,403,791.27	$ 1,002,708.05	$ 2,406,499.32	$ 3,051,000.00
	Total Fund 90 Expenditures	$ 10,460.00	$ 39,457.13	$ 2,006,449.58	$ 2,277,000.00	$ 12,021.00	$ 5,725.71	$ 17,746.71	$ 3,051,000.00
		$ 10,460.00	$ 39,457.13	$ 2,006,449.58	$ 2,277,000.00	$ 12,021.00	$ 5,725.71	$ 17,746.71	$ 3,051,000.00
	Total Fund 90-MEDC	$ 1,426,632.40	$ 2,338,107.98	$ 190,090.89	$ -	$ 1,391,770.27	$ 996,982.34	$ 2,388,752.61	$ -

SECTION 3
PROPERTY TAX SUMMARY

City of Manvel
Property Tax Summary

2026 Certified Value				
$ 2,609,873,009	$ 658,428,303	$ 1,951,444,706		
Overall	**TIRZ**	**City**		
Total	**Total**	**I&S**	**M&O**	**Total**
0.53399	0.533990	0.23114	0.30285	0.533990
$ 13,936,461	$ 3,515,941	$ 4,510,491	$ 5,910,028	$ 10,420,520

Overall	TIRZ	City		
Total	**Total**	**I&S**	**M&O**	**Total**
0.54	0.540000	0.23114	0.30886	0.54
$ 14,093,314	$ 3,555,513	$ 4,510,491	$ 6,027,310	$ 10,537,801

Overall	TIRZ	City		
Total	**Total**	**I&S**	**M&O**	**Total**
0.55	0.550000	0.23114	0.31886	0.55
$ 14,354,302	$ 3,621,356	$ 4,510,491	$ 6,222,455	$ 10,732,946

Overall	TIRZ	City		
Total	**Total**	**I&S**	**M&O**	**Total**
0.56	0.560000	0.23114	0.32886	0.56
$ 14,615,289	$ 3,687,198	$ 4,510,491	$ 6,417,599	$ 10,928,090

Overall	TIRZ	City		
Total	**Total**	**I&S**	**M&O**	**Total**
0.57	0.570000	0.23114	0.33886	0.57
$ 14,876,276	$ 3,753,041	$ 4,510,491	$ 6,612,744	$ 11,123,235

Overall	TIRZ	City		
Total	**Total**	**I&S**	**M&O**	**Total**
0.58	0.580000	0.23114	0.34886	0.58
$ 15,137,263	$ 3,818,884	$ 4,510,491	$ 6,807,888	$ 11,318,379

Overall	TIRZ	City		
Total	**Total**	**I&S**	**M&O**	**Total**
0.59	0.590000	0.23114	0.35886	0.59
$ 15,398,251	$ 3,884,727	$ 4,510,491	$ 7,003,033	$ 11,513,524

Overall	TIRZ	City		
Total	**Total**	**I&S**	**M&O**	**Total**
0.60	0.600000	0.23114	0.36886	0.60
$ 15,659,238	$ 3,950,570	$ 4,510,491	$ 7,198,177	$ 11,708,668

Overall	TIRZ	City		
Total	**Total**	**I&S**	**M&O**	**Total**
0.607879	0.607879	0.23114	0.37674	0.607879
$ 15,864,870	$ 4,002,447	$ 4,510,491	$ 7,351,931	$ 11,862,423

SECTION 4
BCAD
CERTIFIED APPRAISAL ROLL

BRAZORIA CENTRAL APPRAISAL DISTRICT

MEMBERS OF THE BOARD
Kristin Bulanek
Elizabeth Day
Tommy King
John Luquette
Patrick O'Day
Gail Robinson
Robert York-Westbrook
Susan Spoor

CHIEF APPRAISER
Marcel Pierel III
500 North Chenango
Angleton, Texas 77515
979-849-7792
Fax 979-849-7984

CERTIFICATION OF THE 2026 APPRAISAL ROLL FOR
CMV - CITY OF MANVEL

In compliance with Section 26.01 of the State Property Tax Laws, "submission of rolls to taxing units," notice is hereby given to-wit:

The Brazoria County Appraisal Review Board meeting on **July 17th, 2026**, duly approved the **2026** Appraisal Rolls for your entity for certification as follows:

TAXABLE VALUE FOR 2026 APPRAISAL ROLL

TOTAL TAXABLE VALUE APPROVED **(*ARB Approved)**	$2,415,962,096

ESTIMATED TAXABLE VALUE FOR THE 2026 SUPPLEMENTAL ROLL
(properties still under protest)

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$215,456,570	$193,910,913

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$2,415,962,096
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$193,910,913
NET TAXABLE VALUE	**$2,609,873,009**

I, Marcel Pierel III, Chief Appraiser for the Brazoria County Appraisal District, do hereby certify the correctness of the rolls as approved by the Appraisal Review Board's action.

July 24th, 2026

Marcel Pierel III, *Chief Appraiser*

Entity Tax Collector: Ms. Kristin Bulanek

SECTION 5
BCAD
TAX RATE NOTICE

Notice About 2026 Tax Rates

Property tax rates in CITY OF MANVEL.

This notice concerns the 2026 property tax rates for CITY OF MANVEL. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate	$0.533990/$100
This year's voter-approval tax rate	$0.607879/$100

To see the full calculations, please visit https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/ for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Maintenance & Operations	6,616,097
Interest & Sinking	101,986

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable).*

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Series 2013	115,000	21,518	500	137,018
Series 2016	230,000	65,550	500	296,050
Series 2017	165,000	68,744	500	234,244
Series 2018	465,000	203,594	500	669,094
Series 2019	155,000	64,694	500	220,194
Series 2023	630,000	1,373,456	500	2,003,956
Series 2024	0	273,800	500	274,300
MUD 42	118,829	0	0	118,829
MUD 43	515,413	0	0	515,413
MUD 83	391,579	0	0	391,579

Total required for 2026 debt service	$4,860,677
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$0
- Excess collections last year	$0
= Total to be paid from taxes in 2026	$4,860,677
+ Amount added in anticipation that the unit will collect only 100.21% of its taxes in 2026	$-10,187
= Total debt levy	$4,850,490

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Kristin R. Bulanek, Brazoria County Tax Assessor-Collector on 07/28/2026 .

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

SECTION 6
BCAD
TAX RATE CALCULATION WORKSHEET

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF MANVEL	832-336-4069
Taxing Unit Name	Phone *(area code and number)*
20025 Hwy. 6, Manvel, Texas	www.cityofmanvel.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

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

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 2,310,734,330
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,310,734,330
4.	**Prior year total adopted tax rate.**	$ 0.560000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** ..... $ 23,366,900 **B. Prior year values resulting from final court decisions:** ..... - $ 20,141,900 **C. Prior year value loss.** Subtract B from A.[4]	$ 3,225,000

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 0 **B. Prior year disputed value:** - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 3,225,000
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,313,959,330
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 6,359,208
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 182,910 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 54,133,569 **C. Value loss.** Add A and B. [7]	$ 54,316,479
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 765,131 **B. Current year productivity or special appraised value:** - $ 10,120 **C. Value loss.** Subtract B from A. [8]	$ 755,011
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 61,430,698
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 478,021,519
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,774,507,113
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 9,937,239
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 55,870
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 9,993,109

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: ..... $ 2,415,962,096	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + $ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ..... - $ 511,330,445	
	E. Total current year value. Add A and B, then subtract C and D.	$ 1,904,631,651
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ..... $ 193,910,913	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] ..... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 193,910,913
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 2,098,542,564
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 227,139,353

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 227,139,353
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,871,403,211
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.533990 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.319800 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,313,959,330
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 7,400,041
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A.** **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 32,573 **B.** **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 1,461,478 **C.** **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D.** **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ -1,428,905 **E.** Add Line 31 to 32D.	$ 5,971,136
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,871,403,211
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.319072 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.319072 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 $ 0.000000 /$100 **C.** Add Line 41B to Line 40.	$ 0.319072 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.330239 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] $ 0.000000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42. $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68 $ 0.000000 /$100 e Add Line D42(c) to Line D42(d). $ 0.000000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount ..... $ 4,860,677 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 4,860,677
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 4,860,677
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] ..... 100.00 % **B.** Enter the prior year actual collection rate. ..... 100.36 % **C.** Enter the 2024 actual collection rate. ..... 100.21 % **D.** Enter the 2023 actual collection rate. ..... 101.15 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.21 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 4,850,490
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,098,542,564
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.231136 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.561375 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ _____ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,098,542,564
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.533990 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.533990 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.561375 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.561375 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,098,542,564
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.561375 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.611867 /$100
	B. Unused increment rate (Line 68)	$ 0.047101 /$100
	C. Subtract B from A	$ 0.564766 /$100
	D. Adopted Tax Rate	$ 0.560000 /$100
	E. Subtract D from C	$ 0.004766 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 1,970,649,972
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 93,921
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.609381 /$100
	B. Unused increment rate (Line 67)	$ 0.002457 /$100
	C. Subtract B from A	$ 0.606924 /$100
	D. Adopted Tax Rate	$ 0.560000 /$100
	E. Subtract D from C	$ 0.046924 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,879,634,298
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 881,999
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.560708 /$100
	B. Unused increment rate (Line 66)	$ 0.034145 /$100
	C. Subtract B from A	$ 0.526563 /$100
	D. Adopted Tax Rate	$ 0.560000 /$100
	E. Subtract D from C	$ -0.033437 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,837,727,055
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 975,920
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.046504 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.607879 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.319072 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,098,542,564
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.023826 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.231136 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.574034 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.560000 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,774,507,113
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,871,403,211
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.607879 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.533990 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27.000

Voter-approval tax rate ..... $ 0.607879 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. ..... $ 0.574034 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

N/A

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here KRISTIN BULANEK
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

CITY OF MANVEL
Taxing Unit Name

832-336-4069
Phone Number *(area code and number)*

20025 Hwy. 6, Manvel, Texas
Taxing Unit's Address, City, State, ZIP Code

www.cityofmanvel.com
Taxing Unit's Website Address

2026
Current Tax Year

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone .	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value.[3]
City of Manvel TIRZ - T3CMV	511,330,445.00
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

SECTION 7
BCAD
CERTIFIED TOTALS

Land	Value
Homesite:	544,148,825
Non Homesite:	333,891,333
Ag Market:	208,015,506
Timber Market:	0

Improvement	Value
Homesite:	1,808,121,875
Non Homesite:	484,883,007

Non Real	Count	Value
Personal Property:	699	152,932,690
Mineral Property:	1,004	594,463
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	208,015,506	0
Ag Use:	846,530	0
Timber Use:	0	0
Productivity Loss:	207,168,976	0

Total Land	(+)	1,086,055,664
Total Improvements	(+)	2,293,004,882
Total Non Real	(+)	153,527,153
Market Value	=	3,532,587,699
Productivity Loss	(-)	207,168,976
Appraised Value	=	3,325,418,723
Homestead Cap	(-)	55,337,653
23.231 Cap	(-)	26,615,529
Assessed Value	=	3,243,465,541
Total Exemptions Amount (Breakdown on Next Page)	(-)	827,503,445
Net Taxable	=	2,415,962,096

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
13,529,387.74 = 2,415,962,096 * (0.560000 / 100)

Certified Estimate of Market Value:	3,532,587,699
Certified Estimate of Taxable Value:	2,415,962,096
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	294	0	12,784,140	12,784,140
145D	391	0	7,104,360	7,104,360
145F	14	0	629,760	629,760
DP	62	4,445,032	0	4,445,032
DV1	18	0	141,000	141,000
DV2	24	0	198,750	198,750
DV3	30	0	264,000	264,000
DV3S	1	0	10,000	10,000
DV4	142	0	1,128,000	1,128,000
DV4S	2	0	24,000	24,000
DVHS	457	0	218,443,715	218,443,715
DVHSS	7	0	2,497,005	2,497,005
EX-XN	64	0	11,888,286	11,888,286
EX-XV	434	0	313,767,895	313,767,895
EX-XV (Prorated)	35	0	353,043	353,043
EX366	95	0	8,048	8,048
HS	4,642	166,972,732	0	166,972,732
OV65	1,059	84,786,760	0	84,786,760
OV65S	21	1,755,000	0	1,755,000
SO	23	301,919	0	301,919
	Totals	**258,261,443**	**569,242,002**	**827,503,445**

Land	Value
Homesite:	50,205,386
Non Homesite:	17,969,849
Ag Market:	10,523,962
Timber Market:	0

Improvement	Value
Homesite:	171,611,637
Non Homesite:	11,914,218

Non Real	Count	Value
Personal Property:	0	0
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	10,523,962	0
Ag Use:	45,130	0
Timber Use:	0	0
Productivity Loss:	10,478,832	0

Total Land	(+)	78,699,197
Total Improvements	(+)	183,525,855
Total Non Real	(+)	0
Market Value	=	262,225,052
Productivity Loss	(-)	10,478,832
Appraised Value	=	251,746,220
Homestead Cap	(-)	7,451,846
23.231 Cap	(-)	3,000,908
Assessed Value	=	241,293,466
Total Exemptions Amount (Breakdown on Next Page)	(-)	25,836,896
Net Taxable	=	215,456,570

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,206,556.79 = 215,456,570 * (0.560000 / 100)

Certified Estimate of Market Value:	211,804,525
Certified Estimate of Taxable Value:	182,430,364
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	5	449,164	0	449,164
DV1	4	0	20,000	20,000
DV3	1	0	10,000	10,000
DV4	8	0	84,000	84,000
DVHS	2	0	840,750	840,750
HS	412	17,768,445	0	17,768,445
OV65	74	6,574,537	0	6,574,537
OV65S	1	90,000	0	90,000
	Totals	**24,882,146**	**954,750**	**25,836,896**

Land	Value
Homesite:	594,354,211
Non Homesite:	351,861,182
Ag Market:	218,539,468
Timber Market:	0

Improvement	Value
Homesite:	1,979,733,512
Non Homesite:	496,797,225

Non Real	Count	Value
Personal Property:	699	152,932,690
Mineral Property:	1,004	594,463
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	218,539,468	0
Ag Use:	891,660	0
Timber Use:	0	0
Productivity Loss:	217,647,808	0

Total Land	(+)	1,164,754,861
Total Improvements	(+)	2,476,530,737
Total Non Real	(+)	153,527,153
Market Value	=	3,794,812,751
Productivity Loss	(-)	217,647,808
Appraised Value	=	3,577,164,943
Homestead Cap	(-)	62,789,499
23.231 Cap	(-)	29,616,437
Assessed Value	=	3,484,759,007
Total Exemptions Amount (Breakdown on Next Page)	(-)	853,340,341
Net Taxable	=	2,631,418,666

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
14,735,944.53 = 2,631,418,666 * (0.560000 / 100)

Certified Estimate of Market Value:	3,744,392,224
Certified Estimate of Taxable Value:	2,598,392,460
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	294	0	12,784,140	12,784,140
145D	391	0	7,104,360	7,104,360
145F	14	0	629,760	629,760
DP	67	4,894,196	0	4,894,196
DV1	22	0	161,000	161,000
DV2	24	0	198,750	198,750
DV3	31	0	274,000	274,000
DV3S	1	0	10,000	10,000
DV4	150	0	1,212,000	1,212,000
DV4S	2	0	24,000	24,000
DVHS	459	0	219,284,465	219,284,465
DVHSS	7	0	2,497,005	2,497,005
EX-XN	64	0	11,888,286	11,888,286
EX-XV	434	0	313,767,895	313,767,895
EX-XV (Prorated)	35	0	353,043	353,043
EX366	95	0	8,048	8,048
HS	5,054	184,741,177	0	184,741,177
OV65	1,133	91,361,297	0	91,361,297
OV65S	22	1,845,000	0	1,845,000
SO	23	301,919	0	301,919
	Totals	**283,143,589**	**570,196,752**	**853,340,341**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,653	3,025.1475	$167,221,183	$2,288,251,534	$1,766,758,006
B	MULTIFAMILY RESIDENCE	1		$0	$84,560	$84,560
C1	VACANT LOTS AND LAND TRACTS	762	624.8257	$0	$43,198,083	$36,461,769
D1	QUALIFIED OPEN-SPACE LAND	398	6,358.9163	$0	$208,015,506	$846,530
D2	IMPROVEMENTS ON QUALIFIED OP	37		$0	$319,426	$319,426
E	RURAL LAND, NON QUALIFIED OPE	399	2,368.4387	$862,750	$121,522,273	$101,467,236
F1	COMMERCIAL REAL PROPERTY	137	399.2276	$31,956,320	$252,734,424	$246,644,366
F2	INDUSTRIAL AND MANUFACTURIN	2	37.6210	$0	$3,797,720	$3,797,720
G1	OIL AND GAS	1,004		$0	$594,463	$586,415
J1	WATER SYSTEMS	1	0.0926	$0	$11,280	$4,118
J2	GAS DISTRIBUTION SYSTEM	1		$0	$4,911,150	$4,881,999
J3	ELECTRIC COMPANY (INCLUDING C	34	90.5324	$0	$23,118,250	$20,119,803
J4	TELEPHONE COMPANY (INCLUDI	17	3.4080	$0	$2,402,030	$1,386,061
J5	RAILROAD	4	19.5522	$0	$5,363,280	$5,238,280
J6	PIPELAND COMPANY	50		$0	$41,355,410	$40,270,080
J7	CABLE TELEVISION COMPANY	3		$0	$261,240	$172,679
J8	OTHER TYPE OF UTILITY	4		$0	$235,310	$45,450
L1	COMMERCIAL PERSONAL PROPE	610		$0	$53,243,204	$35,690,418
L2	INDUSTRIAL AND MANUFACTURIN	6		$0	$1,214,530	$818,970
M1	TANGIBLE OTHER PERSONAL, MOB	66		$0	$1,978,750	$1,463,870
O	RESIDENTIAL INVENTORY	1,607	240.8297	$36,249,726	$137,752,772	$132,826,264
S	SPECIAL INVENTORY TAX	3		$0	$16,213,280	$16,078,076
X	TOTALLY EXEMPT PROPERTY	528	2,062.7866	$284,430	$326,009,224	$0
		Totals	15,231.3783	$236,574,409	$3,532,587,699	$2,415,962,096

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	456	270.8989	$18,319,248	$203,381,184	$173,329,008
B	MULTIFAMILY RESIDENCE	1	9.0000	$0	$586,150	$509,916
C1	VACANT LOTS AND LAND TRACTS	42	78.1498	$0	$7,124,250	$6,343,433
D1	QUALIFIED OPEN-SPACE LAND	29	245.1062	$0	$10,523,962	$45,130
D2	IMPROVEMENTS ON QUALIFIED OP	5		$0	$53,649	$53,649
E	RURAL LAND, NON QUALIFIED OPE	43	94.1758	$407,110	$17,166,591	$13,372,914
F1	COMMERCIAL REAL PROPERTY	27	41.0033	$1,173,660	$17,782,731	$16,467,027
M1	TANGIBLE OTHER PERSONAL, MOB	4		$0	$199,610	$196,879
O	RESIDENTIAL INVENTORY	17	2.3229	$4,289,186	$5,406,925	$5,138,614
		Totals	740.6569	$24,189,204	$262,225,052	$215,456,570

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,109	3,296.0464	$185,540,431	$2,491,632,718	$1,940,087,014
B	MULTIFAMILY RESIDENCE	2	9.0000	$0	$670,710	$594,476
C1	VACANT LOTS AND LAND TRACTS	804	702.9755	$0	$50,322,333	$42,805,202
D1	QUALIFIED OPEN-SPACE LAND	427	6,604.0225	$0	$218,539,468	$891,660
D2	IMPROVEMENTS ON QUALIFIED OP	42		$0	$373,075	$373,075
E	RURAL LAND, NON QUALIFIED OPE	442	2,462.6145	$1,269,860	$138,688,864	$114,840,150
F1	COMMERCIAL REAL PROPERTY	164	440.2309	$33,129,980	$270,517,155	$263,111,393
F2	INDUSTRIAL AND MANUFACTURIN	2	37.6210	$0	$3,797,720	$3,797,720
G1	OIL AND GAS	1,004		$0	$594,463	$586,415
J1	WATER SYSTEMS	1	0.0926	$0	$11,280	$4,118
J2	GAS DISTRIBUTION SYSTEM	1		$0	$4,911,150	$4,881,999
J3	ELECTRIC COMPANY (INCLUDING C	34	90.5324	$0	$23,118,250	$20,119,803
J4	TELEPHONE COMPANY (INCLUDI	17	3.4080	$0	$2,402,030	$1,386,061
J5	RAILROAD	4	19.5522	$0	$5,363,280	$5,238,280
J6	PIPELAND COMPANY	50		$0	$41,355,410	$40,270,080
J7	CABLE TELEVISION COMPANY	3		$0	$261,240	$172,679
J8	OTHER TYPE OF UTILITY	4		$0	$235,310	$45,450
L1	COMMERCIAL PERSONAL PROPE	610		$0	$53,243,204	$35,690,418
L2	INDUSTRIAL AND MANUFACTURIN	6		$0	$1,214,530	$818,970
M1	TANGIBLE OTHER PERSONAL, MOB	70		$0	$2,178,360	$1,660,749
O	RESIDENTIAL INVENTORY	1,624	243.1526	$40,538,912	$143,159,697	$137,964,878
S	SPECIAL INVENTORY TAX	3		$0	$16,213,280	$16,078,076
X	TOTALLY EXEMPT PROPERTY	528	2,062.7866	$284,430	$326,009,224	$0
		Totals	15,972.0352	$260,763,613	$3,794,812,751	$2,631,418,666

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	1.1275	$0	$220,278	$0
A1	SINGLE FAMILY RESIDENCE	5,496	2,765.6004	$167,219,143	$2,260,970,503	$1,750,145,298
A2	MOBILE HOME ON LAND	180	258.4196	$2,040	$26,920,083	$16,549,458
A3	IMPROVEMENT ONLY	2		$0	$140,670	$63,250
B2	DUPLEX	1		$0	$84,560	$84,560
C1	VACANT LOT IN CITY	680	510.5480	$0	$25,292,732	$20,277,865
C2	COMMERCIAL OR INDUSTRIAL VAC	80	102.2777	$0	$17,452,151	$15,730,704
C3	VACANT LOT OUT SIDE CITY	2	12.0000	$0	$453,200	$453,200
D1	QUALIFIED AG LAND	398	6,358.9163	$0	$208,015,506	$846,530
D2	IMPROVEMENTS ON QUALIFIED AG L	37		$0	$319,426	$319,426
E		15	77.2824	$0	$195,776	$39,938
E1	FARM OR RANCH IMPROVEMENT	130	193.1212	$824,010	$53,285,178	$39,686,767
E2	FARM OR RANCH OUT BUILDINGS	58		$38,740	$831,019	$792,351
E4	NON QUALIFIED AG LAND	210	2,098.0351	$0	$67,210,300	$60,948,180
F1	COMMERCIAL REAL PROPERTY	137	399.2276	$31,956,320	$252,734,424	$246,644,366
F2	INDUSTRIAL REAL PROPERTY	2	37.6210	$0	$3,797,720	$3,797,720
G1	OIL AND GAS	1,004		$0	$594,463	$586,415
J1	WATER SYSTEMS	1	0.0926	$0	$11,280	$4,118
J2	GAS DISTRIBUTION SYSTEM	1		$0	$4,911,150	$4,881,999
J3	ELECTRIC COMPANY	34	90.5324	$0	$23,118,250	$20,119,803
J4	TELEPHONE COMPANY	17	3.4080	$0	$2,402,030	$1,386,061
J5	RAILROAD	4	19.5522	$0	$5,363,280	$5,238,280
J6	PIPELINES	50		$0	$41,355,410	$40,270,080
J7	CABLE TELEVISION COMPANY	3		$0	$261,240	$172,679
J8	REAL & TANGIBLE PERSONAL, UTIL	4		$0	$235,310	$45,450
L1	COMMERCIAL PERSONAL PROPER	606		$0	$53,040,544	$35,690,418
L2	INDUSTRIAL PERSONAL PROPERTY	6		$0	$1,214,530	$818,970
LX10	PERSONAL USE LEASE VEHICLES	4		$0	$202,660	$0
M1	MOBILE HOMES	66		$0	$1,978,750	$1,463,870
O1	RESIDENTIAL INVENTORY VACANT L	1,399	208.6236	$0	$78,580,816	$76,840,754
O2	RESIDENTIAL INVENTORY IMPROVE	208	32.2061	$36,249,726	$59,171,956	$55,985,510
S	SPECIAL INVENTORY	3		$0	$16,213,280	$16,078,076
X	TOTAL EXEMPT	528	2,062.7866	$284,430	$326,009,224	$0
		Totals	15,231.3783	$236,574,409	$3,532,587,699	$2,415,962,096

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	430	223.3937	$18,283,348	$197,852,454	$169,903,139
A2	MOBILE HOME ON LAND	27	47.5052	$35,900	$5,528,730	$3,425,869
B2	DUPLEX	1	9.0000	$0	$586,150	$509,916
C1	VACANT LOT IN CITY	35	68.7898	$0	$4,820,150	$4,089,553
C2	COMMERCIAL OR INDUSTRIAL VAC	7	9.3600	$0	$2,304,100	$2,253,880
D1	QUALIFIED AG LAND	29	245.1062	$0	$10,523,962	$45,130
D2	IMPROVEMENTS ON QUALIFIED AG L	5		$0	$53,649	$53,649
E1	FARM OR RANCH IMPROVEMENT	28	27.2490	$407,110	$13,076,998	$9,617,271
E2	FARM OR RANCH OUT BUILDINGS	5		$0	$58,600	$57,510
E4	NON QUALIFIED AG LAND	10	66.9268	$0	$4,030,993	$3,698,133
F1	COMMERCIAL REAL PROPERTY	27	41.0033	$1,173,660	$17,782,731	$16,467,027
M1	MOBILE HOMES	4		$0	$199,610	$196,879
O1	RESIDENTIAL INVENTORY VACANT L	1	0.1016	$0	$33,825	$33,825
O2	RESIDENTIAL INVENTORY IMPROVE	16	2.2213	$4,289,186	$5,373,100	$5,104,789
		Totals	740.6569	$24,189,204	$262,225,052	$215,456,570

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	1.1275	$0	$220,278	$0
A1	SINGLE FAMILY RESIDENCE	5,926	2,988.9941	$185,502,491	$2,458,822,957	$1,920,048,437
A2	MOBILE HOME ON LAND	207	305.9248	$37,940	$32,448,813	$19,975,327
A3	IMPROVEMENT ONLY	2		$0	$140,670	$63,250
B2	DUPLEX	2	9.0000	$0	$670,710	$594,476
C1	VACANT LOT IN CITY	715	579.3378	$0	$30,112,882	$24,367,418
C2	COMMERCIAL OR INDUSTRIAL VAC	87	111.6377	$0	$19,756,251	$17,984,584
C3	VACANT LOT OUT SIDE CITY	2	12.0000	$0	$453,200	$453,200
D1	QUALIFIED AG LAND	427	6,604.0225	$0	$218,539,468	$891,660
D2	IMPROVEMENTS ON QUALIFIED AG L	42		$0	$373,075	$373,075
E		15	77.2824	$0	$195,776	$39,938
E1	FARM OR RANCH IMPROVEMENT	158	220.3702	$1,231,120	$66,362,176	$49,304,038
E2	FARM OR RANCH OUT BUILDINGS	63		$38,740	$889,619	$849,861
E4	NON QUALIFIED AG LAND	220	2,164.9619	$0	$71,241,293	$64,646,313
F1	COMMERCIAL REAL PROPERTY	164	440.2309	$33,129,980	$270,517,155	$263,111,393
F2	INDUSTRIAL REAL PROPERTY	2	37.6210	$0	$3,797,720	$3,797,720
G1	OIL AND GAS	1,004		$0	$594,463	$586,415
J1	WATER SYSTEMS	1	0.0926	$0	$11,280	$4,118
J2	GAS DISTRIBUTION SYSTEM	1		$0	$4,911,150	$4,881,999
J3	ELECTRIC COMPANY	34	90.5324	$0	$23,118,250	$20,119,803
J4	TELEPHONE COMPANY	17	3.4080	$0	$2,402,030	$1,386,061
J5	RAILROAD	4	19.5522	$0	$5,363,280	$5,238,280
J6	PIPELINES	50		$0	$41,355,410	$40,270,080
J7	CABLE TELEVISION COMPANY	3		$0	$261,240	$172,679
J8	REAL & TANGIBLE PERSONAL, UTIL	4		$0	$235,310	$45,450
L1	COMMERCIAL PERSONAL PROPER	606		$0	$53,040,544	$35,690,418
L2	INDUSTRIAL PERSONAL PROPERTY	6		$0	$1,214,530	$818,970
LX10	PERSONAL USE LEASE VEHICLES	4		$0	$202,660	$0
M1	MOBILE HOMES	70		$0	$2,178,360	$1,660,749
O1	RESIDENTIAL INVENTORY VACANT L	1,400	208.7252	$0	$78,614,641	$76,874,579
O2	RESIDENTIAL INVENTORY IMPROVE	224	34.4274	$40,538,912	$64,545,056	$61,090,299
S	SPECIAL INVENTORY	3		$0	$16,213,280	$16,078,076
X	TOTAL EXEMPT	528	2,062.7866	$284,430	$326,009,224	$0
		Totals	15,972.0352	$260,763,613	$3,794,812,751	$2,631,418,666

New Value

TOTAL NEW VALUE MARKET:	**$260,763,613**
TOTAL NEW VALUE TAXABLE:	**$227,139,353**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	51	2025 Market Value	$172,490
EX366	HB366 Exempt	45	2025 Market Value	$10,420
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$182,910**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	294	$12,784,140
145D	11.145 (d) Multiple Situs, Leases	391	$7,104,360
145F	11.145 (f) Single Situs, Related Business Entity	14	$629,760
DP	Disability	5	$405,000
DV1	Disabled Veterans 10% - 29%	4	$27,000
DV2	Disabled Veterans 30% - 49%	7	$52,500
DV3	Disabled Veterans 50% - 69%	4	$40,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	$10,000
DV4	Disabled Veterans 70% - 100%	31	$348,000
DVHS	Disabled Veteran Homestead	34	$12,939,877
HS	Homestead	259	$10,009,914
OV65	Over 65	122	$9,783,018
	PARTIAL EXEMPTIONS VALUE LOSS	**1,166**	**$54,133,569**
		NEW EXEMPTIONS VALUE LOSS	**$54,316,479**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
		TOTAL EXEMPTIONS VALUE LOSS	**$54,316,479**

New Ag / Timber Exemptions

2025 Market Value	$765,131	Count: 8
2026 Ag/Timber Use	$10,120	
NEW AG / TIMBER VALUE LOSS	**$755,011**	

New Annexations

New Deannexations

Count	Market Value	Taxable Value
141	$8,474,575	$6,359,208

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,995	$424,813	$49,357	$375,456

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,887	$424,286	$48,103	$376,183

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,995	$403,540	$40,591	$362,949

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,887	$403,520	$40,382	$363,138

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
582	$262,225,052	$182,430,364

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

SECTION 8
STAFFING REQUESTS

City of Manvel
FY2027 Staffing Requests

Department	*Position*	*Quantity*	*Salary*	*Cumulative*	*Benefits*	*Total Cost with Benefits*	*Tax Rate: $0.56*	*Tax Rate: $0.57*	*Tax Rate: $0.58*
Included in the Preliminary Proposed Budget: 7 Positions, $700k									
Public Works - Parks	Parks Technician	1	$ 41,600	$ 41,600	$ 21,923	$ 63,523	1		
Finance	Accounts Payable Specialist	1	$ 55,000	$ 55,000	$ 24,679	$ 79,679	1		
Public Works - Utilities	Utility Technician	1	$ 56,160	$ 56,160	$ 24,917	$ 81,077	1		
Administration	Records Clerk/Receptionist	1	$ 60,000	$ 60,000	$ 25,707	$ 85,707	1		
Public Works - Utilities	Utility Operator	1	$ 66,560	$ 66,560	$ 27,056	$ 93,616	1		
Public Safety - Police	Dispatch Supervisor	1	$ 83,200	$ 83,200	$ 30,478	$ 113,678	1		
Administration	Assistant City Manager	1	$ 150,000	$ 150,000	$ 37,813	$ 187,813	1		
Included Staff Requests FY2027		***7***		***$ 512,520***	***$ 192,573***	***$ 705,093***	***7***		
Not Included in the Preliminary Proposed Budget: 25 Positions, $1.9M									
Public Works - Parks	Parks Technician	1	$ 41,600	$ 41,600	$ 21,923	$ 63,523			
Public Safety - EM	Emergency Management Clerk	1	$ 45,000	$ 45,000	$ 22,622	$ 67,622			
Municipal Court	Court Clerk	1	$ 45,000	$ 45,000	$ 22,622	$ 67,622			
Finance	Finance Clerk	1	$ 55,000	$ 55,000	$ 24,679	$ 79,679			
Public Safety - Fire	Fire Records Clerk	1	$ 50,000	$ 50,000	$ 23,650	$ 73,650			
Public Safety - Code	Code Enforcement Officer	1	$ 56,000	$ 56,000	$ 24,884	$ 80,884		1	
Public Safety - Police	Criminal Investigator	1	$ 80,811	$ 80,811	$ 29,987	$ 110,798			
Public Safety - Police	Patrol Cadets	2	$ 45,760	$ 91,520	$ 32,189	$ 123,709			
Development Services	Building Officical	1	$ 100,000	$ 100,000	$ 33,933	$ 133,933		1	
Public Works	Maintenance Tech	4	$ 41,600	$ 166,400	$ 47,589	$ 213,989			
Public Works - Utilities	Utility Technician	3	$ 56,160	$ 168,480	$ 48,017	$ 216,497			
Public Works - Utilities	Utility Operator	3	$ 66,560	$ 199,680	$ 54,433	$ 254,113			
Public Safety - Police	Patrol Officers	5	$ 65,000	$ 325,000	$ 80,206	$ 405,206			2
Not Included Staff Requests FY2027		***25***		***$ 1,424,491***	***$ 466,734***	***$ 1,891,225***		***2***	***2***

SECTION 9
SUPPLEMENTAL REQUESTS

City of Manvel
FY2027 Supplemental Requests

	Department	*Description*	*Total Estimate*	*Included*	*Not Yet Included*
1	Public Safety - Police	Portable Radios	$ 355,200	$ 355,200	
2	Public Safety - Police	Body Camera	$ 288,000	$ 288,000	
3	Public Safety - Police	Movile Video System	$ 143,000	$ 143,000	
4	Public Safety - Police	Motorola Interview Recording System	$ 18,300	$ 18,300	
5	Public Safety - EOC	Freeze Dried Meals	$ 4,000	$ 4,000	
6	Public Works - Utilities	Safety Equipment	$ 20,000	$ 20,000	
7	Public Safety - EOC	EOC Additional TVS	$ 8,000		$ 8,000
8	Public Safety - Fire	Iworq Software	$ 16,000		$ 16,000
9	Public Works - Utilities	Misc. Lab Equipment	$ 60,000		$ 60,000
10	Public Works - Parks	Walking Trail Lights - Almost Heaven	$ 70,000		$ 70,000
11	IT	IT Backup System Equipment	$ 91,000		$ 91,000
12	Public Works - Parks	Parking Lot - Almost Heaven	$ 155,000		$ 155,000
	Total		***$ 1,228,500***	***$ 828,500***	***$ 400,000***

SECTION 10
TIRZ
CERTIFIED APPRAISAL ROLL

BRAZORIA CENTRAL APPRAISAL DISTRICT

MEMBERS OF THE BOARD
Kristin Bulanek
Elizabeth Day
Tommy King
John Luquette
Patrick O'Day
Gail Robinson
Robert York-Westbrook
Susan Spoor

CHIEF APPRAISER
Marcel Pierel III
500 North Chenango
Angleton, Texas 77515
979-849-7792
Fax 979-849-7984

CERTIFICATION OF THE 2026 APPRAISAL ROLL FOR
T3CMV - REINVESTMENT ZONE #3 (T3CMV) CITY OF MANVEL

In compliance with Section 26.01 of the State Property Tax Laws, "submission of rolls to taxing units," notice is hereby given to-wit:

The Brazoria County Appraisal Review Board meeting on **July 17th, 2026**, duly approved the **2026** Appraisal Rolls for your entity for certification as follows:

TAXABLE VALUE FOR 2026 APPRAISAL ROLL

TOTAL TAXABLE VALUE APPROVED **(*ARB Approved)**	$591,060,134

ESTIMATED TAXABLE VALUE FOR THE 2026 SUPPLEMENTAL ROLL
(properties still under protest)

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$74,853,521	$67,368,169

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$591,060,134
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$67,368,169
NET TAXABLE VALUE	**$658,428,303**

I, Marcel Pierel III, Chief Appraiser for the Brazoria County Appraisal District, do hereby certify the correctness of the rolls as approved by the Appraisal Review Board's action.



July 24th, 2026

Marcel Pierel III, *Chief Appraiser*

Entity Tax Collector: TX

August 3, 2026 MANVEL CITY COUNCIL MEETING MINUTES

THE STATE OF TEXAS §
COUNTY OF BRAZORIA §
CITY OF MANVEL §

MINUTES
8/3/2026

KEITH BONNER, COUNCIL PLACE 1
DAVID LANDS, COUNCIL PLACE 2
HARRY OPLIGER, COUNCIL PLACE 3
CARMYN ROBEY-ROBINSON, COUNCIL PLACE 4
CRYSTAL SARMIENTO, COUNCIL PLACE 5
GARRETT ROSSI KNOX, COUNCIL PLACE 6

DAN DAVIS, MAYOR
DAN JOHNSON, CITY MANAGER
TAMMY BELL, CITY SECRETARY

MISSION STATEMENT:
"The City of Manvel is a safe and responsible community, embracing the values of our past, present, and future citizens."

Taxpayer Impact Statement
This statement shows the estimated annual property tax bill for a **median-valued homestead in Manvel** ($359,719), comparing the **previous FY tax rate**, the **no-new-revenue rate**, and the **adopted tax rate for FY 2025-2026**.

Tax Rate Scenario	Tax Rate per $100 Valuation	Estimated Annual Tax Bill	Difference from Previous FY
FY 2024-25	$0.560000	**$2,014.43**	—
No-New-Revenue Rate	$0.539339	**$1,940.10**	-$74.33
Adopted Rate FY 2025-26 – $0.56	$0.560000	**$2,014.43**	No change

Adopted Budget
A physical copy is available at City Hall and online at https://cityofmanvel.news/AdoptedBudgetFY25-26

QR to Budget

Workshop Session
Mayor Davis called the workshop of the Manvel City Council to order at 5:00 p.m.
Those in attendance were:

Present: Mayor Dan Davis
City Councilmember Place 1 Keith Bonner
City Councilmember Place 2 David Lands
City Councilmember Place 3 Harry Opliger
City Councilmember Place 4 Carmyn Robey-Robinson (Arrived at 6:28 p.m.)
City Councilmember Place 5 Jason Albert
City Councilmember Place 6 Garrett Knox

Absent: None

Also Present: Dan Johnson, City Manager
Robert Gervais, City Attorney
Tammy Bell, City Secretary
Keith Traylor, Chief of Police
Jose Abraham, Director of Development Services
Rosa Donaire, Director of Finance
Robbie Hall, Director of Public Works
Chad Dumont, Director of Personnel

Discussion on FY 2026-2027 Budget.

Council reviewed the preliminary FY 2026–27 budget, which was presented as a balanced budget without a fund balance transfer. The draft includes seven positions, maintains retirement benefits and a 3% COLA, and funds prioritized supplemental requests; 25 additional requested positions remain unfunded.

Discussion focused primarily on the City's fund balance policy, currently targeting six months of general operating expenditures. Several Council members expressed interest in reducing the reserve target, including discussion of a 40% target, to make additional funds available for one-time expenditures and potentially other staffing or departmental needs. Council agreed to further explore the policy before making a change.

Discussion on any topic as listed on the current agenda.

Agenda Item 1 - Brought up but no comments made
Agenda Item 2 - Staff provided an overview
Agenda Item 3 - Developer came up and discussed with Council

Regular Session

Call To Order

Mayor Davis called the meeting of the Manvel City Council to order at 6: 07 p.m.
Those in attendance were:

Present:	Mayor Dan Davis
	City Councilmember Place 1 Keith Bonner
	City Councilmember Place 2 David Lands
	City Councilmember Place 3 Harry Opliger
	City Councilmember Place 4 Carmyn Robey-Robinson
	City Councilmember Place 5 Jason Albert
	City Councilmember Place 6 Garrett Knox
Absent:	None
Also Present:	Dan Johnson, City Manager
	Robert Gervais, City Attorney
	Tammy Bell, City Secretary
	Keith Traylor, Chief of Police
	Jose Abraham, Director of Development Services
	Rosa Donaire, Director of Finance
	Robbie Hall, Director of Public Works
	Chad Dumont, Director of Personnel

Invocation

Inspirational Reading - Councilmember Bonner

Pledge

Presentations

Proclamation:
August 2026 - National Emergency Management Awareness Month.

Recognition:

Manvel 250 Decoration Competition Winner:
Cameron Recycling

Introduction / Welcome - Dr. Rhonda Mason, Alvin ISD Superintendent.

Public Comments: "Comment Card" Required
Mary Ann Atkinson - encouraged citizens and council to sign up for the Citizens' Police Academy.

City Manager Update

Development Services Monthly Update.
Jose Abraham provided the update.

Consent Agenda

1. Acceptance of the meeting minutes to date.

2. Approve the second and final reading of Ordinance 2026-O-17;
AN ORDINANCE AMENDING THE ZONING CLASSIFICATION OF AN APPROXIMATE 1.683-ACRE TRACT OF LAND BEING RESERVE "B" OF BLUEWATER RETAIL CENTER MINOR PLAT, AS RECORDED IN BRAZORIA COUNTY CLERK'S FILE (B.C.C.F.) NUMBER 2025010899 (PID: 710337); CURRENTLY, DEVELOPED AS A RETAIL CENTER WITH ASSOCIATED PARKING (SHOPS AT BLUEWATER), LOCATED AT 18909 MORRIS AVENUE/HIGHWAY 6, MANVEL, TEXAS, FROM LIGHT COMMERCIAL DISTRICT / STATE HIGHWAY 6 OVERLAY DISTRICT (LC/SH6) TO LIGHT COMMERCIAL DISTRICT/ STATE HIGHWAY 6 OVERLAY DISTRICT WITH SPECIFIC USE PERMIT (LC/SH6-SUP); PROVIDING FOR THE GRANTING OF A SPECIFIC USE PERMIT WITH CONDITIONS TO AUTHORIZE THE USE OF PROPERTY FOR NAICS USE 812113 "NAIL SALONS" WITHIN THE LEASE SPACE SUITE 300.

3. Final acceptance of infrastructure improvements for Valencia Section 3 and release of the associated Maintenance Bond.

4. Final acceptance of infrastructure improvements for the Iowa Lane Bridge.

Councilmember Bonner made the motion to approve the Consent Agenda. Councilmember Rossi Knox seconded the motion.

The motion carried with a vote: 7/0

Yes:	Mayor Dan Davis, City Councilmember Place 1 Keith Bonner, City Councilmember Place 2 David Lands, City Councilmember Place 3 Harry Opliger, City Councilmember Place 4 Carmyn Robey-Robinson, City Councilmember Place 5 Jason Albert, City Councilmember Place 6 Garrett Knox
No:	None
Absent:	None
Abstained:	None

Regular Agenda

1. Consideration and possible action to approve the first of two readings of Ordinance 2026-O-36; AMENDING THE CODE OF ORDINANCES OF THE CITY OF MANVEL, TEXAS, BY AMENDING CHAPTER 77 "ZONING", AMENDING THE PERMITTED USES TABLE TO REQUIRE A SPECIFIC USE PERMIT (SUP) FOR CERTAIN NON-RESIDENTIAL LAND USES WITHIN SPECIFIED ZONING DISTRICT. (Forwarded with favorable recommendation by PD&Z with a 7/0 vote).

Councilmember Opliger made the motion to approve. Councilmember Lands seconded the motion.

The motion carried with a vote: 7/0

Yes: Mayor Dan Davis, City Councilmember Place 1 Keith Bonner, City Councilmember Place 2 David Lands, City Councilmember Place 3 Harry Opliger, City Councilmember Place 4 Carmyn Robey-Robinson, City Councilmember Place 5 Jason Albert, City Councilmember Place 6 Garrett Knox

No: None

Absent: None

Abstained: None

2. Consideration and possible action to approve a Subdivision Variance and authorize the Mayor to execute the Development Agreement;
BEING A SUBDIVISION VARIANCE FOR A PROPERTY LOCATED AT 573 & 3577 CR 58, SEEKING TO VARY CHAPTER 62, SECTION 62-113, SIDEWALKS, TO ALLOW DEVELOPMENT OF THE SUBJECT SITE WITHOUT CONSTRUCTION OF SIDEWALKS. (Favorable recommendation by PD&Z failed with a 0/7 vote).

Kari Moman (sp), owner, cited site constraints, including limited space between the development and drainage ditch, while Council discussed future development in the area, pedestrian connectivity, and the long-term need for sidewalks.

Mayor Davis made the motion to approve. Councilmember Albert seconded the motion.

The motion FAILED with a vote: 0/7

Yes: None

No: Mayor Dan Davis, City Councilmember Place 1 Keith Bonner, City Councilmember Place 2 David Lands, City Councilmember Place 3 Harry Opliger, City Councilmember Place 4 Carmyn Robey-Robinson, City Councilmember Place 5 Jason Albert, City Councilmember Place 6 Garrett Knox

Absent: None

Abstained: None

3. Consideration and possible action to approve an agreement with KHJR-Collaborate to complete the Phase 1 Feasibility Validation for the City Center P3 Development in an amount not to exceed $74,600.00, and authorize the City Manager to execute the agreement.

Councilmember Albert made the motion to approve. Councilmember Bonner seconded the motion.

The motion carried with a vote: 7/0

Yes: Mayor Dan Davis, City Councilmember Place 1 Keith Bonner, City Councilmember Place 2 David Lands, City Councilmember Place 3 Harry Opliger, City Councilmember Place 4 Carmyn Robey-Robinson, City Councilmember Place 5 Jason Albert, City Councilmember Place 6 Garrett Knox

No: None

Absent: None

Abstained: None

4. Consideration and possible action on a record vote setting the Preliminary Tax Rate for 2026 and scheduling the Public Hearing on Sept 21, 2026, at 6:00 p.m. at Manvel City Hall, 20031 Hwy 6, Manvel Tx.

Mayor Davis made the motion to set the Preliminary Tax Rate for 2026 at $0.56 cents and schedule the Public Hearing for September 21, 2026, at 6:00 p.m. at Manvel City Hall, 20031 Hwy 6, Manvel, TX. Council Member Lands seconded the motion.

Council Member Keith Bonner – Aye
Council Member David Lands – Aye
Council Member Harry Opliger – Aye
Mayor Dan Davis – Aye
Council Member Carmyn Robey-Robinson – Aye
Council Member Jason Albert – Nay
Council Member Garrett Rossi-Knox – Aye

The motion carried with a roll call vote 6/1

Mayor and Council Comments

Adjourn

Councilmember Bonner made the motion to adjourn the meeting at 6:49 p.m. Mayor Davis seconded the motion.

The motion carried with a vote: 7/0

Yes:	Mayor Dan Davis, City Councilmember Place 1 Keith Bonner, City Councilmember Place 2 David Lands, City Councilmember Place 3 Harry Opliger, City Councilmember Place 4 Carmyn Robey-Robinson, City Councilmember Place 5 Jason Albert, City Councilmember Place 6 Garrett Knox
No:	None
Absent:	None
Abstained:	None

CERTIFICATION

_____
TAMMY BELL, CITY SECRETARY
CITY OF MANVEL, TEXAS

_____
DAN DAVIS, MAYOR
CITY OF MANVEL, TEXAS

MANVEL
PD&Z / CITY COUNCIL
DATA SHEET

TOPIC: Text amendment to the Manvel Code of Ordinances, Chapter 77, Zoning (The Zoning Ordinance) to add SUP requirement for certain non-residential uses (NAICS 51 Information, NAICS 531120 Lessors of nonresidential buildings (except mini warehouses), and 722320 Caterers). This amendment also updates one of the pre-determined conditions for certain uses to provide better clarity.

DATES:	☒ 7/27/2026 : Joint City Council and PDZ Public Hearing (no action)
	☒ 7/27/2026 : PDZ consideration and action to forward a final report
	☒ 8/3/2026 : 1st reading of the Ordinance by City Council
	☒ 8/17/2026 : Second and Final reading of the Ordinance by City Council

BACKGROUND: Staff is presenting amendments to Section 77-26. *Permitted Uses*, and Section 77-50. *Uses requiring specific use permit* of the Zoning Ordinance. The City Council passed Resolution No. 2026-R-36 on July 6, 2026, calling a joint public hearing to be conducted on July 27, 2026, to meet the public hearing notice requirement based on the provisions of Section 211.007(d) of the Texas Local Government Code. The proposed amendment includes the following topics:

- *NAICS 51 Information*: Currently this land use category is permitted in Heavy commercial district as a use by right and requires a Specific Use Permit (SUP) in non-residential districts. Staff is proposing to amend the ordinance to include SUP requirement for this category, so that City Council can take action based on the appropriateness of a proposed project for specific sites within Heavy commercial District.
- *NAICS 531120 Lessors of nonresidential buildings (except mini warehouses) and 722320 Caterers)*: These two NAICS land use classifications include banquet halls and event centers that serve as places of assembly. This type of use is currently allowed as a use by right within non-residential and multi-family zoning districts. Currently, these uses are not permitted within residential districts. To address compatibility issues, staff is proposing to include SUP requirements for these NAICS uses that serve as a place of assembly within both residential and non-residential zoning districts, with the following pre-determined conditions.
    1. The parcel proposed for development shall be a minimum of 3 acres.
    2. The parcel proposed for development shall be located along a major thoroughfare.
    3. Minimum required parking shall be provided on-site without requiring on-street parking or parking on contiguous or non-contiguous parcels.
    4. The use shall be established in a stand-alone building and not within a multi-tenant building, unless functioning as a secondary use to a permitted primary use.

- *Updating Pre-determined SUP conditions for clarity:* Certain uses, including medical uses and other personal care services related uses, requiring SUP have a pre-determined condition stating, *"All doors shall remain unlocked and accessible during normal business hours."* Staff is proposing to amend this condition to state, "*Main entry doors providing access to the building and its front lobby area and other doors to common spaces accessed by customers shall remain unlocked and accessible during normal business hours."*

MANVEL
PD&Z / CITY COUNCIL
DATA SHEET

CONFORMANCE TO CITY ADOPTED PLANS:

- Conforms to the guiding principles of the 2045 Strategic Plan: ☒ **YES** ☐ **NO**
- Conforms to the goals of Manvel 2045 Comprehensive Plan: ☒ **YES** ☐ **NO**

Note: Both plans support development regulation update to promote compatibility between land uses, allow reasonable mix of uses, and ensuring that future development is not detrimental to environment and City's ability to provide utility services and manage traffic.

STAFF RECOMMENDATION:

☒ Approval ☐ Conditional Approval ☐ Not Approval

PD&Z RECOMMENDATION:

☒ Approval ☐ Conditional Approval ☐ Not Approval

Vote: **7 "Yeas"** and **0 "Nays"**

`

FIRST READING OF THE ORDINANCE:

Motion to approve the first reading of the ordinance passed ☒ YES ☐ NO

Vote: **7 "Yeas"** and **0 "Nays"**

ATTACHMENTS:	☒ Staff Report / PD&Z Final Report to Council
	☒ Proposed Ordinance
	☐ PUD Document and associated Exhibits
	☐ Other

FUNDING ISSUES

_X_ Not applicable
___ Not budgeted
___ Full amount already budgeted
___ Funds to be transferred from Acct.#

SUBMITTING STAFF MEMBER Jose Abraham, Zoning Official	**FINANCE DIRECTOR APPROVAL** _NA_ **ZONING OFFICIAL APPROVAL_YES_** **CITY MANAGER APPROVAL _YES_**

FINAL REPORT TO CITY COUNCIL
Zoning Text Amendment

Agenda of:	August 3, 2026	**Initiated By:**	Jose Abraham Director, Development Services
Subject:	Zoning Text Amendment [Section 77-26. *Permitted Uses*, & Section 77-50. *Uses requiring specific use permit*]	**Presented By:**	Jose Abraham Director, Development Services
Recommended Action:	Consideration and possible action to approve first reading of Proposed Ordinance No. 2026-O-36.		

SUMMARY

Staff is recommending text amendment to the Manvel Code of Ordinances, Chapter 77, Zoning (The Zoning Ordinance) to add SUP requirement for certain non-residential uses (NAICS 51 Information, NAICS 531120 Lessors of non-residential buildings (except mini warehouses), and 722320 Caterers). This amendment also updates one of the pre-determined conditions for certain uses to provide better clarity.
PDZ Commission Recommendation: Approval

EXHIBITS/ ATTACHMENTS

Section 77-26. Permitted Uses, and Section 77-50. Uses requiring specific use permit *(redline attached)* and public hearing Notice.

PROPOSED AMENDMENT

The proposed amendment includes the following topics:

- NAICS 51 Information: This NAICS code comprises of establishments engaging in (a) producing and distributing information and cultural products, (b) providing the means to transmit or distribute these products as well as data or communications, and (c) processing data. This landuse category has evolved over time in terms of scale, noise, environmental impact, and land use compatibility. Currently this land use category is permitted in Heavy commercial district as a use by right. Staff is proposing to amend the ordinance to include a Specific Use Permit (SUP) requirement for this category, so that City Council can take action based on the appropriateness of a proposed project for specific sites within Heavy commercial District.

- NAICS 531120 Lessors of nonresidential buildings (except mini warehouses) and 722320 Caterers): These two NAICS land use classifications include banquet halls and event centers that serve as places of assembly. This type of use is currently allowed as a use by right within non-residential and multi-family zoning districts. Currently, these uses are not permitted within residential districts. These types of uses are very important for a community but Manvel, currently, doesn't have this type of landuses. Since these uses places of assembly, they have traffic and other implications that could affect compatibility with abutting landuses. These compatibility issues may not be remedied by the current minimum standards; therefore, an SUP requirement

allows further scrutiny in determining appropriateness at a specific site. Staff is proposing to allow these uses that serve as a place of assembly within both residential and non-residential zoning districts with an approved Specific Use Permit, with the following pre-determined conditions.

1. The parcel proposed for development shall be a minimum of 3 acres.
2. The parcel proposed for development shall be located along a major thoroughfare.
3. Minimum required parking shall be provided on-site without requiring on-street parking or parking on contiguous or non-contiguous parcels.
4. The use shall be established in a stand-alone building and not within a multi-tenant building, unless functioning as a secondary use to a permitted primary use.

- Updating pre-determined SUP conditions for clarity: Certain uses, including medical uses and other personal care services related uses, requiring SUP have a pre-determined condition stating, *"All doors shall remain unlocked and accessible during normal business hours."* This has caused some confusion because all doors (internal and external) cannot remain unlocked. The intent for this condition is to have the main entry doors and all doors that provide access to lobby area being unlocked during business hours. Staff is proposing to amend this condition to state, *"Main entry doors providing access to the building and its front lobby area and other doors to common spaces accessed by customers shall remain unlocked and accessible during normal business hours."*

This proposed zoning text amendment conforms to the goals of the Manvel 2045 Comprehensive Plan. The Comprehensive Plan supports development regulation update to promote compatibility between land uses, allows reasonable mix of uses at specific locations, and ensuring that future development is not detrimental to environment and City's ability to provide utility services and manage traffic.

STAFF RECOMMENDATION

Staff recommended that the PD&Z Commission forward a final report to City Council, recommending approval of the proposed amendment to Section 77-26. *Permitted Uses*, & Section 77-50. *Uses requiring specific use permit*. (Proposed Ordinance No. 2026-O-36).

PD&Z RECOMMENDATION

PD&Z Commission is forwarding a final report to City Council, recommending approval of the proposed amendment to Section 77-26. *Permitted Uses*, & Section 77-50. *Uses requiring specific use permit* and thereby approving proposed Ordinance No. 2026-O-36).

PUBLIC HEARING

The Notice of Public Hearing was published in the newspaper of general circulation. The public hearing notice requirement for this proposed zoning amendment is being met through the provisions of Section 211.007(d) of the Texas Local Government Code, which allows a joint public hearing by Planning, Development, and Zoning Commission (PDZ) and the City Council in lieu of sending notices to each property owner within 200 feet, as mandated by the City of Austin V Acuna case. The City Council passed Resolution No. 2026-R-36 on July 6, 2026, calling the aforementioned joint public hearing to be conducted on July 27, 2026.

A PUBLIC HEARING WILL BE HELD JOINTLY BY MANVEL CITY COUNCIL AND THE MANVEL PLANNING, DEVELOPMENT & ZONING COMMISSION AT MANVEL CITY HALL, 20031 HIGHWAY 6, MANVEL, TEXAS, 77578 AT 6:00 P.M. ON MONDAY, JULY 27, 2026, TO HEAR INPUT FROM THE PUBLIC REGARDING AN ORDINANCE (2026-O-36) OF THE CITY OF MANVEL, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF MANVEL, TEXAS, BY AMENDING CHAPTER 77 "ZONING", AMENDING THE PERMITTED USES TABLE TO REQUIRE A SPECIFIC USE PERMIT (SUP) FOR CERTAIN NON-RESIDENTIAL LAND USES WITHIN SPECIFIED ZONING DISTRICTS. /S/ TAMMY BELL, CITY SECRETARY.

Sec. 77-26. Permitted uses.

(a) *Use of land and building.* Buildings, structures, land, or premises shall be used only in accordance with the uses specifically permitted in the zoning district classification for the site subject to compliance with parking regulations, height, and area requirements, special conditions and other requirements of the zoning ordinance.

(b) *Permitted use table.* The permitted uses in each specific zoning district are shown by means of symbols in the permitted use tables as follows.

The letter "P" in the zoning district column opposite the listed permitted use means the use is permitted as a use of right in that district. The letter "S" in the zoning district column opposite the listed use means the use is permitted in that zoning district only by obtaining a specific use permit as set forth in section 77-50. No primary use shall be permitted in any district unless the letter "P" or the letter "S" appears opposite the listed permitted use. The letter "O" in the zoning district column means that the permitted use is for office functions only.

Parking requirements are in section 77-45.

(c) *Uses not listed.* Primary uses not listed in the permitted use table may be permitted by the zoning official in any district where similar uses are permitted. The function and location requirements of the unlisted use must be consistent with the purpose and description of the zoning district, compatible with the permitted uses in the district, and similar in traffic-generating capacity, noise, vibration, dust, odor, glare and heat producing circumstance.

(d) *Accessory use.* A use which is customarily incidental to that of the primary existing use, which is located on the same lot or premises as the primary existing use and which has the same zoning district classification shall be permitted as an accessory use without being separately listed as a permitted use.

(e) *North American Industry Classification System (NAICS) Codes.* The activity descriptions in the (2022) NAICS Codes prepared by United States Executive Office of the President, Office of Management and Budget, (https://www.census.gov/naics/) shall be used to determine the primary establishment uses when reference is made to the tables to a designated standard industrial classification. Annually, staff shall determine if the manual has been revised. If the manual has been revised, such revisions and changes will be summarized in a written report and presented to the planning commission. The commission will make recommendations to the council regarding adoption of the revised changes to the zoning ordinance permitted uses.

(f) *Permitted use table.*

Legend:

OSFR	Open-Single-Family Residential
SFR	Single-Family Residential
MF	Multi-family
LC	Light Commercial
HC	Heavy Commercial
HCMH	HUD-Code Manufactured Homes
HMU	Highway Mixed Use
P	Permitted use
S	Specific use permit required
O	Office function only

USE	OSFR	SFR	LC	HC	MF	HCMH	HMU

Adult entertainment business[1]				S			
Game room[1]				S			
111 Crop production	P						P
112 Animal production	P						P
115 Support activities for agriculture and forestry			O	P	O		O
21 Mining, quarrying and oil and gas extraction	S	S	S	S	S	S	S
22 Utilities			O	S	O		O
236 Construction of buildings			O	P	O		O
237 Heavy and civil engineering construction			O	P	O		S
237130 Power and communication line and related structures construction	S	S	S	S	S	S	S
238 Specialty trade contractors			O	P	S		O
311 Food manufacturing			O	P	O		O
311811 Retail bakeries			P	P	P		P
3121 Beverage manufacturing			S	P	S		S
313 Textile mills			O	P	O		O
314 Textile product mills			O	P	O		O
315 Apparel manufacturing			S	P	S		S

316 Leather and allied product manufacturing			S	P	S		S
321 Wood products manufacturing			O	P	O		O
321999 All other misc. wood			S	P	S		S
322 Paper manufacturing			O	P	O		O
323 Printing and related support activities			P	P	P		P
324 Petroleum and coal products manufacturing			O	S	O		O
325 Chemical manufacturing			O	S	O		O
326 Plastics and rubber products manufacturing			O	S	O		O
327 Nonmetallic mineral products manufacturing			O	S	O		O
331 Primary metal manufacturing			O	S	O		O
332 Fabricated metal product manufacturing			O	S	O		O
333 Machinery manufacturing			O	S	O		O
334 Computer and electronic product manufacturing			O	P	O		O
335 Electrical equipment, appliance and component manufacturing			O	P	O		O
336 Transportation			O	S	O		O

equipment manufacturing							
337 Furniture and related product manufacturing			O	P	O		O
339 Miscellaneous manufacturing			O	P	O		O
42 Wholesale			O	P	O		O
441 Motor vehicle and parts			S	S	S		S
4491 Furniture and home furnishing retailers			P	P	P		P
4492 Electronics and appliance retailers			P	P	P		P
444 Building material, garden equipment and supplies dealers			P	P	P		P
445 Food and beverage retailers			P	P	P		P
445131 Convenience retailers[1]			S	S	S		S
445132 Vending Machine Operators			S	P	S		S
455219 All other general merchandise retailers[1]			S	S	S		S
455 General merchandise retailers			P	P	P		P
456 Health and personal care retailers			P	P	P		P
457 Gasoline stations and fuel dealers[1]			S	S	S		S

458 Clothing, clothing accessories, shoe, and jewelry retailers			P	P	P		P
459 Sporting Goods, Hobby, Musical Instrument, Book, and Miscellaneous Retailers			P	P	P		P
459930 Manufactured (mobile) home dealers			S	S	S		S
459991 Tobacco, Electronic Cigarette, and Other Smoking Supplies Retailers			S	S	S		S
48—49 Transportation and warehousing			O	P	O		O
491 Postal Service			P	P	P		P
492 Couriers and messengers			S	P	S		S
493 Warehouse and Storage			S	P	S		S
51 Information			S	~~P~~ S	S		S
52 Finance and insurance			P	P	P		P
522291 Consumer lending				P			
522299 International, Secondary Market, and All Other Nondepository Credit Intermediation				S			
531 Real estate			P	P	P		P

531120 Lessors of nonresidential buildings (except mini warehouses) (Note: excluding Places of assembly such as banquet hall, convention center etc.)			P	P	P		P
531120 Lessors of nonresidential buildings (except mini warehouses) (Note: Places of assembly such as banquet hall, convention center etc., only) [1]	S	S	S	S	S		S
531130 Lessors of mini warehouses and self-storage units			S	P	S		S
5321 Automotive equipment rental and leasing			S	P	S		S
5322 Consumer good rental			P	P	P		P
532284 Recreational Goods Rental			S	P	S		S
5323 General rental centers			S	P	S		S
5324 Commercial and industrial machinery and equipment rental and leasing			O	P	O		O
54 Professional, scientific, and technical services			P	P	P		P

5412 Accounting, tax preparation, bookkeeping and payroll services			P	P	P		P
54194 Veterinary services			P	P	P		P
55 Management of companies and enterprises			P	P	P		P
561 Administrative and support services			P	P	P		P
562 Waste management and remediation services			O	P	O		O
6111 Elementary and secondary schools	S	S	S	S	S	S	S
6112 Junior colleges	S	S	S	S	S	S	S
6113 Colleges, universities, and professional schools	S	S	S	S	S	S	S
6114 Business schools and computer and management training			S	S			S
6115 Technical and trade schools			S	S			S
6116 Other schools and instruction			S	S	S		S
6117 Educational support services			P	P	P		P
621 Ambulatory health care services[1]			S	S	S		S
622 Hospitals[1]			S	S	S		S

623 Nursing and residential care facilities[1]			S	S	S		S
623990 Other residential care facilities	S	S	S	S	S	S	S
624 Social assistance			P	P	P		S
6244 Child day care services			P	P	S		S
71 Arts, entertainment, and recreation			P	S	P		P
713 Amusement, gambling, recreation industries			S	S	S		S
713940 Fitness and Sports Centers			P	P	P		P
713990 All other amusement and recreational industries	S	S	S	S	S	S	S
721 Accommodations			S	S	S		S
7212 RV parks and recreational camps			S	S	S		S
721191 bed and breakfast	S	S	S	S	S	S	S
722 Food services and drinking places			P	P	P		P
722320 – Caterers (Note: Only for Caterers that are Places of assembly such as banquet hall, convention center etc.) [1]	S	S	S	S	S		S

72233 Mobile food services			S	S	S		S
7224 Drinking places (alcoholic beverages)			S	P	S		S
8111 Automotive repairs and maintenance			S	P	S		S
811122 Automotive glass replacement shop			P	P	P		P
8112 Electronic and precision equipment repair and maintenance			P	P	P		P
8113 Commercial and industrial machinery and equipment (except automotive and electronic repair) repair and maintenance				P			
8114 Personal and household goods repair and maintenance			S	P	S		S
812 Personal and laundry services			P	P	P		P
812113 Nail salons			S	S	S		S
81219 Other personal care services			S	S	S		S
812210 Funeral homes and funeral services			S	P	S		S
812220 Cemeteries and crematories	S	S	S	S	S		S
813110 Religious organizations	S	S	S	S	S	S	S

813410 Civil and social organizations	S	S	S	P	S		S
814 Private households	P	P			P* See § 77- 30	P* See § 77-34	P
92 Public administration	P	P	P	P	P	P	P
[1] See Section 77-50—Uses Requiring Specific Use Permit (SUP).							

For business descriptions visit the NAICS website: https://www.census.gov/naics/?58967?yearbck=2022

(Ord. No. 2020-O-15, § 3, 10-19-2020; Ord. No. 2023-O-40, § 3, 12-4-2023; Ord. No. 2025-O-16, § 2, 5-15-2025)

Sec. 77-50. Uses requiring specific use permit (SUP).

(a) Certain uses of land, buildings or structures may not be appropriate under all circumstances in any given zoning district, but may be appropriate where adequate precautions can be taken to assure compatibility with surrounding uses, public need, and the orderly development of the city as a whole. This section provides council and planning commission the opportunity to deny or to conditionally approve those uses for which specific use permits are required. These uses generally have unusual characteristics or are of a public or semipublic character often essential or desirable for the general convenience and welfare of the community. Because, however, of the nature of use, the importance of the use's relationship to the comprehensive plan, or possible adverse impact on neighboring properties of the use, review, evaluation, and exercise of planning commission judgment relative to the location and site plan of the proposed use are required.

(b) The council, after receiving the recommendation of the planning commission, may by ordinance, grant a specific use permit for the permitted uses, as herein qualified by the permitted use table, in locations and zoning districts to permit a use where they are not otherwise permitted by this article, and may impose any appropriate conditions and safeguards to protect property and property values, and in the interest of health, safety or welfare.

(c) Where provided for in section 77-26(f), permitted use table, a specific use permit shall be required before that specific use can be permitted within the district specified. A building permit or certificate of occupancy shall not be issued for any use to be located in a zoning district which permits that use, unless a specific use permit has been issued in accordance with the provisions of this section.

(d) Application procedure. An application for a specific use permit shall be filed with the city. The application shall be accompanied by a conceptual site plan that, complete application, and fees that will become a part of the specific use permit, if approved. Verification of all information contained in the conceptual site plan shall be required to be certified by an engineer and/or surveyor, as applicable, as a condition for the granting of any specific use permit. The accompanying conceptual site plan shall provide the following information:

  (1) Data describing all processes and activities involved with the proposed use.

  (2) Boundaries of the area covered by the site plan.

  (3) The location of existing and proposed building and structure in the area covered by the site plan and the number of stories, height, roofline, gross floor area and the location of building entrances and exits.

  (4) The location of existing drainage ways, and significant natural features.

  (5) Proposed landscaping and screening buffers.

  (6) The location of all curb cuts, public and private streets, parking and loading areas, pedestrian walks, lighting facilities, and outside trash storage facilities.

  (7) The location and type of each wall, fence, and other types of screening.

  (8) The location, height and size of all proposed signs.

  (9) Show all existing or proposed water, sewer and electrical.

  (10) Show all dedicated easements.

(e) Criteria for approval. In considering any application for a specific use permit, the planning commission and the council shall hold public hearings as with any amendment request and consider the following criteria:

  (1) Conformance of the proposed use with the city's comprehensive plan and land use policies;

(2) The character of the neighborhood, the zoning and use of nearby properties, and the extent to which the proposed use would be compatible;

(3) The suitability of the property for the uses permitted by right;

(4) The extent to which the proposed use would detrimentally affect nearby property, including, but not limited to, sound, light, traffic, aesthetics, odor, dust, vibration, and dangerous or hazardous activity;

(5) The extent to which the proposed use would affect the capacity or safety of that portion of the street network, other public facilities or utilities, or present parking problems in the vicinity of the property;

(6) The extent to which approval of the use would harm the value of nearby properties;

(7) Whether the establishment of the specific use will not impede the normal and orderly development and improvement of surrounding vacant property;

(8) The extent that adequate utilities, access roads, drainage and other necessary supporting facilities have been or will be provided;

(9) Whether the design, location and arrangement of all driveways and parking spaces provides for the safe and convenient movement of vehicular and pedestrian traffic without adversely affecting the general public or adjacent developments;

(10) The extent that directional lighting will be provided so as not to disturb or adversely affecting the general public or adjacent developments;

(11) Whether there is sufficient landscaping and screening to insure harmony and compatibility with adjacent property; and

(12) Any other any appropriate conditions and safeguards to protect property and property values, and in the interest of health, safety or welfare.

(f) Use of property permitted by a specific use permit must commence within one year from the date of approval, unless extended by action of the council.

(g) In addition to other conditions the council may impose, the following conditions shall apply to the land uses specified below:

(1) *Accommodations.* The conditions for hotel (except casino hotels) and motels and all other traveler accommodation shall include:

a. Hotels (except casino hotels) and motels as defined by NAICS No. 721110 in section 77- 26, permitted uses, shall include the following conditions:

1. All guest rooms are accessed via interior hallway;

2. All interior hallways accessed from a central lobby;

3. A minimum 1,000 square feet dedicated to meeting and event space;

4. The use of a kitchenette is not permitted;

5. Maintain a copy of guest registration information for a minimum 30 days which includes guest photographic identification, guest vehicle license plate number, guest permanent address, guest bill including method of payment, guest check-in and check-out dates and times, and number of persons staying in the room(s);

6. Install and maintain security cameras in each interior hallway, lobby, parking lots, and exterior door;

7. Require all guests to enter through a central lobby after 11:00 p.m.; and

8. A hotel owner, operator, or manager must be present and accessible in person on a 24-hour basis.

b. All other traveler accommodation as defined by NAICS No. 721199 in section 77-26, permitted uses, shall include the following conditions:

1. Maintain a copy of guest registration information for a minimum 30 days which includes guest photographic identification, guest vehicle license plate number, guest permanent address, guest bill including method of payment, guest check-in and check-out dates and times, and number of persons staying in the room(s);

2. Install and maintain security cameras in the central lobby, parking lots, and exterior doors;

3. A facility operator, owner, or manager must be present and accessible in person on a 24-hour basis; and

4. Require all guests to enter through a central area after 11:00 p.m.

(2) *Adult entertainment business.* The conditions for an adult entertainment business shall include:

a. A business license; and

b. A minimum of 500 feet from any school, day care, place of worship, or residential neighborhood or other district.

(3) *All other general merchandise stores.* All other general merchandise store as defined by NAICS No. 452990, Permitted Uses, shall include the following conditions:

a. There shall be a minimum separation distance between "dollar/general store" uses of two miles. The distance shall be measured from the nearest dollar/general store property line to the nearest dollar/general store property line; and

b. A minimum 10 percent gross floor area shall be dedicated to fresh produce, meat, and dairy products.

(4) *Ambulatory health care services.* Ambulatory health care services as defined by NAICS No. 621, Permitted Uses, shall include the following conditions:

a. Unless otherwise required by state law or regulation, the facility is only permitted to operate during the hours of 7:00 a.m. to 10:00 p.m. each day;

b. All waiting and/or lobby areas shall maintain an unobstructed view from the outside; and

c. ~~All doors shall remained unlocked and accessible during normal business hours.~~ Main entry doors providing access to the building and its front lobby area and other doors to common spaces accessed by customers shall remain unlocked and accessible during normal business hours.

(5) *Caterers.* Caterers as defined by NAICS No. 722320 which serves as a place of assembly such as banquet halls, convention centers, etc.

a. The parcel proposed for development shall be a minimum of 3 acres.

b. The parcel proposed for development shall be located along a major thoroughfare.

c. Minimum required parking shall be provided on-site without requiring on-street parking or parking on contiguous or non-contiguous parcels.

d. The use shall be established in a stand-alone building and not within a multi-tenant building, unless functioning as a secondary use to a permitted primary use.

(~~5~~ 6) *Convenience stores.* Convenience stores as defined by NAICS No. 445120, Permitted Uses, shall include the following condition:

a. A convenience store shall not be located within two miles of an existing convenience store and gasoline station. The distance shall be measured from property line to property line.

(~~6~~ 7) *Game room.* The conditions for a game room shall include:

a. A business license;

b. A minimum of 300 feet from any place of worship, daycare, school, or hospital; and

c. All doors shall remain unlocked and accessible during normal business hours.

(~~7~~ 8) *Gasoline stations.* Gasoline stations as defined by NAICS No. 447, Permitted Uses, shall include the following condition:

a. A gasoline station shall not be located within two miles of an existing gasoline station and convenience store. The distance shall be measured from property line to property line.

(~~8~~ 9) *Hospitals.* Hospitals as defined by NAICS No. 622 in section 77-26, permitted uses, shall include the following conditions:

a. Unless otherwise required by state law or regulation, the facility is only permitted to operate during the hours of 7:00 a.m. to 10:00 p.m. each day;

b. All waiting and/or lobby areas shall maintain an unobstructed view from the outside;

c. ~~All doors shall remained unlocked and accessible during normal business hours.~~ Main entry doors providing access to the building and its front lobby area and other doors to common spaces accessed by customers shall remain unlocked and accessible during normal business hours.

(10) *Lessors of nonresidential buildings (except mini warehouses).* Lessors of nonresidential buildings as defined by NAICS No 531120 which serves as a place of assembly such as banquet hall, convention center etc.

a. The parcel proposed for development shall be a minimum of 3 acres.

b. The parcel proposed for development shall be located along a major thoroughfare.

c. Minimum required parking shall be provided on-site without requiring on-street parking or parking on contiguous or non-contiguous parcels.

d. The use shall be established in a stand-alone building and not within a multi-tenant building, unless functioning as a secondary use to a permitted primary use.

(~~9~~11) *Nursing and residential care facilities.* Nursing and residential care facilities as defined by NAICS No. 623 in section 77-26, permitted uses, shall include the following conditions:

a. Unless otherwise required by state law or regulation, the facility is only permitted to operate during the hours of 7:00 a.m. to 10:00 p.m. each day;

b. All waiting and/or lobby areas shall maintain an unobstructed view from the outside;

c. ~~All doors shall remained unlocked and accessible during normal business hours.~~ Main entry doors providing access to the building and its front lobby area and other doors to common spaces accessed by customers shall remain unlocked and accessible during normal business hours.

(~~10~~ 12) *Other personal care services.* Other personal care services as defined by NACIS No. 81219 in section 77-26, permitted uses, shall include the following conditions:

a. Unless otherwise required by state law or regulation, the facility is only permitted to operate during the hours of 7:00 a.m. to 10:00 p.m. each day.

b. All waiting and/or lobby areas shall maintain an unobstructed view from the outside; and

c. ~~All doors shall remained unlocked and accessible during normal business hours.~~ Main entry doors providing access to the building and its front lobby area and other doors to common spaces accessed by customers shall remain unlocked and accessible during normal business hours.

(~~11~~ 13) *Place of worship, private school, or governmental agency with an oversized sign.* The conditions include:

a. A minimum of 2,000 feet when the main structure is located 200-feet from the State Highway 288 right-of-way;

b. An approved site plan; and

c. Approved sign permit application.

(h) *Time limit.* A specific use permit issued under this section shall expire one year after its date of issuance if construction or use authorized there under is not substantially under way prior to the expiration of said one-year period. If prior to the expiration of such one-year period, the owner of property to which a specific use permit applies in writing, for an extension. The council after recommendation from the planning commission may grant such extension for one additional year.

(i) *Revocation.* A specific use permit may be revoked or modified, after notice and hearing, for either of the following reasons:

(1) The specific use permit was obtained or extended by misrepresentation, fraud or deception; or

(2) That one of more of the conditions imposed by the permit has not been met or has been violated.

(j) *Amendments.* The procedure for amendment of a specific use permit shall be the same as for a new application provided however, that the city manager may approve minor variations from the original permit which do not increase density, change in traffic patterns, or result in any increase in external impact on adjacent properties or neighborhoods.

(k) *Application fee.* An application fee is required for the processing of each specific use permit request.

(l) *Religious institutions, private school, or governmental agency signs.* Consistent with section 53- 17, where the main structure of a property of a religious institution, private school or governmental agency lies within 2,000 feet of the S.H. 288 right-of-way, a sign that exceeds the height and/or area requirements of the sign ordinance may be permitted by the council by approval of a specific use permit incorporating an approved site plan and sign drawings. The procedure and criteria for approval of this section shall apply to an application for this type of specific use permit.

(Ord. No. 2020-O-15, § 3, 10-19-2020; Ord. No. 2023-O-40, § 3, 12-4-2023; Ord. No. 2025-O-15, § 2, 5-15-2025)

ORDINANCE NO. 2026-O-36

AN ORDINANCE AMENDING CHAPTER 77 "ZONING" OF THE CODE OF ORDINANCES OF THE CITY OF MANVEL, TEXAS, SAME BEING THE ZONING ORDINANCE OF THE CITY, BY AMENDING ARTICLE II. "DISTRICT REGULATIONS," SECTION 77-26(f) *PERMITTED USES*, BY REVISING THE NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) CODES PERTAINING TO CERTAIN NON-RESIDENTIAL PERMITTED USES; AMENDING ARTICLE II. "DISTRICT REGULATIONS," SECTION 77-50 "*USES REQUIRING SPECIFIC USE PERMIT (SUP)*" TO AMEND AND ADD CONDITIONS REQUIRED FOR CERTAIN SPECIFIC USE PERMITS; PROVIDING A PENALTY IN AN AMOUNT NOT TO EXCEED $2,000.00 PER DAY FOR EACH DAY OF VIOLATION OF ANY PROVISION HEREOF; AND PROVIDING FOR SEVERABILITY.

WHEREAS, the City Council of the City of Manvel, Texas, determines it in the best interest of the health, safety, and welfare of the citizens of the City to amend the Zoning Ordinance to amend the *North American Industry Classification System (NAICS) Codes* for certain non-residential permitted uses; and

WHEREAS, the City Council of the City of Manvel, Texas, determines it in the best interest of the health, safety, and welfare of the citizens of the City of Manvel to amend the Section 77-50 of the Zoning Ordinance to amend and add conditions required for certain specific use permits; and

WHEREAS, the Planning Commission (PD&Z) has issued its report regarding the proposed amendment(s) to the Zoning Ordinance herein; and

WHEREAS, the Planning Commission (PD&Z) and City Council have conducted, in the time and manner required by law and the Zoning Ordinance of the City, a public hearing on such amendment to the zoning ordinance and both entities find that the adoption of this ordinance is in the best interest of the citizens of Manvel; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MANVEL, TEXAS:

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. Chapter 77 of the Code of Ordinances of the City of Manvel, and same also being the Zoning Ordinance of the City, is hereby amended by amending Article II. "District Regulations," Section 77-26(f) *Permitted uses* to read and provide as follows:

"Chapter 77 - ZONING

. . .

ARTICLE II. DISTRICT REGULATIONS

. . .

Sec. 77-26. Permitted uses.

. . ..

(f) *Permitted Use Table.*
Legend:

OSFR	Open-Single-Family Residential
SFR	Single-Family Residential
MF	Multi-family
LC	Light Commercial
HC	Heavy Commercial
HCMH	HUD-Code Manufactured Homes
HMU	Highway Mixed Use
P	Permitted use

S	Specific use permit required
O	Office function only

USE	OSFR	SFR	LC	HC	MF	HCMH	HMU
Adult entertainment business[1]				S			
Game room[1]				S			
111 Crop production	P						P
112 Animal production	P						P
115 Support activities for agriculture and forestry			O	P	O		O
21 Mining, quarrying and oil and gas extraction	S	S	S	S	S	S	S
22 Utilities			O	S	O		O
236 Construction of buildings			O	P	O		O
237 Heavy and civil engineering construction			O	P	O		S
237130 Power and communication line and related structures construction	S	S	S	S	S	S	S

238 Specialty trade contractors			O	P	S		O
311 Food manufacturing			O	P	O		O
311811 Retail bakeries			P	P	P		P
3121 Beverage manufacturing			S	P	S		S
313 Textile mills			O	P	O		O
314 Textile product mills			O	P	O		O
315 Apparel manufacturing			S	P	S		S
316 Leather and allied product manufacturing			S	P	S		S
321 Wood products manufacturing			O	P	O		O
321999 All other misc. wood			S	P	S		S
322 Paper manufacturing			O	P	O		O
323 Printing and related support activities			P	P	P		P
324 Petroleum and coal products manufacturing			O	S	O		O
325 Chemical manufacturing			O	S	O		O

326 Plastics and rubber products manufacturing			O	S	O		O
327 Nonmetallic mineral products manufacturing			O	S	O		O
331 Primary metal manufacturing			O	S	O		O
332 Fabricated metal product manufacturing			O	S	O		O
333 Machinery manufacturing			O	S	O		O
334 Computer and electronic product manufacturing			O	P	O		O
335 Electrical equipment, appliance and component manufacturing			O	P	O		O
336 Transportation equipment manufacturing			O	S	O		O
337 Furniture and related product manufacturing			O	P	O		O
339 Miscellaneous manufacturing			O	P	O		O
42 Wholesale			O	P	O		O
441 Motor vehicle			S	S	S		S

and parts							
4491 Furniture and home furnishing retailers			P	P	P		P
4492 Electronics and appliance retailers			P	P	P		P
444 Building material, garden equipment and supplies dealers			P	P	P		P
445 Food and beverage retailers			P	P	P		P
445131 Convenience retailers[1]			S	S	S		S
445132 Vending Machine Operators			S	P	S		S
455219 All other general merchandise retailers[1]			S	S	S		S
455 General merchandise retailers			P	P	P		P
456 Health and personal care retailers			P	P	P		P
457 Gasoline stations and fuel dealers[1]			S	S	S		S

458 Clothing, clothing accessories, shoe, and jewelry retailers			P	P	P		P
459 Sporting Goods, Hobby, Musical Instrument, Book, and Miscellaneous Retailers			P	P	P		P
459930 Manufactured (mobile) home dealers			S	S	S		S
459991 Tobacco, Electronic Cigarette, and Other Smoking Supplies Retailers			S	S	S		S
48—49 Transportation and warehousing			O	P	O		O
491 Postal Service			P	P	P		P
492 Couriers and messengers			S	P	S		S
493 Warehouse and Storage			S	P	S		S
51 Information			S	[~~P~~] S	S		S
52 Finance and insurance			P	P	P		P
522291 Consumer				P			

lending							
522299 International, Secondary Market, and All Other Nondepository Credit Intermediation				S			
531 Real estate			P	P	P		P
[~~53112~~] 531120 Lessors of nonresidential buildings (except mini warehouses) (Note: excluding Places of assembly such as banquet hall, convention center etc.)			P	P	P		P
531120 Lessors of nonresidential buildings (except mini warehouses) (Note: Only Places of assembly such as banquet hall, convention center etc.) [1]	S	S	S	S	S		S
[~~53113~~] 531130 Lessors of mini warehouses and self-storage units			S	P	S		S
5321 Automotive equipment rental			S	P	S		S

and leasing							
5322 Consumer good rental			P	P	P		P
532284 Recreational Goods Rental			S	P	S		S
5323 General rental centers			S	P	S		S
5324 Commercial and industrial machinery and equipment rental and leasing			O	P	O		O
54 Professional, scientific, and technical services			P	P	P		P
5412 Accounting, tax preparation, bookkeeping and payroll services			P	P	P		P
54194 Veterinary services			P	P	P		P
55 Management of companies and enterprises			P	P	P		P
561 Administrative and support services			P	P	P		P
562 Waste management and remediation services			O	P	O		O

6111 Elementary and secondary schools	S	S	S	S	S	S	S
6112 Junior colleges	S	S	S	S	S	S	S
6113 Colleges, universities, and professional schools	S	S	S	S	S	S	S
6114 Business schools and computer and management training			S	S			S
6115 Technical and trade schools			S	S			S
6116 Other schools and instruction			S	S	S		S
6117 Educational support services			P	P	P		P
621 Ambulatory health care services[1]			S	S	S		S
622 Hospitals[1]			S	S	S		S
623 Nursing and residential care facilities[1]			S	S	S		S
623990 Other residential care facilities	S	S	S	S	S	S	S
624 Social assistance			P	P	P		S

6244 Child day care services			P	P	S		S
71 Arts, entertainment, and recreation			P	S	P		P
713 Amusement, gambling, recreation industries			S	S	S		S
713940 Fitness and Sports Centers			P	P	P		P
713990 All other amusement and recreational industries	S	S	S	S	S	S	S
721 Accommodations			S	S	S		S
7212 RV parks and recreational camps			S	S	S		S
721191 bed and breakfast	S	S	S	S	S	S	S
722 Food services and drinking places			P	P	P		P
722320 – Caterers (Note: Only for Caterers that are Places of assembly such as banquet hall, convention center etc.) [1]	S	S	S	S	S		S
72233 Mobile food			S	S	S		S

services							
7224 Drinking places (alcoholic beverages)			S	P	S		S
8111 Automotive repairs and maintenance			S	P	S		S
811122 Automotive glass replacement shop			P	P	P		P
8112 Electronic and precision equipment repair and maintenance			P	P	P		P
8113 Commercial and industrial machinery and equipment (except automotive and electronic repair) repair and maintenance				P			
8114 Personal and household goods repair and maintenance			S	P	S		S
812 Personal and laundry services			P	P	P		P
812113 Nail salons			S	S	S		S
81219 Other personal care services			S	S	S		S

812210 Funeral homes and funeral services			S	P	S		S
812220 Cemeteries and crematories	S	S	S	S	S		S
813110 Religious organizations	S	S	S	S	S	S	S
813410 Civil and social organizations	S	S	S	P	S		S
814 Private households	P	P			P* See § 77- 30	P* See § 77-34	P
92 Public administration	P	P	P	P	P	P	P
[1] See Section 77-50—Uses Requiring Specific Use Permit (SUP).							

. . .”

Section 3. Chapter 77 of the Code of Ordinances of the City of Manvel, and same also being the Zoning Ordinance of the City, is hereby amended by amending Article II, Section 77-50(g) to read and provide as follows:

“Chapter 77 - ZONING

. . .

ARTICLE II. DISTRICT REGULATIONS

. . .

Sec. 77-50. - Uses requiring specific use permit (SUP).

. . .

(g) In addition to other conditions the council may impose, the following conditions shall apply to the land uses specified below:

(1) *Accommodations.* The conditions for hotel (except casino hotels) and motels and all other traveler accommodation shall include:

a. Hotels (except casino hotels) and motels as defined by NAICS No. 721110 in section 77- 26, permitted uses, shall include the following conditions:

1. All guest rooms are accessed via interior hallway;
2. All interior hallways accessed from a central lobby;
3. A minimum 1,000 square feet dedicated to meeting and event space;
4. The use of a kitchenette is not permitted;
5. Maintain a copy of guest registration information for a minimum 30 days which includes guest photographic identification, guest vehicle license plate number, guest permanent address, guest bill including method of payment, guest check-in and check-out dates and times, and number of persons staying in the room(s);
6. Install and maintain security cameras in each interior hallway, lobby, parking lots, and exterior door;
7. Require all guests to enter through a central lobby after 11:00 p.m.; and
8. A hotel owner, operator, or manager must be present and accessible in person on a 24- hour basis.

b. All other traveler accommodation as defined by NAICS No. 721199 in section 77-26, permitted uses, shall include the following conditions:

1. Maintain a copy of guest registration information for a minimum 30 days which includes guest photographic identification, guest vehicle license plate number, guest permanent address, guest bill including method of payment, guest check-in and check-out dates and times, and number of persons staying in the room(s);
2. Install and maintain security cameras in the central lobby, parking lots, and exterior doors;
3. A facility operator, owner, or manager must be present and accessible in person on a 24- hour basis; and
4. Require all guests to enter through a central area after 11:00 p.m.

(2) *Adult entertainment business.* The conditions for an adult entertainment business shall include:

a. A business license; and

b. A minimum of 500 feet from any school, day care, place of worship, or residential neighborhood or other district.

(3) *All other general merchandise stores.* All other general merchandise store as defined by NAICS No. 452990, Permitted Uses, shall include the following conditions:

a. There shall be a minimum separation distance between "dollar/general store" uses of two miles. The distance shall be measured from the nearest dollar/general store property line to the nearest dollar/general store property line; and

b. A minimum 10 percent gross floor area shall be dedicated to fresh produce, meat, and dairy products.

(4) *Ambulatory health care services.* Ambulatory health care services as defined by NAICS No. 621, Permitted Uses, shall include the following conditions:

a. Unless otherwise required by state law or regulation, the facility is only permitted to operate during the hours of 7:00 a.m. to 10:00 p.m. each day;

b. All waiting and/or lobby areas shall maintain an unobstructed view from the outside; and

c. [~~All doors shall remained unlocked and accessible during normal business hours.~~] Main entry doors providing access to the building and its front lobby area and other doors to common spaces accessed by customers shall remain unlocked and accessible during normal business hours.

(5) *Caterers.* Caterers as defined by NAICS No. 722320 which serves as a place of assembly such as banquet halls, convention centers, etc.

a. The parcel proposed for development shall be a minimum of 3 acres.

b. The parcel proposed for development shall be located along a major thoroughfare.

c. Minimum required parking shall be provided on-site without requiring on-street parking or parking on contiguous or non-contiguous parcels.

d. The use shall be established in a stand-alone building and not within a multi-tenant building, unless functioning as a secondary use to a permitted primary use.

[~~(5)~~] (6) *Convenience stores*. Convenience stores as defined by NAICS No. 445120, Permitted Uses, shall include the following condition:

a. A convenience store shall not be located within two miles of an existing convenience store and gasoline station. The distance shall be measured from property line to property line.

[~~(6)~~] (7) *Game room.* The conditions for a game room shall include:

a. A business license;

b. A minimum of 300 feet from any place of worship, daycare, school, or hospital; and

c. All doors shall remain unlocked and accessible during normal business hours.

[~~(7)~~] (8) *Gasoline stations*. Gasoline stations as defined by NAICS No. 447, Permitted Uses, shall include the following condition:

a. A gasoline station shall not be located within two miles of an existing gasoline station and convenience store. The distance shall be measured from property line to property line.

[~~(8)~~] (9) *Hospitals*. Hospitals as defined by NAICS No. 622 in section 77-26, permitted uses, shall include the following conditions:

a. Unless otherwise required by state law or regulation, the facility is only permitted to operate during the hours of 7:00 a.m. to 10:00 p.m. each day;

b. All waiting and/or lobby areas shall maintain an unobstructed view from the outside;

c. [~~All doors shall remained unlocked and accessible during normal business hours.~~] Main entry doors providing access to the building and its front lobby area and other doors to common spaces accessed by customers shall remain unlocked and accessible during normal business hours.

(10) *Lessors of nonresidential buildings (except mini warehouses)*. Lessors of nonresidential buildings as defined by NAICS No 531120 which serves as a place of assembly such as banquet hall, convention center etc.

a. The parcel proposed for development shall be a minimum of 3 acres.

b. The parcel proposed for development shall be located along a major thoroughfare.

c. Minimum required parking shall be provided on-site without requiring on-street parking or parking on contiguous or non-contiguous parcels.

d. The use shall be established in a stand-alone building and not within a multi-tenant building, unless functioning as a secondary use to a permitted primary use.

[~~(9)~~] (11) *Nursing and residential care facilities.* Nursing and residential care facilities as defined by NAICS No. 623 in section 77-26, permitted uses, shall include the following conditions:

a. Unless otherwise required by state law or regulation, the facility is only permitted to operate during the hours of 7:00 a.m. to 10:00 p.m. each day;

b. All waiting and/or lobby areas shall maintain an unobstructed view from the outside;

c. [~~All doors shall remained unlocked and accessible during normal business hours.~~] Main entry doors providing access to the building and its front lobby area and other doors to common spaces accessed by customers shall remain unlocked and accessible during normal business hours.

[~~(10)~~] (12) *Other personal care services.* Other personal care services as defined by NACIS No. 81219 in section 77-26, permitted uses, shall include the following conditions:

a. Unless otherwise required by state law or regulation, the facility is only permitted to operate during the hours of 7:00 a.m. to 10:00 p.m. each day.

b. All waiting and/or lobby areas shall maintain an unobstructed view from the outside; and

c. [~~All doors shall remained unlocked and accessible during normal business hours.~~] Main entry doors providing access to the building and its front lobby area and other doors to common spaces accessed by customers shall remain unlocked and accessible during normal business hours.

[~~(11)~~] (13) *Place of worship, private school, or governmental agency with an oversized sign.* The conditions include:

a. A minimum of 2,000 feet when the main structure is located 200-feet from the State Highway 288 right-of-way;

b. An approved site plan; and

c. Approved sign permit application.

(h) *Time limit.* A specific use permit issued under this section shall expire one year after its date of issuance if construction or use authorized there under is not substantially under way prior to the expiration of said one-year period. If prior to the expiration of such one-year period, the owner of property to which a specific use permit applies in writing, for an extension. The council after recommendation from the planning commission may grant such extension for one additional year.

(i) *Revocation.* A specific use permit may be revoked or modified, after notice and hearing, for either of the following reasons:

(1) The specific use permit was obtained or extended by misrepresentation, fraud or deception; or

(2) That one of more of the conditions imposed by the permit has not been met or has been violated.

(j) *Amendments.* The procedure for amendment of a specific use permit shall be the same as for a new application provided however, that the city manager may approve minor variations from the original permit which do not increase density, change in traffic patterns, or result in any increase in external impact on adjacent properties or neighborhoods.

(k) *Application fee.* An application fee is required for the processing of each specific use permit request.

(l) *Religious institutions, private school, or governmental agency signs.* Consistent with section 53- 17, where the main structure of a property of a religious institution, private school or governmental agency lies within 2,000 feet of the S.H. 288 right-of-way, a sign that exceeds the height and/or area requirements of the sign ordinance may be permitted by the council by approval of a specific use permit incorporating an approved site plan and sign drawings. The procedure and criteria for approval of this section shall apply to an application for this type of specific use permit."

Section 4. This Ordinance shall in no manner amend, change, supplement, or revise any provision of any ordinance of the City of Manvel, save and except the change described above.

Section 5. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Manvel, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

Section 6. Any person who shall intentionally, knowingly, recklessly, or with criminal negligence violate any provision of this Ordinance shall be deemed guilty of a misdemeanor and upon conviction, shall be fined in an amount not to exceed $2,000.00. Each day of violation shall constitute a separate offense.

PASSED AND APPROVED on first reading this _____ day of _____, 2026.

PASSED, APPROVED, AND ADOPTED on second and final reading this _____day of _____, 2026.

_____

Dan Davis, Mayor

Attest:

_____

Tammy Bell, City Secretary

APPROVED AS TO FORM:

_____

Robert Gervais, City Attorney

RESOLUTION NO. 2026-R-40

RESOLUTION OF THE CITY OF MANVEL, TEXAS GIVING CONSENT TO THE SALE AND ISSUANCE OF BONDS BY BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 57 OF BRAZORIA COUNTY

WHEREAS, Utility District No. 57 of Brazoria County (the "District") was heretofore duly created by Order of the Texas Commission on Environmental Quality ("TCEQ"); and

WHEREAS, The District is located within the corporate boundaries of the City of Manvel, Texas (the "City"); and

WHEREAS, pursuant to V.T.C.A. Local Government Code, Section 42.042 and by Resolution No. 2007-R-03, dated January 8, 2007 (the "Consent Resolution"), the City consented to the creation of the District; and

WHEREAS, as condition of the Consent Resolution, the City must consent to the sale and issuance of bonds by the District; and

WHEREAS, the City has received and reviewed a draft Preliminary Official Statement, a draft Notice of Sale, and a draft debt service schedule; and

WHEREAS, the City Council of the City desires to adopt Resolution No. 2026-R-40 (the "Resolution"), as set forth herein, for the purpose of acknowledging its receipt and review of the draft Preliminary Official Statement, a draft Notice of Sale, and a draft debt service schedule and consenting to the sale and issuance of road bonds by the District pursuant thereto.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MANVEL, TEXAS:

Section 1. The facts and recitals set forth in the preamble of this Resolution are hereby found to be true and correct.

Section 2. Pursuant to Section 4.05 of Exhibit "B" and Exhibit "C" to the Consent Resolution, the City Council of Manvel, Texas hereby specifically (1) acknowledges its receipt and review of a draft Preliminary Official Statement, a draft Notice of Sale, and a draft debt service schedule; (2) declares that, based upon representation made by the District, the District is in compliance with the Consent Resolution, as well as all exhibits thereto; and (3) consents to the sale and issuance of road bonds by the District.

[REMAINDER OF PAGE INTENTIONALLY BLANK]

PASSED AND APPROVED this _____ day of _____, 2026.

_____
Mayor

ATTEST:

_____
City Secretary

[SEAL]

ABHR

HOUSTON
3200 Southwest Freeway,
Suite 2600
Houston, TX 77027
(713) 860-6400

Direct Line: (713) 860-6493
Direct Fax: (713) 860-6667

hbradley@abhr.com

Hannah Bradley
Senior Attorney

July 21, 2026

VIA E-MAIL AND REGULAR MAIL

Mr. Daniel S. Johnson
City Manager
City of Manvel
P.O. Box 187
Manvel, TX 77578

Re: Brazoria County Municipal Utility District No. 57

Dear Mr. Johnson:

The Board of Directors of the referenced District plans to sell $3,120,000 Unlimited Tax Road Bonds on August 13, 2026 to fund September 16, 2026. The City consent conditions provide for "level debt service" on the bonds. Because we never know exactly what the debt service will be until we open the bids, the consent conditions allow for prior approval based on the predicted debt service on the bonds.

Please find attached (i) the Preliminary Official Statement for the bonds (note that the summary of costs for the bond issue begins on page 23), (ii) the Notice of Sale for the bonds, (iii) a cash flow analysis by the District's financial advisor, and (iv) the current consent conditions from the City's consent resolution relating to the District. The District respectfully requests that, based on the attached, the City concurs that the level debt service requirement is substantially met as required by the consent conditions. An affirmation from you or the appropriate City official will be sufficient. I've attached a simple affirmation for execution for your convenience. The District will be authorized to sell and close on the bonds without the concurrence but might have to incur expense in rejecting and re-bidding the bonds if the actual interest rates do not meet technical level debt service requirements.

If you have any questions or comments, please let me know. Thanks very much.

Sincerely,

Hannah Bradley
Attorney for the District

Enclosures
cc: Bobby Gervais, City Attorney (via e-mail)
Katie Sherborne, Attorney for the District (via-email)

The City of Manvel, Texas has received the proposed debt service schedule for the $3,120,000 Brazoria County Municipal Utility District No. 57 Unlimited Tax Road Bonds, Series 2026, and acknowledges compliance with the applicable level debt service consent conditions relating to issuance.

_____
City Manager, City of Manvel, Texas

BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 57

(BRAZORIA COUNTY, TEXAS)

PRELIMINARY OFFICIAL STATEMENT

DATED: JULY 16, 2026

$3,120,000
UNLIMITED TAX ROAD BONDS
SERIES 2026

BIDS TO BE SUBMITTED BY: 9:00 A.M., CENTRAL TIME
THURSDAY, AUGUST 13, 2026

BIDS TO BE AWARDED: 10:00 A.M., CENTRAL TIME
THURSDAY, AUGUST 13, 2026

CEDAR CREEK
MUNICIPAL ADVISORS

Financial Advisor

This Preliminary Official Statement and the information contained herein are subject to completion or amendment. These securities may not be sold nor may offers to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy nor shall there be any of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction.

PRELIMINARY OFFICIAL STATEMENT DATED JULY 16, 2026

This Preliminary Official Statement is subject to completion and amendment and is intended for the solicitation of initial bids to purchase the Bonds (herein defined). Upon the sale of the Bonds, the Official Statement will be completed and delivered to the Initial Purchaser (herein defined).

IN THE OPINION OF BOND COUNSEL (HEREIN DEFINED), UNDER EXISTING LAW, INTEREST ON THE BONDS (I) IS EXCLUDABLE FROM GROSS INCOME FOR FEDERAL INCOME TAX PURPOSES UNDER SECTION 103 OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED, AND (II) IS NOT AN ITEM OF TAX PREFERENCE FOR PURPOSES OF THE ALTERNATIVE MINIMUM TAX ON INDIVIDUALS. SEE "TAX MATTERS" HEREIN, INCLUDING INFORMATION REGARDING POTENTIAL ALTERNATIVE MINIMUM TAX CONSEQUENCES FOR CORPORATIONS.

The Bonds will not be designated "qualified tax-exempt obligations" for financial institutions.

NEW ISSUE – Book-Entry-Only **NON-RATED**

BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 57
(A Political Subdivision of the State of Texas, located within Brazoria County)
$3,120,000
Unlimited Tax Road Bonds
Series 2026

Dated: September 1, 2026
Interest Accrues from: Date of Delivery **Due: September 1, as shown on inside cover**

The $3,120,000 Unlimited Tax Road Bonds, Series 2026 (the "Bonds") are obligations of Brazoria County Municipal Utility District No. 57 (the "District") and are not obligations of the State of Texas; Brazoria County, Texas; the City of Iowa Colony, Texas; the City of Manvel, Texas; or any political subdivision or entity other than the District. Neither the full faith and credit nor the taxing power of the State of Texas; Brazoria County, Texas; the City of Iowa Colony, Texas; the City of Manvel, Texas; nor any entity other than the District is pledged to the payment of the principal of or the interest on the Bonds.

Principal of the Bonds is payable upon presentation at the principal payment office of the paying agent/ registrar, initially, BOKF, NA, Dallas, Texas (the "Paying Agent/Registrar"). The Bonds will be dated September 1, 2026, and interest on the Bonds accrues from the date of delivery which is expected to be on or about September 16, 2026 (the "Date of Delivery"), with interest payable on March 1, 2027, and on each September 1 and March 1 thereafter (each an "Interest Payment Date") until the earlier of maturity or prior redemption. Interest on the Bonds will be payable by check dated as of the Interest Payment Date and mailed by the Paying Agent/Registrar to registered owners as shown on the records of the Paying Agent/Registrar at the close of business on the 15th calendar day of the month next preceding each Interest Payment Date. The Bonds are fully registered bonds in principal denominations of $5,000 or any integral multiple thereof.

The Bonds will be registered in the name of Cede & Co., as nominee for The Depository Trust Company ("DTC"), which will act as securities depository for the Bonds. Beneficial owners of the Bonds will not receive physical certificates representing the Bonds but will receive a credit balance on the books of the nominees of such beneficial owners. So long as Cede & Co. is the registered owner of the Bonds, the principal of and interest on the Bonds will be paid by the Paying Agent/Registrar directly to DTC, which will, in turn, remit such principal and interest to its participants for subsequent disbursement to the beneficial owners of the Bonds as described herein. See "THE BONDS – Book-Entry-Only System."

See "PRINCIPAL AMOUNTS, MATURITIES, INTEREST RATES AND INITIAL REOFFERING YIELDS AND CUSIPS" on inside cover page.

The Bonds constitute the second series of unlimited tax bonds issued by the District, from the $344,700,000 principal amount of unlimited tax bonds authorized by the District's voters at an election held on November 8, 2022, for the purpose of constructing or acquiring a road system to serve the District (the "Road System") and $344,700,000 for the further purpose of refunding such bonds. The District's voters also authorized $483,900,000 principal amount of unlimited tax bonds for the purpose of purchasing, constructing, operating and maintaining water, wastewater, and drainage facilities to serve the District (the "Utility System") and $483,900,000 for the further purpose of refunding such bonds and $163,790,000 principal amount of unlimited tax bonds for the purpose of constructing parks and recreational facilities to serve the District (the "Park System") and $163,790,000 for the further purpose of refunding such bonds.

Following the issuance of the Bonds, $335,980,000 principal amount of unlimited tax bonds for the Road System; $456,190,000 principal amount of unlimited tax bonds for the Utility System; and $163,790,000 principal amount of unlimited tax bonds for the Park System will remain authorized and unissued. All refunding bonds remain authorized but unissued.

The Bonds, when issued, will constitute valid and binding obligations of the District and will be payable from the proceeds of a continuing direct annual ad valorem tax, without legal limitation as to rate or amount, levied upon all taxable property within the District, as further described herein. See "THE BONDS – Source of Payment." Investment in the Bonds is subject to special investment considerations as described herein. See "RISK FACTORS."

The Bonds are offered when, as and if issued by the District and accepted by the winning bidders for the Bonds (the "Initial Purchaser"), and subject to the approval of the Attorney General of Texas and of Allen Boone Humphries Robinson LLP ("Bond Counsel"). Certain legal matters will be passed on for the District by Orrick, Herrington & Sutcliffe LLP, Houston, Texas ("Disclosure Counsel"). Delivery of the Bonds is expected on or about September 16, 2026.

PRINCIPAL AMOUNTS, MATURITIES, INTEREST RATES AND INITIAL REOFFERING YIELDS AND CUSIPS

$3,120,000 Unlimited Tax Road Bonds, Series 2026

Maturity September 1	Principal Amount	Interest Rate	Initial Reoffering Yield (a)	CUSIP No. _____ (b)	Maturity September 1	Principal Amount	Interest Rate	Initial Reoffering Yield (a)	CUSIP No. _____ (b)
2028	$ 80,000	____%	____%	___	2040 (c)	$ 135,000	____%	____%	___
2029	85,000	____%	____%	___	2041 (c)	140,000	____%	____%	___
2030	90,000	____%	____%	___	2042 (c)	150,000	____%	____%	___
2031	90,000	____%	____%	___	2043 (c)	155,000	____%	____%	___
2032 (c)	95,000	____%	____%	___	2044 (c)	160,000	____%	____%	___
2033 (c)	100,000	____%	____%	___	2045 (c)	170,000	____%	____%	___
2034 (c)	105,000	____%	____%	___	2046 (c)	175,000	____%	____%	___
2035 (c)	110,000	____%	____%	___	2047 (c)	185,000	____%	____%	___
2036 (c)	115,000	____%	____%	___	2048 (c)	195,000	____%	____%	___
2037 (c)	120,000	____%	____%	___	2049 (c)	200,000	____%	____%	___
2038 (c)	125,000	____%	____%	___	2050 (c)	210,000	____%	____%	___
2039 (c)	130,000	____%	____%	___					

(a) Information with respect to the initial reoffering yields of the Bonds is the responsibility of the Initial Purchaser. Initial reoffering yields represent the initial offering price, which may be changed for subsequent purchasers. The initial yield indicated above represents the lower of the yields resulting when priced to maturity or to the first call date.

(b) CUSIP numbers will be assigned to the Bonds by CUSIP Global Services, managed by FactSet Research Systems Inc. on behalf of the American Bankers Association and are included solely for the convenience of the owners of the Bonds.

(c) Bonds maturing on September 1, 2032, and thereafter, shall be subject to redemption and payment at the option of the District, in whole, or from time to time in part, on September 1, 2031, or on any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption. In addition, the Initial Purchaser may designate one or more maturities as term bonds.

USE OF INFORMATION IN OFFICIAL STATEMENT

For purposes of compliance with Rule 15c2-12 of the United States Securities Exchange Commission ("Rule 15c2-12"), as amended, and in effect on the date of this Preliminary Official Statement, this document constitutes an "official statement" of the District with respect to the Bonds that has been deemed "final" by the District as of its date except for the omission of no more than information permitted by Rule 15c2-12.

This document, when further supplemented by adding additional information specifying the interest rates and certain other information relating to the Bonds, shall constitute a "final official statement" of the District with respect to the Bonds, as such term is defined in Rule 15c2-12.

No dealer, broker, salesman or other person has been authorized to give any information, or to make any representations, other than those contained in this Preliminary Official Statement, and, if given or made, such other information or representations must not be relied upon as having been authorized by the District or the Initial Purchaser.

All of the summaries of the statutes, resolutions, orders, contracts, audits, engineering and other related reports set forth in this Preliminary Official Statement are made subject to all of the provisions of such documents. These summaries do not purport to be complete statements of such provisions and reference is made to such documents, copies of which are available from Bond Counsel, for further information.

This Preliminary Official Statement is not to be used in connection with an offer to sell or the solicitation of an offer to buy in any state in which such offer or solicitation is not authorized or in which the person making such offer or solicitation is not qualified to do so or to any person to whom it is unlawful to make such offer or solicitation.

This Preliminary Official Statement contains, in part, estimates, assumptions and matters of opinion which are not intended as statements of fact, and no representation is made as to the correctness of such estimates, assumptions or matters of opinion, or as to the likelihood that they will be realized. Any information and expressions of opinion herein contained are subject to change without notice, and neither the delivery of this Preliminary Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the District or other matters described herein since the date hereof. The District has agreed to keep this Preliminary Official Statement current by amendment or sticker to reflect material changes in the affairs of the District and to the extent such information actually comes to its attention, the other matters described in this Preliminary Official Statement, until delivery of the Bonds to the Initial Purchaser and thereafter only as specified in "OFFICIAL STATEMENT – Updating of Official Statement" and "CONTINUING DISCLOSURE OF INFORMATION."

References to web site addresses presented herein are for informational purposes only and may be in the form of a hyperlink solely for the reader's convenience. Unless specified otherwise, such web sites and the information or links contained therein are not incorporated into, and are not part of, this final official statement for any purpose.

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APPENDIX A - FINANCIAL STATEMENTS OF THE DISTRICT

SALE AND DISTRIBUTION OF THE BONDS

Award of the Bonds

After requesting competitive bids for the Bonds, the District has accepted the bid of _____ (the "Initial Purchaser") to purchase the Bonds at the interest rates shown on the inside cover page of this Preliminary Official Statement at a price of _____% of par, resulting in a net effective interest rate to the District of _____%, as calculated pursuant to Chapter 1204, Texas Government Code, as amended. No assurance can be given that any trading market will be developed for the Bonds after their sale by the District to the Initial Purchaser. The District has no control over the price at which the Bonds are subsequently sold, and the initial yields at which the Bonds are priced and reoffered are established by and are the sole responsibility of the Initial Purchaser.

Prices and Marketability

Subject to certain hold-the-offering-price requirements described in the Official Notice of Sale, the District has no control over the reoffering yields or prices of the Bonds or over trading of the Bonds in the secondary market. Moreover, there is no assurance that a secondary market will be made in the Bonds. If there is a secondary market, the difference between the bid and asked prices of the Bonds may be greater than the difference between the bid and asked prices of bonds of comparable maturity and quality issued by more traditional municipal entities, as bonds of such entities are more generally bought, sold or traded in the secondary market.

Subject to certain hold-the-offering-price requirements described in the Official Notices of Sale, the prices and other terms with respect to the offering and sale of the Bonds may be changed from time to time by the Initial Purchaser after the Bonds are released for sale, and the Bonds may be offered and sold at prices other than the initial offering prices, including sales to dealers who may sell the Bonds into investment accounts.

IN CONNECTION WITH THIS OFFERING, THE INITIAL PURCHASER MAY OVER-ALLOT OR EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICE OF THE BONDS AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

Securities Laws

No registration statement relating to the Bonds has been filed with the United States Securities and Exchange Commission (the "SEC") under the Securities Act of 1933, as amended, in reliance upon exemptions provided thereunder. The Bonds have not been registered or qualified under the Securities Act of Texas in reliance upon various exemptions contained therein; nor have the Bonds been registered or qualified under the securities acts of any other jurisdictions. The District assumes no responsibility for registration or qualification of the Bonds under the securities laws of any jurisdiction in which the Bonds may be offered, sold, or otherwise transferred. This disclaimer of responsibility for registration or qualification for sale or other disposition of the Bonds should not be construed as an interpretation of any kind with regard to the availability of any exemption from securities registration or qualification provisions.

MUNICIPAL BOND INSURANCE

The District has made applications to Build America Mutual Assurance Company and Assured Guaranty Inc. for a commitment for municipal bond guaranty insurance on the Bonds. The purchase of such insurance, and the payment of all associated costs, including the premium charged by the insurance company and fees charged by rating companies, will be at the expense of the Initial Purchaser.

RATINGS

The District has not made an application for a rating on the Bonds. Furthermore, it is not expected that the District would have been successful in receiving an investment grade rating on the Bonds.

[*Remainder of page intentionally left blank.*]

OFFICIAL STATEMENT SUMMARY

The following material is a summary of certain information contained herein and is qualified in its entirety by the more detailed information and financial statements appearing elsewhere in this Preliminary Official Statement. The summary should not be detached and should be used in conjunction with the more complete information contained herein. A full review should be made of this entire Official Statement and of the documents summarized or described herein.

THE BONDS

The District	Brazoria County Municipal Utility District No. 57 (the "District"), a political subdivision of the State of Texas, is located in Brazoria County, Texas. See "THE DISTRICT."
The Bonds	The $3,120,000 Unlimited Tax Road Bonds, Series 2026 (the "Bonds") are dated September 1, 2026, and accrue interest from the date of delivery which is expected to be on or about September 16, 2026 (the "Date of Delivery"), with interest payable on March 1, 2027, and on each September 1 and March 1 thereafter (each an "Interest Payment Date") until the earlier of maturity or prior redemption. The Bonds mature serially on September 1 in the years and in the principal amounts set forth on the inside cover page. See "THE BONDS."
Redemption of the Bonds	The Bonds that mature on or after September 1, 2032, are subject to redemption, in whole or from time to time in part, on September 1, 2031, or on any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption. See "THE BONDS – Redemption of the Bonds."
Book-Entry-Only System	The Bonds will be initially registered and delivered only to Cede & Co., the nominee of The Depository Trust Company ("DTC"), pursuant to the Book-Entry-Only System described herein. Beneficial ownership of the Bonds may be acquired in principal denominations of $5,000 or integral multiples thereof. No physical delivery of the Bonds will be made to the Beneficial Owners (herein defined) thereof. Principal of and interest on the Bonds will be payable by BOKF, NA, Dallas, Texas (the "Paying Agent/Registrar"), to Cede & Co., which will make distribution of the amounts so paid to the participating members of DTC for subsequent payment to the Beneficial Owners of the Bonds. See "THE BONDS – Book-Entry-Only System."
Authority for Issuance	The Bonds constitute the second series of unlimited tax bonds issued by the District, from the $344,700,000 principal amount of unlimited tax bonds authorized by the District's voters at an election held on November 8, 2022, for the purpose of constructing or acquiring a road system to serve the District (the "Road System") and $344,700,000 for the further purpose of refunding such bonds. The District's voters also authorized $483,900,000 principal amount of unlimited tax bonds at an election held on November 8, 2022, for the purpose of purchasing, constructing, operating and maintaining water, wastewater, and drainage facilities to serve the District (the "Utility System") and $483,900,000 for the further purpose of refunding such bonds and $163,790,000 principal amount of unlimited tax bonds for the purpose of constructing parks and recreational facilities to serve the District (the "Park System") and $163,790,000 for the further purpose of refunding such bonds. Following the issuance of the Bonds, $335,980,000 principal amount of unlimited tax bonds for the Road System; $456,190,000 principal amount of unlimited tax bonds for the Utility System; and $163,790,000 principal amount of unlimited tax bonds for the Park System will remain authorized and unissued. All refunding bonds remain authorized but unissued. See The Bonds are issued pursuant to: (i) a resolution authorizing the issuance of the Bonds adopted by the Board of Directors of the District (the "Board") on the date of sale of the Bonds (the "Bond Resolution"); (ii) Article III, Section 52 of the Texas Constitution and the general laws of the State of Texas, including Chapters 49 and 54 of the Texas Water Code, as amended;

and (iii) an election held within the District on November 8, 2022. "THE BONDS – Authority for Issuance."

Source of Payment ..... The District is authorized to levy separate taxes to pay debt service on bonds issued for the Utility System, and the Park System, and the Road System, and such taxes are unlimited as to rate or amount. The Bonds are payable from a continuing direct annual ad valorem tax, unlimited as to rate or amount, levied against all taxable property within the District. The Bonds are obligations of the District and are not obligations of the State of Texas; Brazoria County, Texas; the City of Iowa Colony ("Iowa Colony"), Texas; City of Manvel ("Manvel"), Texas, or any entity other than the District. See "THE BONDS – Source of Payment."

Outstanding Bonds ..... The District has previously three (3) series of unlimited tax bonds, as follows: $14,315,000 Unlimited Tax Bonds, Series 2025; $5,600,000 Unlimited Tax Road Bonds, Series 2025; and $13,395,000 Unlimited Tax Bonds, Series 2026 (the "Series 2026 Utility Bonds"). As of the Date of Delivery, $33,310,000 principal amount of such previously issued bonds will remain outstanding (the "Outstanding Bonds"), which includes the Series 2026 Utility Bonds, which are expected to close on or about August 18, 2026. See "THE BONDS – Outstanding Bonds."

Payment Record ..... The Bonds are the fourth issuance of bonded indebtedness by the District. The District has never defaulted on the timely payment of debt service on its bonded indebtedness.

Use of Proceeds of the Bonds ..... Proceeds from the sale of the Bonds will be used to reimburse the Developer for a portion of the costs of the projects as shown under "THE BONDS – Use and Distribution of Proceeds of the Bonds." Additionally, proceeds from the sale of the Bonds will be used to pay twelve (12) months of capitalized interest, developer interest, and other certain costs associated with the issuance of the Bonds. See "THE BONDS – Use and Distribution of Proceeds of the Bonds."

NOT Qualified Tax-Exempt Obligations ..... The Bonds will not be designated as "qualified tax-exempt obligations" for financial institutions.

Municipal Bond Insurance ..... The District has made applications to Build America Mutual Assurance Company and Assured Guaranty Inc. for a commitment for municipal bond guaranty insurance on the Bonds. The purchase of such insurance, and the payment of all associated costs, including the premium charged by the insurance company and fees charged by rating companies, will be at the expense of the Initial Purchaser.

Ratings ..... The District has not made an application for a rating on the Bonds. Furthermore, it is not expected that the District would have been successful in receiving an investment grade rating on the Bonds. See "RATINGS."

Bond Counsel ..... Allen Boone Humphries Robinson LLP, Houston, Texas.

Disclosure Counsel ..... Orrick, Herrington & Sutcliffe LLP, Houston, Texas.

Financial Advisor ..... Cedar Creek Municipal Advisors, LLC, Houston, Texas.

THE DISTRICT

Description ..... The District is a political subdivision of the State of Texas, located approximately 21 miles south of the central business district of the City of Houston, Texas. At the time of creation, the District encompassed approximately 447.471 acres. Currently, the District consists of 1,606.9093 acres. The District boundaries lie entirely within the corporate limits of Manvel and Iowa Colony. The District is a municipal utility district created by an order of the TCEQ effective August 16, 2007, and by a confirmation election held within the District on November 6, 2007. The District operates in accordance with Article XVI, Section 59 and Article III, Section 52 of the Constitution of the State of Texas, and Chapters 49 and 54 of the Texas

	Water Code, as amended, and other statutes of Texas applicable to municipal utility districts. See "THE DISTRICT."
Development within the District	The District is one of three municipal utility districts that make up the approximately 3,000-acre master-planned community known as Meridiana. In addition to Meridiana, the District includes planned developments known as Ellwood and Rally East. To date, approximately 279.21 acres (1,077 lots) within the District have been developed as the residential subdivisions of Meridiana, Sections 4A East, 4B, 5 East, 6 East, 7, 10A, 13A, 13B, 14A, 14B, 24A, 24B, 25A, 26A, 26B, and 82, and approximately 26.27 acres (92 lots) within the District have been developed as the residential subdivisions of Ellwood, Sections 1A and 1B. As of July 16, 2026, the District was composed of ___ completed homes, ___ homes under construction not including the ___ model homes under construction in the Ellwood subdivision and approximately ___ vacant developed lots. Of the ___ homes completed and under construction as of July 16, 2026 (which excludes the ___ model homes under construction in the Ellwood subdivision), ___ homes were sold to homeowners within the District. In addition, approximately 13.00 acres have been developed as Alvin ISD Elementary School Site No. 2 and approximately 186.62 acres for other Alvin ISD Schools. The remaining land within the District consists of approximately 825.11 undeveloped but developable acres and approximately 139.38 undevelopable acres consisting of easements, rights of way and greenbelts. See "DEVELOPERS," "DEVELOPMENT OF THE DISTRICT," and "THE DISTRICT."
Developers	Land within the District is being developed by Rise Communities, LLC ("Rise Communities") and Beazer Homes Texas, L.P., a Delaware limited partnership ("Beazer Homes"). Rise Communities and Beazer Homes are collectively referred to herein as the "Developers." See "DEVELOPERS" and "DEVELOPMENT OF THE DISTRICT."
Homebuilders Within the District	Homebuilders who are active in Meridiana include David Weekley Homes, Drees Custom Homes, Highland Homes, Perry Homes, NewMark Homes, Shea Homes, Chesmar Homes, and Westin Homes. Prices of new homes being constructed in the District range from the $280,000s –$1,000,000+. See "DEVELOPERS – Homebuilders within the District."

RISK FACTORS

THE DISTRICT'S TAX IS LEVIED ONLY ON THE PROPERTY LOCATED WITHIN THE DISTRICT. THEREFORE, THE INVESTMENT SECURITY AND QUALITY OF THE BONDS IS DEPENDENT UPON THE SUCCESSFUL DEVELOPMENT OF PROPERTY LOCATED WITHIN THE DISTRICT AND THE PAYMENT AND COLLECTION OF TAXES LEVIED THEREON.

THE BONDS ARE SUBJECT TO CERTAIN INVESTMENT RISKS. PROSPECTIVE PURCHASERS SHOULD REVIEW THIS ENTIRE OFFICIAL STATEMENT, PARTICULARLY THE SECTION OF THIS OFFICIAL STATEMENT ENTITLED "RISK FACTORS," BEFORE MAKING AN INVESTMENT DECISION.

SELECTED FINANCIAL INFORMATION

(UNAUDITED)

2025 Certified Taxable Assessed Valuation	$ 67,508,232	(a)
2026 Preliminary Taxable Assessed Valuation	$ 248,060,950	(b)
Estimated Taxable Valuation as of May 1, 2026	$ 303,751,121	(c)
Direct Debt:		
The Outstanding Bonds	$ 33,310,000	(d)
The Bonds	3,120,000	
Total	$ 36,430,000	
Estimated Overlapping Debt	$ 11,106,989	(e)
Total Direct and Estimated Overlapping Debt	$ 47,536,989	(e)
Direct Debt Ratios:		
As a percentage of the 2025 Certified Taxable Assessed Valuation	53.96 %	
As a percentage of the 2026 Preliminary Taxable Assessed Valuation	14.69 %	
As a percentage of the Estimated Taxable Valuation as of May 1, 2026	11.99 %	
Direct and Estimated Overlapping Debt Ratios:		
As a percentage of the 2025 Certified Taxable Assessed Valuation	70.42 %	
As a percentage of the 2026 Preliminary Taxable Assessed Valuation	19.16 %	
As a percentage of the Estimated Taxable Valuation as of May 1, 2026	15.65 %	
Road System Debt Service Fund Balance (as of July 16, 2026)	$ _____	(f)
Utility System Debt Service Fund Balance (as of July 16, 2026)	$ _____	(g)
Road System Capital Projects Fund Balance (as of July 16, 2026)	$ _____	
Utility System Capital Projects Fund (as of July 16, 2026)	$ _____	
General Fund Balance (as of July 16, 2026)	$ _____	

(a) Represents the taxable amount of assessed valuation of taxable properties in the District as of January 1, 2025, as provided by the Brazoria County Appraisal District (the "Appraisal District"). See "TAX DATA" and "TAXING PROCEDURES."

(b) Provided by the Appraisal District as the preliminary value as of January 1, 2026. This value represents the preliminary determination of the taxable value in the District as of January 1, 2026, provided by the Appraisal District. No taxes will be levied on this preliminary value, which is subject to review and downward adjustment. See "TAXING PROCEDURES."

(c) As of May 1, 2026, provided by the Appraisal District for information purposes only. Represents new construction within the District as of May 1, 2026. This estimate is based upon the same unit value used in the assessed taxable valuation. No taxes will be levied on this estimate. See "TAXING PROCEDURES."

(d) Such amount includes the District's $13,395,000 Unlimited Tax Bonds, Series 2026 (the "Series 2026 Utility Bonds"), which are expected to close on or about August 18, 2026.

(e) See "DISTRICT DEBT – Estimated Direct and Overlapping Debt Statement."

(f) In addition to this amount, twelve (12) months of capitalized interest on the Bonds will be deposited into the Road System Debt Service Fund (herein defined) upon closing of the Bonds. Neither Texas law nor the Bond Resolution (herein defined) requires that the District maintain any particular sum in the Road System Debt Service Fund. Funds in the Road System Debt Service Fund are not available to pay debt service on bonds issued for the Utility System (herein defined), such as the Outstanding Bonds (herein defined) issued for the Utility System.

(g) Neither Texas law nor the Bond Resolution requires that the District maintain any particular sum in the Utility System Debt Service Fund (herein defined). Monies in the Utility System Debt Service Fund cannot be used to pay debt service on bonds issued for the Road System (herein defined), such as the Outstanding Bonds issued for the Road System and the Bonds.

SELECTED FINANCIAL INFORMATION

(UNAUDITED)

2025 Tax Rate per $100 of Assessed Taxable Valuation			
Utility System Debt Service	$	0.000	(a)
Road System Debt Service		0.000	(a)
Maintenance and Operations		0.900	
Total	$	0.900	
Combined Estimated Average Annual Debt Service Requirement (2027–2050)	$	2,524,038	(b)
Combined Estimated Maximum Annual Debt Service Requirement (2049)	$	2,629,769	(b)
Debt Service Tax Rate per $100 of Assessed Taxable Valuation Required to Pay the Combined Estimated Average Annual Debt Service Requirement on the Outstanding Bonds and the Bonds (2027–2050) at 95% Tax Collections:			
Based on the 2025 Certified Taxable Assessed Valuation	$	3.94	
Based on the 2026 Preliminary Taxable Assessed Valuation	$	1.08	
Based on the Estimated Taxable Valuation as of May 1, 2026	$	0.88	
Debt Service Tax Rate per $100 of Assessed Taxable Valuation Required to Pay the Combined Estimated Maximum Annual Debt Service Requirement on the Outstanding Bonds and the Bonds (2049) at 95% Tax Collections:			
Based on the 2025 Certified Taxable Assessed Valuation	$	4.11	
Based on the 2026 Preliminary Taxable Assessed Valuation	$	1.12	
Based on the Estimated Taxable Valuation as of May 1, 2026	$	0.92	
Single-Family Homes (including ___ under construction) as of July 16, 2026		____	(c)

(a) The District is authorized to levy two separate taxes to pay the debt service on bonds issued for the Utility System, such as the Outstanding Bonds issued for the Utility System, and bonds issued for the Road System, such as the Outstanding Bonds issued for the Road System and the Bonds. Such taxes are unlimited as to rate or amount. The District has not levied a debt service tax to date, but anticipates levying its first debt service tax rate for the Utility System debt service and the Road System debt service tax rate in 2026.

(b) Requirement of debt service on the Outstanding Bonds and the Bonds. Debt service on the Bonds is a requirement estimate based on the Bonds being sold at an average annual interest rate of 4.50%. See "DISTRICT DEBT – Pro-Forma Debt Service Requirement Schedule."

(c) Of the ____ homes completed and under construction as of July 16, 2026, ____ homes were sold to homeowners within the District (which excludes the ____ model homes under construction in the Ellwood subdivision).

BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 57

(A Political Subdivision of the State of Texas, located within Brazoria County)

$3,120,000
Unlimited Tax Bonds
Series 2026

INTRODUCTION

This Preliminary Official Statement provides certain information in connection with the issuance by Brazoria County Municipal Utility District No. 57 (the "District") of its $3,120,000 Unlimited Tax Road Bonds, Series 2026 (the "Bonds").

The Bonds are issued pursuant to: (i) a resolution authorizing the issuance of the Bonds adopted by the Board of Directors of the District (the "Board") on the date of sale of the Bonds (the "Bond Resolution"); (ii) Article III, Section 52 of the Texas Constitution and the general laws of the State of Texas, including Chapters 49 and 54 of the Texas Water Code, as amended; and (iii) an election held within the District on November 8, 2022.

Certain capitalized terms used in this Official Statement have the same meanings assigned to such terms in the Bond Resolution, except as otherwise indicated herein.

There follow in this Preliminary Official Statement descriptions of the Bonds, the Developers (herein defined), the Bond Resolution and certain information about the District and its finances. All descriptions of documents contained herein are only summaries and are qualified in their entirety by reference to each such document. Copies of such documents may be obtained from Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Suite 2600, Houston, Texas 77027, upon payment of the costs of duplication, therefor.

RISK FACTORS

General

The Bonds, which are obligations of the District and not of the State of Texas, Brazoria County, Texas (the "County"); the City of Iowa Colony ("Iowa Colony"), Texas, City of Manvel ("Manvel"), Texas, or any political subdivision other than the District, will be secured by a continuing direct annual ad valorem tax, without legal limitation as to rate or amount, levied against all taxable property located within the District. Therefore, the ultimate security for payment of the principal of and interest on the Bonds depends upon the ability of the District to collect from the property owners within the District taxes levied against all taxable property located within the District, or, in the event taxes are not collected and foreclosure proceedings are instituted by the District, upon the value of the taxable property with respect to taxes levied by the District and by other taxing authorities. The District makes no representations that over the life of the Bonds the property within the District will maintain a value sufficient to justify continued payment of taxes by the property owners. The potential increase in taxable valuation of District property is directly related to the economics of the residential housing industry, not only due to general economic conditions, but also due to the particular factors discussed below. See "DEVELOPMENT OF THE DISTRICT," "TAX DATA" and "TAXING PROCEDURES."

Effects of Hurricane Harvey

The greater City of Houston, Texas, area sustained widespread damage as a result of Hurricane Harvey's landfall along the Texas Gulf Coast on August 25, 2017, and historic levels of rainfall during the succeeding four days. The District is located in the County, which is located on the Texas Gulf Coast.

The District cannot predict the effect that additional extreme weather events may have upon the District and the Gulf Coast. Additional extreme weather events have the potential to cause damage within the District and along the Gulf Coast generally that could have a negative effect on taxable assessed valuations in the District and the economy of the District and the region.

Certain qualified taxpayers, including owners of residential homesteads, located within a disaster area and whose property has been damaged as a direct result of the disaster, are entitled to enter into a tax payment installment agreement with a taxing jurisdiction such as the District if the taxpayer pays at least one-fourth of the tax bill imposed on the property by the delinquency date. The remaining taxes may be paid without penalty or interest in three equal installments within six months of the delinquency date.

Potential Effects of Oil Price Declines on the Houston Area

The economy of the Houston area has, in the past, been particularly affected by adverse conditions in the oil and gas industry, and such conditions and their spillover effects into other industries could result in declines in the demand for residential and commercial property in the Houston area and could reduce or negatively affect property values within the

District. The District cannot predict the impact that negative conditions in the oil industry could have on property values in the District.

Factors Affecting Taxable Values and Tax Payments

Wastewater Certificate of Convenience and Necessity: The portion of the District located within Iowa Colony is subject to a Wastewater Certificate of Convenience and Necessity ("Wastewater CCN") held by Undine LLC ("Undine"). The District has engaged legal counsel to pursue a resolution of the Wastewater CCN over the portion of the District located within Iowa Colony so that wastewater service can continue to be provided by the City of Iowa Colony. The District cannot predict the outcome or timing of any resolution. Until the matter is resolved, Undine may assert legal or regulatory rights arising from its Wastewater CCN, the outcome of which could adversely affect wastewater service within the portion of the District located within the City of Iowa Colony. As of July 16, 2026, there are ___ completed homes and ___ occupied single-family residences within the portion of the District in Iowa Colony.

Economic Factors: The rate of development of the District is directly related to the vitality of the residential housing industry. New residential housing construction can be significantly affected by factors such as interest rates, construction costs, and consumer demand. Decreased levels of home construction activity would restrict the growth of property values in the District. The District cannot predict the pace or magnitude of any future development or home construction in the District.

Developers: There is no commitment by or legal requirement of the principal landowners/developers or any other landowner to the District to proceed at any particular rate or according to any specified plan with the development of land in the District, or of any homebuilder to proceed at any particular pace with the construction of homes in the District. Moreover, there is no restriction on any landowner's right to sell its land. Therefore, the District can make no representation about the probability of future development, if any, or the rate of future home construction activity in the District. Failure to construct taxable improvements on developed lots would restrict the rate of growth of taxable values in the District and result in higher tax rates. See "DEVELOPMENT OF THE DISTRICT," "DEVELOPERS" and "TAX DATA – Principal Taxpayers."

Dependence on Principal Taxpayers: The ability of any principal landowner to make full and timely payments of taxes levied against its property by the District and similar taxing authorities will directly affect the District's ability to meet its debt service obligations. As illustrated in this Preliminary Official Statement under the caption "TAX DATA – Principal Taxpayers," the District's principal taxpayers in 2025 own approximately 28.23% of the District's total 2025 Certified Taxable Assessed Valuation of property located within the District. GR-M1 LTD, an entity associated with Rise Communities, LLC, one of the Developers in the District, owns approximately 6.96% or $4,698,923 of the District's total 2025 Certified Taxable Assessed Valuation of property located within the District. In the event that a Developer, any other taxpayer, or any combination of taxpayers, should default in the payment of taxes in an amount which exceeds the surpluses in the District's debt service funds, the ability of the District to make timely payment of debt service on the Bonds will be dependent on its ability to enforce and liquidate its tax liens, which is a time-consuming process. Failure to recover or borrow funds in a timely fashion could result in an excessive District tax rate. The District is not required by law or the Bond Resolution to maintain any specified amount of surplus in its interest and sinking fund. See "TAX DATA – Principal Taxpayers" and "TAXING PROCEDURES – Levy and Collection of Taxes."

Maximum Impact on District Tax Rates: Assuming no further development or home construction, the value of the land and improvements currently within the District will be the major determinant of the ability or willingness of property owners to pay their taxes. The 2025 Certified Taxable Assessed Value of property located within the District is $67,508,232, the 2026 Preliminary Taxable Assessed Valuation is $248,060,950, and the Estimated Taxable Valuation as of May 1, 2026, is $303,751,121. After issuance of the Bonds, the combined estimated maximum annual debt service requirement on the Outstanding Bonds and the Bonds will be $2,629,769 (2049) and the combined estimated average annual debt service requirement on the Outstanding Bonds (herein defined) and the Bonds will be $2,524,038 (2027–2050). Assuming no increase to nor decrease from the 2025 Certified Taxable Assessed Valuation, tax rates of $4.11 and $3.94 per $100 of Certified Taxable Assessed Value at a 95% tax collection rate would be necessary to pay the combined estimated maximum annual debt service requirement and the combined estimated average annual debt service requirement, respectively. Assuming no increase to nor decrease from 2026 Preliminary Taxable Assessed Valuation, tax rates of $1.12 and $1.08 per $100 of 2026 Preliminary Taxable Assessed Valuation at a 95% tax collection rate would be necessary to pay the combined estimated maximum annual debt service requirement and the combined estimated average annual debt service requirement, respectively. Assuming no increase to nor decrease from the Estimated Taxable Valuation as of May 1, 2026, tax rates of $0.92 and $0.88 per $100 of assessed taxable valuation at 95% tax collection rate would be necessary to pay the combined estimated maximum annual debt service requirement and the combined estimated average annual debt service requirement, respectively.

The District can make no representation that the taxable property values in the District will increase in the future or will maintain a value sufficient to support the proposed District tax rate or to justify continued payment of taxes by property owners. The District has levied a total tax rate of $0.90 per $100 of assessed valuation for the 2025 tax year. Such rate is composed entirely of a maintenance and operations tax rate of $0.90 per $100 of assessed valuation.

Competitive Nature of Residential Housing Market

The housing industry in the City of Houston, Texas, area is very competitive, but the District can give no assurance that the building programs which are planned by any home builder(s) will be continued or completed. The respective competitive position of the homebuilders listed herein and any other developer or homebuilder(s) which might attempt future home building or development projects in the District, the sale of developed lots or in the construction and sale of single-family residential units, are affected by most of the factors discussed in this section, and such competitive positions are directly related to tax revenues received by the District and the growth and maintenance of taxable values in the District.

The demand for and construction of taxable improvements in the District could be affected by competition from other developments near the District. In addition to competition for new single-family home sales from other developments, there are numerous previously-owned single-family homes in more established commercial centers and neighborhoods closer to the City of Houston, Texas that are for sale. Such existing developments could represent additional competition for new development proposed to be constructed within the District. The competitive position of a Developers or the principal landowners in the sale of land, and the sale or leasing of residences is affected by most of the factors discussed in this section. Such a competitive position is directly related to the growth and maintenance of taxable values in the District and tax revenues to be received by the District. The District can give no assurance that building and marketing programs in the District by the Developers will be implemented or, if implemented, will be successful.

The District is located approximately 22 miles south of the central business district of the City of Houston, Texas. Many of the single-family developments with which the District competes are in a more developed state and have lower taxes. As a result, particularly during times of increased competition, Developers within the District may be at a competitive disadvantage to the developers in other single-family projects located closer to major urban centers or in a more developed state. See "THE DISTRICT" and "DEVELOPMENT OF THE DISTRICT – Status of Development within the District."

Increase in Costs of Building Materials

As a result of supply issues, shipping constraints, and ongoing trade disputes (including tariffs), there have been recent substantial increases in the cost of lumber and other building materials, causing many homebuilders and general contractors to experience budget overruns. Further, the unpredictable nature of current trade policy (including the threatened imposition of tariffs) may impact the ability of the Developer or homebuilders in the District to estimate costs. Additionally, immigration policies may affect the State's workforce, and any labor shortages that could occur may impact the rate of construction within the District. Uncertainty surrounding availability and cost of materials may result in decreased levels of construction activity, and may restrict the growth of property values in the District. The District makes no representations regarding the probability of development or homebuilding continuing in a timely manner or the effects that current or future economic or governmental circumstances may have on any plans of the Developer or homebuilders.

Tax Collection Limitations

The District's ability to make debt service payments may be adversely affected by its inability to collect ad valorem taxes. Under Texas law, the levy of ad valorem taxes by the District constitutes a lien in favor of the District on a parity with the liens of all other state and local taxing authorities on the property against which taxes are levied, and such lien may be enforced by foreclosure. The District's ability to collect ad valorem taxes through such foreclosure may be impaired by (a) cumbersome, time-consuming and expensive collection procedures, (b) a bankruptcy court's stay of tax collection procedures against a taxpayer, (c) market conditions limiting the proceeds from a foreclosure sale of taxable property, or (d) the taxpayer's right to redeem the property within two years of foreclosure for residential homestead and agricultural use property and within six (6) months of foreclosure for other property. While the District has a lien on taxable property within the District for taxes levied against such property, such lien can be foreclosed only in a judicial proceeding. Moreover, the value of property to be sold for delinquent taxes and thereby the potential sales proceeds available to pay debt service on the Bonds, may be limited by among other factors, the existence of other tax liens on the property, by the current aggregate tax rate being levied against the property, or by the taxpayers' right to redeem residential or agricultural use property within two (2) years of foreclosure and all other property within six (6) months of foreclosure. Finally, a bankruptcy court with jurisdiction over bankruptcy proceedings initiated by or against a taxpayer within the District pursuant to Federal Bankruptcy Code could stay any attempt by the District to collect delinquent ad valorem taxes assessed against such taxpayer. See "TAXING PROCEDURES."

Registered Owners' Remedies and Bankruptcy

In the event of default in the payment of principal of or interest on the Bonds, the registered owners of the Bonds (the "Registered Owners") have a right to seek a writ of mandamus requiring the District to levy sufficient taxes each year to make such payments. Except for mandamus, the Bond Resolution does not specifically provide for remedies to protect and enforce the interests of the Registered Owners. There is no acceleration of maturity of the Bonds in the event of default and, consequently, the remedy of mandamus may have to be relied upon from year to year. Although the Registered Owners could obtain a judgment against the District, such a judgment could not be enforced by a direct levy and execution against

the District's property. Further, the Registered Owners cannot themselves foreclose on property within the District or sell property within the District in order to pay the principal of and interest on the Bonds. Since there is no trust indenture or trustee, the Registered Owners would have to initiate and finance the legal process to enforce their remedies. The enforceability of the rights and remedies of the Registered Owners may be limited further by laws relating to bankruptcy, reorganization or other similar laws of general application affecting the rights of creditors of political subdivisions such as the District. In this regard, should the District file a petition for protection from creditors under federal bankruptcy laws, the remedy of mandamus or the right of the District to seek judicial foreclosure of its tax lien would be automatically stayed and could not be pursued unless authorized by a federal bankruptcy judge.

Marketability

The District has no understanding (other than the initial reoffering yields) with the winning bidder of the Bonds (the "Initial Purchaser") regarding the reoffering yields or prices of the Bonds and has no control over the trading of the Bonds in the secondary market. Moreover, there is no assurance that a secondary market will be made for the Bonds. If there is a secondary market, the difference between the bid and asked price of the Bonds may be greater than the bid and asked spread of other bonds generally bought, sold, or traded in the secondary market. See "SALE AND DISTRIBUTION OF THE BONDS."

Future Debt

The District reserves in the Bond Resolution the right to issue the remaining $335,980,000 principal amount of unlimited tax bonds for the purpose of constructing or acquiring a road system to serve the District (the "Road System") and $344,700,000 for the refunding of such bonds; $456,190,000 principal amount of unlimited tax bonds for the purpose of acquiring or constructing, operating and maintaining water, wastewater, and drainage facilities to serve the District (the "Utility System") and $483,900,000 for the refunding of such bonds; and $163,790,000 principal amount of unlimited tax bonds for the purpose of constructing parks and recreational facilities to serve the District (the "Park System") and $163,790,000 for the refunding of such bonds, and such additional bonds as may hereafter be approved by the voters of the District. See "THE BONDS – Issuance of Additional Debt." The District has also reserved the right to issue certain other additional bonds, special project bonds, and other obligations described in the Bond Resolution authorized by the voters of the District, which may be issued by the District from time to time as needed. Issuance of the remaining $456,190,000 of unlimited tax bonds for the purpose of acquiring or constructing the Utility System and $483,900,000 for the refunding of such bonds, as well as the $163,790,000 of unlimited tax bonds for the purpose of acquiring or constructing the Park System to serve the District and $163,790,000 for the refunding of such bonds, is subject to approval by the TCEQ.

Following the issuance of the Bonds, $335,980,000 principal amount of unlimited tax bonds for the Road System; $456,190,000 principal amount of unlimited tax bonds for the Utility System; and $163,790,000 principal amount of unlimited tax bonds for the Park System will remain authorized and unissued. All refunding bonds remain authorized but unissued. See "THE BONDS – Authority for Issuance."

As of July 16, 2026, the District owes the Developers approximately $_____ for expenditures relating to the acquisition or construction of the Utility System, the Road System, and the Park System serving the District. Additionally, the District owes the Developers approximately $_____ for projects under construction for expenditures relating to the acquisition or construction of the Utility System, the Road System, and the Park System serving the District. If additional bonds are issued in the future and property values have not increased proportionately, such issuance may increase gross debt-property valuation ratios and thereby adversely affect the investment quality or security of the Bonds. See "THE BONDS – Issuance of Additional Debt" and See "APPENDIX A."

If the District does issue park bonds, the outstanding principal amount of such bonds may not exceed an amount equal to one percent of the value of the taxable property in the District at the time of issuance, unless the District meets certain financial feasibility requirements under the TCEQ rules, in which case the outstanding principal amount of such bonds issued by the District may exceed an amount equal to one percent but not greater than three percent of the value of the taxable property in the District.

Continuing Compliance with Certain Covenants

The Bond Resolution contains covenants by the District intended to preserve the exclusion from gross income of interest on the Bonds. Failure of the District to comply with such covenants on a continuous basis prior to maturity of the Bonds could result in interest on the Bonds becoming taxable retroactively to the date of original issuance. See "TAX MATTERS."

Environmental Regulations

Wastewater treatment, water supply, storm sewer facilities and construction activities within the District are subject to complex environmental laws and regulations at the federal, state and local levels that may require or prohibit certain activities that affect the environment, such as:

- Requiring permits for construction and operation of water wells, wastewater treatment and other facilities;
- Restricting the manner in which wastes are treated and released into the air, water and soils;
- Restricting or regulating the use of wetlands or other properties; or
- Requiring remedial action to prevent or mitigate pollution.

Sanctions against a municipal utility district or other type of special purpose district for failure to comply with environmental laws and regulations may include a variety of civil and criminal enforcement measures, including assessment of monetary penalties, imposition of remedial requirements and issuance of injunctions to ensure future compliance. Environmental laws and compliance with environmental laws and regulations can increase the cost of planning, designing, constructing and operating water production and wastewater treatment facilities. Environmental laws can also inhibit growth and development within the District. Further, changes in regulations occur frequently, and any changes that result in more stringent and costly requirements could materially impact the District.

Air Quality Issues. Air quality control measures required by the United States Environmental Protection Agency (the "EPA") and the Texas Commission on Environmental Quality (the "TCEQ") may impact new industrial, commercial and residential development in the Houston area. Under the Clean Air Act ("CAA") Amendments of 1990, the eight-county Houston-Galveston-Brazoria area ("HGB Area")—Harris, Galveston, Brazoria, Chambers, Fort Bend, Waller, Montgomery and Liberty Counties—has been designated a nonattainment area under two separate federal ozone standards: the eight-hour ozone standard of 75 ppb promulgated by the EPA in 2008 (the "2008 Ozone Standard"), and the EPA's most-recent promulgation of an even lower, 70 ppb eight-hour ozone standard in 2015 (the "2015 Ozone Standard"). While the State of Texas has been able to demonstrate steady progress and improvements in air quality in the HGB Area, the HGB Area remains subject to CAA nonattainment requirements.

The HGB Area is currently designated as a "severe" nonattainment area under the 2008 Ozone Standard, with an attainment deadline of July 20, 2027. If the EPA ultimately determines that the HGB Area has failed to meet the attainment deadline based on the relevant data, the area is subject to reclassification to a nonattainment classification that provides for more stringent controls on emissions from the industrial sector. In addition, the EPA may impose a moratorium on the awarding of federal highway construction grants and other federal grants for certain public works construction projects if it finds that an area fails to demonstrate progress in reducing ozone levels.

The HGB Area is currently designated as a "serious" nonattainment area under the 2015 Ozone Standard, with an attainment deadline of August 3, 2027. For purposes of the 2015 Ozone Standard, the HGB Area consists of only six counties: Brazoria, Chambers, Fort Bend, Galveston, Harris, and Montgomery Counties.

In order to demonstrate progress toward attainment of the EPA's ozone standards, the TCEQ has established a state implementation plan ("SIP") for the HGB Area setting emission control requirements, some of which regulate the inspection and use of automobiles. These types of measures could impact how people travel, what distances people are willing to travel, where people choose to live and work, and what jobs are available in the HGB Area. These SIP requirements can negatively impact business due to the additional permitting/regulatory constraints that accompany this designation and because of the community stigma associated with a nonattainment designation. It is possible that additional controls will be necessary to allow the HGB Area to reach attainment with the ozone standards by the EPA's attainment deadlines. These additional controls could have a negative impact on the HGB Area's economic growth and development.

Water Supply & Discharge Issues. Water supply and discharge regulations that municipal utility districts, including the District, may be required to comply with involve: (1) groundwater well permitting and surface water appropriation; (2) public water supply systems; (3) wastewater discharges from treatment facilities; (4) storm water discharges; and (5) wetlands dredge and fill activities. Each of these is addressed below:

Certain governmental entities regulate groundwater usage in the HGB Area. A municipal utility district or other type of special purpose district that (i) is located within the boundaries of such an entity that regulates groundwater usage, and (ii) relies on local groundwater as a source of water supply, may be subject to requirements and restrictions on the drilling of water wells and/or the production of groundwater that could affect both the engineering and economic feasibility of district water supply projects.

Pursuant to the federal Safe Drinking Water Act ("SDWA") and the EPA's National Primary Drinking Water Regulations ("NPDWRs"), which are implemented by the TCEQ's Water Supply Division, a municipal utility district's provision of water for human consumption is subject to extensive regulation as a public water system. Municipal utility districts must

generally provide treated water that meets the primary and secondary drinking water quality standards adopted by the TCEQ, the applicable disinfectant residual and inactivation standards, and the other regulatory action levels established under the agency's rules. The EPA has established NPDWRs for more than ninety (90) contaminants and has identified and listed other contaminants which may require national drinking water regulation in the future. Further, the EPA has established a NPDWR for six (6) Per- and Polyflouroalkyl Substances ("PFAS"), which requires public water systems to perform certain monitoring and remediation measures. Public water systems may be subject to additional PFAS regulation in the future, which could increase the cost of constructing, operating, and maintaining water production and distribution facilities.

Texas Pollutant Discharge Elimination System ("TPDES") permits set limits on the type and quantity of discharge, in accordance with state and federal laws and regulations. The TCEQ reissued the TPDES Construction General Permit (TXR150000) ("CGP"), with an effective date of March 5, 2023, which is a general permit authorizing the discharge of stormwater runoff associated with small and large construction sites and certain non-stormwater discharges into surface water in the state. The CGP has a 5-year permit term, and is then subject to renewal. Moreover, the Clean Water Act ("CWA") and Texas Water Code require municipal wastewater treatment plants to meet secondary treatment effluent limitations and more stringent water quality-based limitations and requirements to comply with the Texas water quality standards. Any water quality-based limitations and requirements with which a municipal utility district must comply may have an impact on the municipal utility district's ability to obtain and maintain compliance with TPDES permits.

The TCEQ issued the General Permit for Phase II (Small) Municipal Separate Storm Sewer Systems (the "MS4 Permit") on August 15, 2024. The MS4 Permit authorizes the discharge of stormwater to surface water in the state from small municipal separate storm sewer systems. While the District is currently not subject to the MS4 Permit, if the District's inclusion were required at a future date, the District could incur substantial costs to develop, implement, and maintain the necessary plans as well as to install or implement best management practices to minimize or eliminate unauthorized pollutants that may otherwise be found in stormwater runoff in order to comply with the MS4 Permit.

Operations of utility districts, including the District, are also potentially subject to requirements and restrictions under the CWA regarding the use and alteration of wetland areas that are within the "waters of the United States." The District must obtain a permit from the United States Army Corps of Engineers ("USACE") if operations of the District require that wetlands be filled, dredged, or otherwise altered.

On May 25, 2023, the Supreme Court of the United States issued its decision in *Sackett v. EPA*, which clarified the definition of "waters of the United States" and significantly restricted the reach of federal jurisdiction under the CWA. Under the *Sackett* decision, "waters of the United States" includes only geographical features that are described in ordinary parlance as "streams, oceans, rivers, and lakes" and to adjacent wetlands that are indistinguishable from such bodies of water due to a continuous surface connection. Subsequently, the EPA and USACE issued a final rule amending the definition of "waters of the United States" under the CWA to conform with the Supreme Court's decision.

While the *Sackett* decision and subsequent legislation removed a great deal of uncertainty regarding the ultimate scope of "waters of the United States" and the extent of EPA and USACE jurisdiction, operations of municipal utility districts, including the District, could potentially be subject to additional restrictions and requirements, including additional permitting requirements, in the future.

Extreme Weather Events

The Texas Gulf Coast area is subject to occasional severe tropical weather events, including tropical storms and hurricanes. If the District were to sustain damage to its facilities requiring substantial repair or replacement or if substantial damage were to occur to taxable property within the District as a result of such a weather event, the investment security of the Bonds could be adversely affected.

The greater Houston area has experienced multiple storms exceeding a 0.2% probability (i.e. "500-year flood" events) since 2015, including Hurricane Harvey ("Harvey"), which made landfall along the Texas Gulf Coast on August 26, 2017, and brought historic levels of rainfall during the successive four days.

If a future weather event significantly damaged all or part of the improvements within the District, the assessed value of property within the District could be substantially reduced, which could result in a decrease in tax revenues and/or necessitate an increase the District's tax rate. Further, there can be no assurance that a casualty loss to taxable property within the District will be covered by insurance (or that property owners will even carry flood or other casualty insurance), that any insurance company will fulfill its obligation to provide insurance proceeds, or that insurance proceeds will be used to rebuild or repair any damaged improvements within the District. Even if insurance proceeds are available and improvements are rebuilt, there could be a lengthy period in which assessed values within the District could be adversely affected. See "RISK FACTORS – Factors Affecting Taxable Values and Tax Payments – Maximum Impact on District Tax Rates."

Potential Impact of Natural Disaster

The District is located near the Texas Gulf Coast and, as it has in the past, could be impacted by wide-spread fires, earthquakes, or weather events such as hurricanes, tornadoes, tropical storms, or other severe weather events that could produce high winds, heavy rains, hail, and flooding. In the event that a natural disaster should damage or destroy improvements and personal property in the District, the assessed value of such taxable properties could be substantially reduced, resulting in a decrease in the taxable assessed value of the District or an increase in the District's tax rates.

There can be no assurance that a casualty will be covered by insurance (certain casualties, including flood, are usually excepted unless specific insurance is purchased), that any insurance company will fulfill its obligation to provide insurance proceeds, or that insurance proceeds will be used to rebuild, repair, or replace any taxable properties in the District that were damaged. Even if insurance proceeds are available and damaged properties are rebuilt, there could a lengthy period in which assessed values in the District would be adversely affected. There can be no assurance the District will not sustain damage from such natural disasters.

Specific Flood Type Risks

The District may be subject to the following flood risks:

Ponding (or Pluvial) Flood. Ponding, or pluvial, flooding occurs when heavy rainfall creates a flood event independent of an overflowing water body, typically in relatively flat areas. Intense rainfall can exceed the drainage capacity of a drainage system, which may result in water within the drainage system becoming trapped and diverted onto streets and nearby property until it is able to reach a natural outlet. Ponding can also occur in a flood pool upstream or behind a dam, levee or reservoir.

Riverine (or Fluvial) Flood. Riverine, or fluvial, flooding occurs when water levels rise over the top of river, bayou or channel banks due to excessive rain from tropical systems making landfall and/or persistent thunderstorms over the same area for extended periods of time. The damage from a riverine flood can be widespread. The overflow can affect smaller rivers and streams downstream, or may sheet-flow over land. Flash flooding is a type of riverine flood that is characterized by an intense, high velocity torrent of water that occurs in an existing river channel with little to no notice. Flash flooding can also occur even if no rain has fallen, for instance, after a levee, dam or reservoir has failed or experienced an uncontrolled release, or after a sudden release of water by a debris or ice jam. In addition, planned or unplanned controlled releases from a dam, levee or reservoir also may result in flooding in areas adjacent to rivers, bayous or drainage systems downstream.

National Weather Service Atlas 14 Rainfall Study

The National Weather Service recently completed a rainfall study known as NOAA Atlas 14, Volume 11 Precipitation-Frequency Atlas of the United States ("Atlas 14"). Floodplain boundaries within the District may be redrawn based on the Atlas 14 study based on a higher statistical rainfall amount, resulting in interim floodplain regulations applying to a larger number of properties and consequently leaving less developable property within the District. Such regulations could additionally result in higher insurance rates, increased development fees, and stricter building codes for any property located within the expanded boundaries of the floodplain.

Approval of the Bonds

The Attorney General of Texas must approve the legality of the Bonds prior to their delivery. The Attorney General of Texas, however, does not pass upon or guarantee the safety of the Bonds as an investment or the adequacy or accuracy of the information contained in this Official Statement.

Bond Insurance Risk Factors

The District has applied for a bond insurance policy to guarantee the scheduled payment of principal and interest on the Bonds. The District has yet to determine whether an insurance policy will be purchased with the Bonds, which would be at the discretion and expense of the Initial Purchaser. If an insurance policy is purchased, the following are risk factors relating to bond insurance.

In the event of default of the payment of principal or interest with respect to the Bonds when all or some becomes due, any owner of the Bonds shall have a claim under the applicable bond insurance policy on the Bonds, (the "Policy") for such payments. However, in the event of any acceleration of the due date of such principal by reason of mandatory or optional redemption or acceleration resulting from default or otherwise, other than any advancement of maturity pursuant to a mandatory sinking fund payment, the payments are to be made in such amounts and at such times as such payments would have been due had there not been any such acceleration. The Policy does not insure against redemption premium, if any. The payment of principal and interest in connection with mandatory or optional prepayment of the Bonds by the District which is recovered by the District from the bond owner as a voidable preference under applicable bankruptcy law is covered by the insurance policy; however, such payments will be made by the bond insurer at such time and in such amounts as would have been due absent such prepayment by the District unless the bond insurer chooses to pay such amounts at an earlier date.

Under most circumstances, default of payment of principal and interest does not obligate acceleration of the obligations of the bond insurer without appropriate consent. The bond insurer may direct and must consent to any remedies and the bond insurer's consent may be required in connection with amendments to any applicable bond documents.

In the event the bond insurer is unable to make payment of principal and interest as such payments become due under the Policy, the Bonds are payable solely from the moneys received pursuant to the applicable bond documents. In the event the bond insurer becomes obligated to make payments with respect to the Bonds, no assurance is given that such event will not adversely affect the market price of the Bonds or the marketability (liquidity) for the Bonds.

The long-term ratings on the Bonds are dependent in part on the financial strength of the bond insurer and its claim paying ability. The bond insurer's financial strength and claims paying ability are predicated upon a number of factors which could change over time. No assurance is given that the long-term ratings of the bond insurer and of the ratings on the Bonds insured by the bond insurer will not be subject to downgrade and such event could adversely affect the market price of the Bonds or the marketability (liquidity) for the Bonds. See "MUNICIPAL BOND INSURANCE" and "RATINGS."

The obligations of the bond insurer are contractual obligations and in an event of default by the bond insurer, the remedies available may be limited by applicable bankruptcy law or state law related to insolvency of insurance companies.

Neither the District or Initial Purchaser has made independent investigation into the claims paying ability of the bond insurer and no assurance or representation regarding the financial strength or projected financial strength of the bond insurer is given. Thus, when making an investment decision, potential investors should carefully consider the ability of the District to pay principal and interest on the Bonds and the claims paying ability of the bond insurer, particularly over the life of the investment. See "MUNICIPAL BOND INSURANCE" herein for further information provided by the bond insurer and the Policy, which includes further instructions for obtaining current financial information concerning the bond insurer.

THE BONDS

General

The following is a description of some of the terms and conditions of the Bonds, which description is qualified in its entirety by reference to the Bond Resolution. A copy of the Bond Resolution may be obtained from the District upon written request made to the District's Bond Counsel, Allen Boone Humphries Robinson LLP, Phoenix Tower, 3200 Southwest Freeway, Suite 2600, Houston, Texas 77027.

The Bonds are dated September 1, 2026, and accrue interest from the date of delivery which is expected to be on or about September 16, 2026 (the "Date of Delivery"), with interest payable on March 1, 2027, and on each September 1 and March 1 thereafter (each an "Interest Payment Date") until the earlier of maturity or prior redemption. The Bonds are fully registered bonds maturing on September 1 of the years shown under "PRINCIPAL AMOUNTS, MATURITIES, INTEREST RATES AND INITIAL REOFFERING YIELDS AND CUSIPS" on the inside cover page of this Official Statement. Principal of the Bonds will be payable to the Registered Owners at maturity or redemption upon presentation at the principal payment office of the paying agent/registrar, initially, BOKF, NA, Dallas, Texas (the "Paying Agent/Registrar"). Interest on the Bonds will be payable by check, dated as of the Interest Payment Date, and mailed by the Paying Agent/Registrar to Registered Owners as shown on the records of the Paying Agent/Registrar at the close of business on the 15th calendar day of the month next preceding the Interest Payment Date (the "Record Date") or by such other customary banking arrangements as may be agreed upon by the Paying Agent/Registrar and a Registered Owner at the risk and expense of such Registered Owner.

Book-Entry-Only System

This section describes how ownership of the Bonds is to be transferred and how the principal of and interest on the Bonds are to be paid to and credited by The Depository Trust Company ("DTC"), while the Bonds are registered in its nominee's name. The information in this section concerning DTC and the Book-Entry-Only System has been provided by DTC for use in disclosure documents such as this Official Statement. The District believes the source of such information to be reliable, but takes no responsibility for the accuracy or completeness thereof.

The District cannot and does not give any assurance that (1) DTC will distribute payments of debt service on the Bonds, or redemption or other notices, to DTC Participant, (2) DTC Participants or others will distribute debt service payments paid to DTC or its nominee (as the registered owner of the Bonds), or redemption or other notices, to the Beneficial Owners, or that they will do so on a timely basis, or (3) DTC will serve and act in the manner described in this Official Statement. The current rules applicable to DTC are on file with the Securities and Exchange Commission, and the current procedures of DTC to be followed in dealing with DTC Participants are on file with DTC.

DTC will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be required by an authorized representative of DTC. One fully-registered Bond certificate will be issued for each of the Bonds, each in the aggregate principal amount of such issue, and will be deposited with DTC.

DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized Book-Entry-Only transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchase of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Securities, except in the event that use of the Book-Entry-Only System for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time.

Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to Issue as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds, principal and interest payments on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the District or Paying Agent/Registrar, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, Paying Agent/Registrar or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, principal and interest payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or Paying Agent/Registrar, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the District or the Paying Agent/Registrar. Under such circumstances, in the event that a successor depository is not obtained, Bond certificates are required to be printed and delivered.

The District may decide to discontinue use of the system of Book-Entry-Only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

The information in the section concerning DTC and DTC's Book-Entry-Only system has been obtained from sources that the District believes to be reliable, but Issuer takes no responsibility for the accuracy thereof.

Use of Certain Terms in Other Sections of this Official Statement

In reading this Preliminary Official Statement, it should be understood that while the Bonds are in the Book-Entry-Only form, references in other sections of this Preliminary Official Statement to registered owners should be read to include the person for which the Participant acquires an interest in the Bonds, but (i) all rights of ownership must be exercised through DTC and the Book-Entry-Only system, and (ii) except as described above, notices that are to be given to registered owners under the Bond Resolution will be given only to DTC.

Successor Paying Agent/Registrar

Provisions are made in the Bond Resolution for replacing the Paying Agent/Registrar. If the District replaces the Paying Agent/Registrar, such Paying Agent/Registrar shall, promptly upon the appointment of a successor, deliver the Paying Agent/Registrar's records to the successor Paying Agent/Registrar, and the successor Paying Agent/Registrar shall act in the same capacity as the previous Paying Agent/Registrar. Any successor Paying Agent/Registrar selected by the District shall be a commercial bank; a trust company organized under the laws of the State of Texas; or other entity duly qualified and legally authorized to serve and perform the duties of the Paying Agent/Registrar for the Bonds.

Registration, Transfer and Exchange

In the event the Book-Entry-Only System is discontinued, the Bonds are transferable only on the bond register kept by the Paying Agent/Registrar upon surrender at the corporate trust office of the Paying Agent/Registrar in Dallas, Texas. A Bond may be assigned by the execution of an assignment form on the Bonds or by other instrument of transfer and assignment acceptable to the Paying Agent/Registrar. At any time after the date of initial delivery, any Bond may be transferred upon its presentation and surrender at the designated offices of the Paying Agent/Registrar, duly endorsed for transfer or accompanied by an assignment duly executed by the Initial Purchaser.

The Bonds are exchangeable upon presentation at the designated office(s) of the Paying Agent/Registrar, for an equal principal amount of Bonds of the same maturity in authorized denominations. To the extent possible, new Bonds issued in exchange or transfer of Bonds will be delivered to the Registered Owner or assignee of the Registered Owner within not more than three (3) business days after the receipt by the Paying Agent/Registrar of the request in proper form to transfer or exchange the Bonds. New Bonds registered and delivered in an exchange or transfer shall be in the denomination of $5,000 in principal amount for a Bond, or any integral multiple thereof for any one maturity and shall bear interest at the same rate and be for a like aggregate principal or maturity amount as the Bond or Bonds surrendered for exchange or transfer. Neither the Paying Agent/Registrar nor the District is required to issue, transfer, or exchange any Bond during a period beginning at the opening of business on a Record Date and ending at the close of business on the next succeeding Interest Payment Date or to transfer or exchange any Bond selected for redemption, in whole or in part, beginning fifteen (15) calendar days prior to, and ending on the date of the mailing of notice of redemption, or where such redemption is scheduled to occur within thirty (30) calendar days. No service charge will be made for any transfer or exchange, but the District or Paying Agent/Registrar may require payment of a sum sufficient to cover any tax or governmental charge payable in connection therewith.

Outstanding Bonds

The District has previously three (3) series of unlimited tax bonds, as follows: $14,315,000 Unlimited Tax Bonds, Series 2025; $5,600,000 Unlimited Tax Road Bonds, Series 2025; and $13,395,000 Unlimited Tax Bonds, Series 2026 (the "Series 2026 Utility Bonds"). As of the Date of Delivery, $33,310,000 principal amount of such previously issued bonds will remain outstanding (the "Outstanding Bonds"), which includes the Series 2026 Utility Bonds, which are expected to close on or about August 18, 2026.

Redemption of the Bonds

Bonds maturing on September 1, 2032, and thereafter shall be subject to redemption and payment at the option of the District, in whole or from time to time in part, on September 1, 2031, or on any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption. Notice of the exercise of the reserved right of redemption will be given at least thirty (30) days prior to the redemption date by sending such notice by first class mail to the Registered Owner of each Bond to be redeemed in whole or in part at the address shown on the bond register. If less than all of the Bonds are redeemed at any time, the maturities of the Bonds to be redeemed shall be selected by the District. If less than all of the Bonds of a certain maturity are to be redeemed, the particular Bonds or portions thereof to be redeemed will be selected by the Paying Agent/Registrar prior to the redemption date by such random method as the Paying Agent/Registrar deems fair and appropriate in integral multiples of $5,000 within any one maturity.

Mutilated, Lost, Stolen or Destroyed Bonds

In the event the Book-Entry-Only System is discontinued, the District has agreed to replace mutilated, destroyed, lost or stolen Bonds upon surrender of the mutilated Bonds to the Paying Agent/Registrar, or receipt of satisfactory evidence of such destruction, loss or theft, and receipt by the District and Paying Agent/Registrar of security or indemnity as may be required by either of them to hold them harmless. The District may require payment of taxes, governmental charges and other expenses in connection with any such replacement.

Authority for Issuance

The Bonds constitute the second series of unlimited tax bonds issued by the District, from the $344,700,000 principal amount of unlimited tax bonds authorized by District's voters at an election held on November 8, 2022, for the purpose of constructing or acquiring the Road System and $344,700,000 for the further purpose of refunding such bonds. The District's voters also authorized $483,900,000 principal amount of unlimited tax bonds for the purpose of constructing or acquiring the Utility System and $483,900,000 for the further purpose of refunding such bonds and $163,790,000 principal amount of unlimited tax bonds for the purpose of constructing the Park System and $163,790,000 for the further purpose of refunding such bonds.

Following the issuance of the Bonds, $335,980,000 principal amount of unlimited tax bonds for the Road System; $456,190,000 principal amount of unlimited tax bonds for the Utility System; and $163,790,000 principal amount of unlimited tax bonds for the Park System will remain authorized and unissued. All refunding bonds remain authorized but unissued.

The Bonds are issued pursuant to: (i) the Bond Resolution; (ii) Article III, Section 52 of the Texas Constitution and the general laws of the State of Texas, including Chapters 49 and 52 of the Texas Water Code, as amended; and (iii) an election held within the Boundaries of the District on November 8, 2022.

Issuance of Additional Debt

The District may issue additional bonds for the Utility System and the Park System, subject to the approval of the TCEQ, and for the Road System, necessary to provide improvements and facilities consistent with the purposes for which the District was created and subject to additional bonding authorization approved by voters in the District. The District's voters have authorized the issuance of ; $344,700,000 of unlimited tax bonds for the purpose of acquiring or constructing the Road System and $344,700,000 for the refunding of such bonds; $483,900,000 of unlimited tax bonds for the purpose of acquiring or constructing the Utility System and $483,900,000 for the refunding of such bonds and $163,790,000 principal amount of unlimited tax bonds for the purpose of acquiring or constructing the Park System and $163,790,000 for the refunding of such bonds. The District could authorize additional amounts of each. The Bonds are the second series of bonds issued by the District for the purpose of acquiring or constructing the Road System.

Following the issuance of the Bonds, $335,980,000 principal amount of unlimited tax bonds for the purpose of acquiring or constructing the Road System; $456,190,000 principal amount of unlimited tax bonds for the purpose of acquiring or constructing the Utility System; and $163,790,000 principal amount of unlimited tax bonds for the purpose of acquiring or constructing the Park System will remain authorized but unissued. All refunding bonds remain authorized but unissued. The Bond Resolution imposes no limitation on the amount of additional parity bonds which may be issued by the District (if authorized by the District's voters and approved by the TCEQ, as needed).

As of July 16, 2026, the District owes the Developers approximately $_____ for expenditures relating to the acquisition or construction of the Utility System, the Road System, and the Park System serving the District. Additionally, the District owes the Developers approximately $_____ for projects under construction for expenditures relating to the acquisition or construction of the Utility System, the Road System, and the Park System serving the District. If additional bonds are issued in the future and property values have not increased proportionately, such issuance may increase gross debt-property valuation ratios and thereby adversely affect the investment quality or security of the Bonds. See "APPENDIX A."

If the District does issue park bonds, the outstanding principal amount of such bonds may not exceed an amount equal to one percent of the value of the taxable property in the District at the time of issuance, unless the District meets certain financial feasibility requirements under the TCEQ rules, in which case the outstanding principal amount of such bonds issued by the District may exceed an amount equal to one percent but not greater than three percent of the value of the taxable property in the District.

Source of Payment

The Bonds are payable from the proceeds of a continuing, direct annual ad valorem tax, without legal limitation as to rate or amount, levied against all taxable property located within the District. Bonds issued for the Utility System and for the Road System are each supported by a separate unlimited tax levied by the District.

In the Bond Resolution, the District covenants to levy a sufficient tax to pay principal of and interest on the Bonds, with full allowance being made for delinquencies, costs of collections, Paying Agent/Registrar fees, and fees of the Brazoria County Appraisal District (the "Appraisal District"). Tax proceeds, after deduction for collection costs, will be placed in the Utility System Debt Service Fund (defined on the following page) and used solely to pay principal of and interest on the Bonds, any additional bonds payable from taxes which may be issued for the Utility System, and fees of the Paying Agent/Registrar. Amounts on deposit in the Utility System Debt Service Fund and may not be used to pay debt service on bonds issued by the District for the Road System.

The Bonds are obligations solely of the District and are not the obligations of the State of Texas; the County; Iowa Colony; Manvel, or any entity other than the District.

Funds

The Bond Resolution confirms the District's fund for debt service on the Bonds, and any additional unlimited tax bonds issued by the District for the Road System (the "Road System Debt Service Fund"), including the Bonds. Twelve (12) months of capitalized interest on the Bonds will be deposited from the proceeds from the sale of the Bonds into the Road System Debt Service Fund upon closing of the Bonds. The Road System Debt Service Fund, which constitutes a trust fund for the benefit of the owners of the Outstanding Bonds for the Road System and any additional unlimited tax bonds issued by the District for the Road System, is to be kept separate from all other funds of the District, and is to be used for payment of debts service on the Outstanding Bonds issued for the Road System and on any of the District's other duly authorized bonds issued for the Road System payable in whole or in part from taxes. Amounts deposited in the Road System Debt Service Fund may also be used to pay the fees and expenses of the Paying Agent/Registrar, to defray the expenses of assessing and collecting taxes levied for payment of interest on and principal of any additional bonds issued for the Road System payable in whole or in part from taxes, any to pay any tax anticipation notes issued, together with interest thereon, as such tax anticipation notes become due. Amounts on deposit in the Road System Debt Service Fund may not be used to pay debt service on bonds issued for the Utility System.

In connection with the Outstanding Bonds for the Utility System, the District has established a fund for payment of debt service on the Outstanding Bonds issued by the District for the Utility System (the "Utility System Debt Service Fund"). The Utility System Debt Service Fund, which constitutes a trust fund for the benefit of the owners of the Outstanding Bonds for the Utility System and any additional unlimited tax bonds issued by the District for the Utility System, is to be kept separate from all other funds of the District, and is to be used for payment of debt service on the Outstanding Bonds issued for the Utility System and on any of the District's other duly authorized bonds issued for the Utility System payable in whole or in part from taxes. Amounts deposited in the Utility System Debt Service Fund may also be used to pay the fees and expenses of the Paying Agent/Registrar, to defray the expenses of assessing and collecting taxes levied for payment of interest on and principal of any additional bonds issued for the Utility System payable in whole or in part from taxes, and to pay any tax anticipation notes issued, together with interest thereon, as such tax anticipation notes become due. Amounts of deposit in the Utility System Debt Service Fund may not be used to pay debt service on bonds issued for the Road System, such as the Bonds.

No Arbitrage

The District will certify, on the Date of Delivery of the Bonds, that based upon all facts and estimates now known or reasonably expected to be in existence on the date the Bonds are delivered and paid for, the District reasonably expects that the proceeds of the Bonds will not be used in a manner that would cause the Bonds, or any portion of the Bonds, to be "arbitrage bonds" under the Internal Revenue Code of 1986, as amended (the "Code"), and the regulations prescribed thereunder. Furthermore, all officers, employees and agents of the District have been authorized and directed to provide certifications of facts and estimates that are material to the reasonable expectations of the District as of the date the Bonds are delivered and paid for. In particular, all or any officers of the District are authorized to certify to the facts and circumstances and reasonable expectations of the District on the date the Bonds are delivered and paid for regarding the amount and use of the proceeds of the Bonds. Moreover, the District covenants that it shall make such use of the proceeds of the Bonds, regulate investment of proceeds of the Bonds and take such other and further actions and follow such procedures, including, without limitation, calculating the yield on the Bonds, as may be required so that the Bonds shall not become "arbitrage bonds" under the Code and the regulations prescribed from time to time thereunder.

Defeasance

The Bond Resolution provides that the District may discharge its obligations to the Registered Owners of any or all of the Bonds to pay principal, interest and redemption price thereon in any manner permitted by law. Under current Texas law, such discharge may be accomplished either (i) by depositing with the Comptroller of Public Accounts of the State of Texas a sum of money equal to the principal of, premium, if any, and all interest to accrue on the Bonds to maturity or redemption or (ii) by depositing with any place of payment (Paying Agent) of the Bonds or other obligations of the District payable from revenues or from ad valorem taxes or both, amounts sufficient to provide for the payment and/or redemption of the Bonds; provided that such deposits may be invested and reinvested only in (a) direct noncallable obligations of the United States

of America, (b) noncallable obligations of an agency or instrumentality of the United States, including obligations that are unconditionally guaranteed or insured by the agency or instrumentality and that, on the date the governing body of the District adopts or approves the proceedings authorizing the issuance of refunding bonds, are rated as to investment quality by a nationally recognized investment rating firm not less than AAA or its equivalent, and (c) noncallable obligations of a state or an agency or a county, municipality, or other political subdivision of a state that have been refunded and that, on the date the governing body of the District adopts or approves the proceedings authorizing the issuance of refunding bonds, are rated as to investment quality by a nationally recognized investment rating firm not less than AAA or its equivalent, and which mature and/or bear interest payable at such times and in such amounts as will be sufficient to provide for the scheduled payment and/or redemption of the Bonds.

Upon such deposit as described above, such Bonds shall no longer be regarded as outstanding or unpaid. After firm banking and financial arrangements for the discharge and final payment or redemption of the Bonds have been made as described above, all rights of the District to initiate proceedings to call the Bonds for redemption or take any other action amending the terms of the Bonds are extinguished; provided, however, that the right to call the Bonds for redemption is not extinguished if the District: (i) in the proceedings providing for the firm banking and financial arrangements, expressly reserves the right to call the Bonds for redemption; (ii) gives notice of the reservation of that right to the owners of the Bonds immediately following the making of the firm banking and financial arrangements; and (iii) directs that notice of the reservation be included in any redemption notices that it authorizes.

There is no assurance that the current law will not be changed in the future in a manner which would permit investments other than those described above to be made with amounts deposited to defease the Bonds.

Legal Investment and Eligibility to Secure Public Funds in Texas

The following is quoted from Section 49.186 of the Texas Water Code, and is applicable to the District:

> (a) All bonds, notes, and other obligations issued by a district shall be legal and authorized investments for all banks, trust companies, building and loan associations, savings and loan associations, insurance companies of all kinds and types, fiduciaries, and trustees, and for all interest and sinking funds and other public funds of the state, and all agencies, subdivisions, and instrumentalities of the state, including all counties, cities, towns, villages, school districts, and all other kinds and types of districts, public agencies, and bodies politic.
>
> (b) A district's bonds, notes, and other obligations are eligible and lawful security for all deposits of public funds of the state, and all agencies, subdivisions, and instrumentalities of the state, including all counties, cities, towns, villages, school districts, and all other kinds and types of districts, public agencies, and bodies politic, to the extent of the market value of the bonds, notes, and other obligations when accompanied by any unmatured interest coupons attached to them.

The Public Funds Collateral Act (Chapter 2257, Texas Government Code) also provides that bonds of the District (including the Bonds) are eligible as collateral for public funds.

No representation is made that the Bonds will be suitable for or acceptable to financial or public entities for investment or collateral purposes. No representation is made concerning other laws, rules, regulations, or investment criteria which apply to or which might be utilized by any of such persons or entities to limit the acceptability or suitability of the Bonds for any of the foregoing purposes. Prospective purchasers are urged to carefully evaluate the investment quality of the Bonds as to the suitability or acceptability of the Bonds for investment or collateral purposes.

Registered Owners' Remedies

Pursuant to Texas law, the Bond Resolution provides that, in the event the District defaults in the payment of the principal of or interest on any of the Bonds when due, fails to make payments required by the Bond Resolution into the debt service fund, or defaults in the observance or performance of any of the other covenants, conditions or obligations set forth in the Bond Resolution, any Registered Owner shall be entitled to seek a writ of mandamus from a court of competent jurisdiction compelling and requiring the District to make such payments or to observe and perform such covenants, obligations or conditions. Such right is in addition to other rights the Registered Owners may be provided by the laws of the State of Texas.

In the event of default in the payment of principal of or interest on the Bonds, the Registered Owners may seek a writ of mandamus requiring the District to levy adequate taxes to make such payments. Except for the remedy of mandamus, the Bond Resolution does not specifically provide for remedies to a Registered Owner in the event of a District default, nor does it provide for the appointment of a trustee to protect and enforce the interests of the Registered Owners. There is no acceleration of maturity of the Bonds in the event of default and, consequently, the remedy of mandamus may have to be relied upon from year to year. Although the Registered Owners could obtain a judgment against the District, such a judgment could not be enforced by direct levy and execution against the District's property. Further, the Registered Owners cannot themselves foreclose on the property of the District or sell property within the District in order to pay the principal of or interest on the Bonds. The enforceability of the rights and remedies of the Registered Owners may be further limited

by laws relating to bankruptcy, reorganization or other similar laws of general application affecting the rights of creditors of political subdivisions such as the District. For example, a Chapter 9 bankruptcy proceeding by the District could delay or eliminate payment of principal or interest to the Registered Owners.

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Use and Distribution of Proceeds of the Bonds

Proceeds from the sale of the Bonds will be used by the District to redeem the BAN, the proceeds of which were used to reimburse the Developer for a portion of the improvements and related costs shown below. Additionally, proceeds from the sale of the Bonds will also be used to reimburse the Developer for the improvements and related costs that were not reimbursed by the BAN and to pay: twelve (12) months of capitalized interest, BAN interest, developer interest, and other certain costs associated with the issuance of the Bonds. Totals may not sum due to rounding.

Non-construction costs are based upon either contract amounts or estimates of various costs by the Engineer (herein defined) and the Financial Advisor (herein defined). The actual amounts to be reimbursed by the District and the non-construction costs will be finalized after the sale of the Bonds and completion of agreed-upon procedures by the District's auditor.

Construction Costs	District's Share
A. Developer Contribution Items	
1. Meridiana, Section 13A	
a. Site Preparation	$ 790
b. Excavation, Paving and Grading	464,088
c. Storm Water Pollution Prevention Plan	364
d. Certificates of Insurance, Payment and Performance Bonds	15,063
e. Construction Permits	4,859
f. Construction Staking Service	7,288
G. As-Built Survey and Record Drawings	3,401
Sub Total	495,853
2. North Inspiration Way, Phase 1	
a. Site Preparation	$ 58,051
b. Excavation, Paving and Grading	599,498
c. Storm Water Pollution Prevention Plan	542
d. Construction Staking Service	19,630
e. As-Built Survey and Record Drawings	11,507
f. Construction Permits	8,449
Sub Total	697,677
3. South Inspiration Way, Phase 2	
a. Site Preparation	$ 426
b. Excavation, Paving and Grading	560,092
c. Storm Water Pollution Prevention Plan	608
d. Certificates of Insurance, Payment and Performance Bonds	30,481
e. Construction Permits	5,716
f. Construction Staking Service	535
G. As-Built Survey and Record Drawings	3,162
Sub Total	601,019
4. Engineering and Geotechnical (13.89% of Item Nos. 2-4)	
a. North Inspiration Way, Phase 1	$ 103,843
b. South Inspiration Way, Phase 2	138,486
Sub Total	242,329
5. Storm Water Compliance	
a. North Inspiration Way, Phase 1	$ 18,081
b. South Inspiration Way, Phase 2	18,828
Sub Total	36,909
6. Drake Services (Punchlist Items for City Acceptance)	
a. South Inspiration Way, Phase 2	$ 4,450
7. Land Acquisition	
a. North Inspiration Way, Phase (3.6763 acres @ $10,200.00/acre)	$ 77,272
b. South Inspiration Way, Phase 2 (5.4560 acres)	
Oliver Hall Tract 1 (0.2082 acres @ $10,200.00/acre)	4,376
Lulling Stone, Section 1 (Lot 5)(0.0.0148 acres @ $20,000.00/acre)	563
Lulling Stone, Section 1 (Lot 6)(0.6004 acres @ $22,000.00/acre)	25,032
Lulling Stone, Section 1 (Lot 7)(0.4302 acres @ $20,000.00/acre)	16,412
Lulling Stone, Section 1 (Lot 8)(0.3201 acres @ $13,000.00/acre)	7,956
Lulling Stone, Section 1 (Lot 9)(0.2854 acres @ $19,754.18.00/acre)	10,549
Lulling Stone, Section 1 (Lot 10)(0.2761 acres @ $11,951.10/acre)	6,418
Lulling Stone, Section 1 (Lot 11)(0.2792 acres @ $20,000.00/acre)	10,477

Lulling Stone, Section 1 (Lot 12)(0.2896 acres @ $15,000.00/acre)		8,288
Lulling Stone, Section 1 (Lot 13)(0.2779 acres @ $13,999.00/acre)		7,406
Lulling Stone, Section 1 (Lot 14)(02858 acres @ $12,250.00/acre)		6,786
Lulling Stone, Section 1 (Lot 15)(2.1883 acres @ $14,400.00/acre)		63,088
Sub Total	$	167,351
Total Land	$	244,623
Total Developer Contribution Items	$	2,322,861
Less Surplus Funds	$	(21,700)
NET CONSTRUCTION COSTS (73.76% of BIR)	$	2,301,161

Non-Construction Costs

A.	Legal Fees	$	93,000
B.	Fiscal Agent Fees		62,400
C.	Interest		
	1. Capitalized Interest (12 Months at 5.00%)		156,000
	3. Developer Interest (5.00%)		342,092
D.	Bond Discount (3.00%)		93,600
E.	Bond Engineering Fees		25,300
F.	Bond Issuance Expenses		43,326
J.	Attorney General Fee (0.10% or $9,500 max)		3,120
	Total Non-Construction Costs (25.98% of BIR)	$	818,839

TOTAL BOND ISSUE REQUIREMENT **$ 3,120,000**

In the instance that estimated amounts exceed the actual costs, the difference comprises a surplus which may be expended for approved uses. In the instance that actual costs exceed previously approved estimated amounts and contingencies, the issuance of additional bonds may be required. The Engineer has advised the District that proceeds of the sale of the Bonds should be sufficient to pay the costs of the above-described improvements. However, the District cannot and does not guarantee the sufficiency of such funds for such purposes.

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THE DISTRICT

Authority

The District was created by order of the TCEQ, dated August 16, 2007, and by a confirmation election held within the District on November 6, 2007, and operates pursuant to Article XVI, Section 59 and Article III, Section 52 of the Constitution of the State of Texas, and Chapters 49 and 54, Texas Water Code, as amended.

The District is empowered, among other things, to purchase, construct, operate, and maintain all works, improvements, facilities, and plants necessary for the supply of water; the collection, transportation, and treatment of wastewater; and the control and diversion of storm water.

The District also is authorized to acquire, construct, develop and maintain park and recreational facilities using operating revenues or by issuing bonds payable from taxes, and to construct roads. In addition, the District is authorized, upon TCEQ and voter approval, to establish, operate and maintain a fire department, independently or with one or more other conservation and reclamation districts, and provide such facilities and services to the customers of the District.

Description

The District is a political subdivision of the State of Texas, located approximately 21 miles south of the central business district of the City of Houston, Texas. At the time of creation, the District encompassed approximately 447.471 acres. The District has since annexed 1,159.4383 acres, and thus the total acreage of the District is now 1,606.9093 acres. The District's boundaries lie entirely within the corporate limits of Manvel and Iowa Colony.

Location

A portion of the District (1,008.5993 acres) in Manvel is located in Brazoria County, in the corporate limits of Manvel and approximately one and a half (1.5) miles southeast of the intersection of SH 288 and TX-6. The District is bounded on the south by Masters Rd, the east by the Manvel City Limits and C12 Ditch, the west by Chocolate Bayou, and the north by Clark Road and SH 6. The District is accessed via SH 6; exit Meridiana Parkway.

A portion of the District (598.31 acres) in Iowa Colony is located in Brazoria County, in the corporate limits of Iowa Colony and directly south of the intersection of SH 288 and CR 64 (Davenport Parkway). The District is located on the east and west side of SH 288. The south is bounded by the CR 63 (Airline Road 2 and Airline Road No 2 East). The far east and west side of the District is bounded by various private properties. The District is accessed via CR 64 (Davenport Parkway).

Management of the District

The District is governed by its Board, consisting of five directors who have control over and management supervision of all affairs of the District. All of the directors own property in the District. The directors serve staggered, four-year terms. Elections are held in even-numbered years in May. The current members and officers of the Board are listed below:

Name	Title	Term Expires May
Lance Taylor	President	2028
David Rivera	Vice President	2030
Tim Austin	Secretary	2028
Tushunya Peacock	Assistant Secretary	2030
Heather Ping	Assistant Vice President	2028

Investment Policy

The District has adopted an Investment Policy (the "Policy") as required by the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"). The District's goal is to preserve principal and maintain liquidity in a diversified portfolio while securing a competitive yield on its portfolio. Funds of the District are to be invested only in accordance with the Policy. The Policy states that the funds of the District may be invested in short term obligations of the U.S. or its agencies or instrumentalities, in certificates of deposits insured by the Federal Deposit Insurance Corporation ("FDIC") and secured by collateral authorized by the Act, and in TexPool and TexStar, which are public funds investment pools rated in the highest rating category by a nationally recognized rating service. The District does not currently own, nor does it anticipate, the inclusion of long term securities or derivative products in the portfolio.

Consultants

Although the District does not have a general manager or any other full-time employees, it has contracted for utility system operating, bookkeeping, tax assessing and collecting, auditing, engineering, and legal services as follows:

Tax Assessor/Collector: The tax assessor/collector for the District is Assessments of the Southwest, Inc.

Bookkeeper: The District's bookkeeper is Myrtle Cruz, Inc.

Utility System Operator: The District's water and sewer system is operated by Si Environmental, LLC.

Auditor: The District engaged McGrath & Co., PLLC to audit its financial statements for the fiscal year ended March 31, 2026. See "APPENDIX A" for financial statements for the fiscal year ended March 31, 2026, related to the District.

Engineer: The District's engineer is Edminster, Hinshaw, Russ and Associates, Inc. (the "Engineer"). Such firm acts as engineer for many residential and commercial developments in Texas.

Bond & General Counsel: The District has engaged Allen Boone Humphries Robinson LLP, Houston, Texas, as general counsel to the District and as bond counsel ("Bond Counsel") in connection with the issuance of the Bonds. The fees to be paid Bond Counsel in connection with the issuance of the Bonds are contingent upon the sale and delivery of the Bonds. See "LEGAL MATTERS."

Disclosure Counsel: The District has engaged Orrick, Herrington & Sutcliffe LLP, Houston, Texas, as disclosure counsel ("Disclosure Counsel") to the District in connection with the issuance of the Bonds. The fees to be paid Disclosure Counsel in connection with the issuance of the Bonds are contingent upon the sale and delivery of the Bonds.

Financial Advisor: Cedar Creek Municipal Advisors, LLC, serves as financial advisor ("Financial Advisor") to the District in connection with the issuance of the Bonds. The Financial Advisor's fee for services rendered with respect to the sale of the Bonds is contingent upon the issuance and delivery of the Bonds. The Financial Advisor is not obligated to undertake, and has not undertaken to make, an independent verification or to assume responsibility for the accuracy, completeness, or fairness of the information in this Official Statement.

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DEVELOPMENT OF THE DISTRICT

The District is one of three municipal utility districts that make up the approximately 3,000-acre master-planned community known as Meridiana. In addition to Meridiana, the District includes planned developments known as Ellwood and Rally East.

To date, approximately 279.21 acres (1,077 lots) within the District have been developed as the residential subdivisions of Meridiana, Sections 4A East, 4B, 5 East, 6 East, 7, 10A, 13A, 13B, 14A, 14B, 24A, 24B, 25A, 26A, 26B, and 82, and approximately 26.27 acres (92 lots) within the District have been developed as the residential subdivisions of Ellwood, Sections 1A and 1B. As of July 16, 2026, the District was composed of ____ completed homes, ____ homes under construction not including the ____ model homes under construction in the Ellwood subdivision and approximately ____ vacant developed lots. Of the ____ homes completed and under construction as of July 16, 2026 (which excludes the ____ model homes under construction in the Ellwood subdivision), ____ homes were sold to homeowners within the District.

In addition, approximately 13.00 acres have been developed as Alvin ISD Elementary School Site No. 2 and approximately 186.62 acres for Alvin ISD Schools. The remaining land within the District consists of approximately 825.11 undeveloped but developable acres and approximately 139.38 undevelopable acres consisting of easements, rights of way and greenbelts.

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Status of Development within the District

The following is a status of construction of single-family housing within the District as of July 16, 2026:

Meridiana, Phase 1	Section Acreage	Platted Lots	Completed Homes	Homes Under Construction	Developed Vacant Lots
Section 4A East	16.01	47	39	7	1
Section 4B	12.00	45	7	9	29
Section 5 East	10.36	37	36	1	0
Section 6 East	23.70	88	9	12	67
Section 7	20.60	72	2	9	61
Section 10A	31.28	72	0	17	55
Section 13A	15.29	57	57	0	0
Section 13B	12.97	50	1	16	33
Section 14A	14.26	68	61	4	3
Section 14B	11.86	66	46	11	9
Section 24A	17.82	78	76	1	1
Section 24B	13.25	58	58	0	0
Section 25A	19.65	79	0	2	77
Section 26A	12.92	47	0	26	21
Section 26B	18.55	75	9	19	47
Section 82	28.69	138	5	20	113
Subtotal	**279.21**	**1,077**	**406**	**154**	**517**
Ellwood Subdivision					
Ellwood Section 1A	3.45	10	6	0	4
Ellwood Section 1B	22.82	82	17	32	33
Subtotal	**26.27**	**92**	**23**	**32**	**37**
Total	**305.48**	**1,169**	**429**	**186**	**554**

Single-Family Developed:	305.48
Commercial:	9.27
School Acreage:	186.62
Under Construction (a):	141.05
Undevelopable Acres:	139.38
Remaining Developable Acres (b):	825.11
Service Area Total:	**1,606.91**

(a) Meridiana Sections 4B, 6 East, 7 East, 8A, 9, 13B, 15A, 16, and 25A are currently under construction.

(b) Approximately 233.17 acres are currently being developed as Ellwood Development and 132.15 acres are currently being developed as Rally East Development.

DEVELOPERS

Role of the Developer

In general, the activities of a developer in a municipal utility district such as the District include purchasing the land within the District, designing the subdivision, designing the utilities and streets to be constructed in the subdivision, designing any community facilities to be built, defining a marketing program and building schedule, securing necessary governmental approvals and permits for development, arranging for the construction of roads and the installation of utilities (including, in some cases, water, wastewater, and drainage facilities pursuant to the rules of the TCEQ, as well as gas, telephone, and electric service) and selling improved lots and commercial reserves to builders, developers, or other third parties. In most instances, the developer will be required to pay up to thirty percent of the cost of constructing certain of the water, wastewater and drainage facilities in a utility district pursuant to the rules of the TCEQ. The relative success or failure of a developer to perform such activities in development of the property within a utility district may have a profound effect on the security of the unlimited tax bonds issued by a district. A developer is generally under no obligation to a district to develop the property which it owns in a district. Furthermore, there is no restriction on a developer's right to sell any or all of the land which it owns within a district. In addition, a developer is ordinarily a major taxpayer within a municipal utility district during the development phase of the property.

Prospective purchasers of the Bonds should note that the prior real estate experience of a developer should not be construed as an indication that further development within the District will occur, or construction of taxable improvements upon property within the District will occur, or that marketing or leasing of taxable improvements constructed upon property within the District will be successful. Circumstances surrounding development within the District may differ from circumstances surrounding development of other land in several respects, including the existence of different economic conditions, financial arrangements, homebuilders, geographic location, market conditions, and regulatory climate.

Neither the Developers, nor any affiliate entity, is obligated to pay principal of or interest on the Bonds. Furthermore, none of the Developers or affiliate entities have a binding commitment to the District to carry out any plan of development, and the furnishing of information relating to the proposed development by the Developers or affiliate entities should not be interpreted as such a commitment. Prospective purchasers are encouraged to inspect the District in order to acquaint themselves with the nature of development that has occurred or is occurring within the District's boundaries.

Developers

GR-M1 LTD, an entity associated with Rise Communities LLC, one of the Developers (herein defined), was formed for the purpose of acquiring and holding for investment and sale tracts of land, including the land in the District. The Developer has determined the overall development plan for such land in the District and arranged for the construction of water, sanitary sewer and road facilities within the District. GR-M1 LTD plans to use equity contributions to fund the development of Meridiana.

Rise Communities LLC is a developer and manager of master-planned, large-scale communities. In addition to developing Meridiana, Rise Communities LLC is also developing Cane Island, an 1,100-acre master-planned community located in the City of Katy, Texas.

Beazer Homes Texas, L.P., a Delaware limited partnership ("Beazer Homes"), is developing Ellwood Development. Beazer Homes is a subsidiary of Beazer Homes USA, Inc., a Delaware corporation, the stock of which is publicly traded on the New York Stock Exchange under the ticker symbol "BZH." For more information, visit www.beazer.com.

Rise Communities and Beazer Homes are collectively referred to herein as the "Developers."

Homebuilders within the District

Homebuilders who are active in Meridiana include David Weekley Homes, Drees Custom Homes, Highland Homes, Perry Homes, NewMark Homes, Shea Homes, Chesmar Homes, and Westin Homes. Prices of new homes being constructed in the District range from the $280,000s –$1,000,000+.

JOINT FACILITIES AND INTERCONNECT AGREEMENT

On March 14, 2024, the District ("MUD 57") entered into a Joint Facilities and Interconnect Agreement (the "Joint Agreement") with Brazoria County Municipal Utility District No. 55 ("MUD 55") for the purpose of obtaining a connection for supply of potable water.

MUD 55 has constructed a water plant with available capacity to serve MUD 55 and the portion of MUD 57 located within Iowa Colony until MUD 57' s water plant is complete, which is expected to be on or before December 31, 2026.

MUD 55 is constructing a wastewater treatment plant ("MUD 55 WWTP") with available capacity to serve MUD 55 and a portion of MUD 57, which is located in the City of Iowa Colony.

Per the Utility Functions Agreement described below, the City of Iowa Colony will be responsible for MUD 57's share of the operation and maintenance expenses related to MUD 55's wastewater treatment plant based on the amount of capacity purchased in the MUD 55 WWTP.

MUD 55 provides wastewater capacity to serve 1,037 ESFCs and water capacity to serve 955 ESFCs for the 259.43 acres of the District which are being developed as "Ellwood Development" and 132.15 acres which are being developed as "Rally East Development" all of which are located in Iowa Colony. Currently, there are 23 active connections being served.

INTERCONNECT AGREEMENT

On October 10, 2024, MUD 57 entered into an Interconnect Agreement (the "Agreement") with Brazoria County Municipal Utility District No. 56 ("MUD 56"), as amended by the first amendment there to, dated November 13, 2025, for the purpose of obtaining a connection for supply of potable water.

MUD 56 has constructed a water plant with available capacity to serve MUD 56 and the portion of MUD 57 located in Manvel until MUD 57' s water plant is complete, which is expected to be on or before December 31, 2026. MUD 56 provides up to 802 ESFCs. MUD 57 pays its share of operations and maintenance in MUD 56 water plant.

Utility Functions Agreement with the City of Iowa Colony

The District and Iowa Colony have entered into a Utility Functions Agreement under which Iowa Colony will provide water supply and wastewater treatment services to the portion of the District within the corporate limits of Iowa Colony (the "Utility Functions Agreement"). However, the portion of the District located within Iowa Colony is subject to a Wastewater CCN held by Undine. See "RISK FACTORS – Factors Affecting Taxable Values and Tax Payments – Wastewater Certificate of Convenience and Necessity." The Utility Functions Agreement states that as Facilities within the portion of the District located in Iowa Colony are constructed, such Facilities will be immediately conveyed to Iowa Colony for ownership, operation, and maintenance.

THE UTILITY SYSTEM

Regulation

According to the Engineer, the water distribution and wastewater collection lines constructed by the District have been designed in accordance with accepted engineering practices and the requirements of all governmental agencies having regulatory or supervisory jurisdiction over the construction and operation of such facilities including, among others, the TCEQ, Iowa Colony, Manvel and the County. According to the District's Engineer, the design of all such completed facilities has been approved by all required governmental agencies.

Operation of the District's waterworks and sewer treatment facilities is subject to regulation by, among others, the Environmental Protection Agency and the TCEQ. In many cases, regulations promulgated by these agencies have become effective only recently and are subject to further development and revisions.

Water, Sanitary Sewer and Drainage System

Water Supply: The District's water capacity is provided by a 16-inch waterline interconnect between the District and BCMUD 56 per the "Interconnect Agreement." Per the stated Interconnect Agreement, MUD 56 agrees to provide MUD 57 with up to 802 ESFCs of water capacity, during the time period required for the construction of the MUD 57 water plant.

The MUD 56 water plant is owned, managed and operated by MUD 56. The water plant has a 1,500 gpm water well, which will adequately serve 2,500 equivalent single-family connections (ESFCs).

MUD 56's water well is permitted and monitored by the Brazoria County Groundwater Conservation District under Permit No. 3243 with a total annual withdraw limit, not to exceed 135,000,000 gallons.

The District has a Joint Facilities and Interconnect Agreement with MUD 55 to provide interim water supply up to 955 ESFCs during the interim term until the District's water plant is complete, for the 259.43 acres of the District which are being developed as "Ellwood Development" located within the Iowa Colony and 132.15 acres as "Rally East."

Wastewater Treatment: The District's wastewater treatment is provided to the District by a 12-inch force main between the District and MUD 55 per the Joint Facilities Agreement. Per the Joint Facilities Agreement, MUD 55 agrees to provide MUD 57 wastewater capacity up to 1,037 ESFCs. The MUD 55 wastewater treatment plant is a 0.48 MGD facility leased and operated by MUD 55 and wastewater capacity can serve 1,330 ESFCs based on the City of Iowa Colony criteria of 300 gpd/ESFC for design purposes.

MUD 55 is currently expanding the plant to a 980,000 gpd wastewater treatment facility with one permanent wastewater treatment plant with a capacity of 0.50 mgd. According to the Engineer, the ultimate phase of the facility will be adequate to serve 4,300 ESFCs, based on the re-rate to 240 gpd/ESFCs.

MUD 56 provides 360 ESFCs of wastewater treatment for the City of Manvel portion.

Storm Water Drainage Facilities: The District is located within the Westfork of Chocolate Bayou and Unit 101-05-00 watersheds. Prior to development, surface drainage was accomplished by overland flow and natural drainage ditches or swales that outfall into Westfork of Chocolate Bayou and Unit 101-05-00. Westfork of Chocolate Bayou and Unit 101-05-00 are Drainage District ("BCDD5") maintained channels.

The District contains storm water detention basins that are designed in accordance with BCDD5 and Manvel and Iowa Colony standards. The basin system has an outfall location into Westfork of Chocolate Bayou. Storm sewer pipe includes 24-Inch to 60-Inch Cl III R/G, RCP Storm Sewer, 60-Inch HDPE, and 6-Foot by 6-foot to 7-Foot by 6-foot RCB.

Neither BCDD5 nor Manvel or Iowa Colony has any requirements for storm water quality facilities.

100-Year Flood Plain

The portion of the District within Manvel lies partially within the published FEMA/FIRM 100- year Floodplain Map No. 48039C0110K, dated December 30, 2020 and Map No. 48039C0130K, Panel 130 of 925, dated December 30, 2020.

All floodplain within the portion of the District in Manvel will be contained within the limits of Chocolate Bayou and detention facilities. Any floodplain currently located within future developable acreage will be removed with a Letter of Map Revision based on Fill (LOMR-F).

The portion of the District within Iowa Colony lies partially within the published FEMA/FIRM 100-year Floodplain Map No. 48039C0120K, Panel 120 of 925, dated December 30, 2020.

All floodplain within the portion of the District in Iowa Colony will be contained within the limits of North Hayes Creek and detention facilities. Any floodplain currently located within future developable acreage will be removed with a Letter of Map Revision based on Fill (LOMR-F).

THE ROAD SYSTEM

The Road System serves residents of the District by providing access to the major thoroughfares and collectors within the Meridiana development and surrounding area. The major thoroughfares and collectors serving the District include Meridiana Parkway, Discovery Drive and Iowa Colony Boulevard. Discovery Drive and Iowa Colony Boulevard act as collectors by conveying residents of the District to the major thoroughfare of Meridiana Parkway which connects to the State Highway 288 to the west. The District will finance, design and construct the Road System in phases as development progresses. The Road System will ultimately be owned, operated and maintained by Iowa Colony and Manvel as the phases are constructed and accepted by Iowa Colony and Manvel. The District does not intend to maintain or operate the roads once they are accepted by Iowa Colony and Manvel.

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General Fund Operating Statement

[2026 AUDIT INFO WILL BE ADDED IN BEFORE PRINTING] The following statement sets forth in condensed form the historical results of operations of the District. Such summary has been prepared by the Financial Advisor for inclusion herein, based upon information obtained from the District's March 31, 2023, March 31, 2024, March 31, 2025, and March 31, 2026, audited financial statements. Reference is made to such statement for further and more complete information. See "APPENDIX A."

	FISCAL YEAR END MARCH 31				
	2026	2025	2024	2023	2022 (a)
REVENUES					
Water Service	$	$ 35,402	$ 3,926	$ 535	$ -
Sewer Service		29,644	1,068	-	-
Property Taxes		62,276	51,226	-	-
Penalties and interest		2,317	-	-	-
Groundwater pumpage fees		155	29	4	-
Tap Connection and Inspection		503,294	47,878	1,865	-
Miscellaneous		19,751	6,500	965	-
Investment Earnings		21,812	17,370	714	1
TOTAL REVENUES	$	$ 674,651	$ 127,997	$ 4,083	$ 1
EXPENDITURES					
Professional Fees	$	$ 367,441	$ 213,196	$ 192,857	$ 141,194
Contracted Services		82,339	62,073	11,362	17,188
Repairs and Maintenance		148,246	7,595	3,379	-
Utilities		1,435	-	-	
Administrative		57,561	27,262	25,892	21,877
Other		78,040	5,609	4,866	-
Capital Outlay		359,222	-	-	-
TOTAL EXPENDITURES	$	$ 1,094,284	$ 315,735	$ 238,356	$ 180,260
Excess Revenues (Expenditures)	$	$ (419,633)	$ (187,738)	$ (234,273)	$ (180,259)
Other Financing Sources (Uses):					
Developer Advances	$ -	$ -	$ -	$ 189,000	$ 174,000
Capital Recovery Fees	-	-	-	872,666	
Net Change in Fund Balance	$ -	$ (419,633)	$ (187,738)	$ 827,393	$ (6,259)
Balance, Beg of Year	$ 215,055	$ 634,688	$ 822,426	$ (4,967)	$ 1,291
Balance, End of Year	$	$ 215,055	$ 634,688	$ 822,426	$ (4,967)

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AERIAL PHOTOGRAPH OF THE DISTRICT



PHOTOGRAPHS TAKEN WITHIN THE DISTRICT

(MAY 2026)













DISTRICT DEBT

Pro-Forma Debt Service Requirement Schedule

The following schedule sets forth the debt service requirements on the Outstanding Bonds and the principal and estimated interest requirement on the Bonds, assuming an interest rate of 4.50%. Totals may not sum due to rounding.

Calendar Year	Outstanding Debt Service	The Bonds: Principal	The Bonds: Interest	The Bonds: Debt Service	Total Debt Service
2027	$ 2,344,064	$ -	$ 134,550	$ 134,550	$ 2,478,614
2028	2,335,750	80,000	140,400	220,400	2,556,150
2029	2,329,150	85,000	136,800	221,800	2,550,950
2030	2,320,250	90,000	132,975	222,975	2,543,225
2031	2,319,050	90,000	128,925	218,925	2,537,975
2032	2,310,000	95,000	124,875	219,875	2,529,875
2033	2,304,956	100,000	120,600	220,600	2,525,556
2034	2,309,356	105,000	116,100	221,100	2,530,456
2035	2,316,606	110,000	111,375	221,375	2,537,981
2036	2,323,306	115,000	106,425	221,425	2,544,731
2037	2,332,706	120,000	101,250	221,250	2,553,956
2038	2,344,606	125,000	95,850	220,850	2,565,456
2039	2,347,038	130,000	90,225	220,225	2,567,263
2040	2,350,331	135,000	84,375	219,375	2,569,706
2041	2,359,631	140,000	78,300	218,300	2,577,931
2042	2,364,694	150,000	72,000	222,000	2,586,694
2043	2,370,994	155,000	65,250	220,250	2,591,244
2044	2,378,613	160,000	58,275	218,275	2,596,888
2045	2,383,325	170,000	51,075	221,075	2,604,400
2046	2,394,181	175,000	43,425	218,425	2,612,606
2047	2,395,725	185,000	35,550	220,550	2,616,275
2048	2,400,856	195,000	27,225	222,225	2,623,081
2049	2,411,319	200,000	18,450	218,450	2,629,769
2050	1,326,669	210,000	9,450	219,450	1,546,119
Total	$ 55,373,176	$ 3,120,000	$ 2,083,725	$ 5,203,725	$ 60,576,901

Combined Estimated Average Annual Debt Service Requirement on the Outstanding Bonds and the Bonds (2027–2050) ..... $ 2,524,038

Combined Estimated Maximum Annual Debt Service Requirement on the Outstanding Bonds and the Bonds (2049) ..... $ 2,629,769

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Bonded Indebtedness

2025 Certified Taxable Assessed Valuation	$ 67,508,232	(a)
2026 Preliminary Taxable Assessed Valuation	$ 248,060,950	(b)
Estimated Taxable Valuation as of May 1, 2026	$ 303,751,121	(c)
Direct Debt:		
The Outstanding Bonds	$ 33,310,000	(d)
The Bonds	3,120,000	
Total	$ 36,430,000	
Estimated Overlapping Debt	$ 11,106,989	(e)
Total Direct and Estimated Overlapping Debt	$ 47,536,989	(e)
Direct Debt Ratios:		
As a percentage of the 2025 Certified Taxable Assessed Valuation	53.96 %	
As a percentage of the 2026 Preliminary Taxable Assessed Valuation	14.69 %	
As a percentage of the Estimated Taxable Valuation as of May 1, 2026	11.99 %	
Direct and Estimated Overlapping Debt Ratios:		
As a percentage of the 2025 Certified Taxable Assessed Valuation	70.42 %	
As a percentage of the 2026 Preliminary Taxable Assessed Valuation	19.16 %	
As a percentage of the Estimated Taxable Valuation as of May 1, 2026	15.65 %	
Road System Debt Service Fund Balance (as of July 16, 2026)	$ _____	(f)
Utility System Debt Service Fund Balance (as of July 16, 2026)	$ _____	(g)
Road System Capital Projects Fund Balance (as of July 16, 2026)	$ _____	
Utility System Capital Projects Fund (as of July 16, 2026)	$ _____	
General Fund Balance (as of July 16, 2026)	$ _____	

(a) Represents the taxable amount of assessed valuation of taxable properties in the District as of January 1, 2025, as provided by the Brazoria County Appraisal District (the "Appraisal District"). See "TAX DATA" and "TAXING PROCEDURES."

(b) Provided by the Appraisal District as the preliminary value as of January 1, 2026. This value represents the preliminary determination of the taxable value in the District as of January 1, 2026, provided by the Appraisal District. No taxes will be levied on this preliminary value, which is subject to review and downward adjustment. See "TAXING PROCEDURES."

(c) As of May 1, 2026, provided by the Appraisal District for information purposes only. Represents new construction within the District as of May 1, 2026. This estimate is based upon the same unit value used in the assessed taxable valuation. No taxes will be levied on this estimate. See "TAXING PROCEDURES."

(d) Such amount includes the Series 2026 Utility Bonds, which are expected to close on or about August 18, 2026.

(e) See "DISTRICT DEBT – Estimated Direct and Overlapping Debt Statement."

(f) In addition to this amount, twelve (12) months of capitalized interest on the Bonds will be deposited into the Road System Debt Service Fund upon closing of the Bonds. Neither Texas law nor the Bond Resolution requires that the District maintain any particular sum in the Road System Debt Service Fund. Funds in the Road System Debt Service Fund are not available to pay debt service on bonds issued for the Utility System, such as the Outstanding Bonds issued for the Utility System.

(g) Neither Texas law nor the Bond Resolution requires that the District maintain any particular sum in the Utility System Debt Service Fund. Monies in the Utility System Debt Service Fund cannot be used to pay debt service on bonds issued for the Road System, such as the Outstanding Bonds issued for the Road System and the Bonds.

Estimated Direct and Overlapping Debt Statement

Other governmental entities whose boundaries overlap the District have outstanding bonds payable from ad valorem taxes. The following statement of direct and estimated overlapping ad valorem tax debt was developed from information contained in *Texas Municipal Reports* published by the Municipal Advisory Council of Texas, or other available information. Except for the amount relating to the District, the District has not independently verified the accuracy or completeness of such information, and no person is entitled to rely upon such information as being accurate or complete. Furthermore, certain of the entities listed below may have issued additional bonds since the dates stated in this table, and such entities may have programs requiring the issuance of substantial amounts of additional bonds, the amount of which cannot presently be determined. Political subdivisions overlapping the District are authorized by Texas law to levy and collect ad valorem taxes for operation, maintenance or general revenue purposes in addition to taxes for payment of their debt, and some are presently levying and collecting such taxes.

Taxing Jurisdiction	Outstanding Debt as of June 30, 2026	Estimated Overlapping Percent	Estimated Overlapping Amount
Brazoria County, Texas	$ 209,453,313	0.11%	$ 233,476
Alvin Independent School District	1993,670,000	0.44%	4,398,072
Alvin Community College District	46,170,000	0.30%	140,436
City of Manvel, Texas	94,510,000	2.87%	2,710,801
City of Iowa Colony, Texas	39,885,000	9.09%	3,624,204
Total Estimated Overlapping Debt			$ 11,106,989
The District			$ 33,310,000 (a)
Total Direct & Estimated Overlapping Debt			$ 47,536,989 (b)

(a) The Bonds and the Outstanding Bonds. Includes the District's Series 2026 Utility Bonds, which are expected to close on or about August 18, 2026.

(b) Includes the Bonds and the Outstanding Bonds.

Debt Ratios

	Percentage of 2025 Certified Taxable Assessed Valuation	Percentage of Preliminary Taxable Assessed Valuation	Percentage of Estimate of Value May 1, 2026
Direct Debt (a)	53.96%	14.69%	11.99%
Total Direct and Estimated Overlapping Debt (a)	70.42%	19.16%	15.65%

(a) The Bonds.

TAXING PROCEDURES

Authority to Levy Taxes

The Board is authorized to levy an annual ad valorem tax, without legal limitation as to rate or amount, on all taxable property within the District in sufficient amount to pay the principal of and interest on the Bonds, the Outstanding Bonds, and any additional Utility System bonds payable from taxes which the District may hereafter issue (see "RISK FACTORS – Future Debt"), and to pay the expenses of assessing and collecting such taxes. The Board is also authorized to levy an annual ad valorem tax, without legal limitation as to rate or amount, on all taxable property within the District in sufficient amount to pay the principal of and interest on any Road System bonds payable from taxes which the District may hereafter issue, and to pay the expenses of assessing and collecting such taxes. The District agrees in the Bond Resolution to levy such a tax from year to year as described more fully above under "THE BONDS – Source of Payment." Under Texas law, the Board may also levy and collect annual ad valorem taxes for the operation and maintenance of the District and the Utility System and for the payment of certain contractual obligations. See "TAX DATA – Maintenance Tax."

Property Tax Code and County-Wide Appraisal District

Title I of the Texas Tax Code (the "Property Tax Code") specifies the taxing procedures of all political subdivisions of the State of Texas, including the District. Provisions of the Property Tax Code are complex and are not fully summarized herein. The Property Tax Code requires, among other matters, county-wide appraisal and equalization of taxable property values and establishes in each county of the State of Texas an appraisal district with the responsibility for recording and appraising property for all taxing units within a county and an appraisal review board with responsibility for reviewing and equalizing the values established by the Appraisal District. The Appraisal District has the responsibility of appraising property for all taxing units within the County, including the District. Such appraisal values will be subject to review and change by the Brazoria County Appraisal Review Board (the "Appraisal Review Board"). The appraisal roll, as approved by the Appraisal Review Board, will be used by the District in establishing its tax rolls and tax rate.

Property Subject to Taxation by the District

Except for certain exemptions provided by Texas law, all real property, tangible personal property held or used for the production of income, mobile homes and certain categories of intangible personal property with a tax situs in the District are subject to taxation by the District. Principal categories of exempt property include, but are not limited to: property owned by the State of Texas or its political subdivisions, if the property is used for public purposes; property exempt from ad valorem taxation by federal law; certain household goods, family supplies and personal effects; certain goods, wares, and merchandise in transit; certain farm products owned by the producer; certain property of charitable organizations, youth development associations, religious organizations, and qualified schools; designated historical sites; and most individually-owned automobiles. In addition, the District may by its own action exempt residential homesteads of persons 65 years or older and certain disabled persons, to the extent deemed advisable by the Board. The District may be required to offer such exemptions if a majority of voters approve same at an election. The District would be required to call an election upon petition by twenty percent (20%) of the number of qualified voters who voted in the preceding election. The District is authorized by statute to disregard exemptions for the disabled and elderly if granting the exemption would impair the District's obligation to pay tax supported debt incurred prior to adoption of the exemption by the District. Furthermore, the District must grant exemptions to disabled veterans or the surviving spouse or children of a deceased veteran who died while on active duty in the armed forces, if requested, but only to the maximum extent of between $5,000 and $12,000 depending upon the disability rating of the veteran claiming the exemption. A veteran who receives a disability rating of 100% is entitled to an exemption for the full value of the veteran's residence homestead. Furthermore, qualifying surviving spouses of persons 65 years of age and older are entitled to receive a resident homestead exemption equal to the exemption received by the deceased spouse. Additionally, subject to certain conditions, the surviving spouse of a disabled veteran who is entitled to an exemption for the full value of the veteran's residence homestead is also entitled to an exemption from taxation of the total appraised value of the same property to which the disabled veteran's exemption applied.

A partially disabled veteran or certain surviving spouses of partially disabled veterans are entitled to an exemption from taxation of a percentage of the appraised value of their residence homestead in an amount equal to the partially disabled veteran's disability rating if the residence homestead was donated by a charitable organization. This exemption will also apply to a residence homestead that was donated by a charitable organization at some cost to such veterans. Also, the surviving spouse of a member of the armed forces who was killed in action is entitled to an exemption of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the service member's death and said property was the service member's residence homestead at the time of death. Such exemption may be transferred to a subsequent residence homestead of the surviving spouse, if the surviving spouse has not remarried, in an amount equal to the exemption received on the prior residence in the last year in which such exemption was received.

The surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the first responder's death, and said property was the first responder's residence homestead at the time of death. Such exemption would be transferred to a subsequent residence homestead of the surviving spouse, if the surviving spouse has not remarried, in an amount equal to the exemption received on the prior residence in the last year in which such exemption was received.

Residential Homestead Exemptions: The Property Tax Code authorizes the governing body of each political subdivision in the State to exempt up to twenty percent (20%) of the appraised market value of residential homesteads from ad valorem taxation. Where ad valorem taxes have previously been pledged for the payment of debt, the governing body of a political subdivision may continue to levy and collect taxes against the exempt value of the homesteads until the debt is discharged, if the cessation of the levy would impair the obligations of the contract by which the debt was created. The adoption of a homestead exemption may be considered each year, but must be adopted by before July 1. The District has never adopted a homestead exemption. See "TAX DATA."

Freeport Goods and Goods-in-Transit Exemption: A "Freeport Exemption" applies to goods, wares, ores, and merchandise other than oil, gas, and petroleum products (defined as liquid and gaseous materials immediately derived from refining petroleum or natural gas), and to aircraft or repair parts used by a certified air carrier acquired in or imported into Texas

which are destined to be forwarded outside of Texas and which are detained in Texas for assembling, storing, manufacturing, processing or fabricating for less than 175 days. Although certain taxing units may take official action to tax such property in transit and negate such exemption, the District does not have such an option. A "Goods-in-Transit" Exemption is applicable to the same categories of tangible personal property which are covered by the Freeport Exemption, if, for tax year 2013 and prior applicable years, such property is acquired in or imported into Texas for assembling, storing, manufacturing, processing, or fabricating purposes and is subsequently forwarded to another location inside or outside of Texas not later than 175 days after acquisition or importation, and the location where said property is detained during that period is not directly or indirectly owned or under the control of the property owner. For tax year 2012 and subsequent years, such Goods-in-Transit Exemption includes tangible personal property acquired in or imported into Texas for storage purposes only if such property is stored under a contract of bailment by a public warehouse operator at one or more public warehouse facilities in Texas that are not in any way owned or controlled by the owner of such property for the account of the person who acquired or imported such property. A property owner who receives the Goods-in-Transit Exemption is not eligible to receive the Freeport Exemption for the same property. Local taxing units such as the District may, by official action and after public hearing, tax goods-in-transit property. A taxing unit must exercise its option to tax goods-in-transit property before January 1 of the first tax year in which it proposes to tax the property at the time and in the manner prescribed by applicable law. The District has taken official action to allow taxation of all such goods-in-transit personal property for all prior and subsequent years.

Tax Abatement

The County may designate all or part of the area within the District as a reinvestment zone. Thereafter, the County, the City of Manvel, Iowa Colony and the District, at the option and discretion of each entity, may enter into tax abatement agreements with owners of property within the zone. Prior to entering into a tax abatement agreement, each entity must adopt guidelines and criteria for establishing tax abatement which each entity will follow in granting tax abatement to owners of property. The tax abatement agreements may exempt from ad valorem taxation by each of the applicable taxing jurisdictions, including the District, for a period of up to ten (10) years, all or any part of any increase in the assessed valuation of property covered by the agreement over its assessed valuation in the year in which the agreement is executed on the condition that the property owner make specified improvements or repairs to the property in conformity with the terms of the tax abatement. Each taxing jurisdiction has discretion to determine terms for its tax abatement agreements without regard to the terms approved by the other taxing jurisdictions. At this time, the County has not designated any of the area within the District as a reinvestment zone.

Valuation of Property for Taxation

Generally, property in the District must be appraised by the Appraisal District at market value as of January 1 of each year. Once an appraisal roll is prepared and finally approved by the Appraisal Review Board, it is used by the District in establishing its tax rolls and tax rate. Assessments under the Property Tax Code are to be based on one hundred percent (100%) of market value, as such is defined in the Property Tax Code. Nevertheless, certain land may be appraised at less than market value, as such is defined in the Property Tax Code. The Texas Constitution limits increases in the appraised value of residence homesteads to 10 percent annually regardless of the market value of the property.

The Property Tax Code permits land designated for agricultural use, open space or timberland to be appraised at its value based on the land's capacity to produce agricultural or timber products rather than at its fair market value. The Property Tax Code permits under certain circumstances that residential real property inventory held by a person in the trade or business be valued at the price all of such property would bring if sold as a unit to a purchaser who would continue the business. Provisions of the Property Tax Code are complex and are not fully summarized here. Landowners wishing to avail themselves of the agricultural use, open space or timberland designation or residential real property inventory designation must apply for the designation and the appraiser is required by the Property Tax Code to act on each claimant's right to the designation individually. A claimant may waive the special valuation as to taxation by one political subdivision while claiming it for another. If a claimant receives the agricultural use designation and later loses it by changing the use of the property or selling it to an unqualified owner, the District can collect taxes based on the new use, including taxes for the previous three years for agricultural use, open space land, and timberland.

The Property Tax Code requires the Appraisal District to implement a plan for periodic reappraisal of property to update appraisal values. The plan must provide for appraisal of all property in the Appraisal District at least once every three years. It is not known what frequency of reappraisals will be utilized by the Appraisal District or whether reappraisals will be conducted on a zone or county-wide basis. The District, however, at its expense, has the right to obtain from the Appraisal District a current estimate of appraised values within the District or an estimate of any new property or improvements within the District. While such current estimate of appraised values may serve to indicate the rate and extent of growth of taxable values within the District, it cannot be used for establishing a tax rate within the District until such time as the Appraisal District chooses to formally include such values on its appraisal roll.

The Property Tax Code provides for a temporary exemption from ad valorem taxation of a portion of the appraised value of certain property that is at least 15% physically damaged by a disaster and located within an area declared to be a disaster area by the Governor of the State of Texas. This temporary exemption is automatic if the disaster is declared prior to a taxing unit, such as the District, adopting its tax rate for the tax year. A taxing unit, such as the District, may authorize the exemption at its discretion if the disaster is declared after the taxing unit has adopted its tax rate for the tax year. The amount of the exemption is based on the percentage of damage and is prorated based on the date of the disaster. Upon receipt of an application submitted within the eligible timeframe by a person who qualifies for a temporary exemption under the Property Tax Code, the Appraisal District is required to complete a damage assessment and assign a damage assessment rating to determine the amount of the exemption. The temporary exemption amounts established in the Property Tax Code range from 15% for property less than 30% damaged to 100% for property that is a total loss. Any such temporary exemption granted for disaster-damaged property expires on January 1 of the first year in which the property is reappraised.

During the 2nd Special Session, convened on June 27, 2023, the Texas Legislature passed Senate Bill 2 ("SB 2"), which, among other things, includes provisions that prohibit an appraisal district from increasing the appraised value of real property during the 2024 tax year on non-homestead properties (the "Subjected Property") whose appraised values are not more than $5,000,000 (the "Maximum Property Value") to an amount not to exceed the lesser of: (1) the market value of the Subjected Property for the most recent tax year that the market value was determined by the appraisal office or (2) the sum of: (a) 20 percent of the appraised value of the Subjected Property for the preceding tax year; (b) the appraised value of the Subjected Property for the preceding tax year; and (c) the market value of all new improvements to the Subjected Property. After the 2024 tax year, through December 31, 2026, the Maximum Property Value may be increased or decreased by the product of the preceding state fiscal year's increase or decrease in consumer price index, as applicable, to the Maximum Property Value. SB 2 was signed into law by the Governor of Texas (the "Governor") on July 22, 2023. The provisions described hereinabove took effect January 1, 2024, after the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, was approved by voters at an election held on November 7, 2023.

District and Taxpayer Remedies

Under certain circumstances, taxpayers and taxing units, including the District, may appeal orders of the Appraisal Review Board by filing a timely petition for review in district court. In such event, the property value in question may be determined by the court, or by a jury, if requested by any party. Additionally, taxing units may bring suit against the Appraisal District to compel compliance with the Property Tax Code.

The Property Tax Code sets forth notice and hearing procedures for certain tax rate increases by the District and provides for taxpayer referenda which could result in the repeal of certain tax increases. The Property Tax Code also establishes a procedure for notice to property owners of reappraisals reflecting increased property values, appraisals that are higher than renditions and appraisals of property not previously on an appraisal roll.

Levy and Collection of Taxes

The District is responsible for the levy and collection of its taxes unless it elects to transfer such functions to another governmental entity. The rate of taxation is set by the Board, after the legally required notice has been given to owners of property within the District, based upon: a) the valuation of property within the District as of the preceding January 1, and b) the amount required to be raised for debt service, maintenance purposes, and authorized contractual obligations. Taxes are due October 1, or when billed, whichever comes later, and become delinquent if not paid before February 1 of the year following the year in which imposed. A delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. If the tax is not paid by July 1 of the year in which it becomes delinquent, the tax incurs a total penalty of twelve percent (12%) regardless of the number of months the tax has been delinquent and incurs an additional penalty for collection costs of an amount established by the District and a delinquent tax attorney. A delinquent tax on personal property incurs an additional penalty, in an amount established by the District and a delinquent tax attorney, 60 days after the date the taxes become delinquent. The delinquent tax accrues interest at a rate of one percent (1%) for each month or portion of a month it remains unpaid. The Property Tax Code makes provisions for the split payment of taxes, discounts for early payment and the postponement of the delinquency date of taxes under certain circumstances which, at the option of the District, which may be rejected by taxing units. The District's tax collector is required to enter into an installment payment agreement with any person who is delinquent on the payment of tax on a residence homestead for payment of tax, penalties and interest, if the person requests an installment agreement and has not entered into an installment agreement with the collector in the preceding 24 months. The installment agreement must provide for payments to be made in monthly installments and must extend for a period of at least 12 months and no more than 36 months. Additionally, the owner of a residential homestead property who is (i) sixty-five (65) years of age or older, (ii) disabled, or (iii) a disabled veteran, is entitled by law to pay current taxes on a residential homestead in installments without penalty or to defer the payment of taxes during the time of ownership. In the instance of tax deferral, a tax lien remains on the property and interest continues to accrue during the period of deferral.

Tax Payment Installments After Disaster

Certain qualified taxpayers, including owners of residential homesteads, located within a designated disaster area or emergency area and whose property has been damaged as a direct result of the disaster or emergency, are entitled to enter into a tax payment installment agreement with a taxing jurisdiction, such as the District, if the taxpayer pays at least one-fourth of the tax bill imposed on the property by the delinquency date. The remaining taxes may be paid without penalty or interest in three equal installments within six months of the delinquency date.

Additionally, the Property Tax Code authorizes a taxing jurisdiction such as the District, solely at the jurisdiction's discretion to adopt a similar installment payment option for taxes imposed on property that is located within a designated disaster area or emergency area and is owned or leased by certain qualified business entities, regardless of whether the property has been damaged as a direct result of the disaster or emergency.

Rollback of Operation and Maintenance Tax Rate

Chapter 49 of the Texas Water Code, as amended, classifies districts differently based on the current operation and maintenance tax rate or on the percentage of projected build-out that a district has completed. Districts that have adopted an operation and maintenance tax rate for the current year that is 2.5 cents or less per $100 of taxable value are classified herein as "Special Taxing Units." Districts that have financed, completed, and issued bonds to pay for all land, improvements and facilities necessary to serve at least 95% of the projected build-out of the district are classified as "Developed Districts." Districts that do not meet either of the classifications previously discussed can be classified herein as "Developing Districts." The impact each classification has on the ability of a district to increase its maintenance and operations tax rate is described for each classification below. Debt service cannot be reduced by a rollback election held within any of the districts described below.

Special Taxing Units

Special Taxing Units that adopt a total tax rate that would impose more than 1.08 times the amount of the total tax imposed by such district in the preceding tax year on a residence homestead appraised at the average appraised value of a residence homestead in the district, subject to certain homestead exemptions, may be required to hold an election within the district to determine whether to approve the adopted total tax rate. If the adopted total tax rate is not approved at the election, the total tax rate for a Special Taxing Unit is the current year's debt service and contract tax rate plus the operation and maintenance tax rate that would impose 1.08 times the amount of operation and maintenance tax imposed by the District in the preceding tax year on a residence homestead appraised at the average appraised value of a resident homestead in the District in that year, subject to certain homestead exemptions.

Developed Districts

Developed Districts that adopt a total tax rate that would impose more than 1.035 times the amount of the total tax imposed by the district in the preceding tax year on a residence homestead appraised at the average appraised value of a residence homestead in the district, subject to certain homestead exemptions, plus any unused increment rates, as calculated and described in Section 26.013 of the Property Tax Code, may be required to hold an election within the district to determine whether to approve the adopted total tax rate. If the adopted total tax rate is not approved at the election, the total tax rate for a Developed District is the current year's debt service and contract tax rate plus the operation and maintenance tax rate that would impose 1.035 times the amount of operation and maintenance tax imposed by the district in the preceding year on a residence homestead appraised at the average appraised value of a residence homestead in the district in that year, subject to certain homestead exemptions, plus any unused increment rates. In addition, if any part of a Developed District lies within an area declared for disaster by the Governor of Texas or President of the United States, alternative procedures and rate limitations may apply for a temporary period. If a district qualifies as both a Special Taxing Unit and a Developed District, the district will be subject to the operation and maintenance tax threshold applicable to Special Taxing Units.

Developing Districts

Districts that do not meet the classification of a Special Taxing Unit or a Developed District can be classified as Developing Districts. The qualified voters of these districts, upon the Developing District's adoption of a total tax rate that would impose more than 1.08 times the amount of the total tax imposed by such district in the preceding tax year on a residence homestead appraised at the average appraised value of a residence homestead in the district, subject to certain homestead exemptions, are authorized to petition for an election to reduce the operation and maintenance tax rate. If an election is called and passes, the total tax rate for Developing Districts is the current year's debt service and contract tax rate the operation and maintenance tax rate that would impose 1.08 times the amount of operation and maintenance tax imposed by the District in the preceding tax year on a residence homestead appraised at the average appraised value of a resident homestead in the District in that year, subject to certain homestead exemptions.

The District

For the 2026 tax year, the District made the determination of its status as a Developing District. A determination as to the District's status as a Special Taxing Unit, Developed District or Developing District will be made by the Board of Directors on an annual basis, in February or March of each year. The District cannot give any assurances as to what its classification will be at any point in time or whether the District's future tax rates will result in a total tax rate that will reclassify the District into a new classification and new election calculation.

District's Rights in the Event of Tax Delinquencies

Taxes levied by the District are a personal obligation of the owner of the property as of January 1 of the year in which the tax is imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed for the year on the property. The lien exists in favor of the State and each taxing unit, including the District, having the power to tax the property. The District's tax lien is on a parity with the tax liens of other such taxing units. A tax lien on real property takes priority over the claims of most creditors and other holders of liens on the property encumbered by the tax lien, whether or not the debt or lien existed before the attachment of the tax lien; however, whether a lien of the United States is on a parity with or takes priority over a tax lien of the District is determined by federal law. Personal property, under certain circumstances, is subject to seizure and sale for the payment of delinquent taxes, penalty and interest.

At any time after taxes on property become delinquent, the District may file suit to foreclose the lien securing payment of the tax, to enforce personal liability for the tax, or both. In filing a suit to foreclose a tax lien on real property, the District must join other taxing units that have claims for delinquent taxes against all or part of the same property. Collection of delinquent taxes may be adversely affected by the amount of taxes owed to other taxing units, by the effects of market conditions on the foreclosure sale price, by taxpayer redemption rights or by bankruptcy proceedings which restrict the collection of taxpayer debts. A taxpayer may redeem property within two years for residential and agricultural property and six months for commercial property and all other types of property after the purchaser's deed at the foreclosure sale is filed in the county records.

TAX DATA

General

All taxable property within the District is subject to the assessment, levy and collection by the District of a continuing, direct annual ad valorem tax without legal limitation as to rate or amount, sufficient to pay principal of and interest on the Bonds (see "TAXING PROCEDURES"). The Board has in its Bond Resolution covenanted to assess and levy for each year that all or any part of the Bonds remain outstanding and unpaid a tax ample and sufficient to produce funds to pay the principal of and interest on the Bonds (see "THE BONDS" and "RISK FACTORS"). The District has levied a total tax rate of $0.90 per $100 of assessed valuation for the 2025 tax year. Such rate is composed entirely of a maintenance and operations tax rate of $0.90 per $100 of assessed valuation.

Tax Rate Limitation

Debt Service:	Unlimited (no legal limit as to rate or amount).
Maintenance:	$1.50 per $100 assessed taxable valuation.
Maintenance Tax Roads:	$0.25 per $100 assessed taxable valuation.

Maintenance Tax

The Board has the statutory authority to levy and collect an annual ad valorem tax for maintenance of the District's improvements if such maintenance tax is authorized by vote of the District's electors. The Board is authorized by the District's voters to levy such maintenance tax in an amount not to exceed $1.50 per $100 of assessed valuation. Such tax, when levied, is in addition to taxes which the District is authorized to levy for paying principal of and interest on the Bonds and any parity bonds which may be issued in the future. See "Tax Rate Distribution" below.

Additional Penalties

The District has contracted with a delinquent tax attorney to collect certain delinquent taxes. In connection with that contract, the District can establish an additional penalty of twenty percent (20%) of the tax to defray the costs of collection. This 20% penalty applies to taxes that either: (1) become delinquent on or after February 1 of a year, but not later than June 1 of that year, and that remain delinquent on April 1 (for personal property) and July 1 (for real property) of the year in which they become delinquent or (2) become delinquent on or after June 1, pursuant to the Property Tax Code.

Tax Rate Calculations

The tax rate calculations set forth below are presented to indicate the tax rates per $100 of assessed taxable valuation which would be required to meet certain debt service requirements of the Bonds if no growth in the District's tax base occurs beyond the 2025 Certified Taxable Assessed Valuation ($67,508,232), the 2026 Preliminary Taxable Assessed Valuation ($248,060,950), or the Estimated Taxable Assessed Valuation as of May 1, 2026 ($303,751,121). The calculations assume collection of 95% of taxes levied, the sale of the Bonds but not the sale of any additional bonds by the District.

Estimated Average Annual Debt Service Requirement (2027–2050)	$ 2,524,038
Debt Service Tax Rate of $3.94 on the 2025 Certified Taxable Assessed Valuation	$ 2,526,833
Debt Service Tax Rate of $1.08 on the 2026 Preliminary Taxable Assessed Valuation	$ 2,545,105
Debt Service Tax Rate of $0.88 on the Estimated Taxable Valuation as of May 1, 2026	$ 2,539,359
Estimated Maximum Annual Debt Service Requirement (2049)	$ 2,629,769
Debt Service Tax Rate of $4.11 on the 2025 Certified Taxable Assessed Valuation	$ 2,635,859
Debt Service Tax Rate of $1.12 on the 2026 Preliminary Taxable Assessed Valuation	$ 2,639,369
Debt Service Tax Rate of $0.92 on the Estimated Taxable Valuation as of May 1, 2026	$ 2,654,785

Estimated Overlapping Taxes

Property within the District is subject to taxation by several taxing authorities in addition to the District. Under Texas law, if ad valorem taxes levied by a taxing authority become delinquent, a lien is created upon the property which has been taxed. A tax lien on property in favor of the District is on a parity with tax liens of other taxing jurisdictions. In addition to ad valorem taxes required to make debt service payments on bonded debt of the District and of such other jurisdictions (see "DISTRICT DEBT – Estimated Direct and Overlapping Debt Statement"), certain taxing jurisdictions are authorized by Texas law to assess, levy and collect ad valorem taxes for operation, maintenance, administrative and/or general revenue purposes.

Set forth below is an estimation of all taxes per $100 of assessed valuation levied by such jurisdictions. No recognition is given to local assessments for civic association dues, emergency medical service contributions, fire department contributions or any other charges made by entities other than political subdivisions. The following chart includes the 2025 taxes per $100 of assessed valuation levied by all such taxing jurisdictions. No prediction can be made of the tax rates that will be levied in future years by the respective taxing jurisdictions.

Taxing Jurisdictions	2025 Tax Rate Per $100 of A.V.
The District	$ 0.900000
City of Iowa Colony, Texas	0.519209 (a)
City of Manvel, Texas	0.560000
Brazoria County Drainage District No. 5	0.108452
Brazoria County Emergency Services District No. 3	0.079229
Brazoria County, Texas	0.262837
Alvin Community College	0.156543
Alvin Independent School District	1.150000
Road and Bridge Fund	0.041921
Total	$ 3.258982 (b)

(a) Not included in the total tax rate calculation.
(b) This illustrates the highest tax rate possible for a property owner in the District. A property owner will either be taxed by the City of Manvel or the City of Iowa Colony. For illustrative purposes, the total tax rate includes the City of Manvel's 2025 levied tax rate.

Historical Tax Collections

Tax Year	Assessed Valuation	Tax Rate Per $100 (a)	Adjusted Levy	% of Collections Current Year	For the Current Year Ended September 30	% of Collections as of 06/30/2026
2023	$ 5,691,671	$0.9000	$ 51,225	100.00%	2024	100.00%
2024	6,922,504	0.9000	62,303	100.00%	2025	100.00%
2025	67,508,232	0.9000	608,088	97.99% (b)	2026	97.99% (b)

(a) Tax rate per $100 of taxable value. See "Tax Rate Distribution" below.
(b) In process of collections.

Tax Rate Distribution

	2025	2024	2023
Utility System Debt Service (a)	$ 0.000	$ 0.000	$ 0.000
Road System Debt Service (a)	0.000	0.000	0.000
Maintenance	0.900	0.900	0.900
Total	$ 0.900	$ 0.900	$ 0.900

(a) The District expects to levy a debt service tax in 2026.

Assessed Taxable Valuation Summary

The following represents the types of property comprising the District's assessed taxable value for each of the 2023–2025 tax years.

Type of Property	2025 Assessed Valuation	2024 Assessed Valuation	2023 Assessed Valuation
Land	$ 36,002,271	$ 7,469,989	$ 7,304,512
Improvements	55,079,311	19,660,880	3,100
Personal Property	308,090	-	-
Exemptions	(23,881,440)	(20,208,365)	(1,615,941)
Total	$ 67,508,232	$ 6,922,504	$ 5,691,671

Principal Taxpayers

The following are the principal taxpayers in the District as shown on the District's certified appraisal rolls for the 2025 tax year.

Taxpayer	Type of Property	Assessed Taxable Valuation 2025 Tax Roll
GR-M1 LTD (a)	Land & Improvements	$ 4,698,923
Perry Homes LLC	Land & Improvements	2,907,450
Terra Prima LTD	Land & Improvements	2,520,000
Westin Homes and Properties LP	Land & Improvements	2,189,240
Highland Homes - Houston LLC	Land & Improvements	2,022,940
Weekley Homes LLC	Land & Improvements	1,935,365
Chesmar Homes LLC	Land & Improvements	840,950
Homeowner	Land & Improvements	675,200
Homeowner	Land & Improvements	636,560
Homeowner	Land & Improvements	631,850
Total		$ 19,058,478
Percent of Respective Tax Roll		28.23%

(a) See "DEVELOPERS."

LEGAL MATTERS

Legal Opinions

Delivery of the Bonds will be accompanied by the approving legal opinion of the Attorney General of Texas to the effect that the Bonds are valid and legally binding obligations of the District under the Constitution and laws of the State of Texas, payable from the proceeds of an annual ad valorem tax levied, without legal limitation as to rate or amount, upon all taxable property within the District, and, based upon their examination of a transcript of certified proceedings relating to the issuance and sale of the Bonds, the approving legal opinion of Bond Counsel to a like effect and to the effect that, under existing law, interest on the Bonds (i) is excludable from gross income for federal income tax purposes under section 103 of the Code (as defined herein), and (ii) is not an item of tax preference for purposes of the alternative minimum tax on individuals.

Bond Counsel has reviewed the information appearing in this Official Statement under "THE BONDS (except for information under the subheadings "Book-Entry-Only System," "Use and Distribution of Proceeds of the Bonds," "THE DISTRICT – Authority," "TAXING PROCEDURES," "LEGAL MATTERS," "TAX MATTERS" and "CONTINUING DISCLOSURE OF INFORMATION" solely to determine whether such information, insofar as it relates to matters of law, is true and correct and whether such information fairly summarizes matters of law and the provisions of the documents referred to therein. Bond Counsel has not, however, independently verified any of the factual information contained in this Official Statement nor has it conducted an investigation of the affairs of the District for the purpose of passing upon the accuracy or completeness of this Official Statement. No person is entitled to rely upon Bond Counsel's limited participation as an assumption of responsibility for or an expression of opinion of any kind with regard to the accuracy or completeness of any information contained herein.

Allen Boone Humphries Robinson LLP, also serves as general counsel to the District on matters other than the issuance of bonds. The legal fees paid to Bond Counsel for services rendered in connection with the issuance of the Bonds are based on a percentage of the bonds actually issued, sold and delivered and, therefore, such fees are contingent upon the sale and delivery of the Bonds.

The various legal opinions to be delivered concurrently with the delivery of the Bonds express the professional judgment of the attorneys rendering the opinions as to the legal issues explicitly addressed therein. In rendering a legal opinion, the attorney does not become an insurer or guarantor of the expression of professional judgment, of the transaction opined upon, or of the future performance of the parties to the transaction, nor does the rendering of an opinion guarantee the outcome of any legal dispute that may arise out of the transaction.

No-Litigation Certificate

The District will furnish the Initial Purchaser a certificate, executed by the President and Secretary of the Board, and dated as of the Date of Delivery of the Bonds, that to their knowledge, no litigation is pending or threatened affecting the validity of the Bonds, or the levy and/or collection of taxes for the payment thereof, or the organization or boundaries of the District, or the title of the officers thereof to their respective offices.

No Material Adverse Change

The obligations of the Purchasers to take and pay for the Bonds, and of the District to deliver the Bonds, are subject to the condition that, up to the time of delivery of and receipt of payment for the Bonds, there shall have been no material adverse change in the condition (financial or otherwise) of the District subsequent to the date of sale from that set forth or contemplated in the Preliminary Official Statement, as it may have been supplemented or amended through the date of sale.

TAX MATTERS

The following discussion of certain federal income tax considerations is for general information only and is not tax advice. Each prospective purchaser of the Bonds should consult its own tax advisor as to the tax consequences of the acquisition, ownership and disposition of the Bonds.

Tax Exemption

In the opinion of Allen Boone Humphries Robinson LLP, Bond Counsel, under existing law, interest on the Bonds (i) is excludable from gross income for federal income tax purposes under section 103 of the Internal Revenue Code of 1986, as amended (the "Code"), and (ii) is not an item of tax preference for purposes of the alternative minimum tax on individuals.

The Code imposes a number of requirements that must be satisfied for interest on state or local obligations, such as the Bonds, to be excludable from gross income for federal income tax purposes. These requirements include limitations on the use of bond proceeds and the source of repayment of bonds, limitations on the investment of bond proceeds prior to expenditure, a requirement that excess arbitrage earned on the investment of bond proceeds be paid periodically to the

United States and a requirement that the issuer file an information report with the Internal Revenue Service (the "Service"). The District has covenanted in the Bond Resolution that it will comply with these requirements.

Bond Counsel's opinion will assume continuing compliance with the covenants of the Bond Resolution pertaining to those sections of the Code that affect the excludability of interest on the Bonds from gross income for federal income tax purposes and, in addition, will rely on representations by the District and other parties involved with the issuance of the Bonds with respect to matters solely within the knowledge of the District and such parties, which Bond Counsel has not independently verified. If the District fails to comply with the covenants in the Bond Resolution or if the foregoing representations are determined to be inaccurate or incomplete, interest on the Bonds could become includable in gross income from the Date of date of delivery of the Bonds, regardless of the date on which the event causing such inclusion occurs.

Bond Counsel will express no opinion as to the amount or timing of interest on the Bonds or, except as stated above, any federal, state or local tax consequences resulting from the receipt or accrual of interest on, or acquisition, ownership or disposition of, the Bonds. Certain actions may be taken or omitted subject to the terms and conditions set forth in the Bond Resolution upon the advice or with the approving opinion of Bond Counsel. Bond Counsel will express no opinion with respect to Bond Counsel's ability to render an opinion that such actions, if taken or omitted, will not adversely affect the excludability of interest of the Bonds from gross income for federal income tax purposes.

Bond Counsel's opinions are based on existing law, which is subject to change. Such opinions are further based on Bond Counsel's knowledge of facts as of the date thereof. Bond Counsel assumes no duty to update or supplement its opinions to reflect any facts or circumstances that may thereafter come to Bond Counsel's attention or to reflect any changes in any law that may thereafter occur or become effective. Moreover, Bond Counsel's opinions are not a guarantee of result and are not binding on the Service; rather, such opinions represent Bond Counsel's legal judgment based upon its review of existing law and in reliance upon the representations and covenants referenced above that it deems relevant to such opinions. The Service has an ongoing audit program to determine compliance with rules that relate to whether interest on state or local obligations is includable in gross income for federal income tax purposes. No assurance can be given as to whether the Service will commence an audit of the Bonds. If an audit is commenced, in accordance with its current published procedures the Service is likely to treat the District as the taxpayer, and the Owners of the Bonds may not have a right to participate in such audit. Public awareness of any future audit of the Bonds could adversely affect the value and liquidity of the Bonds, regardless of the ultimate outcome of the audit.

Not Qualified Tax-Exempt Obligations

The Bonds will not be designated "qualified tax-exempt obligations" for financial institutions.

Additional Federal Income Tax Considerations

Collateral Tax Consequences

Prospective purchasers of the Bonds should be aware that the ownership of tax-exempt obligations may result in collateral federal income tax consequences, including but not limited those noted below. Therefore, prospective purchasers of the Bonds should consult their own tax advisors as to the tax consequences of the acquisition, ownership and disposition of the Bonds.

An "applicable corporation" (as defined in section 59(k) of the Code) may be subject to a 15 percent alternative minimum tax imposed under section 55 of the Code on its "adjusted financial statement income" (as defined in section 56A of the Code) for such taxable year. Because interest on tax-exempt obligations, such as the Bonds, is included in a corporation's "adjusted financial statement income," ownership of the Bonds could subject certain corporations to alternative minimum tax consequences.

Ownership of tax-exempt obligations also may result in collateral federal income tax consequences to financial institutions, life insurance and property and casualty insurance companies, certain S corporations with Subchapter C earnings and profits, individual recipients of Social Security or Railroad Retirement benefits, taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry tax-exempt obligations, low and middle income taxpayers otherwise qualifying for the health insurance premium assistance credit and individuals otherwise qualifying for the earned income tax credit. In addition, certain foreign corporations doing business in the United States may be subject to the "branch profits tax" on their effectively connected earnings and profits, including tax-exempt interest such as interest on the Bonds.

Prospective purchasers of the Bonds should also be aware that, under the Code, taxpayers are required to report on their returns the amount of tax-exempt interest, such as interest on the Bonds, received or accrued during the year.

Tax Accounting Treatment of Original Issue Premium

If the issue price of any maturity of the Bonds exceeds the stated redemption price payable at maturity of such Bonds, such Bonds (the "Premium Bonds") are considered for federal income tax purposes to have "bond premium" equal to the amount of such excess. The basis of a Premium Bond in the hands of an initial owner is reduced by the amount of such excess that is amortized during the period such initial owner holds such Premium Bond in determining gain or loss for federal income tax purposes. This reduction in basis will increase the amount of any gain or decrease the amount of any loss recognized for federal income tax purposes on the sale or other taxable disposition of a Premium Bond by the initial owner. No corresponding deduction is allowed for federal income tax purposes for the reduction in basis resulting from amortizable bond premium. The amount of bond premium on a Premium Bond that is amortizable each year (or shorter period in the event of a sale or disposition of a Premium Bond) is determined using the yield to maturity on the Premium Bond based on the initial offering price of such Premium Bond.

The federal income tax consequences of the purchase, ownership and redemption, sale or other disposition of Premium Bonds that are not purchased in the initial offering at the initial offering price may be determined according to rules that differ from those described above. All owners of Premium Bonds should consult their own tax advisors with respect to the determination for federal, state, and local income tax purposes of amortized bond premium upon the redemption, sale or other disposition of a Premium Bond and with respect to the federal, state, local, and foreign tax consequences of the purchase, ownership, and sale, redemption or other disposition of such Premium Bonds.

Tax Accounting Treatment of Original Issue Discount

If the issue price of any maturity of the Bonds is less than the stated redemption price payable at maturity of such Bonds (the "OID Bonds"), the difference between (i) the amount payable at the maturity of each OID Bond, and (ii) the initial offering price to the public of such OID Bond constitutes original issue discount with respect to such OID Bond in the hands of any owner who has purchased such OID Bond in the initial public offering of the Bonds. Generally, such initial owner is entitled to exclude from gross income (as defined in section 61 of the Code) an amount of income with respect to such OID Bond equal to that portion of the amount of such original issue discount allocable to the period that such OID Bond continues to be owned by such owner. Because original issue discount is treated as interest for federal income tax purposes, the discussions regarding interest on the Bonds under the captions "TAX MATTERS – Tax Exemption" and "TAX MATTERS – Additional Federal Income Tax Considerations – Collateral Tax Consequences" and "—Tax Legislative Changes" generally apply and should be considered in connection with the discussion in this portion of the Official Statement.

In the event of the redemption, sale or other taxable disposition of such OID Bond prior to stated maturity, however, the amount realized by such owner in excess of the basis of such OID Bond in the hands of such owner (adjusted upward by the portion of the original issue discount allocable to the period for which such OID Bond was held by such initial owner) is includable in gross income.

The foregoing discussion assumes that (i) the Underwriter has purchased the Bonds for contemporaneous sale to the public and (ii) all of the OID Bonds have been initially offered, and a substantial amount of each maturity thereof has been sold, to the general public in arm's-length transactions for a price (and with no other consideration being included) not more than the initial offering prices thereof stated on the inside cover page of this Official Statement. Neither the District nor Bond Counsel has made any investigation or offers any assurance that the OID Bonds will be offered and sold in accordance with such assumptions.

Under existing law, the original issue discount on each OID Bond accrues daily to the stated maturity thereof (in amounts calculated as described below for each six-month period ending on the date before the semiannual anniversary dates of the date of the Bonds and ratably within each such six-month period) and the accrued amount is added to an initial owner's basis for such OID Bond for purposes of determining the amount of gain or loss recognized by such owner upon the redemption, sale or other disposition thereof. The amount to be added to basis for each accrual period is equal to (i) the sum of the issue price and the amount of original issue discount accrued in prior periods multiplied by the yield to stated maturity (determined on the basis of compounding at the close of each accrual period and properly adjusted for the length of the accrual period) less (ii) the amounts payable as current interest during such accrual period on such Bond.

The federal income tax consequences of the purchase, ownership, and redemption, sale or other disposition of OID Bonds that are not purchased in the initial offering at the initial offering price may be determined according to rules that differ from those described above. All owners of OID Bonds should consult their own tax advisors with respect to the determination for federal, state, and local income tax purposes of interest accrued upon redemption, sale or other disposition of such OID Bonds and with respect to the federal, state, local and foreign tax consequences of the purchase, ownership, redemption, sale or other disposition of such OID Bonds.

Tax Legislative Changes

Current law may change so as to directly or indirectly reduce or eliminate the benefit of the excludability of interest on the Bonds from gross income for federal income tax purposes.

Any proposed legislation, whether or not enacted, could also affect the value and liquidity of the Bonds. Prospective purchasers of the Bonds should consult with their own tax advisors with respect to any recently enacted, proposed, pending or future legislation.

CONTINUING DISCLOSURE OF INFORMATION

In the Bond Resolution, the District has made the following agreement for the benefit of the holders and beneficial owners of the Bonds. The District is required to observe these agreements so long as it remains obligated to advance funds to pay the Bonds. Under the agreement, the District will be obligated to provide certain updated financial information and operating data annually, as well as timely notice of specified events, to the Municipal Securities Rulemaking Board or any successor to its function as a repository (the "MSRB"), through its Electronic Municipal Market Access ("EMMA") system.

Annual Reports

The District will provide certain updated financial information and operating data to the MSRB. The information to be updated with respect to the District includes all quantitative financial information and operating data with respect to the District of the general type included in this Official Statement included under the headings "DISTRICT DEBT" (except for the subheading "—Estimated Direct and Overlapping Debt Statement"), "TAX DATA," and in "APPENDIX A." The District will update and provide this information within six months after the end of each of its fiscal years ending in or after 2026. The District will provide the updated information to the MSRB.

Any information so provided shall be prepared in accordance with generally accepted accounting principles or other such principles as the District may be required to employ from time to time pursuant to state law or regulation, and audited if the audit report is completed within the period during which it must be provided. If the audit report is not complete within such period, then the District shall provide unaudited financial statements for the applicable fiscal year to the MSRB within such six-month period, and audited financial statements when and if the audit report becomes available. The District's current fiscal year end is March 31. Accordingly, it must provide updated information by the last day in September in each year, unless the District changes its fiscal year. If the District changes its fiscal year, it will notify the MSRB of the change.

Event Notices

The District will provide timely notices of certain events to the MSRB, but in no event will such notices be provided to the MSRB in excess of ten business days after the occurrence of an event. The District will provide notice of any of the following events with respect to the Bonds: (1) principal and interest payment delinquencies; (2) non-payment related defaults, if material; (3) unscheduled draws on debt service reserves reflecting financial difficulties; (4) unscheduled draws on credit enhancements reflecting financial difficulties; (5) substitution of credit or liquidity providers, or their failure to perform; (6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax-exempt status of the Bonds, or other material events affecting the tax-exempt status of the Bonds; (7) modifications to rights of beneficial owners of the Bonds, if material; (8) bond calls, if material, and tender offers; (9) defeasances; (10) release, substitution, or sale of property securing repayment of the Bonds, if material; (11) rating changes; (12) bankruptcy, insolvency, receivership or similar event of the District or other obligated person within the meaning of the Rule; (13) consummation of a merger, consolidation, or acquisition involving the District or other obligated person within the meaning of the Rule, or the sale of all or substantially all of the assets of the District or other obligated person, within the meaning of the Rule, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; (14) appointment of a successor or additional trustee or the change of name of a trustee, if material; (15) incurrence of a financial obligation of the District or obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the District or obligated person, any of which affect security holders, if material; and (16) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of the financial obligation of the District or obligated person, any of which reflect financial difficulties. The terms "obligated person" and "financial obligation" when used in this paragraph shall have the meanings ascribed to them under SEC Rule 15c2-12 (the "Rule"). The term "material" when used in this paragraph shall have the meaning ascribed to it under federal securities laws. Neither the Bonds nor the Bond Resolution makes any provision for debt service reserves or liquidity enhancement. In addition, the District will provide timely notice of any failure by the District to provide information, data, or financial statements in accordance with its agreement described above under "Annual Reports."

Availability of Information from EMMA

The District has agreed to provide the information only to the MSRB. The MSRB has prescribed that such information must be filed via EMMA. The MSRB makes the information available to the public without charge and investors will be able to access continuing disclosure information filed with the MSRB at www.emma.msrb.org.

Limitations and Amendments

The District has agreed to update information and to provide notices of material events only as described above. The District has not agreed to provide other information that may be relevant or material to a complete presentation of its financial results of operations, condition, or prospects or agreed to update any information that is provided, except as described above. The District makes no representation or warranty concerning such information or concerning its usefulness to a decision to invest in or sell bonds at any future date. The District disclaims any contractual or tort liability for damages resulting in whole or in part from any breach of its continuing disclosure agreement, or from any statement made pursuant to its agreement, although holders and beneficial owners of Bonds may seek a writ of mandamus to compel the District to comply with its agreement.

The District may amend its continuing disclosure agreement to adapt to changed circumstances that arise from a change in legal requirements, a change in law, or a change in the identity, nature, status, or operations of the District but only if the agreement, as amended, would have permitted an underwriter to purchase or sell Bonds in the offering described herein in compliance with the Rule, taking into account any amendments and interpretations of the Rule to the date of such amendment, as well as changed circumstances, and either the holders of a majority in aggregate principal amount of the outstanding Bonds consent or any person unaffiliated with the District (such as nationally recognized bond counsel) determines that the amendment will not materially impair the interests of the beneficial owners of the Bonds. The District may also amend or repeal the agreement if the SEC amends or repeals the applicable provisions of such rule or a court of final jurisdiction determines that such provisions are invalid, but in either case only to the extent that its right to do so would not prevent the Initial Purchaser from lawfully purchasing the Bonds in the offering described herein. If the District so amends the agreement, it has agreed to include with any financial information or operating data next provided in accordance with its agreement described above under "Annual Reports" an explanation, in narrative form, of the reasons for the amendment and of the impact of any change in the type of financial information and operating data so provided.

Compliance with Prior Undertakings

The District has complied in all material respects with its previous continuing disclosure agreements made in accordance with SEC Rule 15c2-12, except as described below:

The District filed an Annual Report on October 20, 2025, for the fiscal year ended March 31, 2025, with the MSRB through the EMMA internet portal. Due to an administrative oversight, the Annual Report was filed late and due on September 30, 2025.

OFFICIAL STATEMENT

General

The information contained in this Official Statement has been obtained primarily from the Developer, the District's records, the Engineer, the Tax Assessor/Collector and other sources believed to be reliable; however, no representation is made as to the accuracy or completeness of the information contained herein, except as described below. The summaries of the statutes, resolutions and engineering and other related reports set forth herein are included subject to all of the provisions of such documents. These summaries do not purport to be complete statements of such provisions and reference is made to such documents for further information.

Experts

The information contained in the Official Statement relating to engineering and to the description of the Utility System, and, in particular, that engineering information included in the sections entitled "THE DISTRICT – Description" and "THE UTILITY SYSTEM," and "THE ROAD SYSTEM" has been provided by Edminster, Hinshaw, Russ and Associates, Inc. and has been included herein in reliance upon the authority of said firm as experts in the field of civil engineering.

The information contained in the Official Statement relating to assessed valuations of property generally and, in particular, that information concerning collection rates and valuations contained in the sections captioned "TAX DATA" and "DISTRICT DEBT" was provided by Assessments of the Southwest, Inc. and the Appraisal District. Such information has been included herein in reliance upon Assessments of the Southwest, Inc.'s authority as an expert in the field of tax collection and the Appraisal District's authority as an expert in the field of tax assessing.

Certification as to Official Statement

The District, acting by and through its Board in its official capacity and in reliance upon the experts listed above, hereby certifies, as of the date hereof, that to the best of its knowledge and belief, the information, statements and descriptions pertaining to the District and its affairs herein contain no untrue statements of a material fact and do not omit to state any material fact necessary to make the statements herein, in light of the circumstances under which they were made, not misleading. The information, descriptions and statements concerning entities other than the District, including particularly other governmental entities, have been obtained from sources believed to be reliable, but the District has made no

independent investigation or verification of such matters and makes no representation as to the accuracy or completeness thereof.

Updating of Official Statement

If, subsequent to the date of the Official Statement, the District learns, through the ordinary course of business and without undertaking any investigation or examination for such purposes, or is notified by the Initial Purchaser, of any adverse event which causes the Official Statement to be materially misleading, and unless the Initial Purchaser elects to terminate its obligation to purchase the Bonds, the District will promptly prepare and supply to the Initial Purchaser an appropriate amendment or supplement to the Official Statement satisfactory to the Initial Purchaser; provided, however, that the obligation of the District to so amend or supplement the Official Statement will terminate when the District delivers the Bonds to the Initial Purchaser, unless the Initial Purchaser notifies the District in writing on or before such date that less than all of the Bonds have been sold to ultimate customers, in which case the District's obligations hereunder will extend for an additional period of time (but not more than 90 days after the date the District delivers the Bonds) until all of the Bonds have been sold to ultimate customers.

CONCLUDING STATEMENT

The information set forth herein has been obtained from the District's records, audited financial statements and other sources which are considered to be reliable. There is no guarantee that any of the assumptions or estimates contained herein will ever be realized. All of the summaries of the statutes, documents and resolutions contained in this Official Statement are made subject to all of the provisions of such statutes, documents and resolutions. These summaries do not purport to be complete statements of such provisions and reference is made to such summarized documents for further information. Reference is made to official documents in all respects.

This Official Statement was approved by the Board of Directors of Brazoria County Municipal Utility District No. 57 as of the date shown on the cover page.

/s/ _____
Lance Taylor
President, Board of Directors
Brazoria County Municipal Utility District No. 57

ATTEST:

/s/ _____
Tim Austin
Secretary, Board of Directors
Brazoria County Municipal Utility District No. 57

APPENDIX A

FINANCIAL STATEMENTS OF THE DISTRICT

OFFICIAL NOTICE OF SALE

$3,120,000

BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 57
(A political subdivision of the State of Texas located in Brazoria County)

UNLIMITED TAX ROAD BONDS
SERIES 2026

BIDS TO BE SUBMITTED BY:
9:00 A.M., THURSDAY, AUGUST 13, 2026
CENTRAL TIME

BONDS TO BE AWARDED:
10:00 A.M., THURSDAY, AUGUST 13, 2026
CENTRAL TIME

This Official Notice of Sale does not alone constitute an invitation for bids, but is merely notice of sale of the bonds described herein. The invitation for such bids is being made by means of this Official Notice of Sale, the Official Bid Form and the Preliminary Official Statement. Information contained in this Official Notice of Sale is qualified in its entirety by the detailed information contained in the Preliminary Official Statement.

OFFICIAL NOTICE OF SALE

$3,120,000

BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 57
(A political subdivision of the State of Texas located within Brazoria County, Texas)

UNLIMITED TAX ROAD BONDS
SERIES 2026

THE BONDS WILL NOT BE DESIGNATED AS "QUALIFIED TAX-EXEMPT OBLIGATIONS" FOR FINANCIAL INSTITUTIONS.

BONDS OFFERED FOR SALE AT COMPETITIVE BID: The Board of Directors (the "Board") of Brazoria County Municipal Utility District No. 57 (the "District"), is offering for sale at competitive bid the District's $3,120,000 Unlimited Tax Road Bonds, Series 2026 (the "Bonds").

METHODS FOR SUBMISSION OF BIDS AND BID FORMS: Bidders may submit bids for the Bonds by any of the following methods:

1. Submit bids in writing as described below in "WRITTEN BIDDING PROCEDURE;"
2. Submit bids electronically as described below in "ELECTRONIC BIDDING PROCEDURE;" or
3. Submit bids by telephone as described below in "TELEPHONIC BIDDING PROCEDURE."

The District will not accept bids submitted by facsimile.

All bids must be submitted by 9:00 A.M., Central Time, on Thursday, August 13, 2026. Any prospective bidder must also submit, by 9:00 A.M., Central Time, on Thursday, August 13, 2026, signed Official Bid Form(s) to the District's financial advisor, Cedar Creek Municipal Advisors, LLC (the "Financial Advisor"), as more fully described below. Any bid or bid form submitted after such scheduled time for bid receipt will not be accepted and will be returned unopened. See "CONDITIONS OF SALE – REQUIRED DISCLOSURE OF INTERESTED PARTIES" for additional requirements concerning submission of bids by certain entities.

WRITTEN BIDDING PROCEDURE: A prospective bidder that intends to submit its bid in writing must do so in accordance with this paragraph. Two (2) sealed bids, which must be submitted on the Official Bid Form and plainly marked "Bid for Bonds," are to be addressed to "President and Board of Directors, Brazoria County Municipal Utility District No. 57." The two (2) sealed bids must be submitted on signed Official Bid Forms and delivered, by, to the office of the District's Financial Advisor, Cedar Creek Municipal Advisors, LLC, Attn: David Smalling, 4801 Woodway Drive, Suite 118-E, Houston, Texas 77056, by 9:00 A.M., Central Time, on, Thursday, August 13, 2026. Any bid or bid form submitted after such scheduled time for bid receipt will not be accepted and will be returned unopened. For purposes of the written bidding procedure, the time as maintained by PARITY (described below) shall constitute the official time.

ELECTRONIC BIDDING PROCEDURE: Any prospective bidder that intends to submit an electronic bid must submit its electronic bid through the facilities of PARITY. Bidders must submit, prior to 9:00 A.M., Central Time, Thursday, August 13, 2026, one (1) signed copy of the Official Bid Form that is signed but otherwise incomplete to the Financial Advisor by e-mail to the following address: dsmalling@cedarcreekma.com. Subscription to the i-Deal's BIDCOMP Competitive Bidding System is required in order to submit an electronic bid. The District will neither confirm any subscription nor be responsible for the failure of any prospective bidder to subscribe. Electronic bids must be received via PARITY in the manner described below, until 9:00 A.M., Central Time, on Thursday, August 13, 2026.

Electronic bids must be submitted via PARITY in accordance with this Official Notice of Sale, until 9:00 A.M., Central Time, but no bid will be received after the time for receiving bids specified above. An electronic bid made through the facilities of PARITY shall be deemed an irrevocable offer to purchase the Bonds on the terms provided in the Official Notice of Sale, and shall be binding upon the bidder as if made by a signed, sealed bid delivered to the District. The District shall not be responsible for any malfunction or mistake made by, or as a result of the use of the facilities of, PARITY, the use of such facilities being the sole risk of the prospective bidder.

If any provisions of the Official Notice of Sale shall conflict with information provided by PARITY as the approved provider of electronic bidding services, this Official Notice of Sale shall control. Further information about PARITY, including any fee charged, may be obtained from i-Deal, 1359 Broadway, 2nd Floor, New York, NY 10018, (212) 849-5000.

For purposes of the electronic bidding process, the time as maintained by PARITY shall constitute the official time. For information purposes only, bidders are requested to state in their electronic bids the net effective interest rate to the District, as described under "CONDITIONS OF THE SALE - BASIS OF AWARD" below. All electronic bids shall be deemed to incorporate the provisions of this Official Notice of Sale and the Official Bid Form. See "CONDITIONS OF SALE - REQUIRED DISCLOSURE OF INTERESTED PARTIES" for additional requirements concerning submission of bids.

TELEPHONIC BIDDING PROCEDURE: Any prospective bidder that intends to submit its bid by telephone must submit its bid in accordance with this section. Prior to 9:00 A.M., Central Time, on Thursday, August 13, 2026, bidders must submit two (2) signed Official Bid Forms, executed by an authorized representative of the bidder, to Cedar Creek Municipal Advisors, LLC, Attn: David Smalling, 4801 Woodway Drive, Suite 118-E, Houston, Texas 77056. Bidders who have provided signed bid forms may thereafter submit bids by telephone on the date of sale by 9:00 A.M., Central Time. Inquiries with respect to this procedure may be directed to David Smalling of Cedar Creek Municipal Advisors, LLC at (713) 600-7525.

David Smalling of Cedar Creek Municipal Advisors, LLC will call telephone bidders who have submitted SIGNED Official Bid Forms prior to the date of the sale. Contact David Smalling of Cedar Creek Municipal Advisors, LLC on the day of the sale to obtain the phone number.

LATE BIDS AND IRREGULARITIES: Cedar Creek Municipal Advisors, LLC is not authorized and will not be responsible for the submission of any bids made after the time prescribed, nor does the District or Cedar Creek Municipal Advisors, LLC assume any responsibility or liability with respect to any irregularities associated with the submission, delivery, or electronic transmission of any bid. The District and the Board reserve the right to reject any and all bids and to waive any irregularities, except time of filing.

AWARD AND SALE OF THE BONDS: The District will take action to adopt a resolution (the "Bond Resolution") authorizing the issuance and awarding sale of the Bonds or will reject all bids promptly after receiving the bids at 10:00 A.M. Central Time on Thursday, August 13, 2026 at the offices of Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Suite 2600, Houston, Texas 77027. Sale of the Bonds will be made subject to the terms, conditions, and provisions of the Bond Resolution, to which Bond Resolution reference is hereby made for all purposes, and subject to compliance with Section 2252.908 of the Texas Government Code as more fully described below. The Board reserves the right to reject any or all bids and to waive any irregularities, except time of filing. All bids must comply with the requirements in "CONDITIONS OF SALE - REQUIRED DISCLOSURE OF INTERESTED PARTIES."

THE BONDS

DESCRIPTION OF CERTAIN TERMS OF THE BONDS: The Bonds will be dated September 1, 2026, with interest accruing from the initial date of delivery (expected to be September 16, 2026) (the "Date of Delivery") and payable on March 1, 2027, and each September 1 and March 1 thereafter (each an "Interest Payment Date") until the earlier of maturity or prior redemption. The Bonds will be issued only in fully registered form. Principal is payable to the registered owner(s) of the Bonds (the "Registered Owner(s)") upon presentation and surrender at the principal payment office of the paying agent/registrar, initially, BOKF, NA, Dallas, Texas, (the "Paying Agent/Registrar"). Interest on the Bonds will be payable as of the Interest Payment Date, and paid by the Paying Agent/Registrar to the Registered Owner, as shown on the records of the Registrar at the close of business on the 15th day of the calendar month next preceding each Interest Payment Date (the "Record Date"). The Bonds will be registered in the name of Cede & Co., as nominee for The Depository Trust Company ("DTC"), which will act as securities depository for the Bonds. Beneficial owners of the Bonds will not receive physical certificates representing the Bonds, but will receive a credit balance on the books of the nominees of such beneficial owners. So long as Cede & Co. is the Registered Owner of the Bonds, the principal of and interest on the Bonds will be paid by the Paying Agent/Registrar directly to DTC, which will, in turn, remit such principal and interest to its participants for subsequent disbursement to the beneficial owners of the Bonds as described herein. See "THE BONDS - Book-Entry-Only System" in the Preliminary Official Statement.

The Bonds will mature serially on September 1 in each of the following years and principal amounts:

Maturity (September 1)	Principal Amount	Maturity (September 1)	Principal Amount
2028	$80,000	2040	$135,000
2029	85,000	2041	140,000
2030	90,000	2042	150,000
2031	90,000	2043	155,000
2032	95,000	2044	160,000
2033	100,000	2045	170,000
2034	105,000	2046	175,000
2035	110,000	2047	185,000
2036	115,000	2048	195,000
2037	120,000	2049	200,000
2038	125,000	2050	210,000
2039	130,000		

SERIAL BONDS AND TERM BONDS: Bidders may provide that all the Bonds be issued as serial bonds or may provide that any two or more consecutive annual principal amounts may be combined into one or more term bonds.

REDEMPTION OF THE BONDS: The Bonds maturing on and after September 1, 2032, are subject to redemption and payment, at the option of the District, in whole or, from time to time, in part, on September 1, 2031, or on any date thereafter, at a price equal to the principal amount thereof, plus accrued interest thereon to the date fixed for redemption. If less than all the Bonds are redeemed at any time, the District shall determine the maturity or maturities and the amounts thereof to be redeemed, in integral multiples of $5,000 in principal amount, and if less than all of the Bonds within a maturity are to be redeemed, the Paying Agent/Registrar shall select by lot or other customary method of random selection the Bonds within such maturity to be redeemed (or by DTC in accordance with its procedures while the Bonds are in Book-Entry-Only form). The Registered Owner holder of any Bond, all or a portion of which has been called for redemption, will be required to present such Bond to the Paying Agent/Registrar for payment of the redemption price on the portion of such Bond called for redemption and for the issuance of an exchange Bond in a principal amount equal to the portion of the Bond not so redeemed.

SECURITY FOR PAYMENT: The Bonds, when issued, will constitute valid and binding obligations of the District, payable as to principal and interest from the proceeds of an annual ad valorem tax, without legal limitation as to rate or amount, levied against all taxable property within the District. The Bonds are obligations of the District and are not obligations of the State of Texas; Brazoria County, Texas; the City of Iowa Colony, Texas; the City of Manvel, Texas; or any entity other than the District.

OTHER TERMS AND COVENANTS: Other terms of the Bonds and the various covenants of the District contained in the Bond Resolution are described in the Preliminary Official Statement, to which reference is made for all purposes.

USE OF PROCEEDS: Proceeds from the sale of the Bonds will be used to reimburse the Developer (as defined in the Preliminary Official Statement) for a portion of the costs of the projects as shown under "THE BONDS – Use and Distribution of Proceeds of the Bonds" in the Preliminary Official Statement. Additionally, proceeds from the sale of the Bonds will be used to pay twelve (12) months of capitalized interest, developer interest, and other certain costs associated with the issuance of the Bonds.

MUNICIPAL BOND RATING AND INSURANCE: The District has made applications to Build America Mutual Assurance Company and Assured Guaranty Inc. for a commitment for municipal bond guaranty insurance on the Bonds. The purchase of such insurance, and the payment of all associated costs, including the premium charged by the insurance company and fees charged by rating companies, will be at the expense of the Initial Purchaser. The District has not made an application for a rating on the Bonds. Furthermore, it is not expected that the District would have been successful in receiving an investment grade rating on the Bonds.

CONDITIONS OF SALE

TYPES OF BIDS AND INTEREST RATES: The Bonds will be sold in one block on an "all or none" basis at a price of not less than 97% of the par value thereof. Bidders are to name the rates of interest to be borne by the Bonds, provided that each interest rate bid must be a multiple of 1/8th or 1/20th of 1%. All Bonds maturing within a single year must bear the same rate of interest. The net effective interest rate on the Bonds may not exceed _____%, as calculated pursuant to Chapter 1204 of the Texas Government Code. No limitation will be imposed upon bidders as to the number of rates which may be used, but the highest rate bid may not exceed the lowest rate bid by more than 2-1/2% in interest rate. No bids involving supplemental interest payments will be considered. No bid that generates a cash premium greater than $5,000 will be considered. Each bid shall indicate the total and net interest costs in dollars and the net effective interest rate determined therefrom, which shall be considered informative only and not as a part of the bid.

BASIS OF AWARD: For the purpose of awarding sale of the Bonds, the total interest cost of each bid will be computed by determining, at the rates specified therein, the total dollar value of all interest on the Bonds from the date thereof to their respective maturities, and adding thereto the dollar amount of the discount bid, if any, or deducting therefrom the premium bid, if any. Subject to the District's right to reject any or all bids, sale of the Bonds will be awarded to the bidder (the "Initial Purchaser") whose bid, under the above computation, produces the lowest net effective interest rate to the District subject to compliance with Texas Government Code §2252.908. The Board reserves the right to reject any or all bids. In the event of mathematical discrepancies between the interest rate(s) bid and the interest cost determined therefrom, as both appear on the Official Bid Form; the bid will be governed solely by the interest rate(s) bid.

GOOD FAITH DEPOSIT: Each bid must be accompanied by a bank cashier's check payable to the order of "Brazoria County Municipal Utility District No. 57" in the amount of $62,400, which represents two percent (2%) of the principal amount of the Bonds. The check will be considered as a Good Faith Deposit, and the check of the successful bidder (the "Initial Purchaser") will be retained uncashed by the District until the Bonds are delivered. In the event the Initial Purchaser should fail or refuse to accept delivery of and pay for the Bonds in accordance with its bid, then the Good Faith Deposit shall be cashed and the proceeds accepted by the District as full and complete liquidated damages against the Initial Purchaser. The Good Faith Deposit may accompany the Official Bid Form or it may be submitted separately. If submitted separately, it shall be made available to the District prior to the opening of the bids and shall be accompanied by instructions from the bank on which it is drawn to authorize its use as a Good Faith Deposit by the bidder, who shall be named in such instructions. The Good Faith Deposit will be returned immediately after full payment has been made by the Initial Purchaser to the District in federal or immediately available funds in the amount of the purchase price plus accrued interest thereon. No interest will be paid on the Good Faith Deposit. The checks accompanying bids other than the winning bid will be returned immediately after the bids are opened and an award of the Bonds has been made.

COMPETITVE BIDDING AND CERTIFICATE OF UNDERWRITER: In the event that the District does not receive sufficient qualified bids to satisfy the competitive sale requirements of Treasury Regulation § 1.148-1(f)(3)(i), allowing the District to treat the reasonably expected initial offering price to the public as of the sale date as the issue price of the Bonds, the "hold-the-offering-price rule" shall apply, which will allow the District to treat the initial offering price to the public of each maturity as of the sale date as the issue price of that maturity (the "hold-the-offering-price rule"). So long as the hold-the-offering-price rule applies to any maturity of the Bonds, the Underwriter will neither offer nor sell that maturity to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following: (a) the date on which the Underwriter has sold at least 10 percent of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public or (b) the close of the fifth business day after the sale date. The Underwriter agrees to report to the District's financial advisor when it has sold 10 percent of a maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public if that occurs prior to the close of the fifth business day after the sale date. Alternative Certificates of Underwriter are attached for use (I) when the competitive sale requirements of Treasury Regulation § 1.148-1(f)(3)(i) are met and (II) when such requirements are not met.

REQUIRED DISCLOSURE OF INTERESTED PARTIES: Bidders, including any syndicate member listed on the Official Bid Form, who are not publicly traded business entities, or wholly-owned subsidiaries of a publicly traded business entity, must submit to the District (c/o Cedar Creek Municipal Advisors, LLC, 4801 Woodway Drive, Suite 118-E, Houston Texas 77056, Attn: David Smalling, dsmalling@cedarcreekma.com) a completed and signed Texas Ethics Commission Form 1295 ("TEC Form 1295") which has been assigned a certificate number by the TEC in accordance with Texas Government Code Section § 2252.908. According to the rules prescribed by the TEC, the TEC Form 1295 must be completed online through the TEC's website, assigned a certificate number, printed, signed and provided to the District. If required, the TEC Form 1295 may accompany the Official Bid Form or may be submitted separately, but must be provided to the District prior to the time prescribed for the award of the Bonds. If required, the TEC Form 1295 may be provided to the District via facsimile or electronically; however, the original signed TEC Form 1295, including certificate number, must be physically delivered to the District (c/o Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Suite 2600, Houston, Texas 77027) within two business days of the award. The District reserves the right to reject any bid that does not comply with the requirements prescribed herein, if applicable, or to waive any such requirements. For purposes of completing the TEC Form 1295, box two is "Brazoria County Municipal Utility District No. 57" and box 3 is "BCMUD57 – S2026RD – B." Neither the District nor its consultants have the ability to verify the information included in a TEC Form 1295, and neither have an obligation nor undertake responsibility for advising any bidder with respect to the proper completion of the TEC Form 1295. Consequently, any entity who is not a publicly traded business entity, or a wholly-owned subsidiary of a publicly traded business entity, should consult its own advisors to the extent it deems necessary and be prepared to submit the completed form promptly upon notification from the District that its bid is the apparent winning bid.

COMPLIANCE WITH LAWS PROHIBITING CONTRACTS WITH CERTAIN COMPANIES: The District will not award the Bonds to a bidder unless the bidder verifies on behalf of itself and each syndicate member listed on the Official Bid Form that, solely for purposes of Chapter 2271 of the Texas Government Code, at the time of execution and delivery of its bid and through the delivery date of the Bonds, neither the bidder nor a syndicate member listed on the Official Bid Form is a Company[1] that boycotts or will boycott Israel. The terms "boycotts Israel" and "boycott Israel" as used in this paragraph have the meaning assigned to the term "boycott Israel" in Section 808.001 of the Texas Government Code, as amended.

Additionally, the District will not award the Bonds to a bidder unless the bidder certifies that, solely for purposes of Chapter 2252 of the Texas Government Code, at the time of execution and delivery of its bid, neither the bidder nor a syndicate member listed on the Official Bid Form is a Company[2] (a) that engages in business with Iran, Sudan, or any foreign terrorist organization as described in Chapter 2270 of the Texas Government Code, or Subchapter F of Chapter 2252 of the Texas Government Code, or (ii) listed by the Texas Comptroller of Public Accounts under Section 2270.0201 or 2252.153 of the Texas Government Code. The term "foreign terrorist organization" as used in this paragraph has the meaning assigned to such term in Section 2252.151 of the Texas Government Code.

Additionally, the District will not award the Bonds to a bidder unless the bidder verifies on behalf of itself and each syndicate member listed on the Official Bid Form that, solely for purposes of Chapter 2276 of the Texas Government Code, at the time of execution and delivery of its bid and through the delivery date of the Bonds, neither the bidder nor a syndicate member listed on the Official Bid Form is a Company[1] that boycotts or will boycott energy companies. The terms "boycotts energy companies" and "boycott energy companies" shall have the meaning assigned to the term "boycott energy company" in Section 809.001 of the Texas Government Code, as amended.

Additionally, the District will not award the Bonds to a bidder unless the bidder verifies on behalf of itself and each syndicate member listed on the Official Bid Form that, solely for purposes of Chapter 2274 of the Texas

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[1]"Company" means a for-profit organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations that exists to make a profit, but does not mean a sole proprietorship.

[2]"Company" means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association whose securities are publicly traded, including a whollyowned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations, that exists to make a profit.

Government Code, at the time of execution and delivery of its bid and through the delivery date of the Bonds, neither the bidder nor a syndicate member listed on the Official Bid Form is a Company[1] that has a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association or will discriminate against a firearm entity or firearm trade association. The term "discriminates against a firearm entity or firearm trade association" as used in this paragraph has the meaning assigned to the term "discriminate against a firearm entity or firearm trade association" in Section 2274.001(3) of the Texas Government Code.

Notwithstanding anything contained herein, any prospective bidder agrees that liability for breach of verification of the statutory representations and covenants provided above as required by Chapters 2252, 2271, 2274 and 2276 of the Texas Government Code during the term of the contract shall survive until barred by the applicable statute of limitations and shall not be liquidated or otherwise limited by any provision of the contract.

By submitting a bid, bidder makes and certifies to the representations necessary and convenient for the compliance with the aforementioned laws and, at the request of District, agrees to execute further written certifications as may be necessary or convenient for District to establish compliance with the aforementioned laws.

CONTRACTING INFORMATION: The District will not award the Bonds to a bidder unless the bidder verifies on behalf of itself and each syndicate member listed on the Official Bid Form that, the bidder and each syndicate member listed on the Official Bid Form will (i) preserve all contracting information related to the bid as provided by the records retention requirements applicable to the District through the delivery date of the Bonds, (ii) promptly provide to the District any contracting information related to the bid that is in the custody or possession of the bidder or any syndicate member on request of the District, and (iii) upon delivery of the Bonds to the bidder, either (a) provide at no cost to the District all contracting information related to the bid that is in the custody or possession of the bidder or any syndicate member or (b) preserve the contracting information related to the bid as provided by the records retention requirements applicable to the District. The term "contracting information" as used in this paragraph has the meaning assigned to such term in Section 552.003 of the Texas Government Code.

STANDING LETTER REQUIREMENT: Each prospective bidder must have a standing letter on file with the Municipal Advisory Council of Texas and the Texas Attorney General's Office as required by, and compliant in all respects with, the All Bond Counsel Letter of the Texas Attorney General dated November 1, 2023, as supplemented on November 16, 2023, and December 29, 2023, and any All Bond Counsel Letter issued hereafter (collectively, the "All Bond Counsel Letter"). In submitting a bid, a bidder represents to the District that it and each syndicate member listed on the Official Bid Form, if any, (i) has filed a standing letter that conforms to the requirements set forth in the All Bond Counsel Letter; (ii) has no reason to believe that the District may not be entitled to rely on the standing letter on file with the Municipal Advisory Council of Texas and the Texas Attorney General's Office; and (iii) neither bidder, any syndicate member listed on the Official Bid Form, nor any parent company, subsidiaries, or affiliates of the same, have received a letter from the Texas Comptroller of Public Accounts related to its inclusion on any list of financial companies boycotting energy companies. Bidder agrees that it will not rescind its standing letter at any time during the period of time required by the All Bond Counsel Letter and at least not before the delivery of the Bonds unless same is immediately replaced with a standing letter meeting the requirements of the All Bond Counsel Letter. The District reserves the right, in its sole discretion, to reject any bid from a bidder that does not have such standing letter on file as of the deadline for bids for the Bonds. By submitting a bid, each bidder agrees, should it be the winning bidder, to cooperate with the District and take any action necessary to further verify and confirm compliance with state law by the bidder and each syndicate member listed on the Official Bid Form.

The District reserves the right, in its sole discretion, to reject any bid from a bidder that does not have such standing letter on file as of the deadline for bids for the Bonds. In the event that a bidder does not have such standing letter on file at the time of submission of a bid, the bidder agrees to file such standing letter with the Municipal Advisory Council of Texas and the Texas Attorney General's Office by the earlier of: (a) two (2) hours after submitting its bid, and (b) the deadline for bids for the Bonds. If requested by the District, the Initial Purchaser agrees to provide such further representations, certifications or assurances regarding the matters described under the heading "Compliance with Laws Prohibiting Contracts with Companies," as applicable, as of the Date of Delivery of the Bonds or such other date requested by the District.

A bidder who is currently under review by the Texas Attorney General for being a potential discriminator or boycotter under (i) Section 2271.002 of the Texas Government Code, (ii) Section 2252.151 of the Texas Government Code, (iii) Section 2276.002 of the Texas Government Code, or (iv) Section 2274.002 of the Texas Government Code, agrees to provide, prior to the Date of Delivery of the Bonds, a bring-down certification that the Texas Attorney General can continue to rely on the bidder's standing letter and the statutory representations and covenants, in accordance with the requirements set forth in the All Bond Counsel Letters.

OFFICIAL STATEMENT

To assist the Initial Purchaser in complying with Rule 15c2-12 of the United States Securities and Exchange Commission ("SEC"), the District and the Initial Purchaser contract and agree, by the submission and acceptance of the winning bid, as follows.

FINAL OFFICIAL STATEMENT: The District has approved and authorized distribution of the accompanying Preliminary Official Statement for dissemination to potential purchasers of the Bonds, but does not presently intend to prepare any other document or version thereof for such purpose, except as described below. Accordingly, the District intends the Preliminary Official Statement to be final as of its date, within the meaning of SEC Rule 15c2-12(b)(1), except for information relating to the offering prices, interest rates, final debt service schedule, selling compensation, identity of the Initial Purchaser and other similar information, terms and provisions to be specified in the competitive bidding process. The Initial Purchaser shall be responsible for promptly informing the District of the initial offering yields of the Bonds. Thereafter, the District will complete and authorize distribution of the Official Statement identifying the Initial Purchaser and containing such omitted information. The District does not intend to amend or supplement the Official Statement otherwise, except to take into account certain subsequent events, if any, as described below. By delivering the final Official Statement or any amendment or supplement thereto in the requested quantity to the Initial Purchaser on or after the sale date, the District intends the same to be final as of such date, within the meaning of the Rule. Notwithstanding the foregoing, the only representations concerning the absence of material misstatements or omissions from the Official Statement which are being or which will be made by the District are those described and contained in the Official Statement under the caption "OFFICIAL STATEMENT – Certification as to Official Statement."

CHANGES TO OFFICIAL STATEMENT: If, subsequent to the date of the Official Statement, the District learns, through the ordinary course of business and without undertaking any investigation or examination for such purposes, or is notified by the Initial Purchaser of any adverse event which causes the Official Statement to be materially misleading, and unless the Initial Purchaser elects to terminate its obligation to purchase the Bonds, as described below under "DELIVERY OF THE BONDS AND ACCOMPANYING DOCUMENTS – CONDITIONS TO DELIVERY," the District will promptly prepare and supply to the Initial Purchaser an appropriate amendment or supplement to the Official Statement satisfactory to the Initial Purchaser; provided, however, that the obligation of the District to do so will terminate when the District delivers the Bonds to the Initial Purchaser, unless the Initial Purchaser notifies the District on or before such date that less than all of the Bonds have been sold to ultimate customers, in which case the District's obligations hereunder will extend for an additional period of time (but not more than 90 days after the date the District delivers the Bonds) until all of the Bonds have been sold to ultimate customers.

DELIVERY OF OFFICIAL STATEMENTS: The District shall furnish to the Initial Purchaser (and to each participating underwriter of the Bonds, within the meaning of the Rule, designated by the Initial Purchaser), within seven (7) business days after the sale date, the aggregate number of Official Statements specified in the winning bid. The District also shall furnish to the Initial Purchaser a like number of any supplements or amendments approved and authorized for distribution by the District for dissemination to potential purchasers of the Bonds, as well as such additional copies of the Official Statement or any such supplements or amendments as the Initial Purchaser may request prior to the 90th day after the end of the underwriting period described in SEC Rule 15c2-12(e)(2). The District shall pay the expense of preparing the number of copies of the Official Statement specified in the winning bid and an equal number of any supplements or amendments issued on or before the delivery date, but the Initial Purchaser shall pay for all other copies of the Official Statement or any supplement or amendment thereto.

DELIVERY OF THE BONDS AND ACCOMPANYING DOCUMENTS

DELIVERY OF INITIAL BONDS: Initial delivery of the Bonds ("Initial Delivery") will be as set forth below. Unless otherwise agreed with the Initial Purchaser, delivery will be at the corporate trust office of the Paying Agent/Registrar in Dallas, Texas. Payment for the Bonds must be made in immediately available funds for unconditional credit to the District, or as otherwise directed by the District. If, at the time of closing, the Initial Purchaser has provided the Paying Agent/Registrar five (5) business days' written notice of its registration instructions, the Initial Purchaser shall not be required to pay for the initial Bonds until the Paying Agent/Registrar is able to deliver to the Initial Purchaser definitive, registered Bonds conforming to such registration instructions. The Initial Purchaser will be given six (6) business days' notice of the time fixed for delivery of the Bonds.

It is anticipated that initial delivery can be made on or about September 16, 2026, and subject to the aforesaid notice, it is understood and agreed that the Initial Purchaser will accept delivery and make payment for the initial Bonds by 10:00 A.M., Central Time, on September 16, 2026, or thereafter on the date the initial Bonds are tendered for delivery, up to and including October 16, 2026. If for any reason the District is unable to make delivery on or before October 16, 2026, then the District immediately shall contact the Initial Purchaser and offer to allow the Initial Purchaser to extend its offer for an additional thirty (30) days. If the Initial Purchaser does not elect to extend its offer within five (5) days thereafter, then the Good Faith Deposit will be returned, and both the District and the Initial Purchaser shall be relieved of any further obligation.

EXCHANGE ON DELIVERY DATE: Upon written request of the Initial Purchaser, delivered to the Paying Agent/Registrar not less than five (5) business days prior to the date fixed for delivery, the Paying Agent/Registrar will, on the delivery date, exchange the Bonds to be delivered by the District for Bonds registered in accordance with instructions contained in such request, in integral multiples of $5,000, maturing as set out in this Official Notice of Sale and bearing interest in accordance with the terms of the Initial Purchaser's bid.

CUSIP NUMBERS: It is anticipated that CUSIP identification numbers will be printed on the Bonds, but neither the failure to print such number on any Bond nor any error with respect thereto shall constitute cause for a failure or refusal by the Initial Purchaser to accept delivery of and pay for the Bonds in accordance with the terms of this Official Notice of Sale. All expenses relating to the printing of CUSIP numbers on the Bonds shall be paid for by the District; however, payment of the CUSIP Global Services charge for the assignment of the numbers shall be the responsibility of the Initial Purchaser.

CONDITIONS TO DELIVERY: The obligation to take up and pay for the Bonds is subject to the following conditions: the issuance of an approving opinion of the Attorney General of Texas, the Initial Purchaser's receipt of the Bonds, the Initial Purchaser's receipt of the legal opinion of Bond Counsel and the no-litigation certificate, and the non-occurrence of the events described below under the caption "NO MATERIAL ADVERSE CHANGE," all as described below. Further, the Initial Purchaser is not obligated to take up and pay for the Bonds at initial delivery if at any time after the award of the Bonds and at or prior to initial delivery, the Congress of the United States shall have declared war or a national emergency. In addition, if the District fails to comply with its obligations described under "OFFICIAL STATEMENT" above, the Initial Purchaser may terminate its contract to purchase the Bonds by delivering written notice to the District within five (5) days thereafter.

INITIAL PURCHASER'S CERTIFICATION OF ISSUE PRICE: In order to provide the District with information required to enable it to comply with certain conditions of the Internal Revenue Code of 1986, as amended (the "Code"), relating to the exclusion of interest on the Bonds from gross income for federal income tax purposes, and subject to the section entitled "CONDITIONS OF SALE – COMPETITIVE BIDDING AND CERTIFICATE OF INITIAL PURCHASER" herein, the Initial Purchaser will be required to complete, execute and deliver to the District (on or before the Date of Delivery of the Bonds) a certification regarding the "issue price" of the Bonds in one of the forms accompanying this Official Notice of Sale. Each bidder, by submitting its bid, agrees to complete, execute, and deliver such a certificate by the Date of Delivery of the Bonds, if its bid is accepted by the District. It will be the responsibility of the Initial Purchaser to institute such syndicate reporting requirements, to make such investigation, or otherwise to ascertain the facts necessary to enable it to make such certification with reasonable certainty. Any questions concerning such certification should be directed to Bond Counsel.

LEGAL OPINIONS: The District will furnish to the Initial Purchaser a transcript of certain certified proceedings incident to the issuance and authorization of the Bonds, including a certified copy of the approving legal opinion of the Attorney General of Texas, as recorded in the Bond Register of the Comptroller of Public Accounts of the State of Texas, to the effect that the Attorney General has examined a transcript of proceedings authorizing the issuance of the Bonds, and that based upon such examination, the Bonds are valid and binding obligations of the District payable from the proceeds of an annual ad valorem tax, levied without legal limitation as to rate or amount upon all taxable property in the District. The District will also furnish the approving legal opinion of Allen Boone Humphries Robinson LLP, Bond Counsel, Houston, Texas, to the effect that, based upon an examination of such transcript, the Bonds are valid and binding obligations of the District under the Constitution and laws of the State of Texas, except to the extent that enforcement of the rights and remedies of the Registered Owners may be limited by laws relating to bankruptcy, reorganization, or other similar laws of general application affecting the rights of creditors of political subdivisions such as the District. The legal opinion of Bond Counsel will further state that the Bonds are payable, both as to principal and interest, from the levy of ad valorem taxes without legal limitation as to rate or amount, upon all taxable property within the District, and that, under existing law, interest on the Bonds is excludable from gross income for federal income tax purposes and interest on the Bonds is not subject to the alternative minimum tax on individuals; however, such interest is taken into account in determining the annual adjusted financial statement income of applicable corporations for the purpose of determining the alternative minimum tax imposed on corporations. See "LEGAL MATTERS" and "TAX MATTERS" in the Preliminary Official Statement. Such opinions express no opinion with respect to the sufficiency of the security for or marketability of the Bonds.

DTC DEFINITIVE BONDS: After delivery, the Bonds will be issued in Book-Entry-Only form. Cede & Co. is the nominee for DTC. All references herein to the Registered Owners of the Bonds shall mean Cede & Co. and not the Beneficial Owners of the Bonds. Purchase of beneficial interests in the Bonds will be made in Book-Entry-Only form (without registered Bonds) in principal denominations of $5,000 or any integral multiple thereof. Under certain limited circumstances described herein, the District may determine to forego immobilization of the Bonds at DTC, or another securities depository, in which case, such beneficial interests would become exchangeable for one or more fully registered Bonds of like principal amount for the Bonds. See "THE BONDS – Book-Entry-Only System" in the Preliminary Official Statement.

NOT QUALIFIED TAX-EXEMPT OBLIGATIONS: The Bonds will **not** be designated as "qualified tax-exempt obligations" for financial institutions.

NO-LITIGATION CERTIFICATE: On the Date of Delivery of the Bonds to the Initial Purchaser, the District will execute and deliver to the Initial Purchaser, a certificate to the effect that no litigation of any nature has been filed or is pending, as of that date, of which the District has notice, to restrain or enjoin the issuance or delivery of the Bonds, or which would affect the provisions made for their payment or security, or in any manner question the validity of the Bonds.

NO MATERIAL ADVERSE CHANGE: The obligation of the Initial Purchaser to take up and pay for the initial Bonds, and of the District to deliver the initial Bonds, is subject to the condition that, up to the time of delivery of and receipt of payment for the initial Bonds, there shall have been no material adverse change in the financial condition of the District subsequent to the date of sale from that set forth in the Preliminary Official Statement, as it may have been finalized, supplemented or amended through the Date of Delivery.

GENERAL CONSIDERATIONS

REGISTRATION: The Bonds are transferable on the bond register kept by the Paying Agent/Registrar upon surrender and reissuance. The Bonds are exchangeable for an equal principal amount of Bonds of the same maturity in any authorized denomination upon surrender of the Bonds to be exchanged, but the District may require payment of a sum sufficient to cover any tax or governmental charge payable in connection therewith.

RISK FACTORS: THE BONDS INVOLVE CERTAIN INVESTMENT RISKS AS SET FORTH IN THE PRELIMINARY OFFICIAL STATEMENT. PROSPECTIVE PURCHASERS SHOULD CAREFULLY REVIEW THE ENTIRE PRELIMINARY OFFICIAL STATEMENT BEFORE MAKING THEIR INVESTMENT DECISION. PARTICULAR ATTENTION SHOULD BE GIVEN TO THE INFORMATION SET FORTH THEREIN UNDER THE CAPTION "RISK FACTORS."

RESERVATION OF RIGHTS: The District reserves the right to reject all bids or any bid not conforming with the terms hereof and the right to waive any and all irregularities, except time of filing.

NOT AN OFFER TO SELL: This Official Notice of Sale does not alone constitute an offer to sell the Bonds but is merely notice of sale of the Bonds. The invitation for bids on the Bonds is being made by means of this Official Notice of Sale, the Preliminary Official Statement and the Official Bid Form.

SECURITIES REGISTRATION AND QUALIFICATION: No registration statement relating to the Bonds has been filed with the SEC under the Securities Act of 1933, as amended, in reliance upon exemptions provided thereunder. The Bonds have not been registered or qualified under the Securities Act of Texas in reliance upon various exemptions contained therein; nor have the Bonds been registered or qualified under the securities laws or regulations of any other jurisdiction. The District assumes no responsibility for registration or qualification of the Bonds under the securities laws or regulations of any other jurisdiction in which the Bonds may be offered, sold or otherwise transferred. This disclaimer of responsibility for registration or qualification for sale or other disposition of the Bonds shall not be construed as an interpretation of any kind with regard to the availability of any exemption from securities registration or qualification provisions in such other jurisdictions.

By submission of a bid, the Initial Purchaser represents that the sale of the Bonds in states other than Texas will be made only pursuant to exemptions from registration or qualification or, where necessary, the Initial Purchaser will register or qualify the Bonds in accordance with the securities laws or regulations of any jurisdiction which so requires. The District agrees to cooperate, at the Initial Purchaser's written request and expense, in registering or qualifying the Bonds, or in obtaining an exemption from registration or qualification, in any jurisdiction where such action is necessary, provided that the District shall not be required to file a general consent to service of process in any jurisdiction.

CONTINUING DISCLOSURE OF INFORMATION: The District will agree in the Bond Resolution to provide certain periodic information and notices of material events in accordance with SEC Rule 15c2-12, as described in the Preliminary Official Statement under "CONTINUING DISCLOSURE OF INFORMATION." The Initial Purchaser's obligation to accept and pay for the Bonds is conditioned upon delivery to the Initial Purchasers or their agent of a certified copy of the Bond Resolution containing the provisions described under such heading.

ADDITIONAL COPIES: Additional copies of the Official Notice of Sale, the Official Bid Form and the Preliminary Official Statement may be obtained from Cedar Creek Municipal Advisors, LLC, 4801 Woodway Drive, Suite 118-E, Houston, Texas 77056.

/s/ Lance Taylor
President, Board of Directors
Brazoria County Municipal Utility District No. 57

CERTIFICATE OF INITIAL PURCHASER—FEDERAL TAX COMPETITIVE BIDDING REQUIREMENTS MET

The undersigned hereby certifies as follows with respect to the $3,120,000 Brazoria County Municipal Utility District No. 57 Unlimited Tax Road Bonds, Series 2026 (the "Bonds"):

1. The undersigned is the underwriter or the manager of the syndicate of underwriters ("Initial Purchaser") that has purchased the Bonds from the District at competitive sale.

2. The Initial Purchaser was not given the opportunity to review other bids prior to submitting its bid, and the bid submitted by the Initial Purchaser constituted a firm bid to purchase the Bonds.

3. As of the Sale Date (defined below), the reasonably expected initial offering prices of the Bonds to the public by the Initial Purchaser (expressed as a percentage of principal amount and exclusive of accrued interest) is as set forth below.

Maturity (September 1)	Principal Amount	Price/Yield	Maturity (September 1)	Principal Amount	Price/Yield
2028	$80,000	_____%	2040	$ 135,000	_____%
2029	85,000	_____%	2041	140,000	_____%
2030	90,000	_____%	2042	150,000	_____%
2031	90,000	_____%	2043	155,000	_____%
2032	95,000	_____%	2044	160,000	_____%
2033	100,000	_____%	2045	170,000	_____%
2034	105,000	_____%	2046	175,000	_____%
2035	110,000	_____%	2047	185,000	_____%
2036	115,000	_____%	2048	195,000	_____%
2037	120,000	_____%	2049	200,000	_____%
2038	125,000	_____%	2050	210,000	_____%
2039	130,000	_____%			

4. The Initial Purchaser has purchased bond insurance for the Bonds. The bond insurance has been purchased from _____ (the "Insurer") for a fee of $_____ (net of any nonguarantee cost, e.g., rating agency fees). The amount of such fee is set forth in the Insurer's commitment and does not include any payment for any direct or indirect services other than the transfer of credit risk, unless the compensation for those other services is separately stated, reasonable, and excluded from such fee. Such fee does not exceed a reasonable, arms-length charge for the transfer of credit risk. The present value of the debt service savings expected to be realized as a result of such insurance exceeds the amount of the fee set forth above. For this purpose, present value is computed using the yield on the Bonds, determined by taking into account the amount of the fee set forth above, as the discount rate. No portion of the fee payable to the Insurer is refundable upon redemption of any of the Bonds in an amount which would exceed the portion of such fee that had not been earned.

5. The term "public" means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an underwriter or a related party to an underwriter. A related party generally means two or more persons with greater than 50 percent common ownership, directly or indirectly.

6. The term "Sale Date" means the first date on which there is a binding contract in writing for the sale of the Bonds. The Sale Date of the Bonds is Thursday, August 13, 2026.

The undersigned understands that the statements made herein will be relied upon by the District and Allen Boone Humphries Robinson LLP in complying with the conditions imposed by the Internal Revenue Code of 1986, as amended, on the exclusion of interest on the Bonds from the gross income of their owners for federal income tax purposes.

EXECUTED AND DELIVERED this _____ day of _____ 2026.

_____
(Name of Initial Purchaser or Manager)

By _____

Title _____

CERTIFICATE OF INITIAL PURCHASER—FEDERAL TAX COMPETITIVE SALE REQUIREMENTS NOT MET

The undersigned hereby certifies as follows with respect to the $3,120,000 Brazoria County Municipal Utility District No. 57 Unlimited Tax Road Bonds, Series 2026 (the "Bonds"):

1. The undersigned is the underwriter or the manager of the syndicate of underwriters ("Initial Purchaser") that has purchased the Bonds from the District at competitive sale.

2. As of the date of this Certificate, for each of the following maturities (the "Sold Maturities"), the first price at which a substantial amount (at least ten percent) of such maturity was sold to the public (expressed as a percentage of principal amount and exclusive of accrued interest) is set forth below:

Maturity (September 1)	Principal Amount	Price/Yield	Maturity (September 1)	Principal Amount	Price/Yield
2028	$80,000	_____%	2040	$ 135,000	_____%
2029	85,000	_____%	2041	140,000	_____%
2030	90,000	_____%	2042	150,000	_____%
2031	90,000	_____%	2043	155,000	_____%
2032	95,000	_____%	2044	160,000	_____%
2033	100,000	_____%	2045	170,000	_____%
2034	105,000	_____%	2046	175,000	_____%
2035	110,000	_____%	2047	185,000	_____%
2036	115,000	_____%	2048	195,000	_____%
2037	120,000	_____%	2049	200,000	_____%
2038	125,000	_____%	2050	210,000	_____%
2039	130,000	_____%			

3. As of the Sale Date (defined below), each of the following maturities (the "Unsold Maturities") was offered to the public for purchase at the price (expressed as a percentage of principal amount and exclusive of accrued interest) set forth below:

Maturity (September 1)	Principal Amount	Price/Yield	Maturity (September 1)	Principal Amount	Price/Yield
2028	$80,000	_____%	2040	$ 135,000	_____%
2029	85,000	_____%	2041	140,000	_____%
2030	90,000	_____%	2042	150,000	_____%
2031	90,000	_____%	2043	155,000	_____%
2032	95,000	_____%	2044	160,000	_____%
2033	100,000	_____%	2045	170,000	_____%
2034	105,000	_____%	2046	175,000	_____%
2035	110,000	_____%	2047	185,000	_____%
2036	115,000	_____%	2048	195,000	_____%
2037	120,000	_____%	2049	200,000	_____%
2038	125,000	_____%	2050	210,000	_____%
2039	130,000	_____%			

4. As set forth in the Official Notice of Sale, the Initial Purchaser has agreed in writing that, for each of the Unsold Maturities, the Initial Purchaser would neither offer nor sell any of the Bonds of such maturity to any person at a price that is higher than the initial offering price for each maturity, as set forth in the pricing wire or equivalent communication for the Bonds attached to this Certificate, during the Offering Period for such maturity, nor would the Initial Purchaser permit a related party to do so. Pursuant to such agreement, the Initial Purchaser has neither offered nor sold any of the Unsold Maturities at a price higher than the respective initial offering price for that maturity of the Bonds during the Offering Period.

5. The Initial Purchaser has purchased bond insurance for the Bonds. The bond insurance has been purchased from _____ (the "Insurer") for a fee of $_____ (net of any nonguarantee cost, e.g., rating agency fees). The amount of such fee is set forth in the Insurer's commitment and does not include any payment for any direct or indirect services other than the transfer of credit risk, unless the compensation for those other services is separately stated, reasonable, and excluded from such fee. Such fee does not exceed a reasonable, arms-length charge for the transfer of credit risk. The present value of the

debt service savings expected to be realized as a result of such insurance exceeds the amount of the fee set forth above. For this purpose, present value is computed using the yield on the Bonds, determined by taking into account the amount of the fee set forth above, as the discount rate. No portion of the fee payable to the Insurer is refundable upon redemption of any of the Bonds in an amount which would exceed the portion of such fee that had not been earned.

6. The term "public" means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an underwriter or a related party to an underwriter. A related party generally means two or more persons with greater than 50 percent common ownership, directly or indirectly.

7. The term "Sale Date" means the first date on which there is a binding contract in writing for the sale of the Bonds. The Sale Date of the Bonds is Thursday, August 13, 2026.

8. The term "Offering Period" means, with respect to an Unsold Maturity, the period beginning on the Sale Date and ending on the earlier of (a) the close of the fifth business day after the Sale Date or (b) the date on which the Initial Purchaser has sold at least 10 percent of such Unsold Maturity to the public at a price that is no higher than the initial offering price for such Unsold Maturity.

The undersigned understands that the statements made herein will be relied upon by the District and Allen Boone Humphries Robinson LLP in complying with the conditions imposed by the Internal Revenue Code of 1986, as amended, on the exclusion of interest on the Bonds from the gross income of their owners for federal income tax purposes.

EXECUTED AND DELIVERED this _____ day of _____ 2026.

_____
(Name of Initial Purchaser or Manager)

By _____

Title _____

OFFICIAL BID FORM

August 13, 2026

President and Board of Directors
Brazoria County Municipal Utility District No. 57
c/o Cedar Creek Municipal Advisors, LLC
Attn: David Smalling
4801 Woodway Dr., Suite 188-E
Houston, Texas 77056

Board Members:

We have read in detail the Official Notice of Sale and Preliminary Official Statement, which are hereby made a part hereof, of Brazoria County Municipal Utility District No. 57 (the "District") relating to its $3,120,000 Unlimited Tax Road Bonds, Series 2026 (the "Bonds"). We realize that the Bonds involve certain investment risks and that the ability of the District to service the Bonds depends, in part, on the risk factors set forth in the Preliminary Official Statement dated July 16, 2026. We have made such inspections and investigations as we deem necessary relating to the investment quality of the Bonds. Accordingly, we offer to purchase the Bonds for a cash price of $_____ (which represents _____% of the principal amount thereof) provided such Bonds bear interest at the following rates:

Maturity (September 1)	Principal Amount	Interest Rate	Maturity (September 1)	Principal Amount	Interest Rate
2028	$80,000	_____%	2040 (a)	$135,000	_____%
2029	85,000	_____%	2041 (a)	140,000	_____%
2030	90,000	_____%	2042 (a)	150,000	_____%
2031	90,000	_____%	2043 (a)	155,000	_____%
2032 (a)	95,000	_____%	2044 (a)	160,000	_____%
2033 (a)	100,000	_____%	2045 (a)	170,000	_____%
2034 (a)	105,000	_____%	2046 (a)	175,000	_____%
2035 (a)	110,000	_____%	2047 (a)	185,000	_____%
2036 (a)	115,000	_____%	2048 (a)	195,000	_____%
2037 (a)	120,000	_____%	2049 (a)	200,000	_____%
2038 (a)	125,000	_____%	2050 (a)	210,000	_____%
2039 (a)	130,000	_____%			

(a) The Bonds maturing on or after September 1, 2032, are subject to redemption and payment, at the option of the District, in whole or, from time to time, in part, on September 1, 2031, or on any date thereafter, at a price equal to the principal amount thereof, plus accrued interest thereon to the date fixed for redemption.

At the option of the Initial Purchaser, any or all of such serial maturities may be designated as term bonds ("Term Bonds") subject to mandatory sinking fund redemption provided that the mandatory sinking fund redemption amount in each year shall equal the amounts shown above as maturing in such year.

We hereby designate the following as term bonds ("Term Bonds") with mandatory sinking redemptions.

Term Bond Maturity Date (September 1)	Year of First Mandatory Redemption	Principal Amount of Term Bonds	Interest Rate
_____	_____	$_____	____%
_____	_____	_____	____%
_____	_____	_____	____%
_____	_____	_____	____%
_____	_____	_____	____%

Our calculation (which is not a part of this bid) of the interest cost from the above is:

Total Interest Cost from the Date of Delivery	$_____
Plus: Dollar Amount of Discount (or Less: Dollar Amount of Premium)	$_____
NET INTEREST COST	$_____
NET EFFECTIVE INTEREST RATE	_____%

The initial Bonds shall be registered in the name of Cede & Co. as nominee for The Depository Trust Company. We will require ___ copies of the final Official Statement for dissemination to potential purchasers of the Bonds (not to exceed 250 copies). By our submission of this bid, we agree to provide such copies of the final Official Statement and of any amendments or supplements thereto in accordance with the Official Notice of Sale, and to undertake the obligations of the Initial Purchaser described therein, as contemplated by Rule 15c2-12 of the United States Securities and Exchange Commission.

Cashier's Check ("Official Checks" are not acceptable) No. _____, issued by _____, and payable to your order in the amount of $62,400 (has been made available to you prior to the opening of this bid) as a Good Faith Deposit for disposition in accordance with the terms and conditions set forth in the Official Notice of Sale. Should we fail or refuse to make payment for the Bonds in accordance with the terms and conditions stated in the Official Notice of Sale, this check shall be cashed and the proceeds retained as complete liquidated damages against us. The Good Faith Deposit will be returned to the Initial Purchaser uncashed on the Date of Delivery of the Bonds.

Unless the bidder is exempt from such requirements pursuant to Texas Government Code § 2252.908(c)(4), the District may not accept this bid until it has received from the bidder a completed and signed TEC Form 1295 and Certification of Filing pursuant to Texas Government Code § 2252.908 and the rules promulgated thereunder by the Texas Ethics Commission. The undersigned understands that failure to provide said form and Certification of Filing, when required, will result in a non-conforming bid and will prohibit the District from considering this bid for acceptance.

By executing this Official Bid Form, the bidder represents and verifies that, solely for purposes of Chapter 2271 of the Texas Government Code, at the time of execution and delivery of its bid and through the delivery date of the Bonds, neither the bidder nor a syndicate member listed on this Official Bid Form is a Company[1] that boycotts or will boycott Israel. The terms "boycotts Israel" and "boycott Israel" as used in this paragraph have the meaning assigned to the term "boycott Israel" in Section 808.001 of the Texas Government Code, as amended.

Additionally, by executing this Official Bid Form, the bidder also represents and certifies that, solely for purposes of Chapter 2252 of the Texas Government Code, at the time of execution and delivery of its bid, neither

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[1] "Company" means a for-profit organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations that exists to make a profit, but does not mean a sole proprietorship.

the bidder nor a syndicate member listed on this Official Bid Form is a Company[2] (i) that engages in business with Iran, Sudan, or any foreign terrorist organization as described in Chapter 2270 of the Texas Government Code, or Subchapter F of Chapter 2252 of the Texas Government Code, or (ii) listed by the Texas Comptroller of Public Accounts under Section 2270.0201 or 2252.153 of the Texas Government Code. The term "foreign terrorist organization" as used in this paragraph has the meaning assigned to such term in Section 2252.151 of the Texas Government Code. The undersigned agrees to execute, at the request of the District, further written certifications as may be necessary or convenient for the District to establish compliance with these laws.

Additionally, by executing this Official Bid Form, the bidder also represents and verifies that, on behalf of itself and each syndicate member listed on this Official Bid Form that, solely for purposes of Chapter 2276 of the Texas Government Code, at the time of execution and delivery of its bid and through the delivery date of the Bonds, neither the bidder nor a syndicate member listed on this Official Bid Form is a Company[1] that boycotts or will boycott energy companies. The terms "boycotts energy companies" and "boycott energy companies" as used in this paragraph have the meaning assigned to the term "boycott energy company" in Section 809.001 of the Texas Government Code, as amended.

Additionally, by executing this Official Bid Form, the bidder also represents and verifies that, solely for purposes of Chapter 2274 of the Texas Government Code, at the time of execution and delivery of its bid and through the delivery date of the Bonds, neither the bidder nor a syndicate member listed on this Official Bid Form is a Company[1] that has a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association or will discriminate against a firearm entity or firearm trade association. The term "discriminates against a firearm entity or firearm trade association" as used in this paragraph has the meaning assigned to the term "discriminate against a firearm entity or firearm trade association" in Section 2274.001(3) of the Texas Government Code.

By submitting a bid, the bidder makes and certifies to the representations necessary and convenient for the compliance with the aforementioned laws and, at the request of the District, agrees to execute further written certifications as may be necessary or convenient for the District to establish compliance with the aforementioned laws.

Notwithstanding anything contained herein, the bidder agrees that liability for breach of verification of the statutory representations and covenants provided above as required by Chapters 2252, 2271, 2274 and 2276 of the Texas Government Code during the term of the contract shall survive until barred by the applicable statute of limitations and shall not be liquidated or otherwise limited by any provision of the contract.

Additionally, by executing this Official Bid Form, the bidder also represents and certifies that the bidder and each syndicate member listed on this Official Bid Form will (i) preserve all contracting information related to the bid as provided by the records retention requirements applicable to the District through the delivery date of the Bonds, (ii) promptly provide to the District any contracting information related to the bid that is in the custody or possession of the bidder or any syndicate member on request of the District, and (iii) upon delivery of the Bonds to the bidder, either (a) provide at no cost to the District all contracting information related to the bid that is in the custody or possession of the bidder or any syndicate member or (b) preserve the contracting information related to the bid as provided by the records retention requirements applicable to the District. The term "contracting information" as used in this paragraph has the meaning assigned to such term in Section 552.003 of the Texas Government Code.

We will require ___ copies of the final Official Statement for dissemination to potential purchasers of the Bonds (not to exceed 250 copies). By our submission of this bid, we agree to provide such copies of the final Official Statement and of any amendments or supplements thereto in accordance with the Official Notice of Sale, and to undertake the obligations of the Initial Purchaser described therein, as contemplated by Rule 15c2-12 of the United States Securities and Exchange Commission.

The undersigned agrees to complete, execute, and deliver to the District, by the date of delivery of the Bonds, a certificate relating to the "issue price" of the Bonds in the form accompanying the Official Notice of Sale.

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[2] "Company" means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association whose securities are publicly traded, including a whollyowned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations, that exists to make a profit.

We hereby represent that sale of the Bonds in jurisdictions other than Texas will be made only pursuant to exemptions from registration or qualification and that, where necessary, we will register or qualify the Bonds in accordance with the securities laws and regulations of the jurisdictions in which the Bonds are offered or sold.

We agree to accept delivery of and make payment for the initial Bonds in immediately available funds at the corporate trust office of BOKF, NA, Dallas, Texas, not later than 10:00 A.M., Central Time, on September 16, 2026, or thereafter on the date the Bonds are tendered for delivery pursuant to the terms set forth in the Official Notice of Sale.

Respectfully submitted,

_____

_____

By: _____

Authorized Representative

ACCEPTANCE CLAUSE

The above and foregoing bid is hereby in all things accepted by Brazoria County Municipal Utility District No. 57 this 13th day of August 2026.

ATTEST:

_____ _____

Secretary, Board of Directors President, Board of Directors

Return of $62,400 Good Faith Deposit is hereby acknowledged:

Firm:_____
By:_____
Date:_____

(For your information you will find attached a list of the group of underwriters associated with us in this proposal.)

$3,120,000

BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 57

UNLIMITED TAX ROAD BONDS
SERIES 2026

BOND YEARS

Dated Date: August 1, 2026
Interest accrues from: Date of Delivery

Due: September 1

Year	Amount	Bond Years	Accumulated Bond Years
2028	$ 80,000	156.6667	156.6667
2029	85,000	251.4583	408.1250
2030	90,000	356.2500	764.3750
2031	90,000	446.2500	1,210.6250
2032	95,000	566.0417	1,776.6667
2033	100,000	695.8333	2,472.5000
2034	105,000	835.6250	3,308.1250
2035	110,000	985.4167	4,293.5417
2036	115,000	1,145.2083	5,438.7500
2037	120,000	1,315.0000	6,753.7500
2038	125,000	1,494.7917	8,248.5417
2039	130,000	1,684.5833	9,933.1250
2040	135,000	1,884.3750	11,817.5000
2041	140,000	2,094.1667	13,911.6667
2042	150,000	2,393.7500	16,305.4167
2043	155,000	2,628.5417	18,933.9583
2044	160,000	2,873.3333	21,807.2917
2045	170,000	3,222.9167	25,030.2083
2046	175,000	3,492.7083	28,522.9167
2047	185,000	3,877.2917	32,400.2083
2048	195,000	4,281.8750	36,682.0833
2049	200,000	4,591.6667	41,273.7500
2050	210,000	5,031.2500	46,305.0000

Total Bond Years: 46.305.0000

Average Maturity: 14.8413 years

Brazoria County Municipal Utility District No. 57

Road Debt Service Tax Rate Analysis - No Growth Scenario

Proposed $3,120,000 Series 2026 Bond Issue at 5.000% Interest Rate

2026	339,360	5,449	156,000	67,565,323			-	500,808	130,713	-	130,713	370,096	68.230%
2027	370,096	7,402	-	239,525,220	254.509%	0.220000	516,416	893,914	386,425	156,000	542,425	351,489	57.218%
2028	351,489	-	-	303,751,121	26.814%	0.220000	654,887	1,006,376	383,300	231,000	614,300	392,076	63.535%
2029	392,076	-	-	303,751,121		0.220000	654,887	1,046,964	384,850	232,250	617,100	429,864	70.010%
2030	429,864	-	-	303,751,121		0.220000	654,887	1,084,751	380,750	233,250	614,000	470,751	76.504%
2031	470,751	-	-	303,751,121		0.220000	654,887	1,125,639	381,325	234,000	615,325	510,314	84.245%
2032	510,314	-	-	303,751,121		0.220000	654,887	1,165,201	376,250	229,500	605,750	559,451	92.342%
2033	559,451	-	-	303,751,121		0.220000	654,887	1,214,339	375,850	230,000	605,850	608,489	100.977%
2034	608,489	-	-	303,751,121		0.220000	654,887	1,263,376	372,350	230,250	602,600	660,776	109.427%
2035	660,776	-	-	303,751,121		0.220000	654,887	1,315,663	373,600	230,250	603,850	711,813	117.422%
2036	711,813	-	-	303,751,121		0.220000	654,887	1,366,701	376,200	230,000	606,200	760,501	125.103%
2037	760,501	-	-	303,751,121		0.220000	654,887	1,415,388	378,400	229,500	607,900	807,488	131.523%
2038	807,488	-	-	303,751,121		0.220000	654,887	1,462,376	380,200	233,750	613,950	848,426	138.218%
2039	848,426	-	-	303,751,121		0.220000	654,887	1,503,313	381,331	232,500	613,831	889,482	145.091%
2040	889,482	-	-	303,751,121		0.220000	654,887	1,544,369	382,050	231,000	613,050	931,319	151.112%
2041	931,319	-	-	303,751,121		0.220000	654,887	1,586,207	387,063	229,250	616,313	969,894	156.766%
2042	969,894	-	-	303,751,121		0.220000	654,887	1,624,782	386,438	232,250	618,688	1,006,094	162.322%
2043	1,006,094	-	-	303,751,121		0.220000	654,887	1,660,981	390,063	229,750	619,813	1,041,169	166.579%
2044	1,041,169	-	-	303,751,121		0.220000	654,887	1,696,056	393,031	232,000	625,031	1,071,025	170.249%
2045	1,071,025	-	-	303,751,121		0.220000	654,887	1,725,913	395,344	233,750	629,094	1,096,819	174.931%
2046	1,096,819	-	-	303,751,121		0.220000	654,887	1,751,706	397,000	230,000	627,000	1,124,706	178.809%
2047	1,124,706	-	-	303,751,121		0.220000	654,887	1,779,594	398,000	231,000	629,000	1,150,594	182.679%
2048	1,150,594	-	-	303,751,121		0.220000	654,887	1,805,481	398,344	231,500	629,844	1,175,637	185.277%
2049	1,175,637	-	-	303,751,121		0.220000	654,887	1,830,525	403,031	231,500	634,531	1,195,993	188.987%
2050	1,195,993	-	-	303,751,121		0.220000	654,887	1,850,881	401,844	231,000	632,844	1,218,037	
Totals		12,851	156,000				16,233,714		9,393,750	5,475,250	14,869,000		
					Average Tax Rate:	0.220000							

CEDAR CREEK

Exhibit B
Consent Conditions

(a) The District may issue bonds, including refunding bonds, only for the purpose of purchasing, refinancing, designing and constructing, or otherwise acquiring waterworks systems, sanitary sewer systems, storm sewer systems, drainage facilities, and fire, parks and recreational facilities, and streets and thoroughfares, or parts of such systems or facilities, and to make any and all necessary purchases, constructions, improvements, extensions, additions, and repairs thereto, and to purchase or acquire all necessary land, right-of-way, easements, sites, equipment, buildings, plants, structures, and facilities therefor, and to operate and maintain same, and to sell water, sanitary sewer, and other services within or without the boundaries of the District. No bonds will be issued with a final maturity date more than 25 years from the date of issuance, and the first principal maturity must occur within three years of the date of issuance. The Bonds shall have level debt service requirements. Level debt service shall mean that during the period beginning with the calendar year of the first principal payment on a bond issue and ending in the calendar year of the final scheduled maturity of said issue, the spread from the greatest debt service in a calendar year during said period to the least debt service in a calendar year during said period shall not be more than $15,000. The intent may be demonstrated by submitting a proposed Notice of Sale and estimated bid using the proposed maturity pattern that shows coupons, interest and total debt service requirements that meets the required standard above to the City for prior approval. Having shown intent to comply by getting approval of the structure by the City in advance of advertising for sale will be sufficient in the event the actual results of a competitive sale return debt service payments that otherwise would not meet the standard of $15,000 difference between maximum and minimum annual debt service payments. Such bonds must provide that the District reserves the right to redeem said bonds on any date subsequent to the 10th anniversary of the date of issuance (or any earlier date at the discretion of the District) without premium, and none of such bonds, other than refunding bonds, will be sold for less than 97 percent of par; provided that the net effective interest rate on bonds so sold, taking into account any discount or premium as well as the interest rate borne by such bonds, will not exceed two percent above the highest average interest rate reported by the Daily Bond Buyer in its weekly "20 Bond Index" during the one-month period next preceding the date of the sale of such bonds. No bonds of the District may be issued without specific City consent if the City has given notice to the District that it intends to dissolve the District in accordance with applicable law within 120 or fewer days after such notice.

(b) Any refunding bonds of the District must provide for level debt service savings (annual savings must be approximately equal for each year with no more than $7,500 between the maximum and minimum savings per year), a minimum of three percent present value savings, and no maturity beyond the latest maturity of the refunded bonds, unless approved by the City in writing prior to the sale thereof.

MANVEL
CITY COUNCIL
DATA SHEET

MEETING DATE: 8/17/26

TOPIC: Requesting Acceptance of Public Infrastructure Improvements

Project Name: Water Distribution, Wastewater Collection, Paving and Storm Water Facilities to serve Meridiana Section 30C

This is a request for: (•) **Initial Acceptance** (Start 2-year maintenance period)
( ) **Final Acceptance** (Bond Release)

MUD District: Brazoria County Utility District No. 56

BACKGROUND:

- [x] City Staff has approved the final walk through on this project for the civil site work.
- [x] The applicant has submitted the Two-Year Maintenance Bond
- [x] The As-Built Construction Plans have been submitted
- [ ] This is a Final Acceptance and release of associated Maintenance Bond.

STAFF RECOMMENDATION:

Staff recommends approval of this request: (•) YES ( ) NO

Notes (if applicable):

ATTACHMENTS: Request Form and Project Details

FUNDING ISSUES

- [x] **Not applicable**
- [ ] **Not budgeted**
- [ ] **Full amount already budgeted**
- [ ] **Funds to be transferred from Acct.#**

SUBMITTING STAFF MEMBER	
Percy Ben Associate Engineer	**PUBLIC WORKS DIRECTOR APPROVAL** [x] **FINANCE DIRECTOR APPROVAL** [x] **CITY MANAGER APPROVAL** [x]

DEVELOPMENT SERVICES
20025 HIGHWAY 6
MANVEL, TX 77578
P: 281-489-0630
F: 281-668-5061

INFRASTRUCTURE ACCEPTANCE REQUEST FORM

INSTRUCTIONS

- This request form, along with any required documents must be sent to permits@cityofmanvel.com no later than **8 business days** before the proposed date of infrastructure acceptance by City Council (meeting date).
- Inspection (final walk) of the infrastructure proposed to be accepted must be completed and approved prior to submitting this form.
- For Initial Acceptance, this form must be submitted **on the same day or after** the paper copy of the Maintenace Bond has been delivered to Permits Department at City Hall Annex, 20025 Highway 6, Manvel, TX. 77578.
- Include a **copy of this form as cover sheet** when submitting paper copy of the maintenance bond.
- For Final Acceptance, provide accurate plat name below to avoid delay in plat recordation.

PROJECT DETAILS: This is a request for (●) **Initial Acceptance** ( ) **Final Acceptance** (Bond Release)

Project Name: Brazoria County Municipal Utility District No. 56 Water Distribution, Wastewater Collection, Storm Water Facilities and Paving to serve Meridiana Section Thirty-C

Project Type: ☑ WS&D, ☑ Paving, ☐ Other | Total Project Cost: $1,085,555.55

MUD (if applicable): BCMUD 57

MyGov Permit No.: _____ Inspection (Final Walk) Approval Date: 7/22/26

Proposed Acceptance Date (Council Meeting Date): August 3, 2025

Approved Plat Name: Meridiana Section 30 C

REQUESTER CONTACT INFORMATION

Name & Company Name: Dane Kendall EHRA Engineer

Email: dkendall@ehra.team Phone No. 713- 337-7431

INFRASTRUCTURE ACCEPTANCE CHECKLIST: *(Please check applicable items in the following checklist)*

Required Documents	Check
➢ *Inspection (final walk) is complete and approved with no outstanding punch list items*	☐
➢ *Initial Acceptance required documents have been submitted or are provided with this form*	☐
• Physical copy of Two-year maintenance bond (100% of the total cost)	☐
• PDF Copy of Two-year maintenance bond (100% of the total cost)	☐
• Updated Original Tax Certificate (showing no delinquent taxes)	☐
• As-built Plans (PDF)	☐
➢ *Final Acceptance to release maintenance Bond. No Document Required.*	☐

Notes (if any): _____

Requester Signature: Dane Kendall Date: 713-337-7431

INFRASTRUCTURE ACCEPTANCE PROJECT DETAILS

PROJECT DETAILS (To be filled in by requestor)

Project Name: Meridiana Section Thirty-C

Project Cost: $1,085,555.55

Project Type: WS&D, Paving, Other _____

WS&D Total Quantity (ft & in)	
Water Line Size: 6"-8"	Water Line Length: 1,560'
Sanitary Line Size: 8"	Sanitary Line Length: 1,525'
Storm Line Size: 24"-48"	Storm Line Length: 980'

Other Quantities:

Street Total Quantity (ft & in) **by Street name (if applicable)**			
Street Name	**Length**	**Width**	**Thickness**
Starling Court	900'	28'	6"
Bobwhite Trail	362'	28'	6"
Clapper Lane	145'	28'	6"

Sidewalk Total Quantity (ft & in) **by Street name (if applicable)**			
Street Name	**Length**	**Width**	**Thickness**

Prepared by: Dane Kendall

Company Name: EHRA Engineering

Email: dkendall@ehra.team Ph: 713-337-7431

MANVEL
CITY COUNCIL
DATA SHEET

MEETING DATE: 8/17/26

TOPIC: Requesting Acceptance of Public Infrastructure Improvements

Project Name: Meridiana Detention Basin U Expansion and Earthwork

This is a request for: (•) **Initial Acceptance** (Start 2-year maintenance period)
( ) **Final Acceptance** (Bond Release)

MUD District: Brazoria County Utility District No. 56

BACKGROUND:

- [x] City Staff has approved the final walk through on this project for the civil site work.
- [x] The applicant has submitted the Two-Year Maintenance Bond
- [x] The As-Built Construction Plans have been submitted
- [ ] This is a Final Acceptance and release of associated Maintenance Bond.

STAFF RECOMMENDATION:

Staff recommends approval of this request: (•) YES ( ) NO

Notes (if applicable):

ATTACHMENTS: Request Form and Project Details

FUNDING ISSUES

- [x] **Not applicable**
- [ ] **Not budgeted**
- [ ] **Full amount already budgeted**
- [ ] **Funds to be transferred from Acct.#**

SUBMITTING STAFF MEMBER	
Percy Ben Associate Engineer	**PUBLIC WORKS DIRECTOR APPROVAL** [x] **FINANCE DIRECTOR APPROVAL** [x] **CITY MANAGER APPROVAL** [x]

DEVELOPMENT SERVICES
20025 HIGHWAY 6
MANVEL, TX 77578
P: 281-489-0630
F: 281-668-5061

INFRASTRUCTURE ACCEPTANCE REQUEST FORM

INSTRUCTIONS

- This request form, along with any required documents must be sent to permits@cityofmanvel.com no later than **12 business days** before the proposed date of infrastructure acceptance by City Council (meeting date).
- Inspection (final walk) of the infrastructure proposed to be accepted must be completed and approved prior to submitting this form.
- For Initial Acceptance, this form must be submitted **on the same day or after** the paper copy of the Maintenace Bond has been delivered to Permits Department at City Hall Annex, 20025 Highway 6, Manvel, TX. 77578.
- Include a **copy of this form as cover sheet** when submitting paper copy of the maintenance bond.
- For Final Acceptance, provide accurate plat name below to avoid delay in plat recordation.

PROJECT DETAILS: This is a request for **Initial Acceptance** **Final Acceptance** (Bond Release)

Project Name: BC56 Meridiana Detention Basin U Expansion and Earthwork

Project Type: ☐ WS&D, ☐ Paving, ☑ Other | Total Project Cost: $807,000

MyGov Permit No.: _____ Inspection (Final Walk) Approval Date: 07-06-2026

Proposed Acceptance Date (Council Meeting Date): July 20, 2026

Approved Plat Name: Meridiana Detention Reserve "U" Phase 2

REQUESTER CONTACT INFORMATION

Name & Company Name: Dane Kendall

Email: dkendall@ehra.team Phone No. 713.337-7431

INFRASTRUCTURE ACCEPTANCE CHECKLIST: *(Please check applicable items in the following checklist)*

Required Documents	Check
➢ *Inspection (final walk) is complete and approved with no outstanding punch list items*	☐
➢ *Initial Acceptance required documents have been submitted or are provided with this form*	☐
• Physical copy of Two-year maintenance bond (100% of the total cost)	☑
• PDF Copy of Two-year maintenance bond (100% of the total cost)	☑
• Updated Original Tax Certificate (showing no delinquent taxes)	☑
• As-built Plans (PDF)	☑
➢ *Final Acceptance to release maintenance Bond. No Document Required.*	☐

Notes (if any): _____

Requester Signature: Dane Kendall Date: 07-10-2026

INFRASTRUCTURE ACCEPTANCE PROJECT DETAILS

PROJECT DETAILS (To be filled in by requestor)

Project Name: BC56 Meridiana Detention Basin U Expansion

Project Cost: $807,000.00

Project Type: ☐ WS&D, ☐ Paving, ☑ Other Detention Basin U

WS&D Total Quantity (ft & in)	
Water Line Size:	Water Line Length:
Sanitary Line Size:	Sanitary Line Length:
Storm Line Size:	Storm Line Length:

Other Quantities:

Street Total Quantity (ft & in) **by Street name (if applicable)**			
Street Name	**Length**	**Width**	**Thickness**

Sidewalk Total Quantity (ft & in) **by Street name (if applicable)**			
Street Name	**Length**	**Width**	**Thickness**

Prepared by: Dane Kendall

Company Name: EHRA Engineering

Email: dkendall@ehra.team Ph: 713-337-7431

MANVEL
CITY COUNCIL
DATA SHEET

MEETING DATE: 8/17/26

TOPIC: Requesting Acceptance of Public Infrastructure Improvements

Project Name: Paving and Appurtenances to serve Dogwood Avenue-Segment C and Charlotte Street-Segment D

This is a request for: (•) **Initial Acceptance** (Start 2-year maintenance period)
( ) **Final Acceptance** (Bond Release)

MUD District: Brazoria County Utility District No. 83

BACKGROUND:

- [x] City Staff has approved the final walk through on this project for the civil site work.
- [x] The applicant has submitted the Two-Year Maintenance Bond
- [x] The As-Built Construction Plans have been submitted
- [ ] This is a Final Acceptance and release of associated Maintenance Bond.

STAFF RECOMMENDATION:

Staff recommends approval of this request: (•) YES ( ) NO

Notes (if applicable):

ATTACHMENTS: Request Form and Project Details

FUNDING ISSUES

- [x] **Not applicable**
- [ ] **Not budgeted**
- [ ] **Full amount already budgeted**
- [ ] **Funds to be transferred from Acct.#**

SUBMITTING STAFF MEMBER	
Percy Ben Associate Engineer	**PUBLIC WORKS DIRECTOR APPROVAL** [x] **FINANCE DIRECTOR APPROVAL** [x] **CITY MANAGER APPROVAL** [x]

DEVELOPMENT SERVICES
20025 HIGHWAY 6
MANVEL, TX 77578
P: 281-489-0630
F: 281-668-5061

INFRASTRUCTURE ACCEPTANCE REQUEST FORM

INSTRUCTIONS

- This request form, along with any required documents must be sent to permits@cityofmanvel.com no later than **8 business days** before the proposed date of infrastructure acceptance by City Council (meeting date).
- Inspection (final walk) of the infrastructure proposed to be accepted must be completed and approved prior to submitting this form.
- For Initial Acceptance, this form must be submitted **on the same day or after** the paper copy of the Maintenace Bond has been delivered to Permits Department at City Hall Annex, 20025 Highway 6, Manvel, TX. 77578.
- Include a **copy of this form as cover sheet** when submitting paper copy of the maintenance bond.
- For Final Acceptance, provide accurate plat name below to avoid delay in plat recordation.

PROJECT DETAILS: This is a request for ◉ **Initial Acceptance** ○ **Final Acceptance** (Bond Release)

Project Name: PAVING AND APPURTENANCES TO SERVE DOGWOOD AVENUE - SEGMENT C AND CHARLOTTE STREET SEGMENT D

Project Type: ☐ WS&D, ☑ Paving, ☐ Other | Total Project Cost: $1,113,221.27

MUD (if applicable): BCMUD No. 83

MyGov Permit No.: 25-003495 Inspection (Final Walk) Approval Date: May 27, 2026

Proposed Acceptance Date (Council Meeting Date): August 17, 2026

Approved Plat Name: Final Plat of Pollard Boulevard, Charlotte Street, and Dogwood Avenue Street Dedication

REQUESTER CONTACT INFORMATION

Name & Company Name: Andrew Toups, LJA Engineering

Email: atoups@lja.com Phone No. 281-865-9815

INFRASTRUCTURE ACCEPTANCE CHECKLIST: *(Please check applicable items in the following checklist)*

Required Documents	Check
➢ *Inspection (final walk) is complete and approved with no outstanding punch list items*	☑
➢ *Initial Acceptance required documents have been submitted or are provided with this form*	☑
• Physical copy of Two-year maintenance bond (100% of the total cost)	☑
• PDF Copy of Two-year maintenance bond (100% of the total cost)	☑
• Updated Original Tax Certificate (showing no delinquent taxes)	☐
• As-built Plans (PDF)	☑
➢ *Final Acceptance to release maintenance Bond. No Document Required.*	☐

Notes (if any): _____

Requester Signature: _____ Date: August 5, 2026

INFRASTRUCTURE ACCEPTANCE PROJECT DETAILS

PROJECT DETAILS (To be filled in by requestor)

Project Name: PAVING AND APPURTENANCES TO SERVE DOGWOOD AVENUE - SEGMENT C AND CHARLOTTE STREET SEGMENT D

Project Cost: $1,113,221.27

Project Type: WS&D, (Paving,) Other _____

WS&D Total Quantity (ft & in)	
Water Line Size:	Water Line Length:
Sanitary Line Size:	Sanitary Line Length:
Storm Line Size:	Storm Line Length:

Other Quantities:

Street Total Quantity (ft & in) **by Street name (if applicable)**			
Street Name	**Length**	**Width**	**Thickness**
Charlotte Street	776.53'	39'	6"
Dogwood Avenue	1798.00'	41'	7"

Sidewalk Total Quantity (ft & in) **by Street name (if applicable)**			
Street Name	**Length**	**Width**	**Thickness**

Prepared by: Andrew Toups

Company Name: LJA Engineering, Inc.

Email: atoups@lja.com Ph: 281-865-9815

MANVEL
CITY COUNCIL
DATA SHEET

MEETING DATE: 8/17/26

TOPIC: Requesting Acceptance of Public Infrastructure Improvements

Project Name: Water, Sanitary Sewer and Drainage Facilities to serve Dogwood Avenue-Segment C and Charlotte Street-Segment D

This is a request for: (●) **Initial Acceptance** (Start 2-year maintenance period)
( ) **Final Acceptance** (Bond Release)

MUD District: Brazoria County Utility District No. 83

BACKGROUND:

- [x] City Staff has approved the final walk through on this project for the civil site work.
- [x] The applicant has submitted the Two-Year Maintenance Bond
- [x] The As-Built Construction Plans have been submitted
- [ ] This is a Final Acceptance and release of associated Maintenance Bond.

STAFF RECOMMENDATION:

Staff recommends approval of this request: (●) YES ( ) NO

Notes (if applicable):

ATTACHMENTS: Request Form and Project Details

FUNDING ISSUES

- [x] **Not applicable**
- [ ] **Not budgeted**
- [ ] **Full amount already budgeted**
- [ ] **Funds to be transferred from Acct.#**

SUBMITTING STAFF MEMBER	
Percy Ben Associate Engineer	**PUBLIC WORKS DIRECTOR APPROVAL** [x] **FINANCE DIRECTOR APPROVAL** [x] **CITY MANAGER APPROVAL** [x]

DEVELOPMENT SERVICES
20025 HIGHWAY 6
MANVEL, TX 77578
P: 281-489-0630
F: 281-668-5061

INFRASTRUCTURE ACCEPTANCE REQUEST FORM

INSTRUCTIONS

- This request form, along with any required documents must be sent to permits@cityofmanvel.com no later than **8 business days** before the proposed date of infrastructure acceptance by City Council (meeting date).
- Inspection (final walk) of the infrastructure proposed to be accepted must be completed and approved prior to submitting this form.
- For Initial Acceptance, this form must be submitted **on the same day or after** the paper copy of the Maintenace Bond has been delivered to Permits Department at City Hall Annex, 20025 Highway 6, Manvel, TX. 77578.
- Include a **copy of this form as cover sheet** when submitting paper copy of the maintenance bond.
- For Final Acceptance, provide accurate plat name below to avoid delay in plat recordation.

PROJECT DETAILS: This is a request for (●) **Initial Acceptance** ( ) **Final Acceptance** (Bond Release)

Project Name: WS&D TO SERVE DOGWOOD AVENUE - SEGMENT C AND CHARLOTTE STREET - SEGMENT D

Project Type: [✓] WS&D, [ ] Paving, [ ] Other | Total Project Cost: $1,164,403.09

MUD (if applicable): BCMUD No. 83

MyGov Permit No.: 25-0003026 Inspection (Final Walk) Approval Date: May 27, 2026

Proposed Acceptance Date (Council Meeting Date): August 3, 2026

Approved Plat Name: Final Plat of Pollard Boulevard, Charlotte Street, and Dogwood Avenue Street Dedication

REQUESTER CONTACT INFORMATION

Name & Company Name: Andrew Toups, LJA Engineering

Email: atoups@lja.com Phone No. 281-865-9815

INFRASTRUCTURE ACCEPTANCE CHECKLIST: *(Please check applicable items in the following checklist)*

Required Documents	Check
➢ *Inspection (final walk) is complete and approved with no outstanding punch list items*	✓
➢ *Initial Acceptance required documents have been submitted or are provided with this form*	✓
• Physical copy of Two-year maintenance bond (100% of the total cost)	✓
• PDF Copy of Two-year maintenance bond (100% of the total cost)	✓
• Updated Original Tax Certificate (showing no delinquent taxes)	
• As-built Plans (PDF)	✓
➢ *Final Acceptance to release maintenance Bond. No Document Required.*	

Notes (if any): _____

Requester Signature: _____ Date: July 22, 2026

INFRASTRUCTURE ACCEPTANCE PROJECT DETAILS

PROJECT DETAILS (To be filled in by requestor)

Project Name: WS&D TO SERVE DOGWOOD AVENUE - SEGMENT C AND CHARLOTTE STREET - SEGMENT D

Project Cost: $1,164,403.09

Project Type: (WS&D,) Paving, Other _____

WS&D Total Quantity (ft & in)	
Water Line Size: 8", 12"	Water Line Length: 223', 2182'
Sanitary Line Size: 8", 12"	Sanitary Line Length: 726', 1515'
Storm Line Size: 24", 30", 36", 42"	Storm Line Length: 2193', 227', 107', 34'

Other Quantities:

Street Total Quantity (ft & in) **by Street name (if applicable)**			
Street Name	**Length**	**Width**	**Thickness**

Sidewalk Total Quantity (ft & in) **by Street name (if applicable)**			
Street Name	**Length**	**Width**	**Thickness**

Prepared by: Andrew Toups

Company Name: LJA Engineering, Inc.

Email: atoups@lja.com Ph: 281-865-9815

MANVEL
CITY COUNCIL
DATA SHEET

MEETING DATE: 8/17/26

TOPIC: Requesting Acceptance of Public Infrastructure Improvements

Project Name: Water, Sanitary Sewer and Drainage Facilities and Paving and Appurtenances to serve Valencia Section 6

This is a request for: ○ **Initial Acceptance** (Start 2-year maintenance period)
◉ **Final Acceptance** (Bond Release)

MUD District: Brazoria County Utility District No. 83

BACKGROUND:

- ☑ City Staff has approved the final walk through on this project for the civil site work.
- ☐ The applicant has submitted the Two-Year Maintenance Bond
- ☐ The As-Built Construction Plans have been submitted
- ☑ This is a Final Acceptance and release of associated Maintenance Bond.

STAFF RECOMMENDATION:

Staff recommends approval of this request: ◉ YES ○ NO

Notes (if applicable):

ATTACHMENTS: Request Form and Project Details

FUNDING ISSUES

- ☑ **Not applicable**
- ☐ **Not budgeted**
- ☐ **Full amount already budgeted**
- ☐ **Funds to be transferred from Acct.#**

SUBMITTING STAFF MEMBER	**PUBLIC WORKS DIRECTOR APPROVAL** ☑
Percy Ben Associate Engineer	**FINANCE DIRECTOR APPROVAL** ☑ **CITY MANAGER APPROVAL** ☑

DEVELOPMENT SERVICES
20025 HIGHWAY 6
MANVEL, TX 77578
P: 281-489-0630
F: 281-668-5061

INFRASTRUCTURE ACCEPTANCE REQUEST FORM

INSTRUCTIONS

- This request form, along with any required documents must be sent to permits@cityofmanvel.com no later than **8 business days** before the proposed date of infrastructure acceptance by City Council (meeting date).
- Inspection (final walk) of the infrastructure proposed to be accepted must be completed and approved prior to submitting this form.
- For Initial Acceptance, this form must be submitted **on the same day or after** the paper copy of the Maintenace Bond has been delivered to Permits Department at City Hall Annex, 20025 Highway 6, Manvel, TX. 77578.
- Include a **copy of this form as cover sheet** when submitting paper copy of the maintenance bond.
- For Final Acceptance, provide accurate plat name below to avoid delay in plat recordation.

PROJECT DETAILS: This is a request for ○ **Initial Acceptance** ◉ **Final Acceptance** (Bond Release)

Project Name: Valencia Section 6 - WS&D and Paving & Appurtenances

Project Type: ☑ WS&D, ☑ Paving, ☐ Other | Total Project Cost: $1,169,279.65

MUD (if applicable): Brazoria County MUD No. 83

MyGov Permit No.: 22-003110 Inspection (Final Walk) Approval Date: 10/15/2025

Proposed Acceptance Date (Council Meeting Date): 08/17/2026

Approved Plat Name: Final Plat of Valencia Section 6

REQUESTER CONTACT INFORMATION

Name & Company Name: Alicia Garcia, LJA Engineering, Inc.

Email: aligarcia@lja.com Phone No. 281-822-7105

INFRASTRUCTURE ACCEPTANCE CHECKLIST: *(Please check applicable items in the following checklist)*

Required Documents	Check
➢ *Inspection (final walk) is complete and approved with no outstanding punch list items*	☑
➢ *Initial Acceptance required documents have been submitted or are provided with this form*	☐
• Physical copy of Two-year maintenance bond (100% of the total cost)	☐
• PDF Copy of Two-year maintenance bond (100% of the total cost)	☐
• Updated Original Tax Certificate (showing no delinquent taxes)	☐
• As-built Plans (PDF)	☐
➢ *Final Acceptance to release maintenance Bond. No Document Required.*	☑

Notes (if any): _____

Requester Signature: Alicia Garcia Date: 08/05/2026

INFRASTRUCTURE ACCEPTANCE PROJECT DETAILS

PROJECT DETAILS (To be filled in by requestor)

Project Name: Valencia Section 6 - WS&D and Paving & Appurtenances

Project Cost: $1,169,279.65

Project Type: WS&D, Paving, Other _____

WS&D Total Quantity (ft & in)	
Water Line Size: 8"	Water Line Length: 1,491'
Sanitary Line Size: 8"	Sanitary Line Length: 1,484'
Storm Line Size: 24", 30", 36", 48", 6'X4'	Storm Line Length: 503', 216', 415', 307', 198'

Other Quantities:

Street Total Quantity (ft & in) **by Street name (if applicable)**			
Street Name	**Length**	**Width**	**Thickness**
Tangerine Fields Lane	176.76'	70'	6"
Regala Drive	397.93'	28'	6"
Honeycrisp Garden Street	343.20'	28'	6"
Annaglo Lane	56.11'	25'	6"
Clementine Zest Drive	534.16'	28'	6"

Sidewalk Total Quantity (ft & in) **by Street name (if applicable)**			
Street Name	**Length**	**Width**	**Thickness**

Prepared by: Alicia Garcia

Company Name: LJA Engineering, Inc.

Email: aligarcia@lja.com Ph: 281-822-7105

RESOLUTION NO. 2024-R-06

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANVEL, TEXAS, APPROVING AND ADOPTING THE CITY'S FINANCIAL MANAGEMENT POLICIES.

* * * * * * * * * *

WHEREAS, The City of Manvel has an important responsibility to its citizens to carefully account for public funds, to manage municipal finance wisely, and to plan for adequate funding of services desired by the public; and

WHEREAS, the City Council supports the integrity of the City's system of accounting for public funds, and seeks to help continue the efforts of the Finance Director to administer the operation of the financial management policies; and

WHEREAS, the City Council deems it in the best interests of the city to adopt a formal Financial Management Policy for the City of Manvel; now therefore.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MANVEL, TEXAS:

Section 1. The facts and matters set forth in the preamble of this Resolution are hereby found to be true and correct.

Section 2. The Financial Management Policies for the City of Manvel, a copy of which is attached hereto as Exhibit A, and for all things made a part hereof, is hereby adopted and approved as the Financial Management Policies for the City of Manvel.

PASSED, APPROVED, AND RESOLVED this 18 day of March, 2024.

Dan Davis
Mayor

ATTEST:

Tammy Bell, City Secretary

Financial Management Policies

Introduction

The City of Manvel has an important responsibility to its citizens to carefully account for public funds, to manage municipal finance 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 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 Manvel 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: Annual 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: An accounting distinction is made between the portions of fund equity that are spendable and non-spendable. These are broken up into five categories:

1. **Non-spendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
2. **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and some court fees.
3. **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by City Council action(ordinance or resolution). Commitments may be changed or lifted only by City Council taking the same formal action that imposed the constraint originally.
4. **Assigned fund balance** – Includes amounts a government intends to use for specific purposes, but are neither restricted nor committed. However, the intent should be expressed by the City council or the Council's designee (City Manger and Finance 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. This classification also include the remaining positive fund balance for all governmental funds except for the General Fund. Assignments cannot cause the fund to report a negative fund balance.
5. **Unassigned fund balance** – is the residual classification of the general fund and includes amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. Only the general fund may have unassigned fund balance.

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.

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: Aggressively 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 statues and regulations. Conform to generally accepted accounting principles 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.

Revenues

1. 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.
2. 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 annually to calculate their full costs recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.
3. 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 lessen the tax burden carried by residents while also properly funding all essential governmental services.
4. 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 captured in the Capital Improvement Program, and provide adequate levels of working capital.

5. Revenue Estimates for Budgeting: in order to maintain a stable level of services, the City shall use a conservative, objective, analytical and data-driven approach when preparing revenue estimates for current and multi-year periods. The process shall include the analysis and probability of economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and mid-year service reductions.

Expenditures

1. Current Funding Basis: The City shall operate on a current funding basis, focused on establishing a balanced budget every year. Expenditures shall be budgeted and controlled so as not exceed current revenues plus the planned use of fund balance accumulated through prior year's savings.
2. 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.
3. 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.
4. Maintenance of Capital Assets: Through the Vehicle/Equipment Replacement Fund, establishment of other enterprise funds, 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.
5. Yearly Program Review: Yearly 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.
6. Purchasing: The City shall make every effort to maximize any discounts offered by creditors/vendors. Vendors with balances due the City will have payments due the vendor offset against the amount due the City. The City will follow state law concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall obtain the most favorable terms and pricing possible. Every effort will be made to include minority business enterprises in the bidding process.

Capital Expenditures and Improvements

1. 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. This plan shall be presented as part of the budgeting process for review and approval by City Council.

2. Capital Assets: A capital asset will be defined as equipment, infrastructure, and facilities that exceeds $5,000 and has a useful life that exceeds 3 years.
3. 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

1. 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. The City considers a balance of less than 6 (six) months to be cause for concern, barring unusual or deliberate circumstances. If unassigned fund balance falls below the goal or has a deficiency, the City will immediately call a meeting of the City Council to discuss immediate and drastic measures to be taken to insure the build up of the unassigned fund balance to the acceptable level. Any anticipated balance in excess of the minimum fund balance may be allocated by the City Council during the course of the fiscal year for one time expenditures. The City Council may declare a fiscal emergency and withdraw funds from the minimum fund bund balance must be restored within a two-year period.
2. Debt Service Fund Balance: The City shall strive to maintain the Debt Service Fund balance at a target of 20% of debt service yearly obligation with the minimum being 15% and the maximum being 25%.
3. 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 Water and Wastewater 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%.
4. Committed Fund Balance: The City Council is the City's highest level of decision-making authority, decisions to commit fund balance or de-commit fund balance funds mut be approved by the City Council.
5. Assigned Fund Balance: The City Council has authorized the City's Chief Financial Officer as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

6. 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.
7. Order of Expenditure of Funds: When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds. Meaning as in the example given, grants will be used first, designated or assigned funds and then unassigned funds.

Debt Management

1. Use of Debt Financing: Debt financing to include general obligation bonds, revenue bonds, certificates of obligation, tax notes, lease/purchase agreements, or any other financing mechanism authorized by the State of Texas shall only be used.
2. 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.
3. Affordability Targets: The City shall use an objective analytical, and data-driven approach to determine whether it can afford to assume new debt beyond the amount it retires each year. The City shall make every reasonable effort to secure the approval of the voters for debt that is issued. 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.
4. 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

5. 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.
6. 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.
7. 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.
8. Continuing Disclosure: The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.
9. 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

1. Grant Policy: Any and all grants must be processed through the City's adopted Grant Writing Policy.
2. Grant Guidelines: The City shall seek, apply for, and obtain those grants that are consistent with priority needs and objectives identified by Council.
3. 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.
4. 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.
5. 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 Account Receivables (A/R) are reviewed annually by the Director of Finance. A/R's are eligible for write off if 18 months or older. Documentation of notices, letters, and telephone calls should be made for each write off.

Exceptions

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

B. Forgery/Police Cases: 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.

C. Active Account: If an account has recorded payment activity within four (4) months prior to 18 months, the account should not be considered for write-off.

Delinquency Policy (Utility Billing)

If the utility account is not paid when due, the city shall assess a fee that has been adopted by the city council for delinquency payment and give notice that the utility account is delinquent.

In addition, the notice shall:

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

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.

MANVEL
CITY COUNCIL
DATA SHEET

TOPIC: Consideration and possible action to provide direction to staff regarding whether to proceed with the Amended Land Use Assumptions and Roadway Capital Improvements Plan for the Roadway Impact Fee Study.

DATE:	☒ 8/17/2026 : City Council Regular Meeting

BACKGROUND:

- City of Manvel has not adopted Roadway impact fee. In 2025 Freese & Nichols Inc., (FNI) was retained to carry out a roadway impact fee study for consideration by Capital Improvements Advisory Committee (CIAC) and City Council.
- Capital improvements identified for the roadway impact fee program are rooted in the City's Thoroughfare Plan, capital improvement planning, city staff input, and 10-year land use assumptions. City of Manvel Major Thoroughfare Plan was adopted in May 2026.
- The study included certain technical reevaluations and additional efforts, which resulted in out-of-scope work for FNI. Therefore, FNI is requesting a project budget amendment to cover the additional work related to this study. Some of the out-of-scope work include:
  - Redevelopment of the Impact Fee Capital Improvements Plan (IFCIP) following adoption of the amended Thoroughfare Plan, including revised capacity analyses and preparation of an amended LUA/CIP Report.
  - Reevaluation of Land Use Assumptions based on input received at CIAC workshop.
  - Additional CIAC workshops to present amended Land Use Assumptions.
  - Additional coordination meetings and deliberations with staff.
- The original contract amount was $75,000 and the amendment requested is $33,700, making the total cost $108,700.
- Staff is requesting direction from Council regarding whether to approve the proposed amendment which is necessary to complete the Roadway Impact Fee Study.

FUNDING ISSUES

_X_ Not applicable
___ Not budgeted
___ Full amount already budgeted
___ Funds to be transferred from Acct.#

SUBMITTING STAFF MEMBER Jose Abraham, Director of Development Services	**FINANCE DIRECTOR APPROVAL** _NA_ **CITY MANAGER APPROVAL _YES_**

MANVEL
CITY COUNCIL
DATA SHEET

TOPIC: Capital Improvements Advisory Committee (CIAC) Recommendation Letter on Land Use Assumptions, Capital Improvements Plan and Amendment to the Water and Wastewater Impact Fee.

DATES:	☒ 8/17/2026 : CIAC Recommendation letter
	☐ 9/8/2026 : Water and Wastewater Impact fee update – Public Hearing
	☐ 9/21/2026 : 1st reading of the Impact Fees update Ordinance by City Council
	☐ 10/5/2026 : 2nd and Final reading of the Ordinance by City Council

BACKGROUND:

- City of Manvel currently assesses water and wastewater impact fees for new development.
- *Current Impact Fees*: The water and wastewater impact fee was last updated in 2021 during which city council adopted the following as the impact fee (2021-R-26):
  - Water Impact Fee of $2,441.00 per service unit equivalent
  - Wastewater Impact Fee of $7,107.00 per service unit equivalent
  - Total Impact fee of $9,548.00 per service unit equivalent
- *2026 Impact Fees Update*: State statute requires updating the land use assumptions and capital improvements plan at least every five years. Freese and Nichols, Inc., was retained to perform an impact fee update study in 2025. To date the following critical steps have been completed:
  - Financial report made available to Public
  - CIAC Workshops
  - Resolution passed to establish required public hearings.
  - CIAC recommendation regarding Land use assumptions, Capital Improvement Plan and Impact fees.
- *CIAC Recommendation:* CIAC recommendation letter is attached. The CIAC recommends adoption of 50% of the Maximum Allowable Impact Fees as the water and wastewater impact fees collection rate:
  - Water Impact Fee of $2,729.00 per service unit equivalent
  - Wastewater Impact Fee of $9,968.50 per service unit equivalent
  - Total Impact fee of $12,697.00 per service unit equivalent

RECOMMENDED ACTION:

Accept the CIAC Recommendation Letter on Land Use Assumptions, Capital Improvements Plan, and Amendment to the Water and Wastewater Impact Fee.

Please note:

- Accepting the CIAC Recommendation Letter doesn't oblige council to adopt the 50% collection rate.
- Staff recommendation is to adopt 100% of the maximum allowable impact fee as the collection rate to ensure that those (new development) responsible for generating an impact bear the associated costs of mitigating that impact."

MANVEL
CITY COUNCIL
DATA SHEET

ATTACHMENTS:	CIAC Recommendation letter.
	2026 Schedule of maximum allowable water and wastewater impact fees (excerpt from the Final Report)
	2026 Water and Wastewater Impact fee Update report

FUNDING ISSUES
_X_ Not applicable
___ Not budgeted
___ Full amount already budgeted
___ Funds to be transferred from Acct.#

SUBMITTING STAFF MEMBER	**FINANCE DIRECTOR APPROVAL** _NA_
Jose Abraham	**ZONING OFFICIAL APPROVAL_YES_**
Director of Development Services	**CITY MANAGER APPROVAL _YES_**

THE CITY OF
MANVEL
TEXAS — INC. 1960

City of Manvel Capital Improvements Advisory Committee

Crystal Sarmiento, Chair
Alina Roger, Vice-Chair
Keatha Davenport
Jason Hoelsher
Matt Lawson

August 11, 2026

TO: The Honorable Mayor and Members of the Manvel City Council
FROM: Crystal Sarmiento, Chair, Capital Improvements Advisory Committee (CIAC)
SUBJECT: **CIAC Recommendation Letter on Land Use Assumptions, Capital Improvements Plan and Amendment to the Water and Wastewater Impact Fee**

In accordance with the requirements of the Texas Local Government Code, Chapter 395, the City of Manvel Capital Improvements Advisory Committee (CIAC) has met with City staff and the City's consulting firm, Freese and Nichols, Inc., regarding the land use assumptions, capital improvements plan, and amendment to the water and wastewater impact fees at the CIAC Workshop held on May 27, 2026, and July 22, 2026, at 6:00 PM.

After review and discussion of these items, the CIAC recommends adoption of the land use assumptions, and the water and wastewater capital improvement plans as presented by Freese and Nichols at the CIAC Workshops and documented in the 2026 Water and Wastewater Impact Fee Update Report. The Maximum Allowable Impact Fees calculated in the Update are:

- Water Impact Fee of $5,458 per service unit equivalent
- Wastewater Impact Fee of 19,937 per service unit equivalent

The CIAC recommends adoption of 50% of the Maximum Allowable Impact Fees as the water and wastewater impact fees collection rate:

- Water Impact Fee of $2,729.00 per service unit equivalent
- Wastewater Impact Fee of $9,968.50 per service unit equivalent

The CIAC is charged by State law to file written comments on the proposed water and wastewater impact fees before the fifth (5th) business day before the date of the City Council Public Hearing on the amendments. This letter meets that requirement.

We welcome the opportunity to provide this input to City Council and would gladly provide any follow-up comments or information, as necessary.

Sincerely on behalf of the CIAC,
Crystal Sarmiento, Chair
Capital Improvements Advisory Committee,
City of Manvel

3.4.5 Schedule of Maximum Allowable Water and Wastewater Impact Fees

Table 3-9 shows the schedule of maximum allowable water and wastewater impact fees by water meter size, based on the equivalent service units discussed in **Section 1.2.4.**

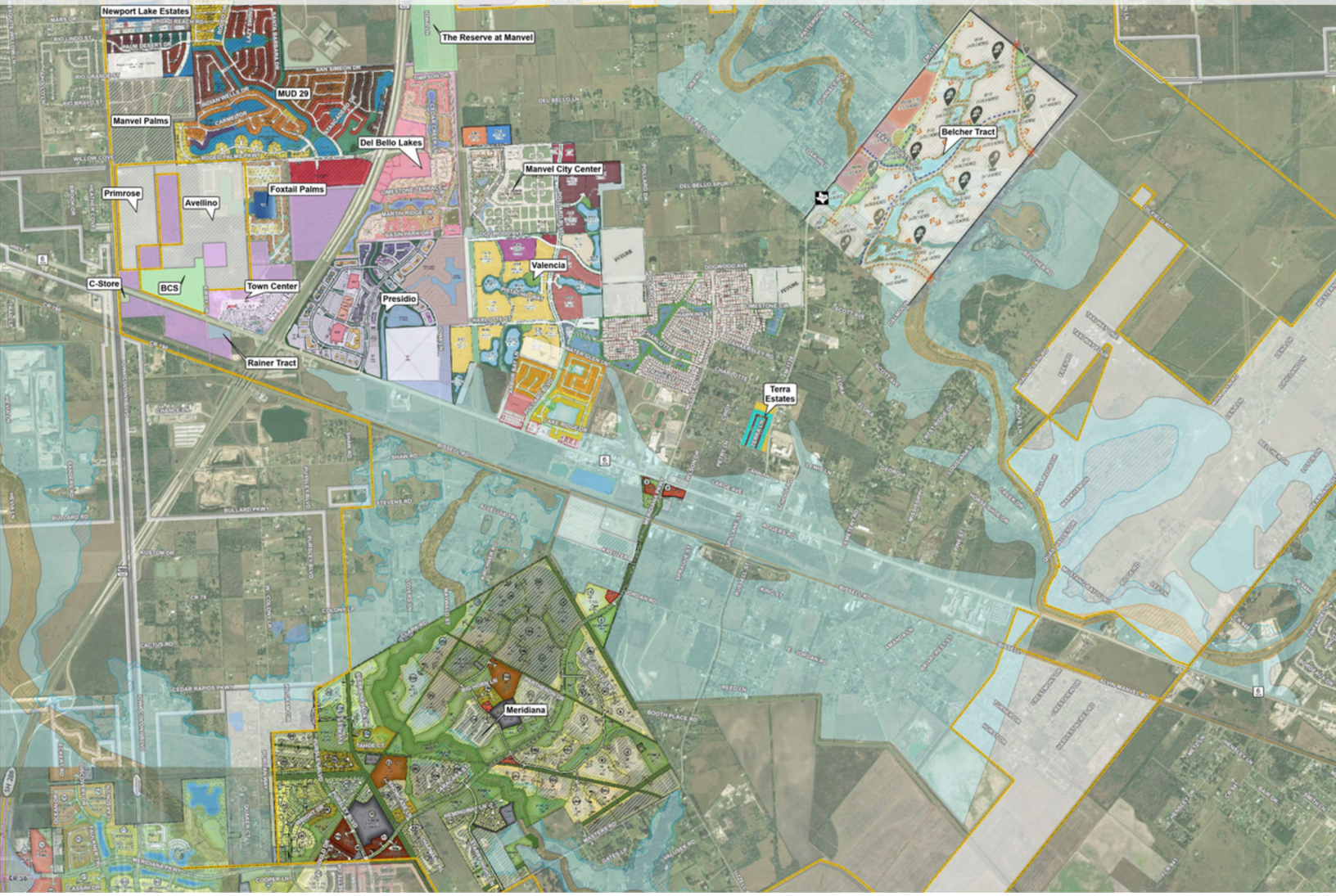
Table 3-9: Maximum Allowable Water and Wastewater Impact Fees by Meter Size

Meter Size	Equivalent Single Family Connections[1]	Maximum Allowable Impact Fees		
		Water	Wastewater	Total
3/4"	1	$5,458	$19,937	$25,395
1"	1.6	$8,732	$31,899	$40,631
1-1/2"	3.3	$18,011	$65,792	$83,803
2"	5.3	$28,927	$105,666	$134,593
3"	16.6	$90,602	$330,954	$421,556
4"	41.6	$227,052	$829,379	$1,056,431
6"	66.6	$363,502	$1,327,804	$1,691,306
8"	133.3	$727,551	$2,657,602	$3,385,153
10"	216.6	$1,182,202	$4,318,354	$5,500,556

(1) Equivalent Single Family Connections are rounded down to nearest single decimal point.

CITY OF MANVEL

2026 WATER AND WASTEWATER IMPACT FEE UPDATE



PREPARED BY:
Freese and Nichols, Inc.
11200 Broadway St., Suite 2320
Pearland, Texas 77584
832-456-4700

PREPARED FOR:
City of Manvel

Innovative approaches
Practical results
Outstanding service

2026 WATER AND WASTEWATER IMPACT FEE UPDATE

Prepared for:

City of Manvel



06/01/2026

Prepared by:

FREESE AND NICHOLS, INC.
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FNI Project No.: MNV25430

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1.0 BACKGROUND AND SCOPE

The City of Manvel (City) currently assesses water and wastewater impact fees as per Texas Local Government Code (TLGC) Chapter 395. The City retained Freese and Nichols, Inc. (FNI) to perform an update study for the City's water and wastewater impact fees in 2025. The methodology used herein satisfies the requirements of TLGC Chapter 395 (**Section 1.1**) for the update of water and wastewater impact fees.

1.1 TEXAS LOCAL GOVERNMENT CODE

TLGC Chapter 395 (**Appendix A**) requires an impact fee analysis before impact fees can be created, updated, and assessed. TLGC Chapter 395 defines an impact fee as "a charge or assessment imposed by a political subdivision against new development in order to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to the new development." In September 2001, TLGC Chapter 395 was amended creating an updated procedure for implementing impact fees. In 2025, TLGC Chapter 395 was updated per Senate Bill No. 1883 that went into effect September 1, 2025.

TLGC Chapter 395 identifies the following items as impact fee eligible costs:

- Construction contract price
- Surveying and engineering fees
- Land acquisitions
- Fees paid to the consultant preparing or updating the capital improvements plan (CIP) and for impact fee audit
- Projected interest charges and other finance costs for projects identified in the CIP

TLGC Chapter 395 also identifies items that impact fees cannot be used to pay for, such as:

- Construction, acquisition, or expansion of public facilities or assets other than those identified on the impact fee CIP
- Repair, operation, or maintenance of existing or new capital improvements

- Upgrading, updating, expanding, or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental, or regulatory standards
- Upgrading, updating, expanding, or replacing existing capital improvements to provide better service to existing development
- Administrative and operating costs of the political subdivision
- Principal payments and interest or other finance charges on bonds or other indebtedness, except as allowed above

As a funding mechanism for capital improvements, impact fees allow cities to recover the costs associated with new facilities or facility expansions in order to serve future development. Statutory requirements mandate that impact fees be based on a specific list of improvements identified in a capital improvements program and only the cost attributed (and necessitated) by new growth over a 10-year period may be considered.

Periodic Updates

According to TLGC §395.052(a) "A political subdivision imposing an impact fee shall update the land use assumptions and capital improvements plan at least every five years..." and according to Senate Bill No. 1883 amendment of TLGC §395.0515, "a political subdivision may not increase the amount of an impact fee for three years from the later of the date the fee was adopted or most recently increased, if applicable." As capital improvement projects in the plan are completed, planned costs are updated with actual costs to reflect the capital expenditure of the program more accurately. Additionally, new capital improvement projects may be added to the impact fee eligible CIP at the time of future periodic updates.

1.2 IMPACT FEE UPDATE

1.2.1 Planning Period

The planning period of this impact fee update for the City of Manvel is the next 10 years starting in 2026 and ending in 2036.

1.2.2 Land Use Assumption

According to TLGC Chapter 395, Impact fee land use assumptions include a description of the service area and projections of changes in land uses, densities, intensities, and population in the service area over the

next 10-year period. The impact fee service area for water and wastewater may include all or part of the land within the City Limits or Extraterritorial Jurisdiction (ETJ). The land use and growth projections were developed for Manvel for the Impact Fee planning period.

1.2.3 Capital Improvements

The City's 2022 Master Water Plan and 2022 Master Wastewater Plan Update projects developed phased, prioritized recommendations for water and wastewater capital improvement plan (CIP) projects for up to a 20-year planning period from the time of the studies. As part of this impact fee update, the impact fee eligible projects were identified from the list of recommended projects in the master plans based on the updated 10-year growth projections. The planning level opinion of probable construction costs (OPCCs) were updated for all impact fee eligible future infrastructure capacity improvements in 2026 dollars. Details on the update process are documented in **Section 3-2**. Ongoing or under design capital projects that will serve growth within the planning period were also included in the impact fee calculation.

1.2.4 Service Units

According to Chapter 395 of the Texas Local Government Code, the maximum impact fee may not exceed the amount determined by dividing the cost of capital improvements required by the total number of service units attributed to new development during the impact fee eligibility period (2026 - 2036).

A water service unit is defined as the service equivalent to a water connection for a single-family residence. The City of Manvel utilizes 3/4-inch meters for single-family connections which would equate to one equivalent single family connection (ESFC). The City bills wastewater services based on the customer's water consumption, as wastewater flows are not directly metered. Therefore, a single wastewater ESFC is defined as the wastewater service provided to a single-family residence. Existing and future water and wastewater service area populations and ESFCs were developed based on City's projected land use and growth information.

Calculation of Service Unit Equivalency

The water meter impact fee assessment method considers developments' impact on the water system by utilizing the safe maximum operating capacity of each meter to calculate service unit equivalency for all water meters larger than 3/4-inch. The service unit equivalency is the ratio of the safe maximum operating capacity for the larger meter to the safe maximum operating capacity of a 3/4-inch meter.

The City of Manvel currently uses Neptune water meters. Each water meter size has a safe maximum operating capacity as defined by the manufacturer. **Table 1-1** shows the safe maximum operating capacities for the water meter sizes utilized by the City of Manvel, and the resulting ESFCs.

Table 1-1: Equivalent Service Unit

Meter Size	Safe Maximum Operating Capacity[1] (gpm)	Equivalent Single Family Connections[2]
3/4"	30	1
1"	50	1.6
1-1/2"	100	3.3
2"	160	5.3
3"	500	16.6
4"	1,250	41.6
6"	2,000	66.6
8"	4,000	133.3
10”	6,500	216.6

(1) Safe operating capacity for each water meter received from the City.
(2) Equivalent Single Family Connections are rounded down to nearest single decimal point.

1.2.5 Impact Fees

This report documents the calculation of the maximum allowable impact fee per equivalent service unit for the City based on the updated land use assumptions and the water and wastewater CIPs from the City. The TLGC §395.014 allows for “a credit for the portion of ad valorem tax and utility service revenues generated by new service units during the program period that is used for the payment of improvements, including the payment of debt, that are included in the capital improvements plan.” This method was utilized for the impact fee calculation.

1.2.6 Capital Improvements Advisory Committee

As part of the impact fee development, FNI will conduct workshops with the City’s appointed Capital Improvements Advisory Committee (CIAC) and the City Council. The CIAC’s role includes reviewing the land use assumptions and impact fee capital improvement plans (CIPs) and providing written comments on the proposed impact fees to the City Council. The City Council sets the impact fees to be collected.

1.3 LIST OF ABBREVIATIONS

The list of abbreviations used in this report are presented in **Table 1-2**.

Table 1-2: List of Abbreviations

Abbreviation	Actual
CIP	Capital Improvements Plan
CIAC	Capital Improvements Advisory Committee
CR	County Road
ESFC	Equivalent Single Family Connection
ETJ	Extraterritorial Jurisdiction
FM	Farm-to-Market; Force Main
FNI	Freese and Nichols, Inc.
gpm	Gallons per Minute
LF	Linear Foot
MG	Million Gallons
MGD	Million Gallons per Day
MUD	Municipal Utility District
OPCC	Opinion of Probable Construction Cost
SH	State Highway
TCEQ	Texas Commission on Environmental Quality
TLGC	Texas Local Government Code
WRF	Water Reclamation Facility
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

2.0 LAND USE ASSUMPTIONS

Population and projected land use are important elements in the analysis of water distribution and wastewater collection systems. In order to identify impact fee eligible water and wastewater capital projects, a reasonable estimation of 10-year growth is required. FNI collected data and input from the City's Development Services and Engineering Departments to develop 10-year growth projections and land use assumptions for this study and incorporated information from the City's 2022 master plans and development plans, where applicable. The growth in population and non-residential acreage was converted into growth in projected equivalent service units, or equivalent single family connections (ESFCs) for the impact fee analysis. An ESFC is defined as the equivalent to a water or wastewater connection for a single-family residence. Following the effort of land use and service units development, FNI utilized the 10-year growth projections to identify eligible CIP projects from the City's ongoing, recently completed, and planned CIP projects for the impact fee analysis.

2.1 IMPACT FEE SERVICE AREA

Water Service Area

The water impact fee service area consists of the existing City limits and portions of the ETJ, excluding existing Municipal Utility Districts (MUDs) that are currently not served by the City. The water service area encompasses approximately 23 square miles and is shown on Figure 2-1.

Wastewater Service Area

The wastewater impact fee service area includes the existing City limits on the east of SH 288 and north of the BNSF railway tracts, excluding existing MUDs that are currently not served by the City. The wastewater service area encompasses approximately 16 square miles and is shown on **Figure 2-2.**

Brazoria County MUD #25 Water Plant

Brazoria County MUD #39 Water Plant No. 2

Brazoria County MUD #39 Water Plant

Sedona Lake MUD #1 Water Plant

1.0 MG Manvel Parkway EST

Brazoria County MUD #29 Water Plant

Manvel Town Center Water Plant
1,200 gpm Well
(1) - 500 gpm Pump
(2) - 1,000 gpm Pumps
0.244 MG Ground Storage
Hydropneumatic Tank (4,000 gal)

Maverick Water Plant
200 gpm Well
(2) - 300 gpm Pumps
0.132 MG Ground Storage
Hydropneumatic Tank (4,000 gal)

School Road Water Plant
1,100 gpm Well
(3) - 1,000 gpm Pumps
0.461 MG Ground Storage
(1) Hydropneumatic Tank (20,000 gal)
(1) Hydropneumatic Tank (10,000 gal)

Meridiana Water Plant

FIGURE 2-1
CITY OF MANVEL
2026 WATER AND WASTEWATER IMPACT FEE UPDATE
WATER IMPACT FEE SERVICE AREA

LEGEND

- Elevated Storage Tank
- Water Plant
- 8" and Smaller Water Line
- 10" and Larger Water Line
- Railroad
- Lakes
- Not Served by City
- Water Service Area
- Outside Impact Service Fee Area
- City Limits
- ETJ
- Other City Limits

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FIGURE 2-2
CITY OF MANVEL
2026 WATER AND WASTEWATER IMPACT FEE UPDATE
WASTEWATER IMPACT FEE SERVICE AREA

LEGEND

Under Design/Construction/ Recently Completed

- Water Reclamation Facility
- Wastewater Treatment Plant
- Force Main
- 8" and Smaller Wastewater Line
- 10" and Larger Wastewater Line
- Railroad
- Lakes
- Not Served by City
- Wastewater Service Area
- Outside Impact Service Fee Area
- City Limits
- ETJ
- Other City Limits

Existing Wastewater System

- Manhole
- Lift Station

Southfork WWTP
Pomona WWTP
Sedona Lakes WWTP
Rodeo Palms WWTP
Del Bello LS
Firm Capacity = 0.76 MGD
Manvel Town Center WWTP
New Pollard BLVD LS
Firm Capacity = 0.9 MGD
Charlotte Street LS
Firm Capacity = 0.79 MGD
Central Regional WRF
Average Daily Flow Permit = 1.0 MGD
Peak Flow Permit = 4.0 MGD
Lewis Lane LS
Corporate Drive WWTP
Average Daily Flow Permit = 0.5 MGD
Peak Flow Permit = 2.0 MGD
Large Ave LS
Firm Capacity = 0.44 MGD
Rogers Road LS
Meridiana WWTP

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2.2 LAND USE ASSUMPTIONS UPDATE

To assist the City of Manvel in determining the need and timing of capital improvements to serve future development, a reasonable estimation of future growth is required. These assumptions will become the basis for the preparation of impact fee capital improvement plans for water and wastewater facilities.

FNI worked with City staff to develop growth projections and land use assumptions for the City of Manvel during this study. City staff identified existing and anticipated developments within the City Limits and ETJ. The methodology is described in the following sections.

2.2.1 Review of Historical Population

Historical population within the City limits is summarized in **Table 2-1**. The City's population data shows that between 2020 and 2025, Manvel experienced approximately 17% average annual growth in population.

Table 2-1: Historical City Limits Population

Year	City Limits Population	Annual Growth Rate
2020[1]	9,992	-
2021[2]	12,260	23%
2022[2]	14,773	20%
2023[2]	17,291	17%
2024[3]	19,309	12%
2025[2]	21,582	12%

(1) Population from U.S. Census.
(2) Based projected population from World Population Review website.
(3) US Census Projections.

2.2.2 Calculation of Existing Service Units

The City currently serves customers along Highway 6 between SH 288 and FM 1128 (Masters Road) and nearby areas east of Master Road. The City of Manvel Utility Billing Department provided existing numbers of water meters with meter sizes. According to the data, the City had 2,154 active water meters as of August 2025. Approximately 90% of the meters were residential and ¾-inch in size. Approximately 3% were irrigation meters, and the remaining were commercial. The meter size information from the City was utilized to calculate the existing ESFCs in Manvel based on the equivalent factors presented in **Table 2-2**. Irrigation meters were excluded from this calculation as Manvel does not currently charge impact fees for irrigation meters. For wastewater meter counts, water only connections were removed based on

information from the City's billing department and review of meter locations compared to the City's wastewater infrastructure. **Table 2-2** summarizes the calculated existing ESFCs in the City of Manvel.

Table 2-2: Existing Water and Wastewater ESFCs

Meter Size	ESFC Factor	Water Meter Count[(1)]	Water ESFC	Wastewater Meter Count[(1)(2)]	Wastewater ESFC[(2)]
3/4"	1	1,933	1,933	1,774	1,774
1"	1.6	49	78	46	73
1-1/2"	3.3	0	0	0	0
2"	5.3	63	333	53	280
3"	16.6	33	547	31	514
4"	41.6	0	0	0	0
6"	66.6	0	0	0	0
8"	133.3	4	533	4	533
10"	216.6	0	0	0	0
Total			**3,424**		**3,174**

(1) Meter count received from the City in (August 2025). Water meter counts exclude irrigation meters.
(2) Excluding irrigation and water-only (septic) customers.

2.2.3 Projected Growth in Service Units

The magnitude and distribution of the growth in service units will dictate where future water and wastewater infrastructure is required. FNI worked with City staff to develop growth projections and land use assumptions for the City of Manvel for this study. This process is described below.

FNI received future projection information from the City, developers, and existing reports for the anticipated developments shown on **Figure 2-3**. FNI and the City requested projected buildout connections and approximate growth per year from developers of ongoing/proposed developments. Where data was received, that information was used for development of growth projections. For developments where a phasing plan was unavailable, City staff provided direction on development of the growth projections. In addition to the known developments, growth projections were also developed for select areas within the impact fee service area identified as having potential for growth (infill areas) within the 10-year planning period. The data sets and assumptions utilized to develop the population and non-residential acreage projections included:

- Anticipated known developments provided by the City and City's Developers with planned development phasing.
- Latest parcel shapefile.
- Future Land Use Plan (Adopted May 2026)
- Active water meter billing locations from August 2025.
- Population density of 3.04 people per unit based on data from Census website from 2020 to 2025.
- Density assumptions by land use type developed based on review of prior studies and coordination with City staff: 2 units/acre for single-family residential, and 5 units/acre for commercial developments.

Utilizing the data sets listed above and in coordination with City staff, FNI developed projections for the following categories of future growth:

Anticipated Known Developments

City staff identified areas where future residential and non-residential developments are anticipated to occur as well as an expected construction timeline for each development. Where available, the City and developers supplied development-specific information such as number of single-family lots, number of multi-family units, and commercial acreage. The anticipated known developments are shown on **Figure 2-3**.

Infill Growth

Outside of the known anticipated developments discussed above, FNI utilized active August 2025 water meter locations (spatially located by address) and the City's Future Land Use Map (**Appendix D**) to identify potential future developable areas. These areas include currently vacant parcels outside of the anticipated known developments described above that are not within the future WWTP land and primarily not within the 100-year floodplain. FNI utilized input from City staff to identify the general locations of vacant parcels anticipated to develop within the next 10 years, as well as a potential growth rate. These parcels are referred to as *infill* parcels in this report. It is assumed that these infill parcels will develop as 90% residential type and 10% commercial type in the next 10 years with a density of 2 ESFCs/acre.

The growth projections and assumptions for each ongoing and anticipated known development and infill areas for this update are documented in **Appendix E**. **Table 2-3** summarizes the growth in population and ESFCs projected to occur in the water and wastewater impact fee service areas in the next 10 years.

Table 2-3: Water and Wastewater Service Area Population and ESFCs

Year	Water Service Area		Wastewater Service Area	
	Population[1]	ESFCs[2]	Population[1]	ESFCs[2]
2026 (Existing)	7,597	3,424	6,856	3,174
2026[3] (w/ Reservations)	9,827	4,787	9,086	4,537
2036[4]	20,396	12,084	18,439	9,751
10-Year Growth	**10,569**	**7,297**	**9,353**	**5,214**

(1) 2026 water service area population based on projections from Texas Commission on Environmental Quality (TCEQ) Drinking Water Viewer website, accessed on 3/10/2026. Wastewater service area population calculated by subtracting estimated population for water-only customers and existing west of 288 water connections utilizing 3.04 people/household from US Census projections.
(2) 2026 starting ESFCs calculated based on August 2025 billing data.
(3) Including future ESFCs growth reservations for Valencia, Del Bello Lakes, and BCS (Manvel Crossing) developments which would not pay additional impact fees due to existing development agreements.
(4) Projection utilized development specific information and assumptions documented in *Appendix E*.

FIGURE 2-3

CITY OF MANVEL

2026 WATER AND WASTEWATER IMPACT FEE UPDATE EXISTING AND ANTICIPATED DEVELOPMENTS

LEGEND

Flood Hazard

- 100 - Year Floodplain
- 500 - Year Floodplain
- Floodway
- River
- Lakes
- Other Developments
- City Limits
- ETJ
- Other City Limits

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3.0 WATER AND WASTEWATER IMPACT FEE ANALYSIS

3.1 WATER DEMAND AND WASTEWATER FLOW PROJECTIONS

FNI utilized the City's water production and water meter billing data to develop existing and 10-year water demand projections. Future wastewater flow projections were developed utilizing the City's wastewater treatment plant effluent flow data. **Table 3-1** and **Table 3-2** summarize the projected 10-year water demands and wastewater flows, respectively. For this study, the existing demands and flows include projected developments that have reserved capacity in the City's water and wastewater systems via development agreements. The planning criteria utilized for future water demand and wastewater flow projections are from the 2022 Master Water Plan and 2022 Master Wastewater Plan Update reports and are documented in the table footnotes and **Appendix F**. The existing water and wastewater facilities inventory is also included in **Appendix F**.

Table 3-1: Projected Water Demands

Year	Average Daily Demand (MGD)	Maximum Daily Demand[3] (MGD)
2026[1]	1.35	3.24
2036[2]	3.98	9.55

(1) 2026 demands based on latest available (January – July 2025) water production data and reservations per development agreements for existing developments. The existing demand also includes future ESFC growth reservations from Valencia, Del Bello Lakes, and BCS (Manvel Crossing) developments.
(2) Projected 10-year average day water demand calculated utilizing 360 gallons per ESFC per day (gpd/ESFC) based on the 2022 Master Water Plan.
(3) Projected maximum day demand based on the 2022 Master Water Plan maximum day to average day peaking factor of 2.4. For water supply planning, the 2022 Master Water Plan used a 2.0 maximum day to average day peaking factor. **Appendix F** provides a summary of the planning criteria.

Table 3-2: Projected Wastewater Flows

Year	Average Daily Flow (MGD)
2026[1]	1.16
2036[2]	2.80

(1) Average daily flow based on latest available (January - July 2025) wastewater effluent data and per development agreements for existing developments. The existing flows also include future ESFC growth reservations from Valencia, Del Bello Lakes, and BCS (Manvel Crossing) developments.
(2) Projected 10-year average daily flow calculated utilizing 315 gallons per ESFC per day (gpd/ESFC) as documented in the 2022 Master Wastewater Plan Update report. **Appendix F** provides a summary of the planning criteria.

3.2 WATER AND WASTEWATER IMPACT FEE CIP

The impact fee eligible CIP projects are divided into two categories: **1)** Existing/Under Design Projects and **2)** Proposed Future Projects.

Existing/Under Design Projects

Existing and under design capital improvement projects that have available capacity to serve projected growth within the next 10 years are also considered impact fee eligible. These water and wastewater projects are shown in **orange** on **Figure 3-1** and **3-2**, respectively. City staff provided the costs of the existing/under design projects.

Proposed Future Projects

Proposed future impact fee eligible water projects are shown in **Table 3-3** and in **blue** on **Figure 3-1**. Proposed future impact fee eligible wastewater projects are shown in **Table 3-4** and in **green** on **Figure 3-2**. The City's 2022 Master Water Plan and 2022 Master Wastewater Plan Update reports developed recommendations for future water and wastewater projects, respectively. FNI utilized the updated growth projections to identify the proposed projects from the master plan recommendations to serve growth in the next 10 years. Based on the updated growth projections, proposed sizing for wastewater impact fee CIP projects 1 and 3 were updated. Water line extents were modified for water impact fee CIP projects 1, 2, 3, 5, 6 and 11 as portions of these projects have been constructed, or the connecting project alignment has changed.

The planning level opinions of probable construction costs (OPCCs) were updated for all proposed impact fee eligible improvements in 2026 dollars. For the water CIP projects where the extents were not updated, the planning level costs in the 2022 Master Water Plan were updated with a 3.9% annual inflation rate to 2026 dollars. This inflation rate is based on the Engineering News-Record (ENR) construction cost index values from April 2021 to April 2026. As the project extents were modified for water impact fee CIP projects 1, 2, 3, 5, 6 and 11, FNI developed updated OPCCs for these projects by applying current unit costs based on similar engineering experience. For the wastewater CIP projects, detailed planning level OPCC sheets were included in the 2022 Master Wastewater Plan Update. For the impact fee eligible wastewater projects, these OPCC sheets were updated to 2026 dollars by applying current unit costs based on similar engineering experience. Where OPCCs were updated by FNI as part of this project, OPCCs are classified as an AACE Class 5 Estimate with an accuracy range of -30% to +50%. Costs included in the

OPCCs do not include financing, inflation, individual service connections or subdivision lines, easements, or land acquisition. These costs include an allowance for engineering, surveying, and contingencies as applied in the 2022 master plans. It should be noted that contingencies are costs assigned to the unknowns in the definition of the project. The contingencies are intended to account for construction costs that have not yet been identified due to the project's maturity and should be expected to be fully utilized during construction. The engineering and survey portion of the OPCC accounts for costs projected to be incurred for design, geotechnical, subsurface, environmental engineering, and survey tasks during the design of a project. OPCCs for the future water projects and documentation from the 2022 Master Water Plan, including cost information in 2021 dollars, are included in **Appendix B**. OPCCs for the future wastewater projects are included in **Appendix C**.

FIGURE 3-1

CITY OF MANVEL

2026 WATER AND WASTEWATER IMPACT FEE UPDATE
WATER IMPACT FEE ELIGIBLE CAPITAL IMPROVEMENTS PLAN

LEGEND

Proposed Improvements

- Ground Storage Tank
- Pump Station
- Water Plant
- Water Line

Under Design/Construction

- Elevated Storage Tank
- Water Plant
- Water Line

Existing System

- Elevated Storage Tank
- Water Plant
- 8" and Smaller Water Line
- 10" and Larger Water Line
- Railroad
- Lakes
- Water Service Area
- Outside Impact Service Fee Area
- City Limits
- ETJ
- Other City Limits

- H — Water Impact Fee Update (2025/26)
- I — Impact Fee Audit (2026)
- 7 — Master Water Plan and Impact Fee Study (2030/31)
- 8 — Impact Fee Audit (2031)
- 15 — 10 MGD Surface Water Supply from Pearland

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FIGURE 3-2
CITY OF MANVEL
2026 WATER AND WASTEWATER IMPACT FEE UPDATE
WASTEWATER IMPACT FEE ELIGIBLE CAPITAL IMPROVEMENTS PLAN

LEGEND

Proposed Improvements
- Lift Station
- Wastewater Line
- Force Main

Under Design/Construction/ Recently Completed
- Water Reclamation Facility
- Wastewater Line
- Force Main

Existing System
- Manhole
- Lift Station
- Wastewater Treatment Plant
- 8" and Smaller Watewater Line
- 10" and Larger Wastewater Line
- Force Main
- Railroad
- Lakes
- Wastewater Service Area
- Outside Impact Service Fee Area
- City Limits
- ETJ
- Other City Limits

- **E** Wastewater Impact Fee Study (2025/26)
- **F** Impact Fee Audit (2026)
- **7** Master Wastewater Plan and Impact Fee Study (2030/31)
- **8** Impact Fee Audit (2031)

The project description shown in purple is an intermediate project that will involve expanding the Pollard Blvd LS firm pumping capacity to 2.0 MGD, to match the wet well's existing capacity. This is not included in the impact fee CIP.

Southfork WWTP

Pomona WWTP

Sedona Lakes WWTP

Rodeo Palms WWTP
- Del Bello LS
  Firm Capacity = 0.76

Manvel Town Center WWTP

Meridiana WWTP

- New Pollard Blvd LS
  Capacity Expansion = 0.9 MGD
  Pump Expansion to 2.0 MGD
  Capacity Expansion = 6.5 MGD
- Charlotte Street LS
  Firm Capacity = 0.79 MGD
- Lewis Lane LS (6)
  Firm Capacity = 0.29 MGD
- Large Ave LS (4)
  Firm Capacity = 0.44 MGD
  Capacity Expansion = 2.1 MGD
- Rogers Road LS

- **A** **1** Central Regional WRF
  Capacity Expansion = 1.0 MGD
  Capacity Expansion = 3.0 MGD
- Corporate Drive WWTP
  Average Daily Flow Permit = 0.5 MGD
  Peak Flow Permit = 2.0 MGD

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Table 3-3: Water Impact Fee Eligible Capital Improvements Plan Projects

Phase	Project No.	Project Name	Cost[1] (In 2026 Dollars)
Existing/Under Design Projects	A	Manvel 1 MG EST	$5,759,497
	B	Manvel Parkway Waterline Extension	$459,145
	C	Maverick Plant Improvements	$1,650,000
	D	Masters Line Waterline Extension Phase 3	$323,178
	E	Manvel City Center Interconnect	$1,318,374
	F	Sowell Interconnect	$1,579,183
	G	Del Bello interconnect	$357,817
	H	Master Water Plan and Impact Fee Study (2025/26)	$54,712
	I	Impact Fee Audit (2025/26)	$15,750
		Existing/Under Design Water Projects Subtotal	**$11,517,656**
Proposed Future 10 -Year Projects	1	16" Water Line Interconnect	$1,919,200
	2	Dogwood Avenue - Phase 1	$3,536,300
	3	12" Charlotte Road Interconnect	$1,940,700
	4	Dogwood Avenue - Phase 2	$1,610,300
	5	Del Bello Spur to Del Bello Blvd Loop	$2,501,300
	6	Del Bello and Masters Road Loop	$4,464,900
	7	Master Water Plan and Impact Fee Study (2030/31)	$100,000
	8	Impact Fee Audit (2031)	$15,750
	9	20" Manvel Town Center Discharge Line	$4,225,700
	10	20" Del Bello Boulevard Water Line Upsizing	$1,828,300
	11	12" Hwy 6 and CR48 Water Line	$2,475,400
	12	Manvel Town Center Expansion	$9,093,200
	13	School Road Plant Improvements	$4,601,000
	14	30" Pearland Supply Transmission Line	$21,649,300
	15	10 MGD of Surface Water Supply from Pearland	$99,771,100
		Proposed Future 10-Year Water Projects Subtotal	**$159,732,450**
		Total Impact Fee Water Capital Improvement Project Capital Costs	**$171,250,106**

(1) Planning level costs were developed during the 2022 Master Water Plan and were inflated to 2026 dollars by applying a 3.9% annual inflation rate. Costs include engineering and contingency as documented in the 2022 Master Water Plan report. New OPCCs were developed for projects 1, 2, 3, 5, 6 and 11 because the project extent was modified.

The Engineer has no control over the cost of labor, materials, equipment, or the Contractor's methods of determining prices, nor over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to the Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. Additionally, fluctuations in material costs due to tariffs, trade policies, or supply chain disruptions may further impact pricing in ways that are difficult to predict.

Table 3-4: Wastewater Impact Fee Eligible Capital Improvements Plan Projects

Phase	Project No.	Project Name	Cost[1] (In 2026 Dollars)
Existing/Under Design Projects	A	1.0 MGD Expansion of the Central Regional Wastewater Treatment Plant (Phase 1)	$43,981,500
	B	New 0.9 MGD Pollard Blvd Lift Station and 12-inch Force Main (Phase 1)[2]	$1,502,281
	C	12/18/30-inch Lines through Valencia Development[2]	$3,552,511
	D	12-inch Gravity Main along McCoy Drive and Lewis Lane	$615,788
	E	Wastewater Impact Fee Study (2025/26)	$54,712
	F	Impact Fee Audit (2026)	$15,750
		Existing/Under Design Water Projects Subtotal	**$49,722,542**
Proposed Future 10-Year Projects	1	Expansion of the Central Region Wastewater Treatment Plant to 3.0 MGD Capacity (Phase 2)	$57,600,000
	2	6.5 MGD Pollard Blvd Lift Station and 16-inch Parallel Force Main (Phase 2)	$7,511,400
	3	Large Ave Lift Station Expansion to 2.1 MGD Firm Capacity and 10-inch Force Main	$5,809,500
	4	15-inch Gravity Main Along Masters Road	$3,234,500
	5	12/15-inch Central Region Gravity Main	$3,801,800
	6	12-inch Del Bello SPUR Gravity Main	$3,161,700
	7	Master Wastewater Plan and Impact Fee Study (2030/31)	$100,000
	8	Impact Fee Audit (2031)	$15,750
		Proposed Future 10-Year Water Projects Subtotal	**$81,234,650**
		Total Capacity Wastewater CIP Cost	**$130,957,192**

(1) Planning level costs were developed for proposed future projects and include material costs, engineering, and contingency. Additional expenses related to environmental, geotechnical, change order contingency, soft costs, and legal fees are not included.

(2) Capital cost reflects City's oversizing share only

The Engineer has no control over the cost of labor, materials, equipment, or the Contractor's methods of determining prices, nor over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to the Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. Additionally, fluctuations in material costs due to tariffs, trade policies, or supply chain disruptions may further impact pricing in ways that are difficult to predict.

3.3 WATER AND WASTEWATER IMPACT FEE ANALYSIS

The water and wastewater impact fee analyses involve assessing the utilization of existing and proposed projects within the impact fee eligible capital improvement plans (**Section 3.2**) required to serve new development over the next 10-year time period. For these projects, the impact fee is calculated as a percentage of the project cost, based upon the percentage of the project's capacity to serve development projected to occur between 2026 and 2036. The capacity serving existing development and development projected to occur beyond the 10-year period is not impact fee eligible.

FNI assessed the impact fee eligible water and wastewater projects to quantify the portion of the projects that are projected to be utilized within the next 10 years. The 10-year utilization is the percentage of the project cost that is impact fee eligible.

Summaries of the water and wastewater costs for infrastructure to serve the projected 10-year growth are shown in **Table 3-5** and **Table 3-6**, respectively. The percent utilization columns in the tables are defined as follows:

- The **2026 Percent Utilization** is the portion of the project's capacity that serves existing development and is therefore not included in the impact fee eligible cost.
- The **2036 Percent Utilization** is the portion of the project's capacity that is projected to be utilized by 2036.
- The **2026 to 2036 Percent Utilization** is the portion of the project's capacity that is projected to serve the 10-year growth. This percentage is multiplied by the total project cost to calculate the impact fee eligible portion of the project.

The **10-year Impact Fee Eligible Cost** column is the portion of the capital project cost that is utilized in the calculation of the maximum allowable impact fee. The 10-year utilization percentages for eligible projects were calculated considering the served growth and project size/capacity and general design guidelines.

Table 3-5: Cost Allocation for Water Impact Fee Calculation

Project No.		Description of Project	Percent Utilization			10-Year Impact Fee Eligible Cost[1] (2026 Dollars)
			2026	2036	2026 - 2036	
Existing/Under Design	A	Manvel 1 MG EST	35%	82%	47%	$2,706,963
	B	Manvel Parkway Waterline Extension	35%	82%	47%	$215,798
	C	Maverick Plant Improvements	17%	83%	66%	$1,089,000
	D	Masters Line Waterline Extension Phase 3	27%	69%	42%	$135,734
	E	Manvel City Center Interconnect	27%	69%	42%	$553,717
	F	Sowell Interconnect	27%	69%	42%	$663,256
	G	Del Bello interconnect	27%	69%	42%	$150,283
	H	Master Water Plan and Impact Fee Study (2025/26)	50%	100%	50%	$27,356
	I	Impact Fee Audit (2025/26)	0%	100%	100%	$15,750
		Existing/Under Design Water Projects Subtotal				**$5,557,857**
Proposed Future 10 -Year Projects	1	16" Water Line Interconnect	27%	69%	42%	$806,064
	2	Dogwood Avenue - Phase 1	27%	69%	42%	$1,485,246
	3	12" Charlotte Road Interconnect	27%	69%	42%	$815,094
	4	Dogwood Avenue - Phase 2	27%	69%	42%	$676,326
	5	Del Bello Spur to Del Bello Blvd Loop	27%	69%	42%	$1,050,546
	6	Del Bello and Masters Road Loop	27%	69%	42%	$1,875,258
	7	Master Water Plan and Impact Fee Study (2030/31)	0%	100%	100%	$100,000
	8	Impact Fee Audit (2031)	0%	100%	100%	$15,750
	9	20" Manvel Town Center Discharge Line	27%	69%	42%	$1,774,794
	10	20" Del Bello Boulevard Water Line Upsizing	27%	69%	42%	$767,886
	11	12" Hwy 6 and CR48 Water Line	27%	69%	42%	$1,039,668
	12	Manvel Town Center Expansion	18%	82%	64%	$5,819,648
	13	School Road Plant Improvements	27%	86%	59%	$2,714,590
	14	30" Pearland Supply Transmission Line	0%	9%	9%	$1,948,437
	15	10 MGD of Surface Water Supply from Pearland	0%	9%	9%	$8,979,399
		Proposed Future 10-Year Water Projects Subtotal				**$29,868,706**
		Total Impact Fee Water Capital Improvement Project Eligible Costs				**$35,426,563**

(1) The costs shown represent the portion of each project's cost anticipated to serve 10-year growth.

Table 3-6: Cost Allocation for Wastewater Impact Fee Calculation

Project No.		Description of Project	Percent Utilization			10-Year Impact Fee Eligible Cost[1] (2026 Dollars)
			2026	2036	2026 - 2036	
Existing/Under Design	A	1.0 MGD Expansion of the Central Regional Wastewater Treatment Plant (Phase 1)	66%	100%	34%	$14,953,710
	B	New 0.9 MGD Pollard Blvd Lift Station and 12-inch Force Main (Phase 1)[2]	71%	100%	29%	$435,661
	C	12/18/30-inch Lines through Valencia Development[2]	0%	78%	78%	$2,770,958
	D	12-inch Gravity Main along McCoy Drive and Lewis Lane	5%	28%	23%	$144,231
	E	Wastewater Impact Fee Study (2025/26)	50%	100%	50%	$27,356
	F	Impact Fee Audit (2026)	0%	100%	100%	$15,750
		Existing/Under Design Wastewater Projects Subtotal				**$18,347,666**
Proposed Future 10-Year Projects	1	Expansion of the Central Region Wastewater Treatment Plant to 3.0 MGD Capacity (Phase 2)	0%	86%	86%	$49,536,000
	2	6.5 MGD Pollard Blvd Lift Station and 16-inch Parallel Force Main (Phase 2)	4%	72%	68%	$5,257,980
	3	Large Ave Lift Station Expansion to 2.1 MGD Firm Capacity and 10-inch Force Main	21%	96%	75%	$4,357,125
	4	15-inch Gravity Main Along Masters Road	0%	92%	92%	$2,964,047
	5	12/15-inch Central Region Gravity Main	0%	46%	46%	$1,742,206
	6	12-inch Del Bello SPUR Gravity Main	0%	55%	55%	$1,740,849
	7	Master Wastewater Plan and Impact Fee Study (2030/31)	0%	100%	100%	$100,000
	8	Impact Fee Audit (2031)	0%	100%	100%	$15,750
		Proposed Future 10-Year Water Projects Subtotal				**$65,713,957**
		Total Impact Fee Eligible Wastewater Capital Improvement Project Costs				**$84,061,623**

(1) The costs shown represent the portion of each project's cost anticipated to serve 10-year growth.
(2) Capital cost reflects City's oversizing share only. Therefore, the percent utilization only considers projected 10-year growth outside of the Valencia development.

3.4 MAXIMUM ALLOWABLE IMPACT FEE CALCULATIONS

TLGC Chapter 395 states that the maximum allowable water and wastewater impact fees may not exceed the amount that is determined by dividing the cost of capital improvements required by the total number of service units (ESFCs) attributed to new development during the 10-year impact fee eligibility period. TLGC 395 provides two options for calculating water and wastewater impact fees. A City may utilize:

- §395.014(a)(7)(A) "a credit for the portion of ad valorem tax and utility service revenues generated by new service units during the program period that is used for the payment of improvements, including the payment of debt, that are included in the capital improvements plan; or"

- §395.014(a)(7)(B) "in the alternative, a credit equal to 50 percent of the total projected cost of implementing the capital improvements plan."

The City elected to use the rate credit analysis option per §395.014(a)(7)(A).

3.4.1 Debt Service Interest Calculation

Eligible interest included in the impact fee is based on both existing and future financing of impact fee eligible facilities. Existing financing reflects outstanding debt associated with facilities that contain excess capacity available to serve new development, while future financing reflects assumed debt associated with planned capital improvements.

For existing impact fee eligible facilities, interest costs are based on the outstanding debt service schedules for applicable projects. In Manvel's system, this includes the first phase of the Central Regional Wastewater Treatment Plant expansion (Wastewater Project A), for which debt has already been issued. The interest associated with this phase is calculated using the debt service schedule, and the total impact fee eligible interest over the term of the debt is included.

For future impact fee eligible facilities, interest costs are based on assumed debt service schedules agreed on by City staff. These schedules are applied to projects anticipated to be debt-funded, and include the second phase of the Central Regional Wastewater Treatment Plant expansion (Water CIP Project 1), the Water Supply Transmission Line from Pearland (Water CIP Project 14) and 10 MGD Surface Water Supply from Pearland (Water CIP Project 15). The assumed schedules are developed based on 20-year financing

period with 4% interest assumption, and the resulting interest costs are included in the impact fee calculation. The rate credit and debt service is summarized in **Appendix G**.

3.4.2 Rate Credit Calculation

TLGC Chapter 395 prescribes that a utility must provide a credit to account for any portion of ad valorem tax or utility service revenues that would also be reflected in the developed impact fees and paid by new service units in the program period.

The purpose of this credit is to ensure that new development is not charged twice for the portion of capital improvements attributable to that growth, once through the impact fee and then again through water or wastewater rates. The credit may be calculated in a manner consistent with the operation of the impact fee fund, the utility's approach to financing capital improvements, and how those capital improvement costs are reflected in water or wastewater rates.

FNI utilized the projected ESFCs, developed as part of the Land Use Assumptions documented in **Section 2.0**, to determine the pro rata share of the existing debt (interest and principal) attributable to each ESFC on the system for each year of the impact fee period (2026 – 2036). The resulting cost per ESFC was multiplied by the cumulative growth in ESFCs for each year of the impact fee period, resulting in the portion of the existing debt (interest and principal) that future customers would pay for in water/wastewater rates. The same methodology was applied for the future projected debt (interest and principal) for Wastewater CIP Project 1, and Water CIP Projects 14 and 15. Per coordination with the City, it is understood that the City anticipates funding all other proposed future projects using impact fee revenue, and not via water and wastewater rates. Therefore, these projects were not included in the rate credit analysis. This analysis of existing and future debt represents the credit to the impact fees required to avoid "double counting". This credit was subtracted from the total impact fee eligible infrastructure costs. The water and wastewater credit calculations are summarized in **Appendix G**.

3.4.3 Maximum Allowable Water Impact Fees

The total maximum allowable water impact fee calculation is summarized in **Table 3-7.** The total eligible impact fee costs are the portion of the capital improvement costs for water projects that will serve the projected 10-year developments.

Table 3-7: Maximum Allowable Water Impact Fee

Water Impact Fee Calculation	
Total Eligible Impact Fee Costs[(1)]	*$40,799,070*
Rate Credit[(2)]	*($969,860)*
Total Eligible Impact Fee Costs with Rate Credit Applied ❶	**$39,829,210**
10-Year Growth in ESFCs ❷	**7,297**
Maximum Allowable Water Impact Fee ❶ ÷ ❷	**$5,458**

(1) Includes financing costs for debt service using 20-year financing and 4% interest (Appendix G).
(2) Rate credit calculation included in Appendix G.

3.4.4 Maximum Allowable Wastewater Impact Fee

The total maximum allowable wastewater impact fee calculation is summarized in **Table 3-8**. The total eligible impact fee costs are the portion of the capital improvement costs for wastewater projects that will serve the projected 10-year developments and include financing costs for debt service.

Table 3-8: Maximum Allowable Wastewater Impact Fee

Wastewater Impact Fee Calculation	
Total Eligible Impact Fee Costs[(1)]	$120,297,471
Rate Credit[(2)]	*($16,344,752)*
Total Eligible Impact Fee Costs with Rate Credit Applied ❶	**$103,952,719**
10-Year Growth in ESFCs ❷	**5,214**
Maximum Allowable Wastewater Impact Fee ❶ ÷ ❷	**$19,937**

(1) Includes financing costs for debt service using 20-year financing and 4% interest (Appendix G).
(2) Rate credit calculation included in Appendix G.

3.4.5 Schedule of Maximum Allowable Water and Wastewater Impact Fees

Table 3-9 shows the schedule of maximum allowable water and wastewater impact fees by water meter size, based on the equivalent service units discussed in **Section 1.2.4.**

Table 3-9: Maximum Allowable Water and Wastewater Impact Fees by Meter Size

Meter Size	Equivalent Single Family Connections[1]	Maximum Allowable Impact Fees		
		Water	Wastewater	Total
3/4"	1	$5,458	$19,937	$25,395
1"	1.6	$8,732	$31,899	$40,631
1-1/2"	3.3	$18,011	$65,792	$83,803
2"	5.3	$28,927	$105,666	$134,593
3"	16.6	$90,602	$330,954	$421,556
4"	41.6	$227,052	$829,379	$1,056,431
6"	66.6	$363,502	$1,327,804	$1,691,306
8"	133.3	$727,551	$2,657,602	$3,385,153
10"	216.6	$1,182,202	$4,318,354	$5,500,556

(1) Equivalent Single Family Connections are rounded down to nearest single decimal point.

4.0 IMPACT FEE ADOPTION

4.1 PUBLIC HEARING

The amended Chapter 395 of the Texas Local Government Code requires a public hearing to be held to adopt a revised impact fee. The meeting shall include a discussion of the land use assumptions and capital improvements plan and the proposed ordinance, order, or resolution imposing an impact fee. The required public hearing will be scheduled with a resolution by the City Council. The public hearing date is set by Council and advertised at least 30 days prior to the public hearing. The Water and Wastewater Impact Fee report will be made available to the public at least 60 days before the notice of the public hearing.

The amended Chapter 395 of the Texas Local Government Code also requires a financial audit be performed by a third party for any City imposing an impact fee. The results of this audit must be published 30 days prior to the resolution of the impact fee public hearing. The public hearing for the financial audit must be conducted before the impact fee public hearing. Manvel completed the required financial audit and posted it on the City website beginning February 13, 2026. The public hearing for the financial audit will be completed prior to the water and wastewater impact fee public hearing.

4.2 ORDINANCE

Once the public hearing is held, the political subdivision shall approve or disapprove of the land use assumptions and capital improvements plan and the impact fee within 30 days after the date of the public hearing.

APPENDIX A
Chapter 395, Texas Local Government Code

LOCAL GOVERNMENT CODE

TITLE 12. PLANNING AND DEVELOPMENT

SUBTITLE C. PLANNING AND DEVELOPMENT PROVISIONS APPLYING TO MORE THAN ONE TYPE OF LOCAL GOVERNMENT

CHAPTER 395. FINANCING CAPITAL IMPROVEMENTS REQUIRED BY NEW DEVELOPMENT IN MUNICIPALITIES, COUNTIES, AND CERTAIN OTHER LOCAL GOVERNMENTS

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 395.001. DEFINITIONS. In this chapter:

(1) "Capital improvement" means any of the following facilities that have a life expectancy of three or more years and are owned and operated by or on behalf of a political subdivision:

(A) water supply, treatment, and distribution facilities; wastewater collection and treatment facilities; and storm water, drainage, and flood control facilities; whether or not they are located within the service area; and

(B) roadway facilities.

(2) "Capital improvements plan" means a plan required by this chapter that identifies capital improvements or facility expansions for which impact fees may be assessed.

(3) "Facility expansion" means the expansion of the capacity of an existing facility that serves the same function as an otherwise necessary new capital improvement, in order that the existing facility may serve new development. The term does not include the repair, maintenance, modernization, or expansion of an existing facility to better serve existing development.

(4) "Impact fee" means a charge or assessment imposed by a political subdivision against new development in order to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to the new development. The term includes amortized charges, lump-sum charges, capital recovery fees, contributions in aid of construction, and any other fee that functions as described by this definition. The term does not include:

(A) dedication of land for public parks or

payment in lieu of the dedication to serve park needs;

(B) dedication of rights-of-way or easements or construction or dedication of on-site or off-site water distribution, wastewater collection or drainage facilities, or streets, sidewalks, or curbs if the dedication or construction is required by a valid ordinance and is necessitated by and attributable to the new development;

(C) lot or acreage fees to be placed in trust funds for the purpose of reimbursing developers for oversizing or constructing water or sewer mains or lines; or

(D) other pro rata fees for reimbursement of water or sewer mains or lines extended by the political subdivision.

However, an item included in the capital improvements plan may not be required to be constructed except in accordance with Section 395.019(2), and an owner may not be required to construct or dedicate facilities and to pay impact fees for those facilities.

(5) "Land use assumptions" includes a description of the service area and projections of changes in land uses, densities, intensities, and population in the service area over at least a 10-year period.

(6) "New development" means the subdivision of land; the construction, reconstruction, redevelopment, conversion, structural alteration, relocation, or enlargement of any structure; or any use or extension of the use of land; any of which increases the number of service units.

(7) "Political subdivision" means a municipality, a district or authority created under Article III, Section 52, or Article XVI, Section 59, of the Texas Constitution, or, for the purposes set forth by Section 395.079, certain counties described by that section.

(8) "Roadway facilities" means arterial or collector streets or roads that have been designated on an officially adopted roadway plan of the political subdivision, together with all necessary appurtenances. The term includes the political subdivision's share of costs for roadways and associated improvements designated on the federal or Texas highway system,

including local matching funds and costs related to utility line relocation and the establishment of curbs, gutters, sidewalks, drainage appurtenances, and rights-of-way.

(9) "Service area" means the area within the corporate boundaries or extraterritorial jurisdiction, as determined under Chapter 42, of the political subdivision to be served by the capital improvements or facilities expansions specified in the capital improvements plan, except roadway facilities and storm water, drainage, and flood control facilities. The service area, for the purposes of this chapter, may include all or part of the land within the political subdivision or its extraterritorial jurisdiction, except for roadway facilities and storm water, drainage, and flood control facilities. For roadway facilities, the service area is limited to an area within the corporate boundaries of the political subdivision and shall not exceed six miles. For storm water, drainage, and flood control facilities, the service area may include all or part of the land within the political subdivision or its extraterritorial jurisdiction, but shall not exceed the area actually served by the storm water, drainage, and flood control facilities designated in the capital improvements plan and shall not extend across watershed boundaries.

(10) "Service unit" means a standardized measure of consumption, use, generation, or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards and based on historical data and trends applicable to the political subdivision in which the individual unit of development is located during the previous 10 years.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 1989, 71st Leg., ch. 566, Sec. 1(e), eff. Aug. 28, 1989; Acts 2001, 77th Leg., ch. 345, Sec. 1, eff. Sept. 1, 2001.

SUBCHAPTER B. AUTHORIZATION OF IMPACT FEE

Sec. 395.011. AUTHORIZATION OF FEE. (a) Unless otherwise specifically authorized by state law or this chapter, a

governmental entity or political subdivision may not enact or impose an impact fee.

(b) Except as provided by Section 218.204 and Subsection (b-1), political subdivisions may enact or impose impact fees on land within their corporate boundaries or extraterritorial jurisdictions only by complying with this chapter.

(b-1) A political subdivision may not enact or impose an impact fee on land within its extraterritorial jurisdiction for roadway facilities.

(c) A municipality may contract to provide capital improvements, except roadway facilities, to an area outside its corporate boundaries and extraterritorial jurisdiction and may charge an impact fee under the contract, but if an impact fee is charged in that area, the municipality must comply with this chapter.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Amended by:

Acts 2025, 89th Leg., R.S., Ch. 778 (S.B. 840), Sec. 3, eff. September 1, 2025.

Acts 2025, 89th Leg., R.S., Ch. 1026 (S.B. 2477), Sec. 2, eff. September 1, 2025.

Sec. 395.012. ITEMS PAYABLE BY FEE. (a) An impact fee may be imposed only to pay the costs of constructing capital improvements or facility expansions, including and limited to the:

(1) construction contract price;

(2) surveying and engineering fees;

(3) land acquisition costs, including land purchases, court awards and costs, attorney's fees, and expert witness fees; and

(4) fees actually paid or contracted to be paid to an independent qualified engineer or financial consultant preparing or updating the capital improvements plan who is not an employee of the political subdivision.

(b) Projected interest charges and other finance costs may be included in determining the amount of impact fees only if the

impact fees are used for the payment of principal and interest on bonds, notes, or other obligations issued by or on behalf of the political subdivision to finance the capital improvements or facility expansions identified in the capital improvements plan and are not used to reimburse bond funds expended for facilities that are not identified in the capital improvements plan.

(c) Notwithstanding any other provision of this chapter, the Edwards Underground Water District or a river authority that is authorized elsewhere by state law to charge fees that function as impact fees may use impact fees to pay a staff engineer who prepares or updates a capital improvements plan under this chapter.

(d) A municipality may pledge an impact fee as security for the payment of debt service on a bond, note, or other obligation issued to finance a capital improvement or public facility expansion if:

(1) the improvement or expansion is identified in a capital improvements plan; and

(2) at the time of the pledge, the governing body of the municipality certifies in a written order, ordinance, or resolution that none of the impact fee will be used or expended for an improvement or expansion not identified in the plan.

(e) A certification under Subsection (d)(2) is sufficient evidence that an impact fee pledged will not be used or expended for an improvement or expansion that is not identified in the capital improvements plan.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 1995, 74th Leg., ch. 90, Sec. 1, eff. May 16, 1995.

Sec. 395.013. ITEMS NOT PAYABLE BY FEE. Impact fees may not be adopted or used to pay for:

(1) construction, acquisition, or expansion of public facilities or assets other than capital improvements or facility expansions identified in the capital improvements plan;

(2) repair, operation, or maintenance of existing or new capital improvements or facility expansions;

(3) upgrading, updating, expanding, or replacing

existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental, or regulatory standards;

(4) upgrading, updating, expanding, or replacing existing capital improvements to provide better service to existing development;

(5) administrative and operating costs of the political subdivision, except the Edwards Underground Water District or a river authority that is authorized elsewhere by state law to charge fees that function as impact fees may use impact fees to pay its administrative and operating costs;

(6) principal payments and interest or other finance charges on bonds or other indebtedness, except as allowed by Section 395.012.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.014. CAPITAL IMPROVEMENTS PLAN. (a) The political subdivision shall use qualified professionals to prepare the capital improvements plan and to calculate the impact fee. The capital improvements plan must contain specific enumeration of the following items:

(1) a description of the existing capital improvements within the service area and the costs to upgrade, update, improve, expand, or replace the improvements to meet existing needs and usage and stricter safety, efficiency, environmental, or regulatory standards, which shall be prepared by a qualified professional engineer licensed to perform the professional engineering services in this state;

(2) an analysis of the total capacity, the level of current usage, and commitments for usage of capacity of the existing capital improvements, which shall be prepared by a qualified professional engineer licensed to perform the professional engineering services in this state;

(3) a description of all or the parts of the capital improvements or facility expansions and their costs necessitated by and attributable to new development in the service area based on the

approved land use assumptions, which shall be prepared by a qualified professional engineer licensed to perform the professional engineering services in this state;

(4) a definitive table establishing the specific level or quantity of use, consumption, generation, or discharge of a service unit for each category of capital improvements or facility expansions and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, and industrial;

(5) the total number of projected service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria;

(6) the projected demand for capital improvements or facility expansions required by new service units projected over a reasonable period of time, not to exceed 10 years; and

(7) a plan for awarding:

(A) a credit for the portion of ad valorem tax and utility service revenues generated by new service units during the program period that is used for the payment of improvements, including the payment of debt, that are included in the capital improvements plan; or

(B) in the alternative, a credit equal to 50 percent of the total projected cost of implementing the capital improvements plan.

(b) The analysis required by Subsection (a)(3) may be prepared on a systemwide basis within the service area for each major category of capital improvement or facility expansion for the designated service area.

(c) The governing body of the political subdivision is responsible for supervising the implementation of the capital improvements plan in a timely manner.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 2, eff. Sept. 1, 2001.

Sec. 395.015. MAXIMUM FEE PER SERVICE UNIT. (a) The impact fee per service unit may not exceed the amount determined by subtracting the amount in Section 395.014(a)(7) from the costs of the capital improvements described by Section 395.014(a)(3) and dividing that amount by the total number of projected service units described by Section 395.014(a)(5).

(b) If the number of new service units projected over a reasonable period of time is less than the total number of new service units shown by the approved land use assumptions at full development of the service area, the maximum impact fee per service unit shall be calculated by dividing the costs of the part of the capital improvements necessitated by and attributable to projected new service units described by Section 395.014(a)(6) by the projected new service units described in that section.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 3, eff. Sept. 1, 2001.

Sec. 395.016. TIME FOR ASSESSMENT AND COLLECTION OF FEE. (a) This subsection applies only to impact fees adopted and land platted before June 20, 1987. For land that has been platted in accordance with Subchapter A, Chapter 212, or the subdivision or platting procedures of a political subdivision before June 20, 1987, or land on which new development occurs or is proposed without platting, the political subdivision may assess the impact fees at any time during the development approval and building process. Except as provided by Section 395.019, the political subdivision may collect the fees at either the time of recordation of the subdivision plat or connection to the political subdivision's water or sewer system or at the time the political subdivision issues either the building permit or the certificate of occupancy.

(b) This subsection applies only to impact fees adopted before June 20, 1987, and land platted after that date. For new development which is platted in accordance with Subchapter A, Chapter 212, or the subdivision or platting procedures of a political subdivision after June 20, 1987, the political subdivision may assess the impact fees before or at the time of

recordation. Except as provided by Section 395.019, the political subdivision may collect the fees at either the time of recordation of the subdivision plat or connection to the political subdivision's water or sewer system or at the time the political subdivision issues either the building permit or the certificate of occupancy.

(c) This subsection applies only to impact fees adopted after June 20, 1987. For new development which is platted in accordance with Subchapter A, Chapter 212, or the subdivision or platting procedures of a political subdivision before the adoption of an impact fee, an impact fee may not be collected on any service unit for which a valid building permit is issued within one year after the date of adoption of the impact fee.

(d) This subsection applies only to land platted in accordance with Subchapter A, Chapter 212, or the subdivision or platting procedures of a political subdivision after adoption of an impact fee adopted after June 20, 1987. The political subdivision shall assess the impact fees before or at the time of recordation of a subdivision plat or other plat under Subchapter A, Chapter 212, or the subdivision or platting ordinance or procedures of any political subdivision in the official records of the county clerk of the county in which the tract is located. Except as provided by Section 395.019, if the political subdivision has water and wastewater capacity available:

(1) the political subdivision shall collect the fees at the time the political subdivision issues a building permit;

(2) for land platted outside the corporate boundaries of a municipality, the municipality shall collect the fees at the time an application for an individual meter connection to the municipality's water or wastewater system is filed; or

(3) a political subdivision that lacks authority to issue building permits in the area where the impact fee applies shall collect the fees at the time an application is filed for an individual meter connection to the political subdivision's water or wastewater system.

(e) For land on which new development occurs or is proposed to occur without platting, the political subdivision may assess the

impact fees at any time during the development and building process and may collect the fees at either the time of recordation of the subdivision plat or connection to the political subdivision's water or sewer system or at the time the political subdivision issues either the building permit or the certificate of occupancy.

(f) An "assessment" means a determination of the amount of the impact fee in effect on the date or occurrence provided in this section and is the maximum amount that can be charged per service unit of such development. No specific act by the political subdivision is required.

(g) Notwithstanding Subsections (a)-(e) and Section 395.017, the political subdivision may reduce or waive an impact fee for any service unit that would qualify as affordable housing under 42 U.S.C. Section 12745, as amended, once the service unit is constructed. If affordable housing as defined by 42 U.S.C. Section 12745, as amended, is not constructed, the political subdivision may reverse its decision to waive or reduce the impact fee, and the political subdivision may assess an impact fee at any time during the development approval or building process or after the building process if an impact fee was not already assessed.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 1997, 75th Leg., ch. 980, Sec. 52, eff. Sept. 1, 1997; Acts 2001, 77th Leg., ch. 345, Sec. 4, eff. Sept. 1, 2001.

Sec. 395.017. ADDITIONAL FEE PROHIBITED; EXCEPTION. After assessment of the impact fees attributable to the new development or execution of an agreement for payment of impact fees, additional impact fees or increases in fees may not be assessed against the tract for any reason unless the number of service units to be developed on the tract increases. In the event of the increase in the number of service units, the impact fees to be imposed are limited to the amount attributable to the additional service units.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.018. AGREEMENT WITH OWNER REGARDING PAYMENT. A political subdivision is authorized to enter into an agreement with

the owner of a tract of land for which the plat has been recorded providing for the time and method of payment of the impact fees.
Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.019. COLLECTION OF FEES IF SERVICES NOT AVAILABLE. Except for roadway facilities, impact fees may be assessed but may not be collected in areas where services are not currently available unless:

(1) the collection is made to pay for a capital improvement or facility expansion that has been identified in the capital improvements plan and the political subdivision commits to commence construction within two years, under duly awarded and executed contracts or commitments of staff time covering substantially all of the work required to provide service, and to have the service available within a reasonable period of time considering the type of capital improvement or facility expansion to be constructed, but in no event longer than five years;

(2) the political subdivision agrees that the owner of a new development may construct or finance the capital improvements or facility expansions and agrees that the costs incurred or funds advanced will be credited against the impact fees otherwise due from the new development or agrees to reimburse the owner for such costs from impact fees paid from other new developments that will use such capital improvements or facility expansions, which fees shall be collected and reimbursed to the owner at the time the other new development records its plat; or

(3) an owner voluntarily requests the political subdivision to reserve capacity to serve future development, and the political subdivision and owner enter into a valid written agreement.
Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.020. ENTITLEMENT TO SERVICES. Any new development for which an impact fee has been paid is entitled to the permanent use and benefit of the services for which the fee was exacted and is

entitled to receive immediate service from any existing facilities with actual capacity to serve the new service units, subject to compliance with other valid regulations.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.021. AUTHORITY OF POLITICAL SUBDIVISIONS TO SPEND FUNDS TO REDUCE FEES. Political subdivisions may spend funds from any lawful source to pay for all or a part of the capital improvements or facility expansions to reduce the amount of impact fees.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.022. AUTHORITY OF POLITICAL SUBDIVISION TO PAY FEES. (a) Political subdivisions and other governmental entities may pay impact fees imposed under this chapter.

(b) A school district is not required to pay impact fees imposed under this chapter unless the board of trustees of the district consents to the payment of the fees by entering a contract with the political subdivision that imposes the fees. The contract may contain terms the board of trustees considers advisable to provide for the payment of the fees.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 250 (S.B. 883), Sec. 1, eff. May 25, 2007.

Sec. 395.023. CREDITS AGAINST ROADWAY FACILITIES FEES. Any construction of, contributions to, or dedications of off-site roadway facilities agreed to or required by a political subdivision as a condition of development approval shall be credited against roadway facilities impact fees otherwise due from the development.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.0231. CONSERVATION AND REUSE CREDITS AGAINST WATER AND WASTEWATER FEES. (a) A political subdivision shall provide a credit against water and wastewater impact fees otherwise assessed to a development to a builder or developer for the construction, contribution, or dedication of an eligible facility, system, or product that results in water reuse, conservation, or savings.

(b) A facility, system, or product eligible for a credit under this section includes a facility, system, or product that:

(1) reduces per service unit water consumption, supply requirements, or necessary treatment and distribution infrastructure per service unit;

(2) decreases the need of wastewater collection and treatment facilities per service unit;

(3) diminishes the demand for stormwater and drainage facilities per service unit; or

(4) integrates practices or technologies that achieve water efficiency, reuse, or conservation performance that exceeds standard compliance requirements.

(c) A political subdivision that provides a credit under this section shall establish procedures for:

(1) calculating and applying the credits in a fair and consistent manner; and

(2) reviewing and approving credits under this section.

Added by Acts 2025, 89th Leg., 2nd C.S., Ch. 15 (S.B. 14), Sec. 1, eff. January 1, 2026.

Sec. 395.024. ACCOUNTING FOR FEES AND INTEREST. (a) The order, ordinance, or resolution levying an impact fee must provide that all funds collected through the adoption of an impact fee shall be deposited in interest-bearing accounts clearly identifying the category of capital improvements or facility expansions within the service area for which the fee was adopted.

(b) Interest earned on impact fees is considered funds of the account on which it is earned and is subject to all restrictions placed on use of impact fees under this chapter.

(c) Impact fee funds may be spent only for the purposes for

which the impact fee was imposed as shown by the capital improvements plan and as authorized by this chapter.

(d) The records of the accounts into which impact fees are deposited shall be open for public inspection and copying during ordinary business hours.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.025. REFUNDS. (a) On the request of an owner of the property on which an impact fee has been paid, the political subdivision shall refund the impact fee if existing facilities are available and service is denied or the political subdivision has, after collecting the fee when service was not available, failed to commence construction within two years or service is not available within a reasonable period considering the type of capital improvement or facility expansion to be constructed, but in no event later than five years from the date of payment under Section 395.019(1).

(b) Repealed by Acts 2001, 77th Leg., ch. 345, Sec. 9, eff. Sept. 1, 2001.

(c) The political subdivision shall refund any impact fee or part of it that is not spent as authorized by this chapter within 10 years after the date of payment.

(d) Any refund shall bear interest calculated from the date of collection to the date of refund at the statutory rate as set forth in Section 302.002, Finance Code, or its successor statute.

(e) All refunds shall be made to the record owner of the property at the time the refund is paid. However, if the impact fees were paid by another political subdivision or governmental entity, payment shall be made to the political subdivision or governmental entity.

(f) The owner of the property on which an impact fee has been paid or another political subdivision or governmental entity that paid the impact fee has standing to sue for a refund under this section.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 1997, 75th Leg., ch. 1396, Sec. 37, eff.

Sept. 1, 1997; Acts 1999, 76th Leg., ch. 62, Sec. 7.82, eff. Sept. 1, 1999; Acts 2001, 77th Leg., ch. 345, Sec. 9, eff. Sept. 1, 2001.

SUBCHAPTER C. PROCEDURES FOR ADOPTION OF IMPACT FEE

Sec. 395.041. COMPLIANCE WITH PROCEDURES REQUIRED. Except as otherwise provided by this chapter, a political subdivision must comply with this subchapter to levy an impact fee.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.0411. CAPITAL IMPROVEMENTS PLAN. The political subdivision shall provide for a capital improvements plan to be developed by qualified professionals using generally accepted engineering and planning practices in accordance with Section 395.014.

Added by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.042. HEARING ON LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN. To impose an impact fee, a political subdivision must adopt an order, ordinance, or resolution establishing a public hearing date to consider the land use assumptions and capital improvements plan for the designated service area.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.043. INFORMATION ABOUT LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN AVAILABLE TO PUBLIC. At least 60 days before the date of the first publication of the notice of the hearing on the land use assumptions and capital improvements plan, the political subdivision shall make available to the public its land use assumptions, the time period of the projections, and a description of the capital improvement facilities that may be proposed.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28,

1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Amended by:

Acts 2025, 89th Leg., R.S., Ch. 506 (S.B. 1883), Sec. 1, eff. September 1, 2025.

Sec. 395.044. NOTICE OF HEARING ON LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN. (a) Before the 30th day before the date of the hearing on the land use assumptions and capital improvements plan, the political subdivision shall send a notice of the hearing by certified mail to any person who has given written notice by certified or registered mail to the municipal secretary or other designated official of the political subdivision requesting notice of the hearing within two years preceding the date of adoption of the order, ordinance, or resolution setting the public hearing.

(b) The political subdivision shall publish notice of the hearing before the 30th day before the date set for the hearing, in one or more newspapers of general circulation in each county in which the political subdivision lies. However, a river authority that is authorized elsewhere by state law to charge fees that function as impact fees may publish the required newspaper notice only in each county in which the service area lies.

(c) The notice must contain:

(1) a headline to read as follows:

"NOTICE OF PUBLIC HEARING ON LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN RELATING TO POSSIBLE ADOPTION OF IMPACT FEES"

(2) the time, date, and location of the hearing;

(3) a statement that the purpose of the hearing is to consider the land use assumptions and capital improvements plan under which an impact fee may be imposed; and

(4) a statement that any member of the public has the right to appear at the hearing and present evidence for or against the land use assumptions and capital improvements plan.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.045. APPROVAL OF LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN REQUIRED. (a) After the public hearing on the land use assumptions and capital improvements plan, the political subdivision shall determine whether to adopt or reject an ordinance, order, or resolution approving the land use assumptions and capital improvements plan.

(b) The political subdivision, within 30 days after the date of the public hearing, shall approve or disapprove the land use assumptions and capital improvements plan.

(c) An ordinance, order, or resolution approving the land use assumptions and capital improvements plan may not be adopted as an emergency measure.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.0455. SYSTEMWIDE LAND USE ASSUMPTIONS. (a) In lieu of adopting land use assumptions for each service area, a political subdivision may, except for storm water, drainage, flood control, and roadway facilities, adopt systemwide land use assumptions, which cover all of the area subject to the jurisdiction of the political subdivision for the purpose of imposing impact fees under this chapter.

(b) Prior to adopting systemwide land use assumptions, a political subdivision shall follow the public notice, hearing, and other requirements for adopting land use assumptions.

(c) After adoption of systemwide land use assumptions, a political subdivision is not required to adopt additional land use assumptions for a service area for water supply, treatment, and distribution facilities or wastewater collection and treatment facilities as a prerequisite to the adoption of a capital improvements plan or impact fee, provided the capital improvements plan and impact fee are consistent with the systemwide land use assumptions.

Added by Acts 1989, 71st Leg., ch. 566, Sec. 1(b), eff. Aug. 28, 1989.

Sec. 395.047. HEARING ON IMPACT FEE. On adoption of the land use assumptions and capital improvements plan, the governing body shall adopt an order or resolution setting a public hearing to discuss the imposition of the impact fee. The public hearing must be held by the governing body of the political subdivision to discuss the proposed ordinance, order, or resolution imposing an impact fee.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.049. NOTICE OF HEARING ON IMPACT FEE. (a) Before the 30th day before the date of the hearing on the imposition of an impact fee, the political subdivision shall send a notice of the hearing by certified mail to any person who has given written notice by certified or registered mail to the municipal secretary or other designated official of the political subdivision requesting notice of the hearing within two years preceding the date of adoption of the order or resolution setting the public hearing.

(b) The political subdivision shall publish notice of the hearing before the 30th day before the date set for the hearing, in one or more newspapers of general circulation in each county in which the political subdivision lies. However, a river authority that is authorized elsewhere by state law to charge fees that function as impact fees may publish the required newspaper notice only in each county in which the service area lies.

(c) The notice must contain the following:

(1) a headline to read as follows:

"NOTICE OF PUBLIC HEARING ON ADOPTION OF IMPACT FEES"

(2) the time, date, and location of the hearing;

(3) a statement that the purpose of the hearing is to consider the adoption of an impact fee;

(4) the amount of the proposed impact fee per service unit; and

(5) a statement that any member of the public has the right to appear at the hearing and present evidence for or against the plan and proposed fee.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.050. ADVISORY COMMITTEE COMMENTS ON IMPACT FEES. The advisory committee created under Section 395.058 shall file its written comments on the proposed impact fees before the fifth business day before the date of the public hearing on the imposition of the fees.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.051. APPROVAL OF IMPACT FEE REQUIRED. (a) The political subdivision, within 30 days after the date of the public hearing on the imposition of an impact fee, shall approve or disapprove the imposition of an impact fee. Approval of the imposition of an impact fee by a political subdivision requires an affirmative vote of two-thirds of the members of the governing body of the political subdivision.

(b) An ordinance, order, or resolution approving the imposition of an impact fee may not be adopted as an emergency measure.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Amended by:

Acts 2025, 89th Leg., R.S., Ch. 506 (S.B. 1883), Sec. 2, eff. September 1, 2025.

Sec. 395.0515. LIMITATION ON IMPACT FEE INCREASE. A political subdivision may not increase the amount of an impact fee for three years from the later of the date the fee was adopted or most recently increased, if applicable. Nothing in this section prohibits the political subdivision from implementing an impact fee collection schedule that allows less than the maximum adopted impact fee to be collected or phased in up to the maximum adopted

impact fee for a period not to exceed ten years, as authorized by this chapter.

Added by Acts 2025, 89th Leg., R.S., Ch. 506 (S.B. 1883), Sec. 3, eff. September 1, 2025.

Sec. 395.052. PERIODIC UPDATE OF LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN REQUIRED. (a) A political subdivision imposing an impact fee shall update the land use assumptions and capital improvements plan at least every five years. The initial five-year period begins on the day the capital improvements plan is adopted.

(b) The political subdivision shall review and evaluate its current land use assumptions and shall cause an update of the capital improvements plan to be prepared in accordance with Subchapter B.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 6, eff. Sept. 1, 2001.

Sec. 395.053. HEARING ON UPDATED LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN. The governing body of the political subdivision shall, within 120 days after the date it receives the update of the land use assumptions and the capital improvements plan, adopt an order setting a public hearing to discuss and review the update and shall determine whether to amend the plan.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Amended by:

Acts 2025, 89th Leg., R.S., Ch. 506 (S.B. 1883), Sec. 4, eff. September 1, 2025.

Sec. 395.054. HEARING ON AMENDMENTS TO LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS PLAN, OR IMPACT FEE. A public hearing must be held by the governing body of the political subdivision to discuss the proposed ordinance, order, or resolution amending land use assumptions, the capital improvements plan, or the impact fee. At least 60 days before the date of the first

publication of the notice of the hearing on the amendments, the land use assumptions and the capital improvements plan, including the amount of any proposed amended impact fee per service unit, shall be made available to the public.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Amended by:

Acts 2025, 89th Leg., R.S., Ch. 506 (S.B. 1883), Sec. 5, eff. September 1, 2025.

Sec. 395.055. NOTICE OF HEARING ON AMENDMENTS TO LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS PLAN, OR IMPACT FEE. (a) The notice and hearing procedures prescribed by Sections 395.044(a) and (b) apply to a hearing on the amendment of land use assumptions, a capital improvements plan, or an impact fee.

(b) The notice of a hearing under this section must contain the following:

(1) a headline to read as follows:

"NOTICE OF PUBLIC HEARING ON AMENDMENT OF IMPACT FEES"

(2) the time, date, and location of the hearing;

(3) a statement that the purpose of the hearing is to consider the amendment of land use assumptions and a capital improvements plan and the imposition of an impact fee; and

(4) a statement that any member of the public has the right to appear at the hearing and present evidence for or against the update.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 7, eff. Sept. 1, 2001.

Sec. 395.056. ADVISORY COMMITTEE COMMENTS ON AMENDMENTS. The advisory committee created under Section 395.058 shall file its written comments on the proposed amendments to the land use assumptions, capital improvements plan, and impact fee before the fifth business day before the date of the public hearing on the amendments.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28,

1989.

Sec. 395.057. APPROVAL OF AMENDMENTS REQUIRED. (a) The political subdivision, within 30 days after the date of the public hearing on the amendments, shall approve or disapprove the amendments of the land use assumptions and the capital improvements plan and modification of an impact fee.

(b) An ordinance, order, or resolution approving the amendments to the land use assumptions, the capital improvements plan, and imposition of an impact fee may not be adopted as an emergency measure.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.0575. DETERMINATION THAT NO UPDATE OF LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS PLAN OR IMPACT FEES IS NEEDED. (a) If, at the time an update under Section 395.052 is required, the governing body determines that no change to the land use assumptions, capital improvements plan, or impact fee is needed, it may, as an alternative to the updating requirements of Sections 395.052-395.057, do the following:

(1) The governing body of the political subdivision shall, upon determining that an update is unnecessary and 60 days before publishing the final notice under this section, send notice of its determination not to update the land use assumptions, capital improvements plan, and impact fee by certified mail to any person who has, within two years preceding the date that the final notice of this matter is to be published, give written notice by certified or registered mail to the municipal secretary or other designated official of the political subdivision requesting notice of hearings related to impact fees. The notice must contain the information in Subsections (b)(2)-(5).

(2) The political subdivision shall publish notice of its determination once a week for three consecutive weeks in one or more newspapers with general circulation in each county in which the political subdivision lies. However, a river authority that is authorized elsewhere by state law to charge fees that function as

impact fees may publish the required newspaper notice only in each county in which the service area lies. The notice of public hearing may not be in the part of the paper in which legal notices and classified ads appear and may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper, and the headline on the notice must be in 18-point or larger type.

(b) The notice must contain the following:

(1) a headline to read as follows:

"NOTICE OF DETERMINATION NOT TO UPDATE
LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS
PLAN, OR IMPACT FEES";

(2) a statement that the governing body of the political subdivision has determined that no change to the land use assumptions, capital improvements plan, or impact fee is necessary;

(3) an easily understandable description and a map of the service area in which the updating has been determined to be unnecessary;

(4) a statement that if, within a specified date, which date shall be at least 60 days after publication of the first notice, a person makes a written request to the designated official of the political subdivision requesting that the land use assumptions, capital improvements plan, or impact fee be updated, the governing body must comply with the request by following the requirements of Sections 395.052-395.057; and

(5) a statement identifying the name and mailing address of the official of the political subdivision to whom a request for an update should be sent.

(c) The advisory committee shall file its written comments on the need for updating the land use assumptions, capital improvements plans, and impact fee before the fifth business day before the earliest notice of the government's decision that no update is necessary is mailed or published.

(d) If, by the date specified in Subsection (b)(4), a person requests in writing that the land use assumptions, capital improvements plan, or impact fee be updated, the governing body shall cause an update of the land use assumptions and capital improvements plan to be prepared in accordance with Sections

395.052-395.057.

(e) An ordinance, order, or resolution determining the need for updating land use assumptions, a capital improvements plan, or an impact fee may not be adopted as an emergency measure.

Added by Acts 1989, 71st Leg., ch. 566, Sec. 1(d), eff. Aug. 28, 1989.

Sec. 395.058. ADVISORY COMMITTEE. (a) On or before the date on which the order, ordinance, or resolution is adopted under Section 395.042, the political subdivision shall appoint a capital improvements advisory committee.

(b) The advisory committee is composed of not less than five members who shall be appointed by a majority vote of the governing body of the political subdivision. Not less than 50 percent of the membership of the advisory committee must be representatives of the real estate, development, or building industries who are not employees or officials of a political subdivision or governmental entity. If the impact fee is to be applied in the extraterritorial jurisdiction of the political subdivision, the membership must include a representative from that area.

(c) The advisory committee serves in an advisory capacity and is established to:

(1) advise and assist the political subdivision in adopting land use assumptions;

(2) review the capital improvements plan and file written comments;

(3) monitor and evaluate implementation of the capital improvements plan;

(4) file semiannual reports with respect to the progress of the capital improvements plan and report to the political subdivision any perceived inequities in implementing the plan or imposing the impact fee; and

(5) advise the political subdivision of the need to update or revise the land use assumptions, capital improvements plan, and impact fee.

(d) The political subdivision shall make available to the advisory committee any professional reports with respect to

developing and implementing the capital improvements plan.

(e) The governing body of the political subdivision shall adopt procedural rules for the advisory committee to follow in carrying out its duties.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Amended by:

Acts 2025, 89th Leg., R.S., Ch. 506 (S.B. 1883), Sec. 6, eff. September 1, 2025.

Sec. 395.059. INDEPENDENT FINANCIAL AUDIT. (a) Before a political subdivision may increase an existing impact fee or adopt a new impact fee for a service area where an impact fee had previously been adopted, the political subdivision must conduct an independent financial audit in accordance with this section.

(b) An independent financial audit conducted under this section must be performed by an independent auditor who:

(1) is a certified public accountant or public accountant licensed by the Texas State Board of Public Accountancy; and

(2) is not, and has not been during the 12 months preceding the commencement of the audit, under contract to provide any other service to the political subdivision or a related entity of the political subdivision.

(c) An independent financial audit conducted under this section must provide, if applicable, a detailed accounting of:

(1) the amount of funds collected from any impact fee imposed by the political subdivision in the service area;

(2) the amount of interest accumulated under Section 395.025 on impact fees collected by the political subdivision in the service area;

(3) any proposed capital improvements or facility expansions to be financed from an impact fee collected by the political subdivision in the service area that were not constructed, as described by Section 395.025, including the categories of each improvement and expansion;

(4) the amount of funds collected from impact fees by

the political subdivision in the service area that have not been spent;

(5) each impact fee collected by the political subdivision in the service area;

(6) the allocation of each impact fee made to the political subdivision in the service area;

(7) any waived impact fees in the service area under Section 395.016(g);

(8) any requested refunds of impact fees in the service area under Section 395.025;

(9) any impact fees in the service area refunded under Section 395.025; and

(10) any errors or omissions of credits in impact fee calculations for impact fees in the service area.

(d) An independent financial audit conducted under this section must be submitted to the political subdivision and advisory committee described by Section 395.058. Before the political subdivision may increase an existing impact fee or adopt a new impact fee for a service area where an impact fee had previously been adopted, the political subdivision must hold a public hearing on the results of the audit received under this subsection.

(e) A political subdivision shall make available to the public on the political subdivision's Internet website an applicable independent financial audit at least 30 days before:

(1) the publication of notice required under Section 395.044; and

(2) the adoption of an order as required under Section 395.053.

(f) A political subdivision may use money collected from an impact fee to conduct an audit required under this section.

Added by Acts 2025, 89th Leg., R.S., Ch. 506 (S.B. 1883), Sec. 7, eff. September 1, 2025.

SUBCHAPTER D. OTHER PROVISIONS

Sec. 395.071. DUTIES TO BE PERFORMED WITHIN TIME LIMITS. If the governing body of the political subdivision does not perform a

duty imposed under this chapter within the prescribed period, a person who has paid an impact fee or an owner of land on which an impact fee has been paid has the right to present a written request to the governing body of the political subdivision stating the nature of the unperformed duty and requesting that it be performed within 60 days after the date of the request. If the governing body of the political subdivision finds that the duty is required under this chapter and is late in being performed, it shall cause the duty to commence within 60 days after the date of the request and continue until completion.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.072. RECORDS OF HEARINGS. A record must be made of any public hearing provided for by this chapter. The record shall be maintained and be made available for public inspection by the political subdivision for at least 10 years after the date of the hearing.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.073. CUMULATIVE EFFECT OF STATE AND LOCAL RESTRICTIONS. Any state or local restrictions that apply to the imposition of an impact fee in a political subdivision where an impact fee is proposed are cumulative with the restrictions in this chapter.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.074. PRIOR IMPACT FEES REPLACED BY FEES UNDER THIS CHAPTER. An impact fee that is in place on June 20, 1987, must be replaced by an impact fee made under this chapter on or before June 20, 1990. However, any political subdivision having an impact fee that has not been replaced under this chapter on or before June 20, 1988, is liable to any party who, after June 20, 1988, pays an impact fee that exceeds the maximum permitted under Subchapter B by more than 10 percent for an amount equal to two times the difference

between the maximum impact fee allowed and the actual impact fee imposed, plus reasonable attorney's fees and court costs.
Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.075. NO EFFECT ON TAXES OR OTHER CHARGES. This chapter does not prohibit, affect, or regulate any tax, fee, charge, or assessment specifically authorized by state law.
Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.076. MORATORIUM ON DEVELOPMENT PROHIBITED. A moratorium may not be placed on new development for the purpose of awaiting the completion of all or any part of the process necessary to develop, adopt, or update land use assumptions, a capital improvements plan, or an impact fee.
Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 441, Sec. 2, eff. Sept. 1, 2001.

Sec. 395.077. APPEALS. (a) A person who has exhausted all administrative remedies within the political subdivision and who is aggrieved by a final decision is entitled to trial de novo under this chapter.

(b) A suit to contest an impact fee must be filed within 90 days after the date of adoption of the ordinance, order, or resolution establishing the impact fee.

(c) Except for roadway facilities, a person who has paid an impact fee or an owner of property on which an impact fee has been paid is entitled to specific performance of the services by the political subdivision for which the fee was paid.

(d) This section does not require construction of a specific facility to provide the services.

(e) Any suit must be filed in the county in which the major part of the land area of the political subdivision is located. A successful litigant shall be entitled to recover reasonable attorney's fees and court costs.

(f) The attorney general may bring an action on behalf of a property owner to contest an impact fee or to recover a refund for an impact fee under Section 395.025.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Amended by:

Acts 2025, 89th Leg., R.S., Ch. 506 (S.B. 1883), Sec. 8, eff. September 1, 2025.

Sec. 395.079. IMPACT FEE FOR STORM WATER, DRAINAGE, AND FLOOD CONTROL IN POPULOUS COUNTY. (a) Any county that has a population of 3.3 million or more or that borders a county with a population of 3.3 million or more, and any district or authority created under Article XVI, Section 59, of the Texas Constitution within any such county that is authorized to provide storm water, drainage, and flood control facilities, is authorized to impose impact fees to provide storm water, drainage, and flood control improvements necessary to accommodate new development.

(b) The imposition of impact fees authorized by Subsection (a) is exempt from the requirements of Sections 395.025, 395.052-395.057, and 395.074 unless the political subdivision proposes to increase the impact fee.

(c) Any political subdivision described by Subsection (a) is authorized to pledge or otherwise contractually obligate all or part of the impact fees to the payment of principal and interest on bonds, notes, or other obligations issued or incurred by or on behalf of the political subdivision and to the payment of any other contractual obligations.

(d) An impact fee adopted by a political subdivision under Subsection (a) may not be reduced if:

(1) the political subdivision has pledged or otherwise contractually obligated all or part of the impact fees to the payment of principal and interest on bonds, notes, or other obligations issued by or on behalf of the political subdivision; and

(2) the political subdivision agrees in the pledge or contract not to reduce the impact fees during the term of the bonds,

notes, or other contractual obligations.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 669, Sec. 107, eff. Sept. 1, 2001.

Sec. 395.080. CHAPTER NOT APPLICABLE TO CERTAIN WATER-RELATED SPECIAL DISTRICTS. (a) This chapter does not apply to impact fees, charges, fees, assessments, or contributions:

(1) paid by or charged to a district created under Article XVI, Section 59, of the Texas Constitution to another district created under that constitutional provision if both districts are required by law to obtain approval of their bonds by the Texas Commission on Environmental Quality; or

(2) charged by an entity if the impact fees, charges, fees, assessments, or contributions are approved by the Texas Commission on Environmental Quality.

(b) Any district created under Article XVI, Section 59, or Article III, Section 52, of the Texas Constitution may petition the Texas Commission on Environmental Quality for approval of any proposed impact fees, charges, fees, assessments, or contributions. The commission shall adopt rules for reviewing the petition and may charge the petitioner fees adequate to cover the cost of processing and considering the petition. The rules shall require notice substantially the same as that required by this chapter for the adoption of impact fees and shall afford opportunity for all affected parties to participate.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 1995, 74th Leg., ch. 76, Sec. 11.257, eff. Sept. 1, 1995.

Amended by:

Acts 2025, 89th Leg., R.S., Ch. 986 (S.B. 766), Sec. 34, eff. September 1, 2025.

Sec. 395.081. FEES FOR ADJOINING LANDOWNERS IN CERTAIN MUNICIPALITIES. (a) This section applies only to a municipality with a population of 115,000 or less that constitutes more than three-fourths of the population of the county in which the majority

of the area of the municipality is located.

(b) A municipality that has not adopted an impact fee under this chapter that is constructing a capital improvement, including sewer or waterline or drainage or roadway facilities, from the municipality to a development located within or outside the municipality's boundaries, in its discretion, may allow a landowner whose land adjoins the capital improvement or is within a specified distance from the capital improvement, as determined by the governing body of the municipality, to connect to the capital improvement if:

(1) the governing body of the municipality has adopted a finding under Subsection (c); and

(2) the landowner agrees to pay a proportional share of the cost of the capital improvement as determined by the governing body of the municipality and agreed to by the landowner.

(c) Before a municipality may allow a landowner to connect to a capital improvement under Subsection (b), the municipality shall adopt a finding that the municipality will benefit from allowing the landowner to connect to the capital improvement. The finding shall describe the benefit to be received by the municipality.

(d) A determination of the governing body of a municipality, or its officers or employees, under this section is a discretionary function of the municipality and the municipality and its officers or employees are not liable for a determination made under this section.

Added by Acts 1997, 75th Leg., ch. 1150, Sec. 1, eff. June 19, 1997.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 1043 (H.B. 3111), Sec. 5, eff. June 17, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 1163 (H.B. 2702), Sec. 100, eff. September 1, 2011.

APPENDIX B
Water Impact Fee Eligible CIP Opinion of Probable Cost (OPCCs)

LEGEND

- Pearland Supply
- Pearland Supply
- 2030 Pearland CIP Pipelines
- 2030 CIP Plants
- Existing Plants

2030 CIP Tanks

- EST
- GST

Existing Tanks

- EST
- GST

2030 CIP Water Lines

- 8"
- 12"
- 16"
- 20"
- Existing Water Lines
- City Limits

0 Miles 1.5

2030 Proposed CIP and Pearland Supply Projects and Escalated OPCC		
CIP No.	Total*	Description
1	$ 2,010,000	12" Hwy 6 Water Line
2	$ 1,490,000	16" Parallel Manvel Town Center Discharge Line
3	$ 3,490,000	20" Manvel Town Center North Discharge Line
4	$ 630,600	Cemetery Road Waterline Loop - Phase 2
5	$ 3,640,000	16" Manvel City Center Interconnect
6	$ 3,620,000	12" Sowell Interconnect
7	$ 1,450,000	12" Dogwood Avenue - Phase 1
8	$ 4,850,000	20" and 16" Masters Road Water Line
9	$ 1,330,000	12" Dogwood Avenue - Phase 2
10	$ 3,990,000	12" Bissell Road Loop - Phase 1
11	$ 2,570,000	12" Bissell Road Loop - Phase 2
12	$ 1,510,000	20" Del Bello Boulevard Water Line Upsize
13	$ 4,510,000	16" Del Bello Interconnect
14	$ 5,240,000	16" and 12" Del Bello and Masters Road Loop
15	$ 1,170,000	Maverick Plant Improvements and 600 gpm pump station expansion
16	$ 5,590,000	Del Bello 1 MG EST (2022)
17	$ 7,510,000	Manvel Town Center Expansion (Wells, 0.4 MG GST & 2,800 gpm Pump Station)
18	$ 3,800,000	School Road Plant Improvements and 1,000 gpm pump station expansion
19	$ 7,120,000	1 MG EST (2029)
P-1	$ 17,880,000	30" Pearland Supply Transmission Line (including 0.5MG GST and Booster PS)
	$ 83,400,600	

*Cost includes 25% contingency and 15% for professional services, except for Del Bello EST (15% cont).
All costs are shown in 2021 dollars and not inflated for future years costs.
Costs have been escalated in light of recent material shortages and cost volatility, except
Del Bello EST (already assumed escalated).
Opinions of Probable Construction Cost are estimated for planning purposes.
HDR cannot guarantee that proposals, bids, or actual construction costs will not vary.

Source: Esri, Maxar, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community,

CITY OF MANVEL

2022 MASTER WATER PLAN

2030 CIP PROJECTS AND PEARLAND SUPPLY

PATH: C:\USERS\SMABROUK\DOCUMENTS\MANVEL\SHAPEFILES\MASTERPLANUPDATE\WATER_SUPPLY\MANVEL WATER SYSTEM - 2030 PROJECT MAP.MXD - USER: SMABROUK - DATE: 9/30/2021

LEGEND

- Pearland Supply
- Pearland Supply
- 2030 and 2040 Pearland CIP Pipelines
- Existing and 2030 CIP Plants

2040 CIP Tanks

- EST
- GST

Existing and 2030 CIP Tanks

- EST
- GST

2040 CIP Water Lines

- 12"
- 16"
- 20"
- 30"
- Existing and 2030 CIP Water Lines
- City Limits

0 Miles 1.5

2040 Proposed CIP and Pearland Supply Projects and Escalated OPCC			
CIP No.	Total*		Description
21	$	3,910,000	12" Hwy 6 and CR48 Water Line
22	$	4,330,000	16" Rodeo Palms Parkway
23	$	3,300,000	20" Old Airline Road Water Line
26	$	1,030,000	16" Manvel Parkway Water Line Upsize
P-27	$	4,330,000	16" Pomona Parkway Water Line
P-28	$	2,890,000	16" SH 288 Water Line
29	$	3,230,000	12" County Road 101 Water Line
P-30	$	9,590,000	24" Pearland Supply and 20" Kirby Drive Water Line
P-31	$	5,870,000	16" Northwest Interconnect
32	$	3,260,000	12" Jordan Road Loop - Phase 1
33	$	1,950,000	12" Jordan Road Loop - Phase 2
34	$	3,350,000	12" Bissell Road Loop
35	$	3,230,000	12" Southeast Loop
36	$	4,180,000	12" Cemetery Road Water Line
37	$	3,340,000	12" Markham Road Water Line
38	$	2,490,000	12" Belcher Road Water Line - Phase 1
39	$	4,200,000	12" Belcher Road Water Line - Phase 2
40	$	6,210,000	20" Croix Road Line and 16" CR90 Line
41	$	2,320,000	16" Masters Road Water Line
42	$	3,860,000	12" Patterson Rd Line and 16" Chocolate Bayou Rd Line
43	$	3,590,000	20" Northern System Interconnect
44	$	5,280,000	12" Oil Field Road Water Line
45	$	7,120,000	EST (1 MG)
	$	92,860,000	

*Cost includes 25% contingency and 15% for professional services.
All costs are shown in 2021 dollars and not inflated for future years costs.
Costs have been escalated in light of recent material shortages and cost volatility.
Opinions of Probable Construction Cost are estimated for planning purposes.
HDR cannot guarantee that proposals, bids, or actual construction costs will not vary.

Source: Esri, Maxar, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community,

CITY OF MANVEL
2022 MASTER WATER PLAN
2040 CIP PROJECTS AND PEARLAND SUPPLY

PATH: C:\USERS\SMABROUK\DOCUMENTS\MANVEL\SHAPEFILES\MASTERPLANUPDATE\WATER_SUPPLY\MANVEL WATER SYSTEM - 2040 PROJECT MAP.MXD - USER: SMABROUK - DATE: 9/30/2021

City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2026 Dollars

CIP Project Number: 1 **Phase:** Water

Project Name: 16" Water Line Interconnect

Project Description:

This project includes the construction of a new 16-inch water line along Dogwood Avenue to connect the existing water lines on Pollard Boulevard and Del Bello Lakes.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	16" WL & Appurtenances	1,650	LF	$ 400	$ 660,000
2	30" Boring and Casing	500	LF	$ 1,350	$ 675,000
				SUBTOTAL:	**$ 1,335,000**
			CONTINGENCY	25%	$ 333,800
				SUBTOTAL:	**$ 1,668,800**
			ENG/SURVEY	15%	$ 250,400
				SUBTOTAL:	**$ 1,919,200**
				Estimated Project Total:	**$ 1,919,200**

The Engineer has no control over the cost of labor, materials, equipment, or the Contractor's methods of determining prices, nor over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to the Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. Additionally, fluctuations in material costs due to tariffs, trade policies, or supply chain disruptions may further impact pricing in ways that are difficult to predict.

City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2026 Dollars

CIP Project Number: 2 **Phase:** Water

Project Name: Dogwood Avenue - Phase 1

Project Description:

This project includes the construction of 16-inch water line along Dogwood Avenue from Pollard Boulevard to McCoy Road.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	16" WL & Appurtenances	4,800	LF	$ 400	$ 1,920,000
2	30" Boring and Casing	400	LF	$ 1,350	$ 540,000
				SUBTOTAL:	**$ 2,460,000**
			CONTINGENCY	25%	$ 615,000
				SUBTOTAL:	**$ 3,075,000**
			ENG/SURVEY	15%	$ 461,300
				SUBTOTAL:	**$ 3,536,300**
				Estimated Project Total:	**$ 3,536,300**

The Engineer has no control over the cost of labor, materials, equipment, or the Contractor's methods of determining prices, nor over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to the Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. Additionally, fluctuations in material costs due to tariffs, trade policies, or supply chain disruptions may further impact pricing in ways that are difficult to predict.

City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2026 Dollars

CIP Project Number: 3 **Phase:** Water

Project Name: 12" Charlotte Road Interconnect

Project Description:

This project includes the construction of a new 12-inch water line along Charlottle Road to connect the existing water system.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	12" WL & Appurtenances	1,800	LF	$ 300	$ 540,000
2	24" Boring and Casing	750	LF	$ 1,080	$ 810,000
				SUBTOTAL:	**$ 1,350,000**
		CONTINGENCY		25%	$ 337,500
				SUBTOTAL:	**$ 1,687,500**
		ENG/SURVEY		15%	$ 253,200
				SUBTOTAL:	**$ 1,940,700**
				Estimated Project Total:	**$ 1,940,700**

The Engineer has no control over the cost of labor, materials, equipment, or the Contractor's methods of determining prices, nor over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to the Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. Additionally, fluctuations in material costs due to tariffs, trade policies, or supply chain disruptions may further impact pricing in ways that are difficult to predict.

City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2026 Dollars

CIP Project Number: 5 **Phase:** Water

Project Name: Del Bello Spur to Del Bello Blvd Loop

Project Description:

This project includes the construction of 12-inch water line along Del Bello Boulevard.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	12" WL & Appurtenances	4,600	LF	$ 300	$ 1,380,000
2	24" Boring and Casing	300	LF	$ 1,080	$ 324,000
3	Pavement Repair	200	LF	$ 180	$ 36,000
				SUBTOTAL:	**$ 1,740,000**
		CONTINGENCY		25%	$ 435,000
				SUBTOTAL:	**$ 2,175,000**
		ENG/SURVEY		15%	$ 326,300
				SUBTOTAL:	**$ 2,501,300**
				Estimated Project Total:	**$ 2,501,300**

The Engineer has no control over the cost of labor, materials, equipment, or the Contractor's methods of determining prices, nor over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to the Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. Additionally, fluctuations in material costs due to tariffs, trade policies, or supply chain disruptions may further impact pricing in ways that are difficult to predict.

City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2026 Dollars

CIP Project Number: 6 **Phase:** Water

Project Name: Del Bello and Masters Road Loop

Project Description:

This project includes the construction of 12-inch and 16-inch water line along FM 1128 and north of McCoy Road.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	16" WL & Appurtenances	1,300	LF	$ 400	$ 520,000
2	12" WL & Appurtenances	7,000	LF	$ 300	$ 2,100,000
3	30" Boring and Casing	200	LF	$ 1,350	$ 270,000
4	24" Boring and Casing	200	LF	$ 1,080	$ 216,000
				SUBTOTAL:	**$ 3,106,000**
				CONTINGENCY 25%	$ 776,500
				SUBTOTAL:	**$ 3,882,500**
				ENG/SURVEY 15%	$ 582,400
				SUBTOTAL:	**$ 4,464,900**
				Estimated Project Total:	**$ 4,464,900**

The Engineer has no control over the cost of labor, materials, equipment, or the Contractor's methods of determining prices, nor over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to the Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. Additionally, fluctuations in material costs due to tariffs, trade policies, or supply chain disruptions may further impact pricing in ways that are difficult to predict.

City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2026 Dollars

CIP Project Number: 7 **Phase:** Water

Project Name: Master Water Plan and Impact Fee Study (2030/31)

Project Description:

This project includes a financial audit of the impact fees as part of the Water Impact Fee Study.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Master Water Plan and Impact Fee Study	1	LS	$ 100,000	$ 100,000
				SUBTOTAL:	**$ 100,000**
		CONTINGENCY		0%	$ -
				SUBTOTAL:	**$ 100,000**
		ENG/SURVEY		0%	$ -
				SUBTOTAL:	**$ 100,000**
				Estimated Project Total:	**$ 100,000**

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City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2026 Dollars

CIP Project Number: 8 **Phase:** Water

Project Name: Impact Fee Audit (2031)

Project Description:

This project includes a study to update the City's Master Water Plan and Impact Fee Study.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Impact Fee Audit	1	EA	$ 15,750	$ 15,750
				SUBTOTAL:	**$ 15,750**
				CONTINGENCY 0%	$ -
				SUBTOTAL:	**$ 15,750**
				ENG/SURVEY 0%	$ -
				SUBTOTAL:	**$ 15,750**
				Estimated Project Total:	**$ 15,750**

The Engineer has no control over the cost of labor, materials, equipment, or the Contractor's methods of determining prices, nor over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to the Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. Additionally, fluctuations in material costs due to tariffs, trade policies, or supply chain disruptions may further impact pricing in ways that are difficult to predict.

City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2026 Dollars

CIP Project Number: 11 **Phase:** Water

Project Name: 12" Hwy 6 and CR48 Water Line

Project Description:

This project includes the construction of a new 12-inch water line to connect the west service area to the main water system.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	12" WL & Appurtenances	4,300	LF	$ 300	$ 1,290,000
2	24" Boring and Casing	400	LF	$ 1,080	$ 432,000
				SUBTOTAL:	**$ 1,722,000**
		CONTINGENCY		25%	$ 430,500
				SUBTOTAL:	**$ 2,152,500**
		ENG/SURVEY		15%	$ 322,900
				SUBTOTAL:	**$ 2,475,400**
				Estimated Project Total:	**$ 2,475,400**

The Engineer has no control over the cost of labor, materials, equipment, or the Contractor's methods of determining prices, nor over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to the Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. Additionally, fluctuations in material costs due to tariffs, trade policies, or supply chain disruptions may further impact pricing in ways that are difficult to predict.

APPENDIX C
Wastewater Impact Fee Eligible CIP Opinion of Probable Cost (OPCCs)

City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2025 Dollars

CIP Project Number: 1 **Phase:** Wastewater

Project Name: **Expansion of the Central Region Wastewater Treatment Plant to 3.0 MGD Capacity (Phase 2)**

Project Description:

This project includes the construction of 2.0 MGD additional treatment capacity at the Central WWTP and decommissioning of the existing 0.5 MGD package plant. This expansion will result in 2.0 MGD average day flow treatment capacity at the Central WWTP. This WWTP will be expandable to 4.0 MGD by 2033.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	WWTP Expansion to 3.0 MGD	1,500,000	Gallons	$ 32.00	$ 48,000,000
**Unit cost includes 30% contingency*				**SUBTOTAL:**	**$ 48,000,000**
		ENG/SURVEY		20%	$ 9,600,000
				SUBTOTAL:	**$ 57,600,000**
				Estimated Project Total:	**$ 57,600,000**

The Engineer has no control over the cost of labor, materials, equipment, or the Contractor's methods of determining prices, nor over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to the Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. Additionally, fluctuations in material costs due to tariffs, trade policies, or supply chain disruptions may further impact pricing in ways that are difficult to predict.

City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2025 Dollars

CIP Project Number: 2 **Phase:** Wastewater

Project Name: 6.5 MGD Pollard Blvd Lift Station and 16-inch Parallel Force Main (Phase 2)

Project Description:

This project includes the expansion of the Pollard Boulevard Lift Station to a firm capacity of 6.5 MGD, and the construction of a parallel 16-inch force main.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Wet Well Replacement	1	LS	$ 1,462,000	$ 1,462,000
2	Pumps	1	LS	$ 978,000	$ 978,000
3	Electrical	1	LS	$ 1,104,000	$ 1,104,000
4	Generator	1	LS	$ 495,000	$ 495,000
5	Piping and Valves	1	LS	$ 264,000	$ 264,000
6	16" Force Main < 8 feet deep	1,600	LF	$ 320	$ 512,000
				SUBTOTAL:	**$ 4,815,000**
		CONTINGENCY		30%	$ 1,444,500
				SUBTOTAL:	**$ 6,259,500**
		ENG/SURVEY		20%	$ 1,251,900
				SUBTOTAL:	**$ 7,511,400**
				Estimated Project Total:	**$ 7,511,400**

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City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2025 Dollars

CIP Project Number: 3 **Phase:** Wastewater

Project Name: **Large Ave Lift Station Expansion to 2.1 MGD Firm Capacity**

Project Description:

This project includes the expansion of the Large Avenue Lift Station to a firm capacity of 2.1 MGD and the construction of a 10-inch force main.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Large Ave Wet Well Replacement	1	LS	$ 656,000	$ 656,000
2	Large Ave Pumps	1	LS	$ 608,000	$ 608,000
3	Large Ave Electrical	1	LS	$ 520,950	$ 520,950
4	Large Ave Piping and Valves	1	LS	$ 120,000	$ 120,000
5	10" Force Main < 8 feet deep	4,370	LF	$ 200	$ 874,000
6	Pavement Repair	100	LF	$ 180	$ 18,000
7	20" Boring and Casing	1,030	LF	$ 900	$ 927,000
				SUBTOTAL:	**$ 3,724,000**
		CONTINGENCY		30%	$ 1,117,200
				SUBTOTAL:	**$ 4,841,200**
		ENG/SURVEY		20%	$ 968,300
				SUBTOTAL:	**$ 5,809,500**
				Estimated Project Total:	**$ 5,809,500**

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City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2025 Dollars

CIP Project Number: 4 **Phase:** Wastewater

Project Name: **15-inch Gravity Main Along Masters Road**

Project Description:

This project includes the construction of a 15-inch gravity main along Masters Road.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	15" Pipe > 16 feet deep	2,900	LF	$ 315	$ 913,500
2	60" Diameter Manhole (16 - 24 feet deep)	10	EA	$ 26,000	$ 260,000
3	Pavement Repair	100	LF	$ 180	$ 18,000
4	24" Boring and Casing	900	LF	$ 1,080	$ 972,000
				SUBTOTAL:	**$ 2,163,500**
		CONTINGENCY		30%	$ 649,100
				SUBTOTAL:	**$ 2,812,600**
		ENG/SURVEY		15%	$ 421,900
				SUBTOTAL:	**$ 3,234,500**
				Estimated Project Total:	**$ 3,234,500**

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City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2025 Dollars

CIP Project Number: 5 **Phase:** Wastewater

Project Name: 12/15-inch Central Region Gravity Main

Project Description:

This project includes the construction of 12-inch and 15-inch gravity lines north of City Center in the Central Service Area. The newly constructed lines will connect to the existing system.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	12" Pipe 8- 16 feet deep	2,900	LF	$ 228	$ 661,200
2	15" Pipe > 16 feet deep	2,450	LF	$ 315	$ 771,750
3	60" Diameter Manhole (8 - 16 feet deep)	7	EA	$ 22,000	$ 154,000
4	60" Diameter Manhole (16 - 24 feet deep)	7	EA	$ 26,000	$ 182,000
5	24" Boring and Casing	450	LF	$ 1,080	$ 486,000
6	Pavement Repair	100	LF	$ 180	$ 18,000
7	30" Boring and Casing	200	LF	$ 1,350	$ 270,000
				SUBTOTAL:	**$ 2,543,000**
		CONTINGENCY		30%	$ 762,900
				SUBTOTAL:	**$ 3,305,900**
		ENG/SURVEY		15%	$ 495,900
				SUBTOTAL:	**$ 3,801,800**
				Estimated Project Total:	**$ 3,801,800**

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City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2025 Dollars

CIP Project Number: 6 **Phase:** Wastewater

Project Name: **12-inch Del Bello SPUR Gravity Main**

Project Description:

This project includes the construction of 12-inch gravity main along Del Bello SPUR in the Central Service Area.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	12" Pipe 8- 16 feet deep	2,204	LF	$ 228	$ 502,398
2	60" Diameter Manhole (8 - 16 feet deep)	8	EA	$ 22,000	$ 176,000
3	12" Pipe > 16 feet deep	1,430	LF	$ 252	$ 360,360
4	60" Diameter Manhole (16 - 24 feet deep)	4	EA	$ 26,000	$ 104,000
5	24" Boring and Casing	850	LF	$ 1,080	$ 918,000
6	Pavement Repair	300	LF	$ 180	$ 54,000
				SUBTOTAL:	**$ 2,114,800**
			CONTINGENCY	30%	$ 634,500
				SUBTOTAL:	**$ 2,749,300**
			ENG/SURVEY	15%	$ 412,400
				SUBTOTAL:	**$ 3,161,700**
				Estimated Project Total:	**$ 3,161,700**

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City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2025 Dollars

CIP Project Number: 7 **Phase:** Wastewater

Project Name:	**Master Wastewater Plan and Impact Fee Study (2030/31)**

Project Description:

This project includes a study to update the City's Master Wastewater Plan and Impact Fees.

Opinion of Probable Construction Cost

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Master Plan and Impact Fee Study	1	EA	$ 100,000	$ 100,000
				SUBTOTAL:	**$ 100,000**
				CONTINGENCY 0%	$ -
				SUBTOTAL:	**$ 100,000**
				ENG/SURVEY 0%	$ -
				SUBTOTAL:	**$ 100,000**
				Estimated Project Total:	**$ 100,000**

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City of Manvel

Wastewater CIP - Opinion of Probable Construction Cost* **April 29, 2026**

Planning Level Cost in 2025 Dollars

CIP Project Number: 8 **Phase:** Wastewater

Project Name: Impact Fee Audit (2031)

Project Description:

This project includes a financial audit of the impact fees as part of the Wastewater Impact Fee Study.

Opinion of Probable Construction Cost

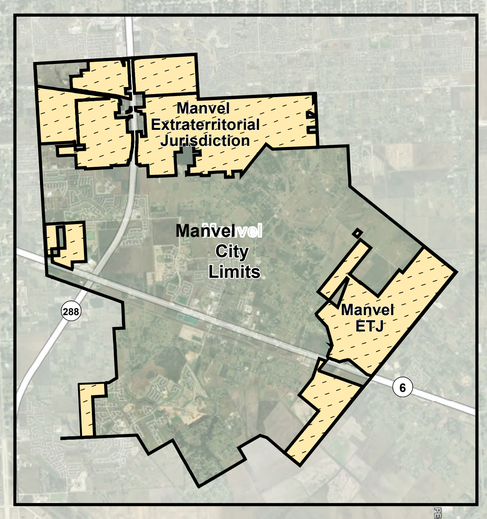
ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Impact Fee Audit	1	EA	$ 15,750	$ 15,750
				SUBTOTAL:	**$ 15,750**
		CONTINGENCY		0%	$ -
				SUBTOTAL:	**$ 15,750**
		ENG/SURVEY		0%	$ -
				SUBTOTAL:	**$ 15,750**
				Estimated Project Total:	**$ 15,750**

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APPENDIX D
Future Land Use Map

Manvel, TX
Future Land Use and Character

Adopted May 4, 2026



Legend

- Manvel City Limits
- Manvel Extraterritorial Jurisdiction
- Parcel Boundary
- Public Facility
- School
- Park

NOTE: A comprehensive plan shall not constitute zoning regulations or establish zoning district boundaries.

Future Land Use and Character

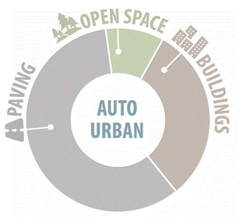
See Land Use & Community Character section in Comprehensive Plan for explanation of character types and future land use designations.



- Rural Preservation



- Estate Residential
- Suburban Residential
- Master-Planned Development



- Commercial
- Industrial

APPENDIX E
Projected Growth by Development

Development (Separated by Location)		Impact Fee Service Area		ESFC Growth 2026-2036	Notes on Projected ESFCs and Growth Rate
		Water	Wastewater		
Central	**Valencia**[1]	✓	✓	1,015	Received yearly ESFC counts from Developer.
	Del Bello Lakes[1]	✓	✓	148	Received yearly ESFC counts from Developer.
	The Reserve at Manvel	✓	✓	375	Acreage from development website as accessed in September 2025. Assumed 5 ESFC/acre and completed by 2036.
	Presidio	✓	✓	1,073	Projections assuming development starts in 2027, and 50% buildout by 2036. Assuming commercial development does not start until all residential is built-out.
	Manvel City Center	✓	✓	1,490	Calculated ESFC based on available concept plans.
	City Central	✓	✓	1,100	Applied 2.0 ESFCs/acre for all land (including currently developed) in the Central Basin not in a currently identified development, in the 100-year floodplain, on the selected WWTP parcels, or in the ETJ. Utilized assumption of 50 ESFCs/year through 2030 and 150 ESFCs/year through buildout. By 2036, the area will not be built-out.
West	**Town Center**	✓		1,650	Received from developer.
	C-Store	✓		8	Assumed commercial density of 5 ESFC/acre starting in 2031 and completed by 2036.
	BCS (Manvel Crossing)[1]	✓		200	Assumed commercial density of 5 ESFC/acre starting in 2026 and completed by 2036.
	Rainer Tract	✓		25	Assumed commercial density of 5 ESFC/acre starting in 2031 and completed by 2036.
	City West Infill	✓		100	Applied 2.0 ESFCs/acre for infill area in the West Basin not in a currently identified development, in the floodplain, or in the ETJ. Assuming that the City will not serve the west service area wastewater until after 2036.
East	**Belcher Tract**	✓	✓	876	Used developer plan from 3/16/2026 Council Meeting. Assumed 80% of single family acreage would be developed at 2 ESFCs/acre and 20% would be developed at 1 ESFC/acre. Assumed commercial density of 5 ESFC/acre.
	City East Infill	✓	✓	300	Applied 2.0 ESFCs/acre for infill area in the East Basin not in a currently identified development, in the floodplain, or in the ETJ. It is assumed that 50 ESFCs will be added per year starting in 2031. By 2036, this area will not be built-out.
South	**City South Infill**	✓		300	Applied 2.0 ESFCs/acre for infill area in the South Basin not in a currently identified development, in the floodplain, on the selected WWTP parcels, or in the ETJ. It is assumed that 50 ESFCs will be added per year starting in 2031. By 2036, this area will not be built-out.

(1) Valencia, Del Bello Lakes, and BCS (Manvel Crossing) will not pay additional impact fees due to existing development agreements. BCS (Manvel Crossing) development flows are expected to be served at the Central Regional WRF.

APPENDIX F
Water and Wastewater Existing Facilities Inventory

Existing Water Facilities

Type	Name	Location	Capacity
Water Supply	School Road Well	7151 1/2 School Road	1,100 gpm
	Maverick Well	Manvel High School	200 gpm
	MTC Well	Manvel Town Center	1,200 gpm
Booster Pump Station	School Road	7151 1/2 School Road	(3) 1,000 gpm pumps
	Maverick	Manvel High School	(2) 300 gpm pumps
	MTC	Manvel Town Center	(2) 1000 gpm pumps (1) 500 gpm pump
Ground Storage	School Road #1	7151 1/2 School Road	211,000 gallons
	School Road #2		125,000 gallons
	School Road #3		125,000 gallons
	Maverick #1	Manvel High School	66,000 gallons
	Maverick #2		66,000 gallons
	MTC	Manvel Town Center	244,000 gallons
Elevated Storage	Manvel Parkway	Manvel Parkway and Highway 288	1,000,000 gallons

Existing Wastewater Facilities

Type	Name	Location	Capacity
Wastewater Treatment Plant	Corporate Drive	Corporate Drive and Morris Avenue	0.5 MGD

Planning Criteria from 2022 Master Plans

Type	Category	Criteria
Water	Average Day Demand (ADD)	360 gpd/ESFC
	Maximum Day Demand for Supply Planning (MDD-S)	ADD X 2.0
	Maximum Day Demand (MDD) *(for use other than supply planning)*	ADD x 2.4
	Peak Hour Demand (PH)	MDD x 1.25
Wastewater	Average Daily Flow (ADF)	315 gpd/ESFC
	Peak Wet Weather Flow	ADF x 4.0

APPENDIX G
Rate Credit and Debt Service Calculations

Table G-1: Water Credit Analysis Summary

Year	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Water Impact Fee Eligible Interest + Principal for 10-Year Period[1]	$0	$0	$0	$0	$0	$0	$0	$0	$815,017	$815,017
Total ESFCs Each Year	5,511	6,242	6,972	7,702	8,433	9,163	9,893	10,623	11,354	12,084
Cost per ESFC	$0	$0	$0	$0	$0	$0	$0	$0	$72	$68
Cumulative New ESFCs in 10-Year Period[2]	730	1,461	2,191	2,921	3,652	4,382	5,112	5,842	6,573	7,303
Portion Paid by Growth in 10-Year Period	$0	$0	$0	$0	$0	$0	$0	$0	$473,256	$496,604
Total Credit	**$969,860**									

(1) Includes cost for Projects 14 and 15.
(2) Assuming linear growth of ESFCs between existing and 10-year projections.

Table G-2: Wastewater Credit Analysis Summary

Year	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Wastewater Impact Fee Eligible Interest + Principal for 10-Year Period[1]	$4,424,111	$4,536,481	$4,536,719	$4,536,345	$4,536,685	$4,536,345	$4,536,651	$4,536,209	$4,536,345	$4,536,991
Total ESFCs Each Year	5,058	5,580	6,101	6,623	7,144	7,665	8,187	8,708	9,230	9,751
Cost per ESFC	$875	$814	$744	$685	$636	$592	$555	$521	$492	$466
Cumulative New ESFCs in 10-Year Period[2]	521	1,043	1,564	2,086	2,607	3,128	3,650	4,171	4,693	5,214
Portion Paid by Growth in 10-Year Period	$455,875	$849,002	$1,163,616	$1,428,910	$1,658,052	$1,851,776	$2,025,750	$2,173,091	$2,308,956	$2,429,724
Total Credit	**$16,344,752**									

(1) Includes costs for Projects A and 1.
(2) Assuming linear growth of ESFCs between existing and 10-year projections.

Appendix G

Water Total/Yearly Costs - Proposed Debt

Year/Total	Total	2035	2036	2037	2038	2039	2040
Project 14 Period/Total		1	2	3	4	5	6
14 Principal	**$21,649,300**	$727,021	$756,102	$786,346	$817,800	$850,512	$884,533
14 Interest	**$10,210,568**	$865,972	$836,891	$806,647	$775,193	$742,481	$708,461
14 Debt Service	**$31,859,868**	$1,592,993	$1,592,993	$1,592,993	$1,592,993	$1,592,993	$1,592,993
14 2027 - 2036 Principal	**$1,948,437**	$65,432	$68,049	$70,771	$73,602	$76,546	$79,608
14 2027 - 2036 Interest	**$918,951**	$77,937	$75,320	$72,598	$69,767	$66,823	$63,761
14 2027 - 2036 Debt Service	**$2,867,388**	$143,369	$143,369	$143,369	$143,369	$143,369	$143,369
Total SUEs		11,354	12,084				
Cost per SUE		$12.63	$11.86				
Cumulative New SUEs		6,573	7,303				
14 Credit	**$169,643**	$82,997	$86,646				

Year/Total	Total	2035	2036	2037	2038	2039	2040
Project 15 Period/Total		1	2	3	4	5	6
15 Principal	**$99,771,100**	$3,350,488	$3,484,508	$3,623,888	$3,768,844	$3,919,597	$4,076,381
15 Interest	**$47,055,543**	$3,990,844	$3,856,824	$3,717,444	$3,572,489	$3,421,735	$3,264,951
15 Debt Service	**$146,826,643**	$7,341,332	$7,341,332	$7,341,332	$7,341,332	$7,341,332	$7,341,332
15 2027 - 2036 Principal	**$8,979,399**	$301,544	$313,606	$326,150	$339,196	$352,764	$366,874
15 2027 - 2036 Interest	**$4,234,999**	$359,176	$347,114	$334,570	$321,524	$307,956	$293,846
15 2027 - 2036 Debt Service	**$13,214,398**	$660,720	$660,720	$660,720	$660,720	$660,720	$660,720
Total SUEs		11,354	12,084				
Cost per SUE		$58.19	$54.68				
Cumulative New SUEs		6,573	7,303				
15 Credit	**$781,801**	$382,493	$399,308				

(1) Assuming debt service payments for Projects 14 and 15 starting in 2035.

Appendix G
Water Total/Yearly Costs - Proposed Debt

Year/Total	2041	2042	2043	2044	2045	2046	2047
Project 14 Period/Total	7	8	9	10	11	12	13
14 Principal	$919,914	$956,711	$994,979	$1,034,778	$1,076,169	$1,119,216	$1,163,985
14 Interest	$673,079	$636,283	$598,014	$558,215	$516,824	$473,777	$429,009
14 Debt Service	$1,592,993	$1,592,993	$1,592,993	$1,592,993	$1,592,993	$1,592,993	$1,592,993
14 2027 - 2036 Principal	$82,792	$86,104	$89,548	$93,130	$96,855	$100,729	$104,759
14 2027 - 2036 Interest	$60,577	$57,265	$53,821	$50,239	$46,514	$42,640	$38,611
14 2027 - 2036 Debt Service	$143,369	$143,369	$143,369	$143,369	$143,369	$143,369	$143,369
Total SUEs							
Cost per SUE							
Cumulative New SUEs							
14 Credit							

Year/Total	2041	2042	2043	2044	2045	2046	2047
Project 15 Period/Total	7	8	9	10	11	12	13
15 Principal	$4,239,436	$4,409,014	$4,585,374	$4,768,789	$4,959,541	$5,157,923	$5,364,240
15 Interest	$3,101,896	$2,932,318	$2,755,958	$2,572,543	$2,381,791	$2,183,410	$1,977,093
15 Debt Service	$7,341,332	$7,341,332	$7,341,332	$7,341,332	$7,341,332	$7,341,332	$7,341,332
15 2027 - 2036 Principal	$381,549	$396,811	$412,684	$429,191	$446,359	$464,213	$482,782
15 2027 - 2036 Interest	$279,171	$263,909	$248,036	$231,529	$214,361	$196,507	$177,938
15 2027 - 2036 Debt Service	$660,720	$660,720	$660,720	$660,720	$660,720	$660,720	$660,720
Total SUEs							
Cost per SUE							
Cumulative New SUEs							
15 Credit							

(1) Assuming debt service payments for Projects 14 and 15 starting in 2035.

Appendix G

Water Total/Yearly Costs - Proposed Debt

Year/Total	2048	2049	2050	2051	2052	2053	2054
Project 14 Period/Total	14	15	16	17	18	19	20
14 Principal	$1,210,544	$1,258,966	$1,309,324	$1,361,697	$1,416,165	$1,472,812	$1,531,724
14 Interest	$382,449	$334,028	$283,669	$231,296	$176,828	$120,181	$61,269
14 Debt Service	$1,592,993	$1,592,993	$1,592,993	$1,592,993	$1,592,993	$1,592,993	$1,592,993
14 2027 - 2036 Principal	$108,949	$113,307	$117,839	$122,553	$127,455	$132,553	$137,855
14 2027 - 2036 Interest	$34,420	$30,062	$25,530	$20,817	$15,915	$10,816	$5,514
14 2027 - 2036 Debt Service	$143,369	$143,369	$143,369	$143,369	$143,369	$143,369	$143,369
Total SUEs							
Cost per SUE							
Cumulative New SUEs							
14 Credit							

Year/Total	2048	2049	2050	2051	2052	2053	2054
Project 15 Period/Total	14	15	16	17	18	19	20
15 Principal	$5,578,809	$5,801,961	$6,034,040	$6,275,402	$6,526,418	$6,787,474	$7,058,973
15 Interest	$1,762,523	$1,539,371	$1,307,292	$1,065,931	$814,915	$553,858	$282,359
15 Debt Service	$7,341,332	$7,341,332	$7,341,332	$7,341,332	$7,341,332	$7,341,332	$7,341,332
15 2027 - 2036 Principal	$502,093	$522,177	$543,064	$564,786	$587,378	$610,873	$635,308
15 2027 - 2036 Interest	$158,627	$138,543	$117,656	$95,934	$73,342	$49,847	$25,412
15 2027 - 2036 Debt Service	$660,720	$660,720	$660,720	$660,720	$660,720	$660,720	$660,720
Total SUEs							
Cost per SUE							
Cumulative New SUEs							
15 Credit							

(1) Assuming debt service payments for Projects 14 and 15 starting in 2035.

Appendix G

Wastewater Total/Yearly Costs - Existing Debt

Project A Year/Total	Total	2027	2028	2029	2030	2031	2032
Principal	**$45,170,000**	$415,000	$860,000	$905,000	$950,000	$1,000,000	$1,050,000
Interest	**$43,104,500**	$2,248,125	$2,216,250	$2,172,125	$2,125,750	$2,077,000	$2,025,750
Debt Service	**$88,274,500**	$2,663,125	$3,076,250	$3,077,125	$3,075,750	$3,077,000	$3,075,750
A Principal	**$36,136,000**	$332,000	$688,000	$724,000	$760,000	$800,000	$840,000
A Interest	**$34,483,600**	$1,798,500	$1,773,000	$1,737,700	$1,700,600	$1,661,600	$1,620,600
A Debt Service	**$70,619,600**	$2,130,500	$2,461,000	$2,461,700	$2,460,600	$2,461,600	$2,460,600
A 2027 - 2036 Principal	**$12,286,240**	$112,880	$233,920	$246,160	$258,400	$272,000	$285,600
A 2027 - 2036 Interest	**$11,724,424**	$611,490	$602,820	$590,818	$578,204	$564,944	$551,004
A 2027 - 2036 Debt Service	**$24,010,664**	$724,370	$836,740	$836,978	$836,604	$836,944	$836,604
Total SUEs		5,058	5,580	6,101	6,623	7,144	7,665
Cost per SUE		$143.20	$149.96	$137.18	$126.33	$117.15	$109.14
Cumulative New SUEs		521	1,043	1,564	2,086	2,607	3,128
A Credit	**$3,002,758**	$74,665	$156,377	$214,581	$263,465	$305,419	$341,434

Appendix G

Wastewater Total/Yearly Costs - Existing Debt

Project A Year/Total	2033	2034	2035	2036
Principal	$1,105,000	$1,160,000	$1,220,000	$1,285,000
Interest	$1,971,875	$1,915,250	$1,855,750	$1,793,125
Debt Service	$3,076,875	$3,075,250	$3,075,750	$3,078,125
A Principal	$884,000	$928,000	$976,000	$1,028,000
A Interest	$1,577,500	$1,532,200	$1,484,600	$1,434,500
A Debt Service	$2,461,500	$2,460,200	$2,460,600	$2,462,500
A 2027 - 2036 Principal	$300,560	$315,520	$331,840	$349,520
A 2027 - 2036 Interest	$536,350	$520,948	$504,764	$487,730
A 2027 - 2036 Debt Service	$836,910	$836,468	$836,604	$837,250
Total SUEs	8,187	8,708	9,230	9,751
Cost per SUE	$102.23	$96.06	$90.64	$85.86
Cumulative New SUEs	3,650	4,171	4,693	5,214
A Credit	$373,107	$400,666	$425,354	$447,690

Appendix G

Wastewater Total/Yearly Costs - Proposed Debt

Year/Total	Total	2027	2028	2029	2030	2031	2032
Project 1 Period/Total		1	2	3	4	5	6
1 Principal	**$57,600,000**	$1,934,309	$2,011,681	$2,092,148	$2,175,834	$2,262,868	$2,353,382
1 Interest	**$27,166,176**	$2,304,000	$2,226,628	$2,146,160	$2,062,474	$1,975,441	$1,884,926
1 Debt Service	**$84,766,176**	$4,238,309	$4,238,309	$4,238,309	$4,238,309	$4,238,309	$4,238,309
1 2027 - 2036 Principal	**$49,536,000**	$1,663,506	$1,730,046	$1,799,248	$1,871,218	$1,946,066	$2,023,909
1 2027 - 2036 Interest	**$23,362,912**	$1,981,440	$1,914,900	$1,845,698	$1,773,728	$1,698,879	$1,621,037
1 2027 - 2036 Debt Service	**$72,898,912**	$3,644,946	$3,644,946	$3,644,946	$3,644,946	$3,644,946	$3,644,946
Total SUEs		5,058	5,580	6,101	6,623	7,144	7,665
Cost per SUE		$720.57	$653.24	$597.41	$550.38	$510.21	$475.51
Cumulative New SUEs		521	1,043	1,564	2,086	2,607	3,128
1 Credit	**$13,130,038**	$375,707	$681,198	$934,476	$1,147,872	$1,330,119	$1,487,574

(1) Assuming debt service payments for Project 1 starting in 2027.

Appendix G

Wastewater Total/Yearly Costs - Proposed Debt

Year/Total	2033	2034	2035	2036	2037	2038	2039
Project 1 Period/Total	7	8	9	10	11	12	13
1 Principal	$2,447,518	$2,545,418	$2,647,235	$2,753,125	$2,863,250	$2,977,780	$3,096,891
1 Interest	$1,790,791	$1,692,890	$1,591,074	$1,485,184	$1,375,059	$1,260,529	$1,141,418
1 Debt Service	$4,238,309	$4,238,309	$4,238,309	$4,238,309	$4,238,309	$4,238,309	$4,238,309
1 2027 - 2036 Principal	$2,104,865	$2,189,060	$2,276,622	$2,367,687	$2,462,395	$2,560,890	$2,663,326
1 2027 - 2036 Interest	$1,540,080	$1,455,886	$1,368,323	$1,277,258	$1,182,551	$1,084,055	$981,620
1 2027 - 2036 Debt Service	$3,644,946	$3,644,946	$3,644,946	$3,644,946	$3,644,946	$3,644,946	$3,644,946
Total SUEs	8,187	8,708	9,230	9,751			
Cost per SUE	$445.22	$418.56	$394.92	$373.80			
Cumulative New SUEs	3,650	4,171	4,693	5,214			
1 Credit	$1,624,972	$1,745,917	$1,853,198	$1,949,005			

(1) Assuming debt service payments for Project 1 starting in 2027.

Appendix G

Wastewater Total/Yearly Costs - Proposed Debt

Year/Total	2040	2041	2042	2043	2044	2045	2046
Project 1 Period/Total	14	15	16	17	18	19	20
1 Principal	$3,220,766	$3,349,597	$3,483,581	$3,622,924	$3,767,841	$3,918,555	$4,075,297
1 Interest	$1,017,542	$888,712	$754,728	$615,385	$470,468	$319,754	$163,012
1 Debt Service	$4,238,309	$4,238,309	$4,238,309	$4,238,309	$4,238,309	$4,238,309	$4,238,309
1 2027 - 2036 Principal	$2,769,859	$2,880,653	$2,995,880	$3,115,715	$3,240,343	$3,369,957	$3,504,755
1 2027 - 2036 Interest	$875,087	$764,292	$649,066	$529,231	$404,602	$274,988	$140,190
1 2027 - 2036 Debt Service	$3,644,946	$3,644,946	$3,644,946	$3,644,946	$3,644,946	$3,644,946	$3,644,946
Total SUEs							
Cost per SUE							
Cumulative New SUEs							
1 Credit							

(1) Assuming debt service payments for Project 1 starting in 2027.

APPENDIX H
Water and Wastewater Impact Fee Administrative Items

The following list include the City of Manvel Administrative Items in regards to the Water and Wastewater Impact Fees:

1. Chapter 395 of the Texas Local Government Code required impact fees to be assessed when a plat is filed and collected during the building permit process.
2. Impact fees will not be assessed for parks or temporary construction trailers.
3. Additional meters obtained by houses or businesses for the sole purpose of lawn irrigation or for a fire line will not pay water or wastewater impact fees.
4. The water meter will be sized for developments based on industry standards by an Engineer or Architect.
5. Water and wastewater impact fees will not be charged for governmental facilities or church uses. Public school facilities are likewise exempt unless the school district's board of trustees elects to enter into a voluntary agreement to pay impact fees, as permitted by Chapter 395 of the Texas Local Government Code.
6. Replacement of an existing water meter will trigger additional impact fees only when the new meter has a greater capacity than the original. Any fee assessed will be limited to the added service units resulting from the increased meter size.
7. For residences currently served by a private well and/or septic system that later gain access to public water and/or wastewater service:
    a. Connection to City utilities within the first year after service installation will not require payment of impact fees.
    b. Connections made during the second year after service availability will be subject to fifty percent (50%) of the applicable impact fee.
    c. Connections occurring more than two years after service availability will be assessed the full applicable impact fee at the time of connection.
8. Impact fees apply only to system capacity and do not include tapping or metering charges. All applicable tap and meter fees remain in effect and are not waived by these regulations.

MANVEL
CITY COUNCIL
DATA SHEET

TOPIC: Capital Improvements Advisory Committee (CIAC) Recommendation Letter on Land Use Assumptions, Capital Improvements Plan and Amendment to the Water and Wastewater Impact Fee.

DATES:	☒ 8/17/2026 : CIAC Recommendation letter
	☐ 9/8/2026 : Water and Wastewater Impact fee update – Public Hearing
	☐ 9/21/2026 : 1st reading of the Impact Fees update Ordinance by City Council
	☐ 10/5/2026 : 2nd and Final reading of the Ordinance by City Council

BACKGROUND:

- City of Manvel currently assesses water and wastewater impact fees for new development.
- *Current Impact Fees*: The water and wastewater impact fee was last updated in 2021 during which city council adopted the following as the impact fee (2021-R-26):
  - Water Impact Fee of $2,441.00 per service unit equivalent
  - Wastewater Impact Fee of $7,107.00 per service unit equivalent
  - Total Impact fee of $9,548.00 per service unit equivalent
- *2026 Impact Fees Update*: State statute requires updating the land use assumptions and capital improvements plan at least every five years. Freese and Nichols, Inc., was retained to perform an impact fee update study in 2025. To date the following critical steps have been completed:
  - Financial report made available to Public
  - CIAC Workshops
  - Resolution passed to establish required public hearings.
  - CIAC recommendation regarding Land use assumptions, Capital Improvement Plan and Impact fees.
- *CIAC Recommendation:* CIAC recommendation letter is attached. The CIAC recommends adoption of 50% of the Maximum Allowable Impact Fees as the water and wastewater impact fees collection rate:
  - Water Impact Fee of $2,729.00 per service unit equivalent
  - Wastewater Impact Fee of $9,968.50 per service unit equivalent
  - Total Impact fee of $12,697.00 per service unit equivalent

RECOMMENDED ACTION:

Accept the CIAC Recommendation Letter on Land Use Assumptions, Capital Improvements Plan, and Amendment to the Water and Wastewater Impact Fee.

Please note:

- Accepting the CIAC Recommendation Letter doesn't oblige council to adopt the 50% collection rate.
- Staff recommendation is to adopt 100% of the maximum allowable impact fee as the collection rate to ensure that those (new development) responsible for generating an impact bear the associated costs of mitigating that impact."

MANVEL
CITY COUNCIL
DATA SHEET

ATTACHMENTS:	CIAC Recommendation letter.
	2026 Schedule of maximum allowable water and wastewater impact fees (excerpt from the Final Report)
	2026 Water and Wastewater Impact fee Update report

FUNDING ISSUES
_X_ Not applicable
___ Not budgeted
___ Full amount already budgeted
___ Funds to be transferred from Acct.#

SUBMITTING STAFF MEMBER	**FINANCE DIRECTOR APPROVAL** _NA_
Jose Abraham	**ZONING OFFICIAL APPROVAL_YES_**
Director of Development Services	**CITY MANAGER APPROVAL _YES_**

State Law
Health and Safety Code

Sec. 821.102. UNLAWFUL RESTRAINT OF DOG; OFFENSE.

(a) An owner may not leave a dog outside and unattended by use of a restraint unless the owner provides the dog access to:

(1) adequate shelter;

(2) an area that allows the dog to avoid standing water and exposure to excessive animal waste;

(3) shade from direct sunlight; and

(4) potable water.

(b) An owner may not restrain a dog outside and unattended by use of a restraint that:

(1) is a chain;

(2) has weights attached;

(3) is shorter in length than the greater of:

(A) five times the length of the dog, as measured from the tip of the dog's nose to the base of the dog's tail; or

(B) 10 feet; or

(4) is attached to a collar or harness not properly fitted.

(c) A person commits an offense if the person knowingly violates this section. The restraint of each dog that is in violation is a separate offense.

(d) An offense under this section is a Class C misdemeanor, except that the offense is a Class B misdemeanor if the person has previously been convicted under this section.

(e) If conduct constituting an offense under this section also constitutes an offense under any other law, the actor may be prosecuted under this section, the other law, or both.

Added by Acts 2021, 87th Leg., 3rd C.S., Ch. 6 (S.B. 5), Sec. 1, eff. January 18, 2022.

City of Manvel

Sec. 8-25. - Chaining and tethering prohibitions.

Staking, tying or tethering:

(1) An owner may not leave a dog outside and unattended by use of a restraint unless the owner provides the dog access to:

a. Adequate shelter

b. An area that allows the dog to avoid standing water;

c. Shade from direct sunlight; and

d. Potable water.

(2) An owner may not restrain a dog outside and unattended by use of a restraint that;

a. Is a chain;

b. Has weights attached;

c. Is shorter in length than the greater of:

1 Five times the length of the dog, as measured from the tip of the dog's nose to the base of the dog's tail, or;

2. Ten feet;

d. Is not attached to a properly fitted collar or harness; or

e. Causes pain or injury to the dog.

(3) A person commits an offense if the person knowingly violates this section. The restraint of each dog that is in violation is a separate offense.

(Ord. No. 2024-O-37, § 2, 10-7-2024)