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

LARRY AKERY, COUNCIL PLACE 1
LORRAINE HEHN, COUNCIL PLACE 2
NICCOLE TYSON, COUNCIL PLACE 3
ED PERRY, COUNCIL PLACE 4
JASON ALBERT, COUNCIL PLACE 5
JEROME HUDSON, COUNCIL PLACE 6

DEBRA DAVISON, MAYOR
KYLE JUNG, CITY MANAGER
TAMMY BELL, CITY SECRETARY

NOTICE OF A CITY COUNCIL MEETING OF THE CITY OF MANVEL August 15, 2022

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

Pursuant to Chapter 551, Title 5 of the Texas Government Code, the Texas Open Meetings Act, notice is hereby given that the City of Manvel 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 accommodations or interpreter services must be made 48 hours prior to this meeting. Please contact the City Secretary at 281-489-0630 X6 for further information.

Workshop Session

Discussion on the Fiscal Year 2022-2023 Proposed Budget

Discussion on any subject as listed on the Agenda dated August 15, 2022

Regular Session

Call To Order

Inspirational Reading - Council Member Akery

Pledge

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

Public Comments: "Comment Card" Required

o Member of the public with business before the board, NOT scheduled on the agenda as a public hearing (that has 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

All Consent Agenda items listed are considered to be routine by the City Council and will be approved by one motion. There will be no separate discussion of these items unless a City Council Member so requests, in which event the item will be removed from the Consent Agenda and considered in sequence on the Agenda.

1. Approve meeting minutes to date.

2. Approve second and final reading of Ordinance 2022-O-22;
AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF MANVEL, TEXAS, BY AMENDING SECTION 41-4 "SCHOOL ZONES" OF THE CODE OF ORDINANCES TO REVISE THE PROVISIONS PERTAINING TO TIMES AND PLACES FOR SCHOOL ZONES; AUTHORIZING THE ENFORCEMENT OF ALL STATE REGULATIONS; AUTHORIZING THE PLACEMENT OF SIGNS INDICATING THE SPEED LIMITS ON THE STREETS AND PORTIONS OF STREETS DESIGNATED HEREIN; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR CONFLICT HEREWITH; PROVIDING A PENALTY OF AN AMOUNT OF NOT LESS THAN ONE DOLLAR ($1) OR MORE THAN TWO HUNDRED DOLLARS ($200) FOR VIOLATION OF ANY PROVISION HEREOF; AND PROVIDING FOR SEVERABILITY.

3. Approve the Road & Bridge Interlocal Agreement Fiscal Year 2022-2023, between Brazoria County and the City of Manvel.

4. Acceptance of infrastructure improvements for **Meridiana Section 51** to begin the one-year Maintenance Period.

5. Acceptance of infrastructure improvements for **Meridiana - Chocolate Bayou Detention Basin T Phase 2 & Detention Basin V** to begin the one-year Maintenance Period.

Regular Agenda

1. Consideration and possible action on a record vote setting the Preliminary Tax Rate for 2022 and scheduling the Public Hearing on Sept 6, 2022, at 6:00 p.m. at Manvel City Hall, 20031 Hwy 6, Manvel Tx.

2. Consideration and possible action to approve the 2022 H-GAC Aerial Imagery License Agreement between H-GAC and the City of Manvel.

Executive Session

City Council will convene into Executive Session pursuant to Texas Government Code, Section 551.071: Consultation with Attorney, and Texas Government Code, Section 551.072: "Deliberation Regarding Real Property" to discuss the following:

ROW Acquisition

City Council will convene into Executive Session pursuant to Texas Government Code, Section 551.071: "Consultation with Attorney" to discuss the following:

Litigation Case No. 77339-CV; City of Manvel vs. John E. Furnace

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

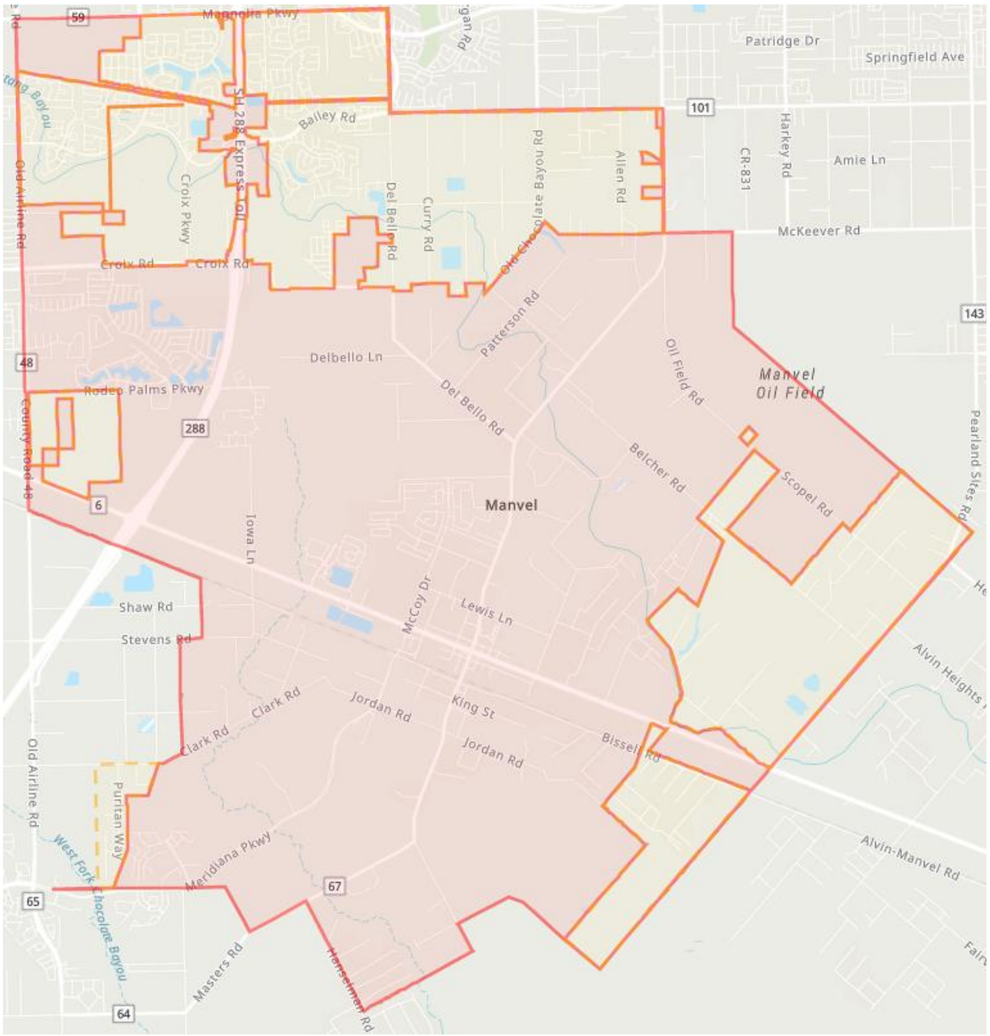
CERTIFICATION

I, Tammy Bell, 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 August 12, 2022 in accordance with the Texas Open Meetings Act (Tex. Gov't. Code §551.001 et.seq). Said notice remained posted for at least 72 hours preceding the scheduled time of the meeting.

TAMMY BELL, CITY SECRETARY
CITY OF MANVEL, TEXAS

City of Manvel

Proposed Budget FY 2022-23



This budget will raise more total property taxes than last year's budget by $1,504,736.50 (increase of 24%), and of that amount $976,859.92 is tax revenue to be raised from new property added to the tax roll this year.

SECTION 1 - INTRODUCTION

READER'S GUIDE

In order to present the City Council and public with a clear picture of services and their costs, this year's budget includes actual revenues and expenditures from the 2018-19 fiscal year, the 2019-20 fiscal year, and the 2020-21 fiscal year. Additionally, the original budget projections, revised budget projections, and year-end estimates from FY 2021-22 are included along with the FY 2022-23 adopted budget projections.

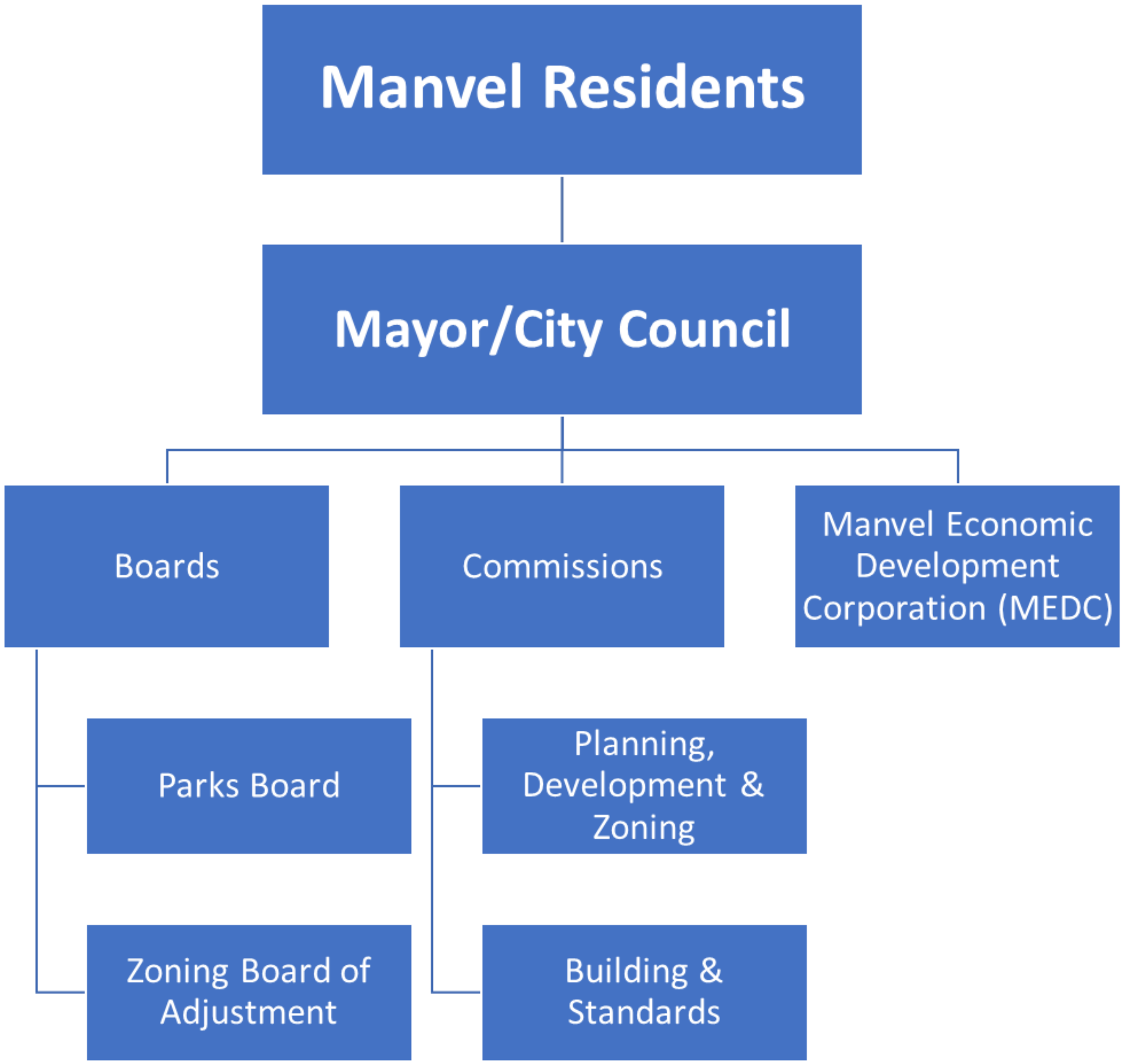
BUDGET FORMAT

This document is divided into four major sections: the introduction, financial information, operational information, and supplemental information. The introductory section contains the City Manager's letter addressed to the Mayor and City Council explaining major policies and issues that affected the development of the fiscal year budget. This section also includes the City's organizational and staffing charts as well as a summary of all financial statements.

The Financial and Operational sections describe various aspects of the City's organization. This information is grouped by fund and sub-divided by department. Like many local governments, the City of Manvel uses the fund method of accounting. Simply stated, a fund is a unit of the City which tracks the application of various public resources. For example, the Utility Fund is established to account for the revenues and expenditures of the City's water and wastewater operations. Most people are interested in the General Fund as it encompasses the majority of the City's operations including the Police Department, Municipal Court and the Public Works Department of the Community Services. Financial information, including projected amounts for the adopted FY 2022-23 budget year, is presented for every fund. The financial condition of each fund is presented over five years. Somewhat like a statement that might be received from a bank, each fund shows beginning balances, revenues, expenditures, and ending balances for each year. Each fund shows the actual audited amount from the previous three fiscal years, which is FY 2018-19 through FY 2020-21 in this document. The ending balance of the actual audited amount for FY 2020-21 then becomes the beginning balance of the projected current fiscal year, FY 2021-22. The estimated FY 2021-22 column illustrates projected amounts that can be compared to the amounts included in the original and revised budget columns for the current year. The ending balance of the estimated current fiscal year's totals then becomes the beginning balance for the FY 2022-23 budget year. Included with the financials for each fund are narratives and tables that describe the major features of each respective fund. Each department's budget presentation includes a mission statement, accomplishments from the previous fiscal year, and operational goals for the upcoming year. Staffing levels for each department are also included and summarized over a number of years, similar to the funding information.

The Capital Improvement Program Summary is the bridge from the Financial/Operational to Supplemental section, as it provides a more detailed narrative to some of the City's long-range projects. Some may classify these project details as Other Supplemental Information, so it provides a nice segue into the final section of the budget. The adopted budget ordinance and a glossary of terms that may be used within this document are also included in the Supplemental Information section.

BOARDS AND COMMISSIONS CHART



CITY LOCATION AND PROFILE

The City of Manvel was originally called Pomona in the early 1800's. When it was discovered that a city in West Texas was also named Pomona, the name was changed to Manvel. The town was named for Allen Manvel (1837-1893) who was the 11th president of the Atchison, Topeka and Santa Fe Railway. Just after the Civil War and the War of 1860, families began to settle in the area. Original settlers made Chocolate Bayou their home, with the town site itself in 1890 at the railroad crossing of the Gulf, Colorado and Santa Fe Railways. In 1931, the Texas Oil Company struck oil on property in Manvel, and it became a rich oil-producing community. Local rice production began in 1936, which is continued today as the City maintains its rural roots.

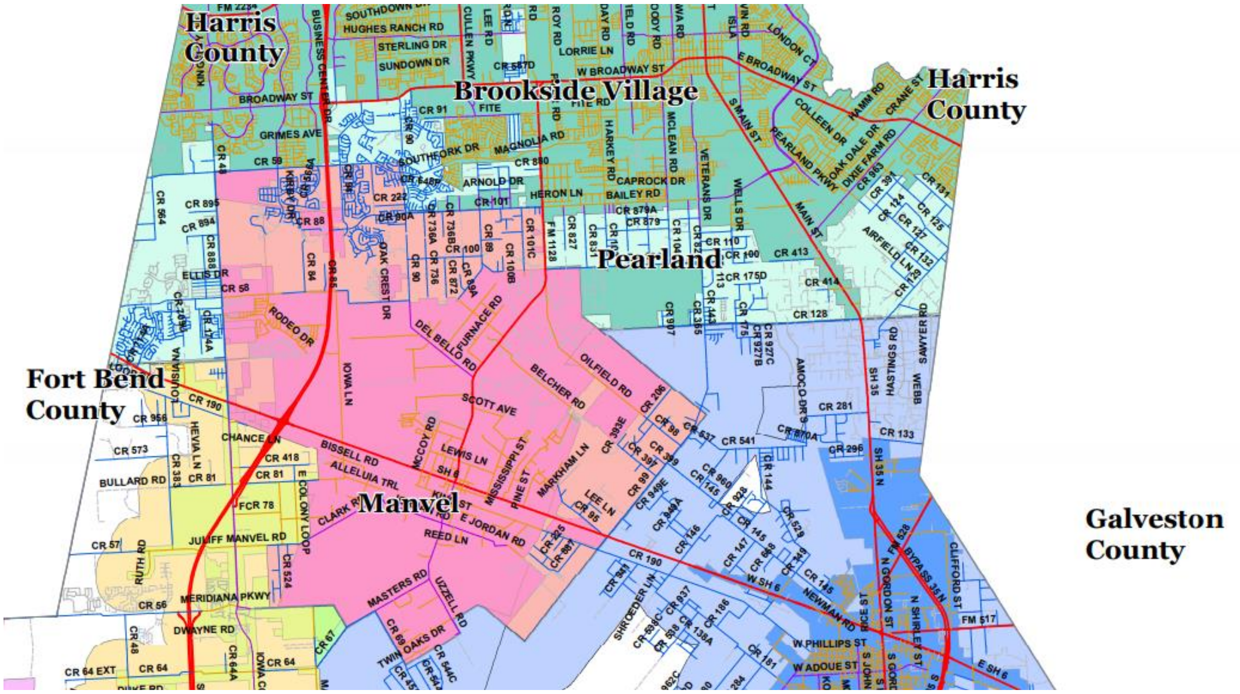
The City of Manvel was incorporated on March 12, 1956, and adopted the Home Rule Charter on November 23, 1974, pursuant to the laws of the State of Texas. The City operates under a Council-Manager form of government and provides services authorized by its charter. Presently these services include: police and fire protection, drainage, building/code inspection, planning, zoning, engineering, street repair and maintenance, park maintenance, recreational activities for citizens, and general administrative services. The City is an independent political subdivision of the State of Texas governed by an elected council (6 positions and a mayor), and is considered a primary government. As the City is considered a primary government for financial reporting purposes, its activities are not considered part of any other government or other type of reporting entity.

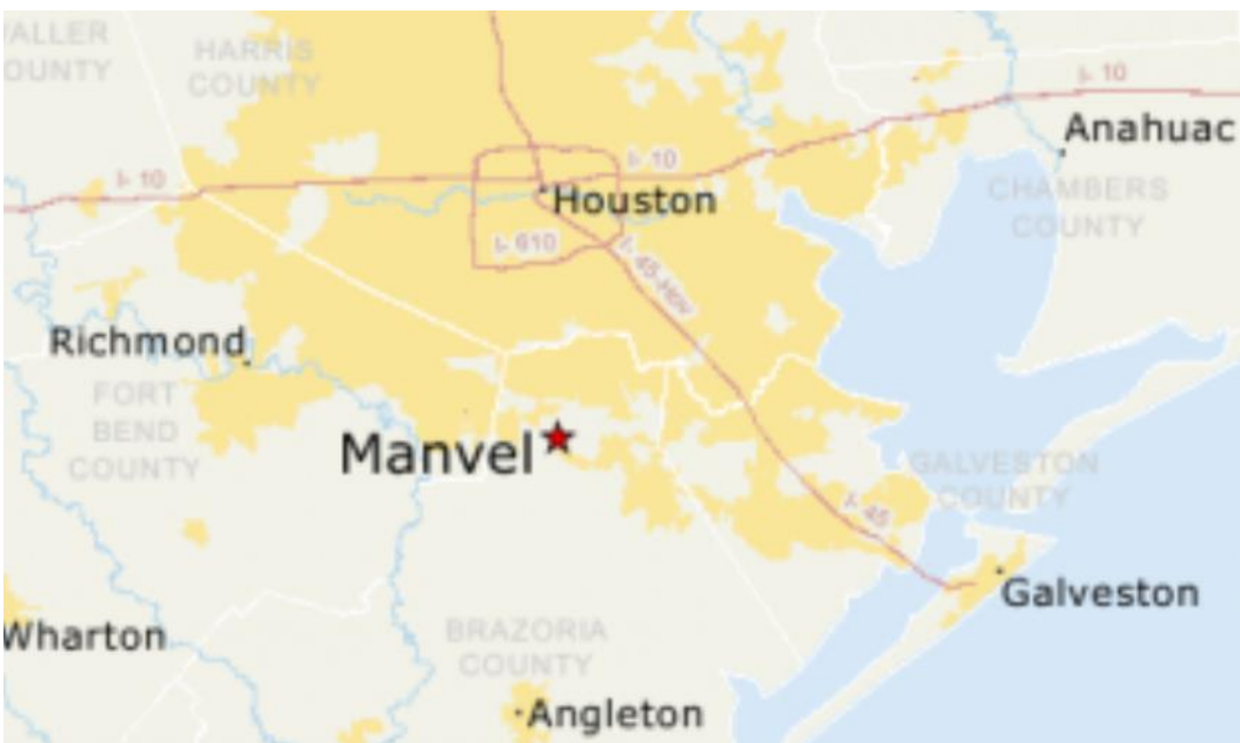
The City of Manvel is located approximately 20 miles south of downtown Houston, and 30 miles northwest of Galveston and the Gulf of Mexico. The City has a variety of transportation corridors as it is located in northern Brazoria County at the intersections of State Highway 288 (South Freeway) and State Highway 6. Highway 6 also serves as a partial outer loop around the City of Houston. Beltway 8, an 83-mile stretch providing a second freeway loop around Houston, is within minutes of the City of Manvel and connects with U.S. Highway 90A, U.S. Highway 59, and Interstate 10.

Without careful thought given to how growth will occur, the City could shift from a rural community to a stereotypical suburban area. Manvel is one of the largest cities in land size in the Houston area with more than 40 square miles of available land inside the city limits and extraterritorial jurisdiction (ETJ). As some family lands are sold due to less involvement in agricultural uses, subdivisions are being planned among the horse and cattle ranches of the City. The desire of the citizens is to maintain a semi-rural appeal, combining access to the amenities of a major metropolitan area with still being far enough away to offer a relaxed, family and community-oriented lifestyle.

Houston's population remains in the top 5 of the country. It is anticipated that Houston's growth will spill over into the neighboring cities and counties. The Woodlands, on the northern side of Houston, is one of the fastest growing cities in the United States. Manvel is experiencing unprecedented residential development rates that puts the City's actual growth rate above previously projected population numbers. With the rapid pace of growth occurring in and around the Houston area, Manvel is becoming a desirable location to consider given its convenient access to the Medical Center, Hobby Airport, and downtown Houston. Like many of the other municipalities in Brazoria County, much of the City's development is linked to that of the entire region.

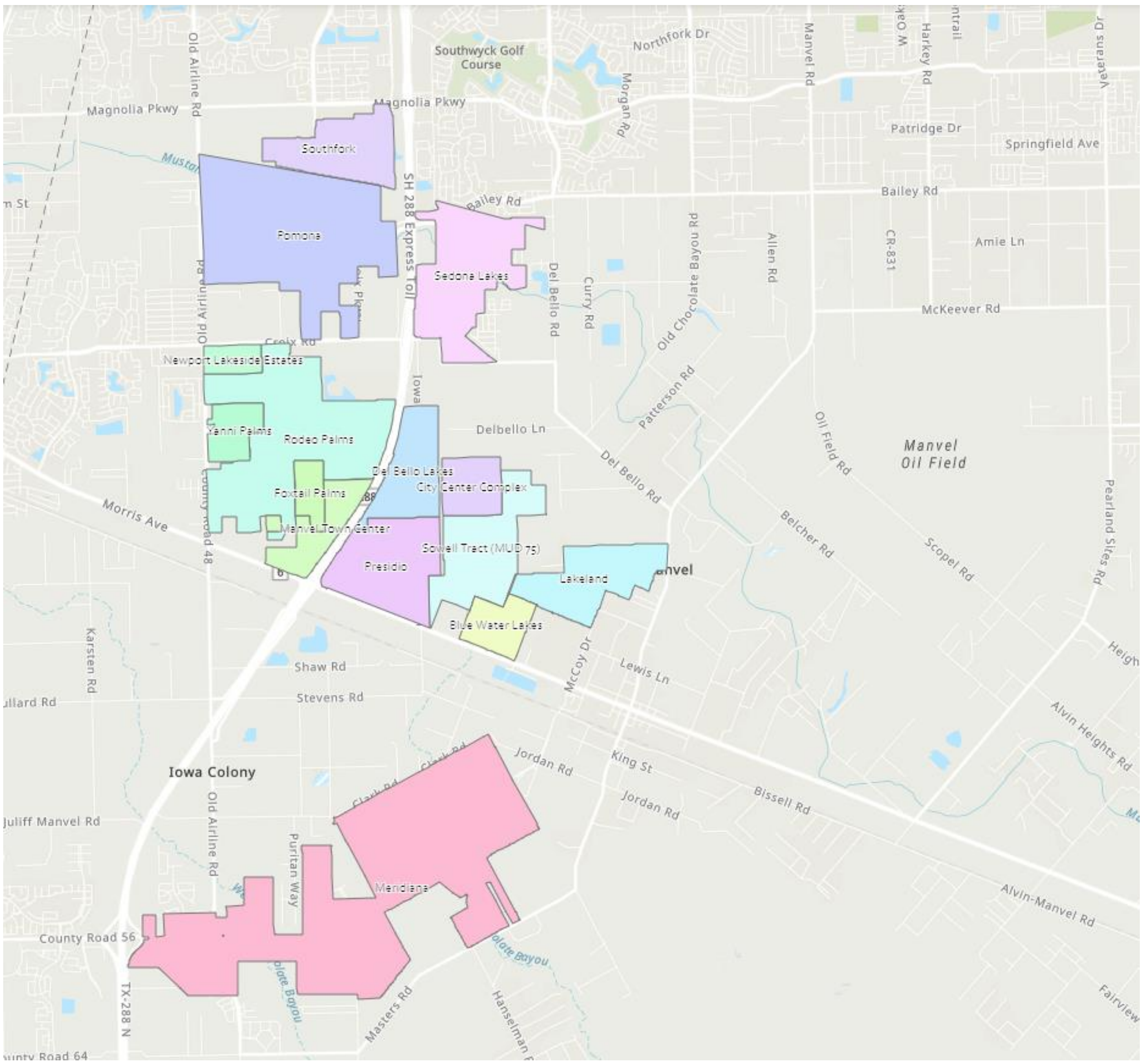
MAP OF THE CITY





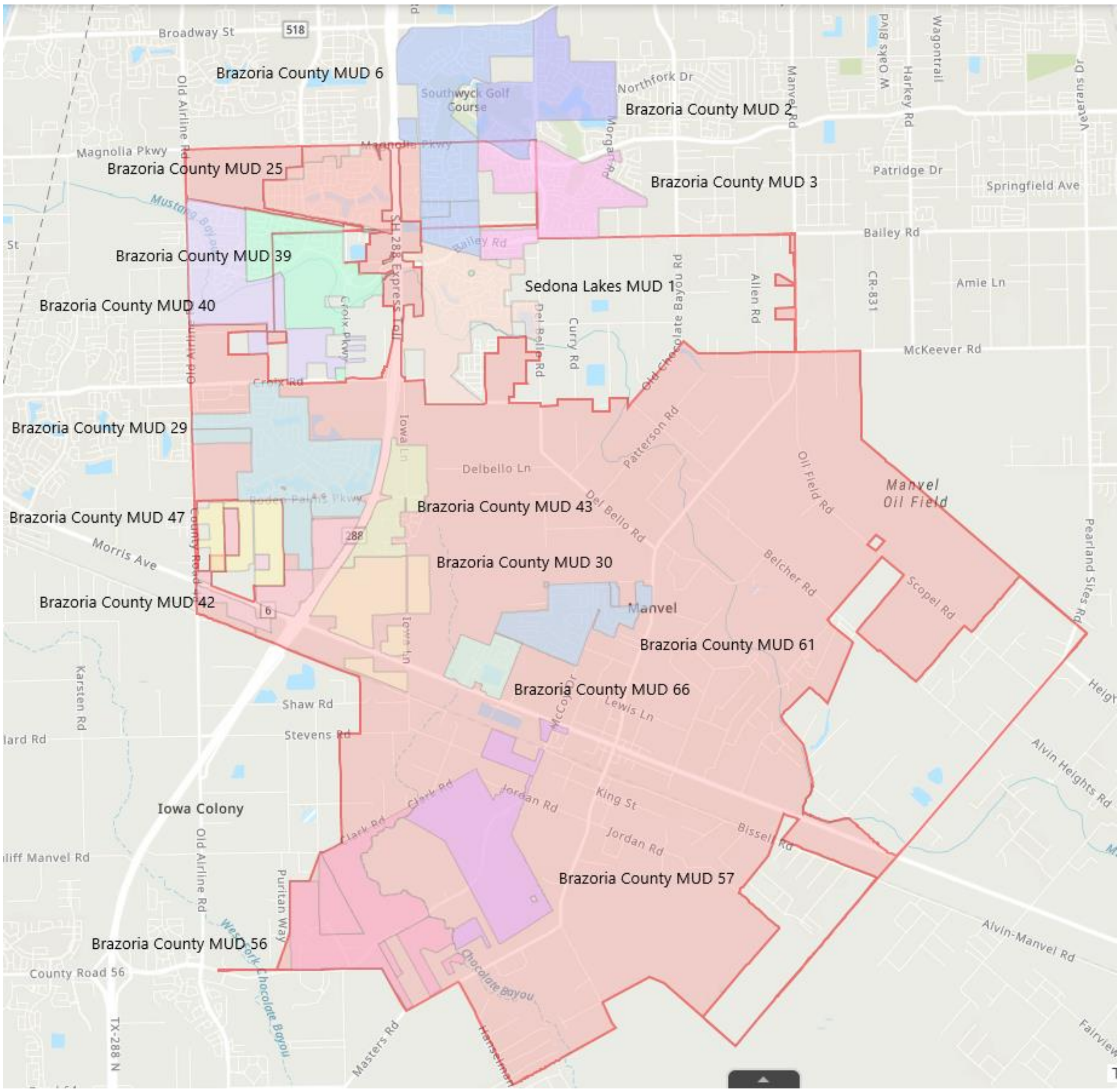
PLANNED DEVELOPMENT PROJECTS

The City of Manvel has several development subdivisions planned over the next 20 years with an estimated total population of over 30,000. The Manvel Town Center is also expected to bring in new commercial development along Highway 288 and State Highway 6.



MUNICIPAL UTILITY DISTRICTS (MUDs)

Concerning residential developments, the establishment of Municipal Utility Districts (MUDs) continues to be a solution in the absence of City provided utilities. A MUD is a political subdivision of the State of Texas authorized by the Texas Commission of Environmental Quality (TCEQ) to provide water, sewage, drainage and other services.



CITY MANAGER MESSAGE

To: Honorable Mayor Debra Davison and City Council

From: Kyle Jung, City Manager

Date: July 28, 2022

In accordance with City Charter provisions, it is my pleasure to present the City of Manvel's Proposed Fiscal Year 2022-23 Operating Budget. The projected revenues, excluding transfer revenues, for this budget will be $20.1 million. That figure is $2 million above the original budgeted amount for FY 2021-22. This document is anticipated to be adopted by the City Council at its regularly scheduled meeting on September 19, 2022.

The property values throughout Manvel have increased yet again with the current preliminary property values reported at just over $1.5 billion compared to a certified property value of just under $1.1 billion the previous year. At this time, the County Tax Office has not provided final certified values for the City, so we do not have the most significant part of the information needed to determine what the actual tax rate would be. Due to regulations from the state, the amount of overall property taxes collected by the City will not grow proportionally with the assessed values. As of now, tax worksheets to determine the City's "No-New-Revenue" tax rate have not been provided by the County Tax Office to the City, but the preliminary values showed almost $200 million of the property valuation to be new to the tax roll. With the combination of legislation to keep property tax values collected approximately the same as the previous year and the uptick in actual property values, the City will most likely see a decrease in the maintenance and operation (M&O) portion of the tax rate. While an expected debt issuance in the FY2022-23 year may increase the interest and sinking (I&S or debt) portion, this huge upswing in property values could result in an overall tax rate lower than the current $0.57/$100 valuation used in the FY 2021-22 budget.

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

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

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

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

As the City continues to grow, the need for capital projects continues to rise. Many of the projects in line have had funds previously set aside either through transfers or debt issuances. One of the main services provided by cities are utility connections to houses and businesses. The plants, lift stations, and other infrastructure that is required to make that a reality comes with a lot of planning costs and construction costs. Additionally, new facilities will be needed to provide for upgrades to current buildings or additions to provide office space for employees that may be needed for future budget years. However, more debt issuances will be needed to complete projects as property tax, sales tax, and transfers simply will not be enough.

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

Even through the challenges presented by legislation and growth, I am proud to submit this budget for review and approval. Each fund is either balanced, has higher revenue than expenditure totals, or has money reserved in fund balances the past Councils have approved to cover the expenditures. While the City is growing, the legislation that is continuously altered by the State Legislature makes it difficult to realize the revenues to match that growth without generating additional revenue. We are striving to plan for needed revenue so that a dramatic or unplanned increase would not be needed. Most of the revenue sources are not fluctuating drastically and seem to continue to rise with some consistency, which makes for an easier budget estimate across all revenues.

Revenues remaining constant makes one piece of the budget easier, but can cause some challenges for expenditure requests. Previously, large unexpected increases in revenue line items made it easier to fill departmental requests and have reserves for special projects. The next budget year will see departments using their allocated resources to accomplished their goals and objectives. As always, the finance department and I will reevaluate throughout the year and bring to the Council for its consideration additional resources that may come available. To begin the year, the revenues and expenditures will remain constant, and if additional needs arise, the budget could be adjusted accordingly.

The City of Manvel is a great community experiencing new challenges every year. The growth that is causing a major boom in our community is a great opportunity. Balancing the needs of the residents, the visitors, businesses and customers, the desire of the City Council, and the staff are key elements to consider during our planning. The dedication and commitment of the residents, businesses, City Council, the School District and City staff make Manvel stand apart from others. We look forward to the future challenges and are focused on creating new ways to make our “City of the Rise” the most it can be.

Respectfully Submitted,

Kyle Jung
City Manager

SECTION 2 – EXECUTIVE SUMMARY

This document has been prepared to help you, the reader, learn of the issues affecting the Manvel community. Many people believe a city budget is only a financial plan. Although you can learn a great deal about the City of Manvel's finances from these pages, the FY 2022-23 budget document has been designed to serve other functions as well. For example, it is a policy document that presents the major policies which guide how the City is managed. It is an operations guide which gives the public, elected officials, and City staff information pertaining to the production and performance of individual City operations. The document is also designed as a communications device in which information is conveyed verbally and graphically.

BUDGET FORMAT

The document is divided into four major sections: the introduction, financial information, operational information, and supplemental information. The introductory section contains the City Manager's letter which is addressed to the City Council and explains major policies and issues that affected the development of the fiscal year budget. This section also includes the City's organization, staffing charts and the summary of all financial statements.

The financial and operational sections describe various pieces, or departments, of the City's organization. This information is grouped first by fund and then by department. Like many local governments, the City uses the fund method of accounting. A fund is a unit of the City which tracks the application of various public resources. For example, the Utilities Fund is established to account for the revenues and expenses of the City's water and wastewater operations. Most people are particularly interested in the General Fund which includes most of the City's operations such as Police, Municipal Court, and Public Works. Financial statements, including the adopted FY 2022-23 budget, are presented for every fund. The statements show the fund's financial condition over several years. Similar to the checking account statement you receive from your bank, the financial statements show beginning balances, revenues, expenditures, and ending balances for each year. Each fund statement shows the actual audited amount from the previous three fiscal years, or for this document, the fiscal years 2018-19, 2019-20, and 2020-21. The actual values of the year become the beginning balances of the projected current fiscal year, FY 2021-22. The projected column reflects estimated amounts compared to the amounts included in the adopted budget for the current year. The projected ending balance of the current fiscal year then becomes the beginning balance for the projected FY 2022-23 budget year. Accompanying the statements are narratives and graphs which describe the major features of the associated fund. Within each fund, departments have included their accomplishments for the previous year, a description of the department and its activities, and operational goals for the upcoming year. The funding for each department, as well as the unit's staffing are also summarized over several years.

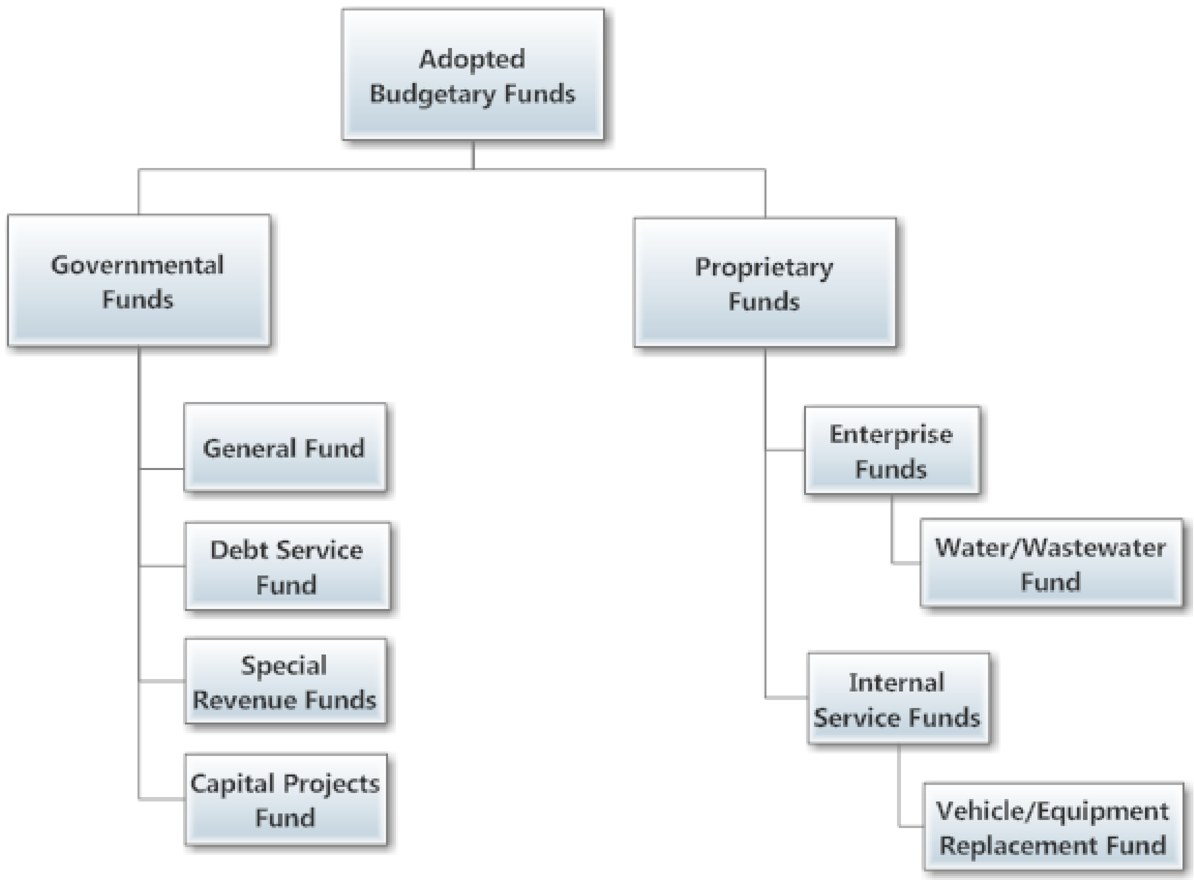
FUNDS

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

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

The **Capital Projects Fund** provides separate accounting for the Capital Improvement Program projects that are detailed in the program and funded either by the issuing of debt or annual budget allocations.

Enterprise Funds (Utility Fund) provide accounting for the City's water and wastewater operations which are financed and operated like a private business enterprise. Also included are Internal Service Funds which provide separate accounting for the Vehicle & Equipment Replacement Program.



BASIS OF ACCOUNTING AND BUDGETING

The City's finances are accounted for in accordance with generally accepted accounting principles (GAAP) established by the Government Accounting Standards Board (GASB). Both financial statements and budgeting documents are prepared on this basis, and all funds are included in both.

The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded in those funds. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service and Capital Project Funds.

Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, hotel, and franchise tax revenues recorded in the General fund and ad valorem revenues recorded in the Debt Service fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when they are received in cash because they are generally not measurable until they are actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on long-term debt (which are all recorded when due) and compensated absences (which are recorded when payable) from currently available financial resources.

The City utilizes encumbrance accounting for its Governmental fund types, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

The City's Proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The City's annual budgets are prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental and proprietary funds except the capital projects fund, which adopts project-length budgets. Budgets can be amended at the department level of control by the City Council.

The issuance of Statement 34 by the Governmental Accounting Standards Board has influenced the creation and reporting of individual funds. GASB 34 essentially mandates dual accounting systems; one for government-wide (i.e. the government as a single entity) reporting and another for individual fund reporting. Under GASB 34 for individual funds, the City will continue utilizing the accounting and budgeting process as described above. However, because GASB 34 mandates the flow of economic resources measurement focus and accrual basis of accounting for government-wide reporting, extensive reconciliation must be performed to present aggregated fund information in the government-wide reporting model. Therefore, individual operating funds will be created with the objective of reducing funds of government-wide reconciliation as much as possible. When appropriate, individual funds will be examined as to whether it will be appropriate to account for them as proprietary fund types. Also, the City will limit the use of internal service funds and incorporate the financial transactions of those funds into other governmental funds.

SECTION 3 – FINANCIAL MANAGEMENT POLICIES

The City of Manvel has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for adequate funding of services desired by the public. The main objective of the Financial Management Policy is to enable the City to achieve a long-term stable and positive financial condition. The key words of the City's financial management policy include integrity, prudent stewardship, planning, accountability, and full disclosure.

The purpose of the Financial Management Policy is to provide guidelines for planning and directing the City's day-to-day financial affairs and to assist staff in developing recommendations to the City Council. Specifically, this policy framework mandates the pursuit of the following fiscal objectives:

Revenues: Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

Expenditures: Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

Capital Expenditures and Improvements: Annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

Staffing and Training: Staffing levels shall be adequate for the fiscal departments of the City to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Possible ways to increase efficiency shall be explored before adding staff. However, the staffing levels shall not be inadequate or marginal such that the internal controls are jeopardized or personnel turnover rates are unacceptable.

The City shall support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff shall be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

Fund Balance/Working Capital/Retained Earnings: Maintain the fund balance, working capital and retained earnings of the various operating funds at levels sufficient to protect the City's credit-worthiness as well as its financial position from emergencies.

Debt Management: Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of the debt payments on current and future revenues.

Investments: Invest the City's operating cash to ensure its safety, provide necessary liquidity and optimize yield.

Intergovernmental Relations: Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.

Grants: Investigate, pursue and effectively administer federal, state and foundation grants-in-aid, which address the City's current priorities and policy objectives.

Allowance Write-Off Policy: Annually review accounts receivable to determine if collection efforts need adjustment or if accounts meet write-off qualifications.

Delinquency Policy (Utility Billing): Enforce penalties and turn-off procedures for delinquent water accounts as prescribed.

Economic Development: Initiate, encourage, and participate in economic development efforts to create job opportunities, and strengthen the local economy and tax base.

Fiscal Monitoring: Prepare and present reports for the current and multi-year periods that analyze, evaluate, and forecast the City's financial performance and economic condition.

Accounting, Auditing, and Financial Reporting: Comply with prevailing federal, state, and local statues and regulations. Conform to generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), The American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers' Association (GFOA).

Internal Controls: maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use of disposition.

Risk Management: Prevent and/or reduce financial impact to the City due to claims and losses through prevention, through transfer of liability, and/or through a program of self-insuring of the liability.

Budget: Develop and maintain a balanced budget which presents a clear understanding of goals, services levels, and performance standards and which shall be to the extent possible "user friendly" for citizens. Balanced budget means revenues meet or exceed expenditures.

REVENUES

Balance and Diversification in revenue sources: The City shall strive to maintain a balance diversified revenue system to protect the City from fluctuation in any one source.

User Fees: For services that benefit specific users, when possible, the City shall establish and collect fees to recover the cost of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs whereas not to prohibit economic development. City staff shall review user fees on a regular basis to calculate their full costs recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

Property Tax Revenues/Tax Rates: The City shall endeavor to balance its reliance on property tax revenues by revenue diversification, implementation and continued use of user fees, and economic development. The city shall also strive to minimize tax rate increases.

Water/Wastewater Enterprise Utility Funds User Fees: Utility rates and Enterprise Funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital.

Revenue Estimates for Budgeting: In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates for current and multi-year periods. The process shall include the analysis and probability of economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and mid-year service reductions.

EXPENDITURES

Current Funding Basis: The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior years' savings.

Contracted Labor: The City will utilize contracted labor for the provision of City services whenever private contractors can perform the established levels of service at the least expense to the City.

Avoidance of Operating Deficits: The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue estimates are such that an operating deficit is projected at year-end.

Maintenance of Capital Assets: Through the Vehicle/Equipment Replacement Fund and within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue services levels.

Periodic Program Review: Periodic program reviews for efficiency and effectiveness shall be performed. Programs not meeting efficiency of effectiveness shall be brought up to required standards or be subject to reduction or elimination.

Purchasing: The City shall make every effort to maximize any discounts offered by creditors/vendors. Vendors with balances due the City will have payments due the vendor offset against the amount due the City. The City will follow state law concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall obtain the most favorable terms and pricing possible. Every effort will be made to include minority business enterprises in the bidding process.

CAPITAL EXPENDITURES AND IMPROVEMENTS

Capital Improvements Planning Program: The City shall annually review the Capital Improvement Plan (CIP), the current status of the City's infrastructure, replacement and renovation needs, and potential new projects and update the plan as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs resource availability. For every project, all operation, maintenance and replacement costs shall be fully estimated and disclosed. The CIP shall also present the City's long-term borrowing plan, debt payment schedules, and other debt outstanding or planned including general obligation bonds, revenue bonds, certificates of obligation, and lease/purchase agreements when appropriate.

Capital Assets: A capital asset will generally be defined as equipment that exceeds $5,000 and has a useful life that exceeds one year.

Replacement of Vehicle/Equipment Capital Assets on a Regular Schedule: The City shall annually prepare a schedule for the replacement of its vehicle/equipment capital assets associated with General Fund and Water/Wastewater Utility Fund operations through the Vehicle/Equipment Replacement Fund. Capital assets included in this fund will be authorized by charges to the departments using the assets. The amortization charges will be sufficient for replacing the capital equipment at the end of its expected useful life. The amortization charges application of those funds for replacement purposes will be accounted for in the Vehicle/Equipment Replacement Fund.

FUND BALANCE

General Fund Undesignated Fund Balance: The City shall strive to maintain the General Fund undesignated fund balance at a target of 20% with the minimum being 15% and the maximum being 25%. However, auditors recommend that every municipality keep a 6-month reserve which would be 50%.

Debt Service Fund Balance: The City shall strive to maintain the Debt Service Fund balance at a target of 20% with the minimum being 15% and the maximum being 25%.

Utility Working Capital and Retained Earnings of Other Operating Funds: In other operating funds, the City shall strive to maintain a positive retained earnings position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the minimum working capital in the Utility Fund shall be a target level of 20% of current year budgeted operating expenditures with the minimum being 15% and the maximum balance being 25%.

Use of the Fund Balance/Retained Earnings: Fund Balance/Retained Earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases and capital projects that cannot be accommodated through current year savings. Should such use reduce the balance below the minimum level set as the objective for that fund, recommendations will be made on how to restore it.

DEBT MANAGEMENT

Use of Debt Financing: Debt financing shall only include general obligation bonds, revenue bonds, certificates of obligation, tax notes and lease/purchase agreements.

Amortizations of Debt: Amortization of debt shall be structured in accordance with a multi-year capital improvement plan. The term of a debt issue will never exceed the useful life of the capital asset being financed.

Affordability Targets: The City shall use an objective analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare general accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update to the Capital Improvement Plan. The decision on whether or not to assume new debt shall be based on these costs and benefits.

Bidding Parameters: The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market condition and other prevailing factors. Parameters to be examined include:

- Limits between lowest and highest coupons
- Coupon requirements relative to the yield curve
- Method of underwriter compensation, discount or premium coupons
- Use of True Interest Cost (TIC) vs. Net Interest Cost (NIC)
- Use of bond insurance
- Deep discount bonds
- Variable rate bonds
- Call provisions

Bond Issuance Advisory Fees and Costs: The city will be actively involved in the selection of all financial advisors, underwriters, paying agents, and bond counsel. The City will carefully itemize and scrutinize all costs associated with the issuances of the bonds.

Sale Process: The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid.

Rating Agencies Presentation: Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

Continuing Disclosure: The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.

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

INVESTMENTS

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

GRANTS

Grant Guidelines: The City shall seek, apply for, and obtain those grants that are consistent with priority needs and objectives identified by City Council.

Indirect Costs: The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

Grant Review: The City shall review all grant submittals for their cash or in-kind match requirement, their potential impact on the operating budget, and the extent which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified and approved prior to application.

Grant Program Termination: The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available unless alternate funding is identified.

ALLOWANCE WRITE-OFF POLICY

Write-offs of Accounts Receivables (A/R) are reviewed annually by the Director of Finance. Receivables are eligible for write-off after 18 months have elapsed. Documentation of notices, letters, and telephone calls should be made for each write-off.

Exceptions:

- Legal notification that account balances have been discharged through bankruptcy or legal notification of death of the debtor.
- Cases of forgery, involving the police, may be submitted for write-off prior to the 18-month stipulation only if accompanied by police reports and full documentation of the case. It must also be determined whether there is any possibility of recovery.
- If an account has recorded payment activity within four (4) months prior to 18 months, the account should not be considered for write-off.

DELINQUENCY POLICY (UTILITY BILLING)

If the utility account is not paid when due, the city shall assess a fee that has been adopted by the City Council for delinquency payment and give notice that the utility account is delinquent.

In addition, the notice shall:

- Set a date for water turn-off; and
- Specify that service will be shut off unless payment in full is made to the city by stipulated date; and
- Advise that an additional charge per the ordinance adopted by the city council will be added to the bill when service is reconnected.

Extensions can only be granted by Director of Finance but only for a maximum of 12 months.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

The City shall comply with prevailing local, state, and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Governmental Finance Officers Association (GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations. The audit firm must demonstrate that they have the breadth and depth of staff to handle the City's audit in a timely manner. The audited financial statement should be prepared and presented to Council for approval within 120 days of the close of the fiscal year.

Consideration regarding the potential for inclusion of other entities, organizations, or functions in the City's reporting entity is based on criteria prescribed by generally accepted accounting principles (GAAP). These same criteria are evaluated in considering whether the City is a part of any other governmental or reporting entity. The overriding elements associated with prescribed criteria considered in determining the City's financial reporting entity status as that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additional prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

INTERNAL CONTROLS

The Director of Finance is responsible for the development of citywide written guidelines on purchasing, cash handling, internal controls, and other financial matters. The Director of Finance will assist department managers as needed in tailoring these guidelines into detailed written procedures to fit each department's specific requirements. Each department manager is responsible to ensure that good internal controls are followed throughout his or her department, that all finance department guidelines on purchase and internal controls are implemented, and that all independent auditor control recommendations are addressed.

SECTION 4 – ALL FUNDS FINANCIAL INFORMATION

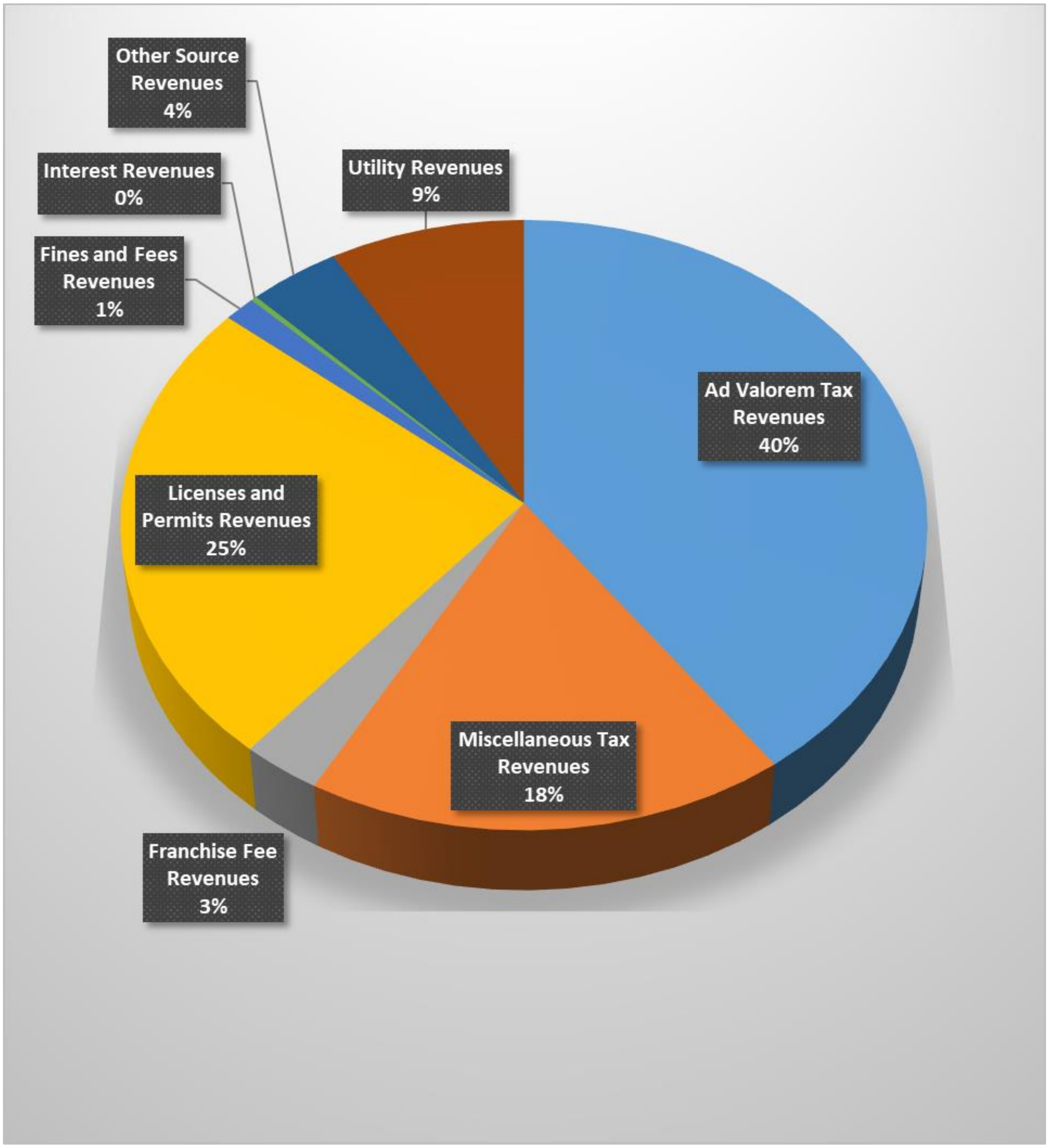
Revenues by Type

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Revenues							
Ad Valorem Tax Revenues	5,111,255	5,471,399	5,896,614	6,221,500	6,221,500	6,614,457	8,061,500
Miscellaneous Tax Revenues	2,564,228	2,884,378	3,464,306	3,661,942	3,661,942	3,389,989	3,645,000
Franchise Fee Revenues	604,945	577,440	593,435	565,000	565,000	186,561	605,000
Licenses and Permits Revenues	2,587,724	3,274,956	4,625,182	5,061,000	5,061,000	4,914,141	5,017,062
Fines and Fees Revenues	254,628	297,103	248,723	304,470	304,470	187,698	275,150
Interest Revenues	533,368	250,425	20,824	24,250	24,250	88,336	53,500
Other Source Revenues	748,283	5,951,479	1,064,930	434,100	1,255,631	1,249,624	792,200
Utility Revenues	1,651,241	1,787,924	2,582,111	1,872,500	1,872,500	1,710,737	1,691,654
Transfer-In Revenues	14,745,910	2,826,806	30,953,894	16,335,321	19,246,955	18,608,293	14,437,169
Total Revenues	**28,801,583**	**23,321,910**	**49,450,018**	**34,480,083**	**38,213,248**	**36,949,836**	**34,578,235**

Revenues by Fund

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Revenues by Fund							
General Fund	8,681,566	10,902,075	11,587,678	13,174,042	13,634,180	13,176,910	13,517,362
Vehicle Replacement Fund	359,764	284,000	285,173	250,000	250,000	203,577	280,000
Debt Service Fund	1,996,160	1,934,420	2,086,674	2,006,000	2,006,000	2,044,202	3,042,500
Utility Operating Fund	1,547,461	1,639,820	1,970,162	1,457,385	1,469,351	1,548,615	1,489,154
Impact Fee Fund	497,761	470,286	713,690	600,750	600,750	193,093	210,000
Capital Projects Fund	1,153,478	2,431,051	17,259,877	14,720,436	17,966,497	17,989,035	13,424,069
Capital Projects Bond Fund	13,353,375	4,411,823	13,617,516	-	-	-	-
Parks Fund	46,553	25,000	429,100	289,000	304,000	304,000	308,100
Hotel Tax Fund	72,784	58,657	71,830	40,000	40,000	43,457	45,000
Municipal Jury Fund	-	-	38	170	170	113	150
Court Security Fund	5,135	7,794	6,645	6,800	6,800	7,325	15,000
Truancy Prevention Fund	-	-	1,913	6,000	6,000	5,404	5,900
Court Technology Fund	6,549	8,471	5,933	15,000	15,000	10,784	10,000
Law Enforcement Fund	1,664	-	-	1,000	1,000	-	1,000
PEG Fee Fund	18,768	16,414	18,321	50,000	50,000	4,009	50,000
SMDA Fund	97,303	89,059	130,507	100,500	100,500	101,294	151,000
TIRZ#3 Fund	92,737	86,055	130,211	97,000	97,000	96,500	416,500
MEDC Fund	870,526	956,985	1,134,750	1,666,000	1,666,000	1,221,517	1,612,500
Total Revenues by Fund	**28,801,583**	**23,321,910**	**49,450,018**	**34,480,083**	**38,213,248**	**36,949,836**	**34,578,235**

Revenues by Type (Exclude Transfers)
FY 2022-23: $20,141,066



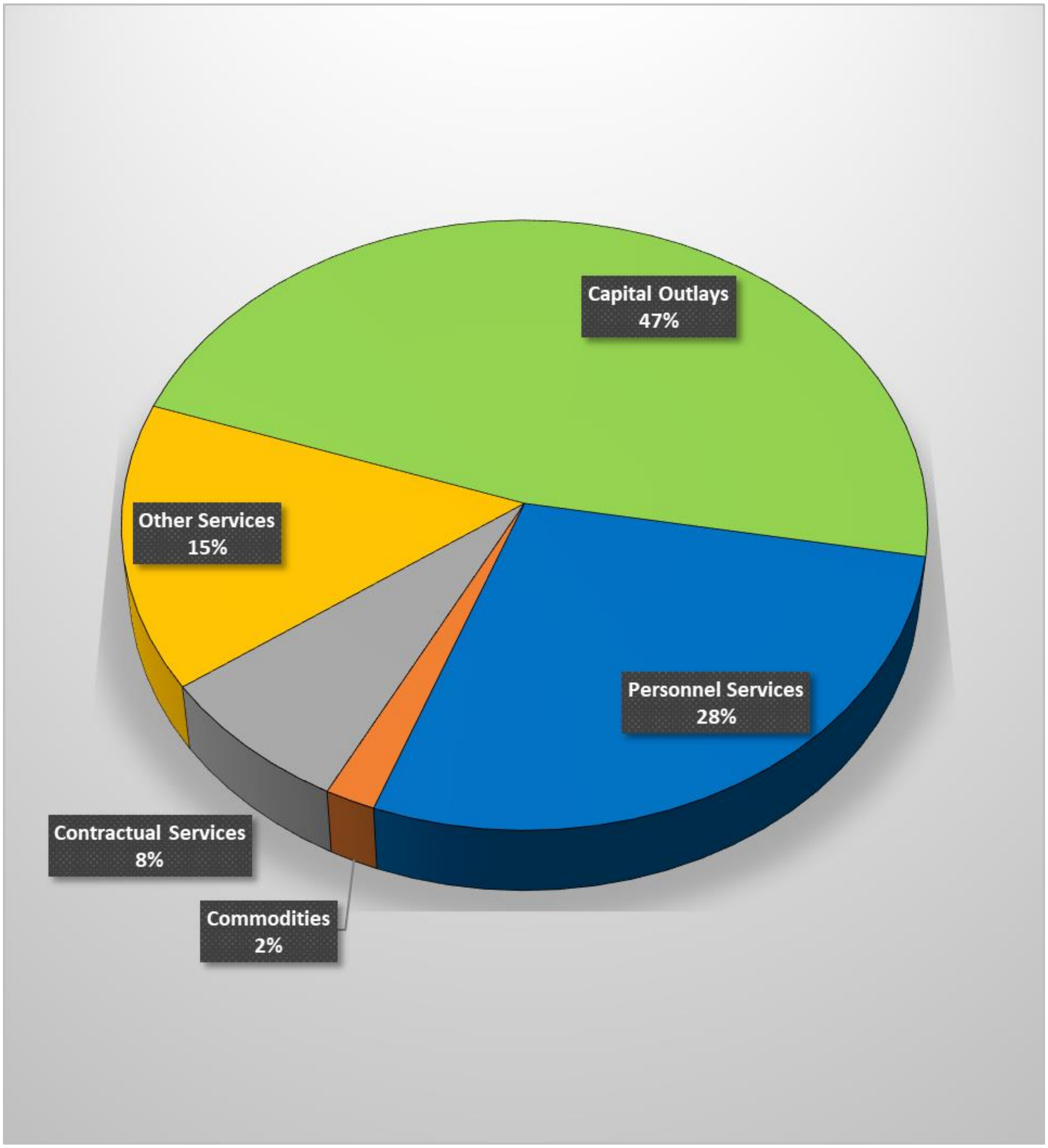
Expenditures by Type

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Expenditures							
Personnel Services	4,181,474	4,691,242	5,369,610	8,155,352	8,464,640	6,836,316	9,014,016
Commodities	338,217	300,267	410,051	559,100	582,100	487,061	616,950
Contractual Services	2,050,009	1,961,651	1,963,303	2,370,660	2,391,110	1,960,075	2,440,100
Other Services	3,195,452	2,996,798	3,321,159	4,055,222	4,142,622	3,289,339	4,897,545
Capital Outlays	2,155,675	7,743,973	5,307,881	18,989,526	21,270,497	8,266,790	15,326,069
Transfer-Out	14,745,910	2,326,806	17,336,378	1,505,135	1,517,101	1,127,174	1,446,500
Total Expenditures	**26,666,737**	**20,020,736**	**33,708,381**	**35,634,995**	**38,368,070**	**21,966,756**	**33,741,180**

Expenditures by Fund

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Expenditures by Fund							
General Fund	8,281,763	8,290,045	10,608,350	13,174,042	13,634,180	10,963,048	13,517,362
Vehicle Replacement Fund	138,626	144,055	115,054	250,000	250,000	250,000	280,000
Debt Service Fund	1,818,882	1,874,390	2,012,411	2,004,322	2,004,322	2,004,288	3,041,445
Utility Operating Fund	1,251,982	1,196,258	1,351,239	1,727,385	1,739,351	1,502,586	1,759,154
Impact Fee Fund	400,000	405,000	1,390,411	600,750	600,750	193,093	210,000
Capital Projects Fund	14,459,406	3,015,553	4,327,194	15,720,526	17,966,497	5,423,436	12,464,069
Capital Projects Bond Fund	41,662	4,106,020	13,617,516	-	-	-	-
Parks Fund	46,462	23,690	36,679	289,000	304,000	302,848	308,100
Hotel Tax Fund	3,686	1,070	3,598	40,000	40,000	4,797	45,000
Municipal Jury Fund	-	-	-	170	170	20	150
Court Security Fund	1,139	-	-	6,800	6,800	267	15,000
Truancy Prevention Fund	-	-	-	6,000	6,000	2,521	5,900
Court Technology Fund	-	11,756	11,733	15,000	15,000	1,833	10,000
Law Enforcement Fund	-	-	-	1,000	1,000	-	1,000
PEG Fee Fund	-	-	-	50,000	50,000	-	50,000
SMDA Fund	360	6,625	-	5,000	5,000	-	5,000
TIRZ#3 Fund	92,737	86,055	130,211	79,000	79,000	96,500	416,500
MEDC Fund	130,030	860,219	103,984	1,666,000	1,666,000	1,221,517	1,612,500
Total Expenditures by Fund	**26,666,737**	**20,020,736**	**33,708,381**	**35,634,995**	**38,368,070**	**21,966,756**	**33,741,180**

Expenditures by Type (Exclude Transfers)
FY 2022-23: $32,294,680

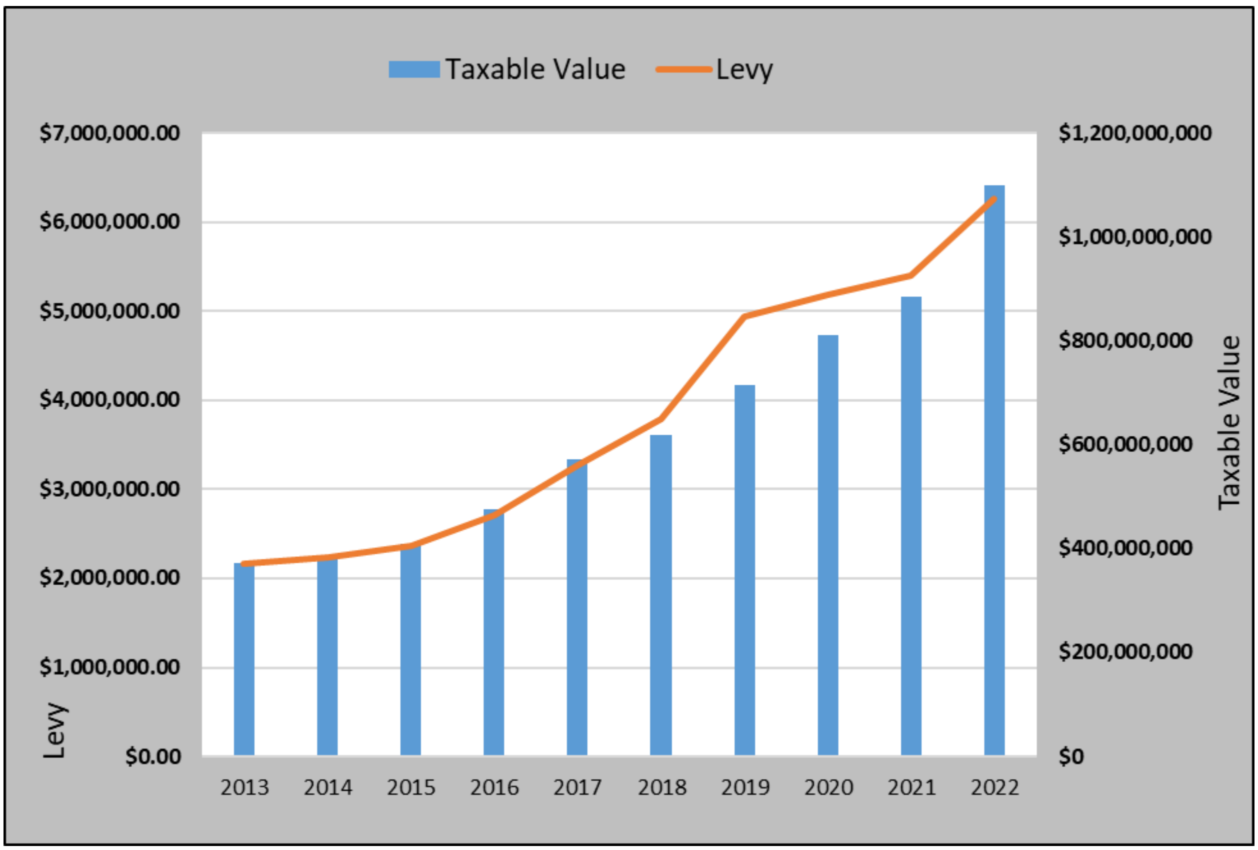


PROPERTY TAXES

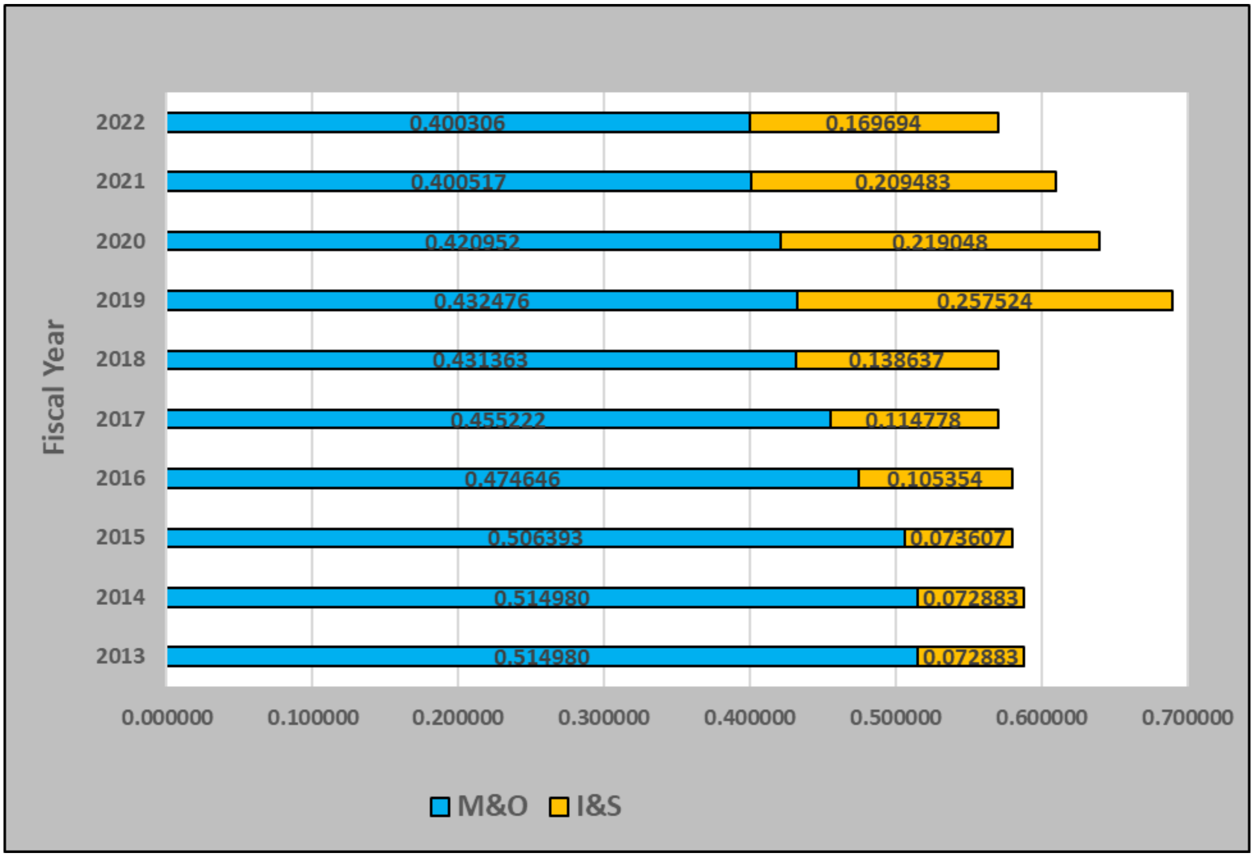
Property Tax Assessments

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Total Taxable Value	$619,587,259.00	$714,922,892.00	$810,269,077.00	$885,427,912.00	$1,098,453,451.00
General Fund Tax Rate (M&O)	$0.431363/$100	$0.432476/$100	$0.420952/$100	$0.400517/$100	$0.400306/$100
Debt Service Tax Rate (I&S)	$0.138637/$100	$0.257524/$100	$0.219048/$100	$0.209483/$100	$0.169694/$100
Total Tax Rate	$0.570000/$100	$0.690000/$100	$0.640000/$100	$0.610000/$100	$0.570000/$100
General Fund Revenues	$2,672,670.19	$3,091,869.93	$3,410,843.89	$3,546,289.31	$4,397,175.07
Debt Service Fund Revenues	$858,977.19	$1,841,098.03	$1,774,878.21	$1,854,820.95	$1,864,009.60

Property Tax Values and Levy
10-Year Historical Comparison



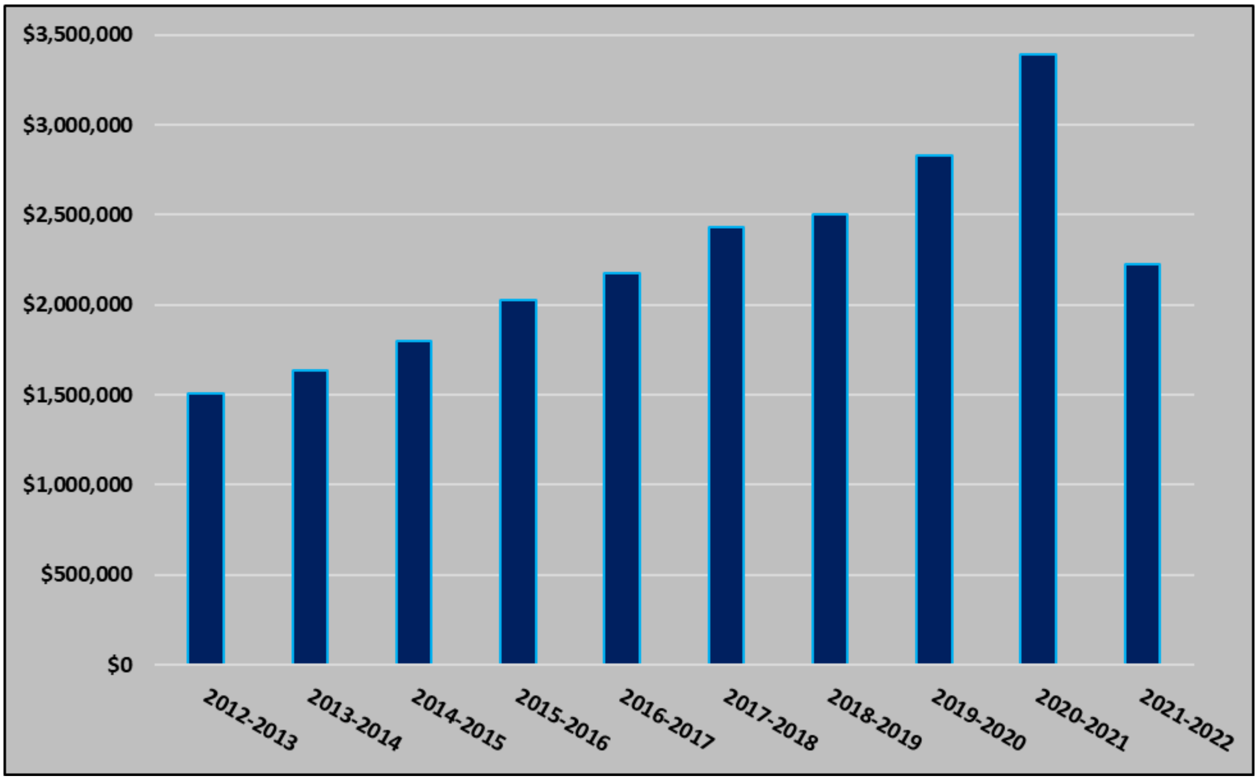
Property Tax Rates
10-Year Historical Comparison



SALES TAXES

Total City sales taxes collected, including the Manvel Economic Development Corporation (MEDC), over the past 10 years have increased from $1.51 million in FY 2012-13 to $3.39 million collected in FY 2020-21. The total so far in FY 2021-22 is $2.23 million.

Sales Tax Collections
10-Year Historical Comparison



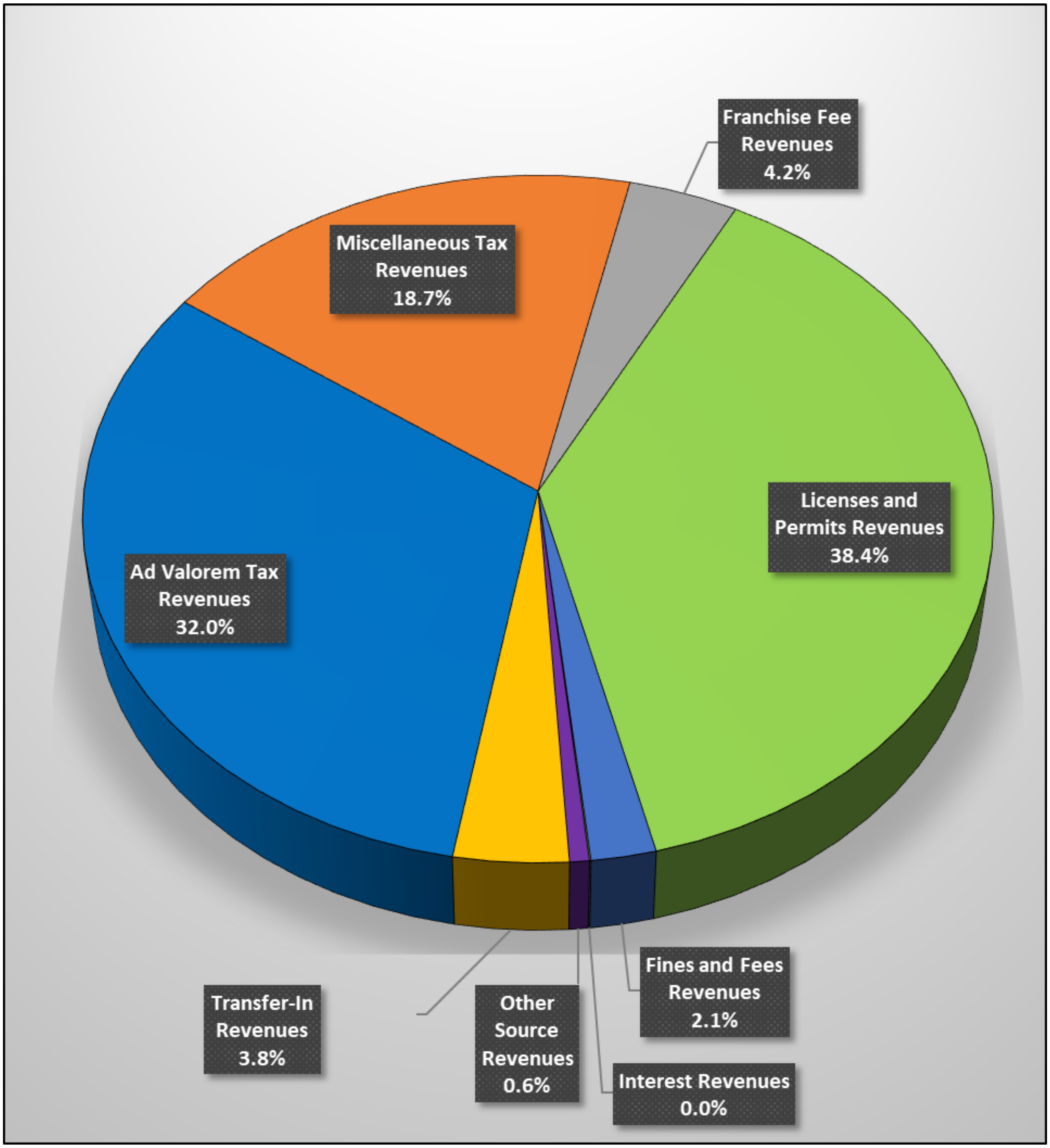
SECTION 5 – GENERAL FUND

The General Fund accounts for resources traditionally associated with governments which are not required to be accounted for in another special fund. The General Fund is usually the most encompassing fund which includes the departments that account for the City's day-to-day operations. During the budget process, it is the General Fund that receives the most attention from City staff, Council, and the public. The attention is well deserved because it is this fund that reflects most of the critical issues affecting the community, from establishing a tax rate to determining employee staffing and benefits.

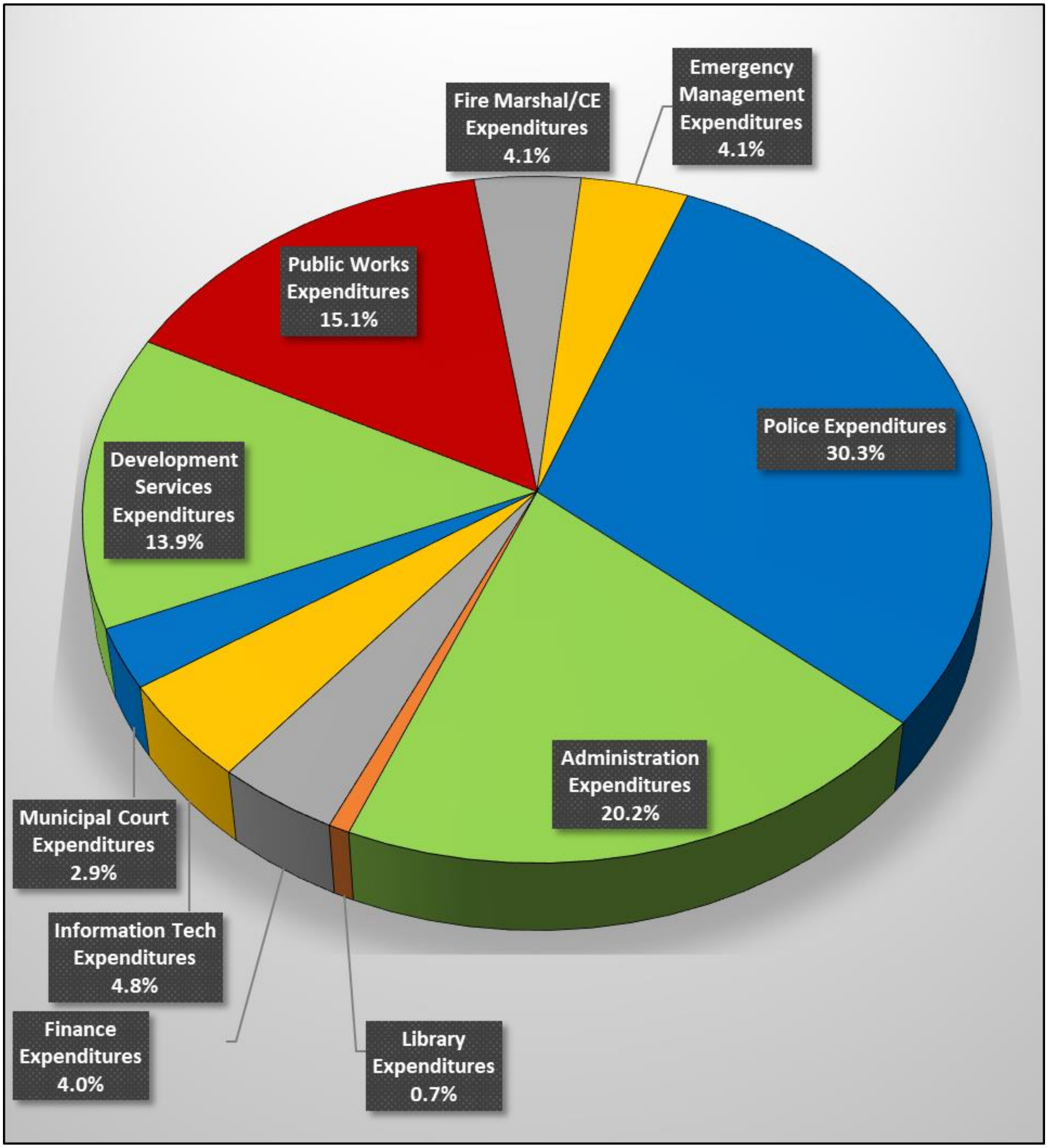
The anticipated ending fund balance in the General Fund for FY 2021-22 is projected to be $9.22 million. Revenues and Expenditures in the General Fund for the proposed FY 2022-23 budget are $13,517,362. Revenues are $350 thousand more than FY 2021-22 budgeted value. Even with a projected decrease in property tax rates due to higher property values, there will be an estimated addition of $425,000 to property tax revenue. The other major revenue sources for the 2022-23 budget will be sales taxes and license and permit fees collected from the builders empowering the growth throughout Manvel.

Expenditures for operations in the FY 2022-23 budget are also $13,517,362 (as is expected in a balanced budget) which is an increase from the previous year's projected budgeted amount. As the City continues to grow, the expenditures will grow as well. Personnel will be needed to continue public works service, permitting, planning, and code enforcement. The City's Information Technology Department is growing as well, and the Police Department will receive personnel to keep ratios of police officers to citizens within optimal limits. Descriptions, goals and personnel staffing are included in each departmental section.

General Fund Revenues by Type
FY 2022-23: $13,517,362



General Fund Expenditures by Department
FY 2022-23: $13,517,362



SUMMARY OF EXPENDITURES AND REVENUES

Revenues by Type and Expenditures by Department

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
General Fund Revenues							
Ad Valorem Tax Revenues	3,159,141	3,560,762	3,810,079	4,222,000	4,222,000	4,577,016	4,650,000
Miscellaneous Tax Revenues	1,660,254	1,878,274	2,261,651	2,461,942	2,461,942	2,232,355	2,400,000
Franchise Fee Revenues	586,215	561,025	575,113	555,000	555,000	182,552	595,000
Licenses and Permits Revenues	2,587,724	3,274,956	4,625,182	5,061,000	5,061,000	4,914,141	5,017,062
Fines and Fees Revenues	243,179	280,838	234,194	282,500	282,500	170,099	257,000
Interest Revenues	106,035	62,547	5,966	6,500	6,500	37,091	15,000
Other Source Revenues	339,018	783,672	75,493	85,100	85,100	103,518	83,300
Transfer-In Revenues	-	500,000	-	500,000	960,138	960,138	500,000
Total General Fund Revenues	**8,681,566**	**10,902,075**	**11,587,678**	**13,174,042**	**13,634,180**	**13,176,910**	**13,517,362**
General Fund Expenditures							
Administration Expenditures	2,120,396	2,323,951	3,739,164	2,656,583	2,764,441	2,704,749	2,925,975
Library Expenditures	84,113	80,915	82,759	92,300	92,300	91,575	92,300
Finance Expenditures	356,915	366,433	402,179	529,665	579,495	502,284	636,959
Information Tech Expenditures	-	293,297	363,370	628,245	670,446	464,874	653,183
Municipal Court Expenditures	279,222	284,105	301,153	377,147	380,730	266,555	323,048
Development Services Expenditures	1,251,558	1,054,433	964,534	1,830,457	1,860,576	1,255,895	1,563,394
Public Works Expenditures	1,527,329	952,821	1,587,913	1,984,901	1,999,871	1,781,723	1,973,042
Fire Marshal Expenditures	307,382	294,508	212,027	539,785	546,980	207,523	256,153
Emergency Management Expenditures	13,036	77,106	21,126	544,500	544,500	25,295	527,500
Code Enforcement Expenditures	-	-	-	-	-	-	245,639
Police Expenditures	2,341,813	2,562,478	2,934,125	3,990,459	4,194,841	3,662,576	4,320,169
Total General Fund Expenditures	**8,281,763**	**8,290,045**	**10,608,350**	**13,174,042**	**13,634,180**	**10,963,048**	**13,517,362**
Net Revenues Over Expenditures	**399,803**	**2,612,030**	**979,327**	**-**	**-**	**2,213,862**	**-**
Fund Balance - Beginning	3,505,019	4,871,242	6,983,272	7,962,599	7,962,599	7,962,599	9,216,323
Fund Balance - Transfer Out	-	(500,000)	-	(500,000)	(960,138)	(960,138)	(500,000)
Fund Balance - Ending	**3,904,822**	**6,983,272**	**7,962,599**	**7,462,599**	**7,002,461**	**9,216,323**	**8,716,323**
Fund Balance Reserve	40%	45%	60%	60%	58%	60%	68%
# of days coverage	147.46	163.20	220.12	220.76	213.31	220.71	249.03

Revenues – Details by Type

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
General Fund Revenues							
Ad Valorem Tax Revenues							
10-01-4000 Current Ad Valorem Tax Rev.	3,077,502	3,417,297	3,694,319	4,100,000	4,100,000	4,449,494	4,500,000
10-01-4005 Personal Property Taxes	809	689	2,035	2,000	2,000	11,353	17,500
10-01-4010 Delinquent Ad Valorem Tax Revenue	61,617	122,717	91,051	100,000	100,000	92,390	110,000
10-01-4011 P&I on Ad Valorem Taxes	19,214	20,059	22,673	20,000	20,000	23,779	22,500
Total Ad Valorem Tax Revenues	**3,159,141**	**3,560,762**	**3,810,079**	**4,222,000**	**4,222,000**	**4,577,016**	**4,650,000**
Miscellaneous Tax Revenues							
10-02-4030 Sales Tax Revenues	1,666,969	1,885,016	2,261,651	2,461,942	2,461,942	2,232,355	2,400,000
10-02-4031 Sales Tax Rebate	(6,715)	(6,742)	-	-	-	-	-
Total Miscellaneous Tax Revenues	**1,660,254**	**1,878,274**	**2,261,651**	**2,461,942**	**2,461,942**	**2,232,355**	**2,400,000**
Franchise Fee Revenues							
10-03-4101 Gas Franchise Fees	19,224	31,793	20,678	30,000	30,000	-	30,000
10-03-4102 Electric Franchise Fees	288,156	309,501	320,488	300,000	300,000	-	325,000
10-03-4103 Cable Franchise Fees	34,872	41,112	52,398	35,000	35,000	2,062	55,000
10-03-4104 Telephone Franchise Fees	114,330	41,177	23,598	50,000	50,000	12,234	25,000
10-03-4105 Solid Waste Franchise Fees	129,634	137,442	157,950	140,000	140,000	168,256	160,000
Total Franchise Fee Revenues	**586,215**	**561,025**	**575,113**	**555,000**	**555,000**	**182,552**	**595,000**
Licenses and Permits Revenues							
10-04-4200 Permits CC Convenience Fees	12,675	20,423	49,317	30,000	30,000	66,148	55,000
10-04-4203 Permits & Licenses	1,944,002	2,538,027	3,557,527	4,000,000	4,000,000	3,849,032	3,933,562
10-04-4204 Licenses & Permits PD	3,149	5,641	4,385	5,000	5,000	8,277	7,500
10-04-4205 Rezoning Application fees	24,700	-	-	-	-	-	-
10-04-4206 Abandonment Fees	2,500	1,000	1,000	1,000	1,000	1,333	1,000
10-04-4207 Plat Fees	89,349	93,061	149,834	125,000	125,000	103,337	120,000
10-04-4208 Plan Reviews	511,350	616,804	839,916	900,000	900,000	886,014	900,000
10-04-4209 Planned Unit Dev. Fees	-	-	23,152	-	-	-	-
10-04-4210 Events Fees	-	-	50	-	-	-	-
Total Licenses and Permits Revenues	**2,587,724**	**3,274,956**	**4,625,182**	**5,061,000**	**5,061,000**	**4,914,141**	**5,017,062**
Fines and Fees Revenues							
10-05-4400 Court Fines	238,899	272,955	226,480	275,000	275,000	167,014	250,000
10-05-4401 Rev Court Fines	4,279	7,883	7,714	7,500	7,500	3,085	7,000
Total Fines and Fees Revenues	**243,179**	**280,838**	**234,194**	**282,500**	**282,500**	**170,099**	**257,000**
Interest Revenues							
10-06-4600 Interest Income	106,035	62,547	5,966	6,500	6,500	37,091	15,000
Total Interest Revenues	**106,035**	**62,547**	**5,966**	**6,500**	**6,500**	**37,091**	**15,000**
Other Source Revenues							
10-07-4701 Skynet - Lease Rental	8,400	8,400	8,400	8,400	8,400	8,400	8,400
10-07-4703 FEMA	-	-	-	-	-	-	-
10-07-4704 Grant Revenues	-	642,076	-	-	-	-	-
10-07-4721 Pipeline Application	500	-	-	-	-	8,400	-
10-07-4723 Pipeline ROW Crossing Fees	38,500	48,600	23,000	40,000	40,000	52,133	40,000
10-07-4800 Insurance & Other Reimbursements	-	825	12,170	-	-	421	1,000
10-07-4802 AISD Dispatch	8,000	8,000	8,000	8,000	8,000	12,000	12,000
10-07-4803 TCLEOS	1,710	1,965	1,927	1,700	1,700	1,700	1,900
10-07-4804 Sale/Disposition of Assets	39,550	-	5,780	-	-	-	-
10-07-4808 Donations for City Events	250	-	-	-	-	-	-
10-07-4811 Other Income	229,108	61,806	16,217	15,000	15,000	20,463	20,000
10-07-4840 MEDC Contributions	13,000	12,000	-	12,000	12,000	-	-
Total Other Source Revenues	**339,018**	**783,672**	**75,493**	**85,100**	**85,100**	**103,518**	**83,300**
Transfer-In Revenues							
10-09-4999 Transfer In - Fund Balance	-	500,000	-	500,000	960,138	960,138	500,000
Total Transfer-In Revenues	**-**	**500,000**	**-**	**500,000**	**960,138**	**960,138**	**500,000**
Total General Fund Revenues	**8,681,566**	**10,902,075**	**11,587,678**	**13,174,042**	**13,634,180**	**13,176,910**	**13,517,362**

Expenditures – Department Totals

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
General Fund Expenditures							
Administration Expenditures							
Personnel Services	681,750	720,410	999,258	1,193,648	1,234,640	1,141,124	1,277,175
Commodities	10,087	14,398	31,954	34,000	36,500	29,795	36,750
Contractual Services	143,323	249,171	298,562	286,550	286,550	327,499	484,550
Other Services	177,171	199,221	211,150	316,500	368,900	368,749	387,500
Capital Outlays	22,564	-	-	-	-	-	-
Transfer-Out	1,085,500	1,140,751	2,198,240	825,885	837,851	837,581	740,000
Total Administration Expenditures	**2,120,396**	**2,323,951**	**3,739,164**	**2,656,583**	**2,764,441**	**2,704,749**	**2,925,975**
Library Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	6,390	3,361	4,459	7,000	7,000	5,191	7,000
Contractual Services	74,531	74,361	75,107	82,000	82,000	83,191	82,000
Other Services	3,193	3,193	3,193	3,300	3,300	3,193	3,300
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Library Expenditures	**84,113**	**80,915**	**82,759**	**92,300**	**92,300**	**91,575**	**92,300**
Finance Expenditures							
Personnel Services	256,079	282,801	318,862	408,115	455,295	395,042	486,159
Commodities	3,215	2,413	5,690	6,500	9,000	3,107	6,500
Contractual Services	93,701	80,096	75,977	109,150	109,300	100,883	137,050
Other Services	3,920	1,122	1,650	5,900	5,900	3,251	7,250
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Finance Expenditures	**356,915**	**366,433**	**402,179**	**529,665**	**579,495**	**502,284**	**636,959**
Information Tech Expenditures							
Personnel Services	-	182,882	204,083	284,195	323,746	266,955	367,633
Commodities	-	11,347	14,736	13,000	15,500	9,597	14,500
Contractual Services	-	78,261	90,111	261,050	261,200	121,052	116,050
Other Services	-	20,806	54,441	70,000	70,000	67,269	155,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Information Tech Expenditures	**-**	**293,297**	**363,370**	**628,245**	**670,446**	**464,874**	**653,183**
Municipal Court Expenditures							
Personnel Services	205,491	209,456	211,048	283,247	286,830	211,485	238,148
Commodities	4,966	3,663	6,988	5,500	5,500	6,092	7,250
Contractual Services	63,427	65,247	70,697	75,650	75,650	44,413	65,650
Other Services	5,336	5,739	12,420	12,750	12,750	4,565	12,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Municipal Court Expenditures	**279,222**	**284,105**	**301,153**	**377,147**	**380,730**	**266,555**	**323,048**
Development Services Expenditures							
Personnel Services	228,661	253,507	315,915	934,167	926,786	606,052	851,644
Commodities	8,105	1,862	15,148	26,000	28,500	12,353	18,500
Contractual Services	936,795	699,397	551,890	734,540	734,540	573,573	655,750
Other Services	77,996	99,667	81,580	135,750	135,750	28,916	37,500
Capital Outlays	-	-	-	-	35,000	35,000	-
Transfer-Out	-	-	-	-	-	-	-
Total Development Services Expenditures	**1,251,558**	**1,054,433**	**964,534**	**1,830,457**	**1,860,576**	**1,255,895**	**1,563,394**

Expenditures – Department Totals (cont.)

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Public Works Expenditures							
Personnel Services	565,252	522,825	561,350	841,901	856,871	769,613	1,018,442
Commodities	112,245	113,263	146,772	172,500	172,500	156,765	205,000
Contractual Services	197,500	153,495	238,515	240,500	240,500	225,307	236,600
Other Services	339,941	155,907	204,687	350,000	350,000	250,038	213,000
Capital Outlays	312,390	7,331	436,590	380,000	380,000	380,000	300,000
Transfer-Out	-	-	-	-	-	-	-
Total Public Works Expenditures	**1,527,329**	**952,821**	**1,587,913**	**1,984,901**	**1,999,871**	**1,781,723**	**1,973,042**
Fire Marshal Expenditures							
Personnel Services	237,245	245,094	119,961	447,135	408,330	124,576	209,903
Commodities	14,547	6,236	24,311	18,200	29,200	14,743	15,700
Contractual Services	23,562	20,298	24,347	43,200	48,200	27,956	19,400
Other Services	32,028	22,881	43,409	31,250	61,250	40,248	11,150
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Fire Marshal Expenditures	**307,382**	**294,508**	**212,027**	**539,785**	**546,980**	**207,523**	**256,153**
Emergency Management Expenditures							
Personnel Services	-	9,599	5,426	-	-	-	-
Commodities	952	14,693	1,780	30,000	30,000	1,359	20,000
Contractual Services	-	-	-	-	-	-	-
Other Services	12,084	15,710	13,920	514,500	514,500	23,935	507,500
Capital Outlays	-	37,104	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Emergency Management Expenditures	**13,036**	**77,106**	**21,126**	**544,500**	**544,500**	**25,295**	**527,500**
Code Enforcement Expenditures							
Personnel Services	-	-	-	-	-	-	153,589
Commodities	-	-	-	-	-	-	17,750
Contractual Services	-	-	-	-	-	-	65,800
Other Services	-	-	-	-	-	-	8,500
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Code Enforcement Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**245,639**
Police Expenditures							
Personnel Services	1,772,928	2,125,905	2,265,938	3,169,559	3,366,791	2,845,154	3,851,769
Commodities	126,667	64,448	85,509	152,900	154,900	162,326	171,500
Contractual Services	191,060	250,874	206,393	173,350	173,500	177,378	192,650
Other Services	182,836	121,250	147,320	134,650	139,650	108,730	84,250
Capital Outlays	68,322	-	228,966	360,000	360,000	368,988	20,000
Transfer-Out	-	-	-	-	-	-	-
Total Police Expenditures	**2,341,813**	**2,562,478**	**2,934,125**	**3,990,459**	**4,194,841**	**3,662,576**	**4,320,169**
Total General Fund Expenditures	**8,281,763**	**8,290,045**	**10,608,350**	**13,174,042**	**13,634,180**	**10,963,048**	**13,517,362**

ADMINISTRATION

DEPARTMENT VISION STATEMENT

To effectively administer and manage City operations, policies, program agendas, citizen inquiries and laws in an efficient and responsible manner.

FUNCTIONS

- City Administration
- Mayor/City Council
- City Secretary
- Legal

DEPARTMENT DESCRIPTION

Administration includes the activities of the City Manager, Assistant City Manager, City Secretary, and City Attorney. The City Manager is the Chief Administrative Officer of the City and is appointed by the City Council. Under the guidelines of the City Charter, Code of Ordinances, and State Law, the City Manager administers City ordinances and the policies of the City Council. The office provides the direction, leadership, and coordination of all departments.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

FY 2022-23 DEPARTMENT GOALS

CITY OF MANVEL, TEXAS

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Administration Expenditures							
Personnel Services							
10-10-5000 Salaries	522,960	515,867	687,788	804,799	823,799	829,700	831,147
10-10-5001 Additional Compensation	-	19,000	71,065	95,000	95,000	12,650	95,000
10-10-5002 Overtime	-	-	171	250	250	-	500
10-10-5006 Longevity	1,380	1,560	1,740	1,980	1,980	1,980	2,280
10-10-5010 FICA Expense	33,596	31,896	43,766	62,702	64,202	52,707	65,218
10-10-5012 Unemployment Insurance	2,910	12,169	14,998	22,500	22,500	24,052	30,000
10-10-5030 Health Insurance	47,062	48,075	43,635	73,040	82,360	65,381	85,776
10-10-5031 Vision Insurance	674	573	730	948	1,008	765	893
10-10-5032 Life & LTD	1,179	1,287	8,759	3,365	3,465	1,848	12,914
10-10-5033 Dental	2,357	2,197	2,853	3,419	3,669	2,928	3,419
10-10-5034 Retirement	54,355	51,712	76,484	78,793	89,555	93,193	87,112
10-10-5035 Cell Phone Allowance	2,181	1,336	1,779	1,800	1,800	1,692	1,800
10-10-5036 Auto Allowance	10,810	8,786	12,291	10,800	10,800	15,816	16,800
10-10-5037 Pay Reimbursement	-	23,661	30,274	30,000	30,000	34,728	40,000
10-10-5038 Flex	196	147	230	266	266	210	266
10-10-5039 Flex Card - Health Ins	1,662	1,219	1,604	2,400	2,400	1,889	2,400
10-10-5040 Workers Compensation	430	925	1,092	1,586	1,586	1,586	1,650
Total Personnel Services	**681,750**	**720,410**	**999,258**	**1,193,648**	**1,234,640**	**1,141,124**	**1,277,175**
Commodities							
10-10-5220 Janitorial Supplies & Cleaning	4,647	5,699	19,364	17,500	17,500	23,866	25,000
10-10-5222 Postage	1,405	1,758	1,372	2,000	2,000	2,248	2,500
10-10-5230 Office Expense	3,693	5,497	10,984	12,500	15,000	3,423	7,500
10-10-5240 Minor Tools & Equipment	342	1,444	234	1,000	1,000	80	1,000
10-10-5260 Apparel	-	-	-	1,000	1,000	177	750
Total Commodities	**10,087**	**14,398**	**31,954**	**34,000**	**36,500**	**29,795**	**36,750**
Contractual Services							
10-10-5340 Copier Lease/Maintenance	1,527	5,371	1,296	2,500	2,500	1,336	2,000
10-10-5362 Records Retention	2,492	875	1,548	2,000	2,000	1,663	2,000
10-10-5380 Building Repair & Maintenance	5,637	59,216	67,632	50,000	50,000	61,022	50,000
10-10-5400 Legal Fees	17,799	14,728	49,704	35,000	35,000	123,205	50,000
10-10-5418 Employment Testing	780	1,495	2,150	300	300	187	300
10-10-5420 Electricity	2,430	5,789	11,167	9,500	9,500	10,198	12,500
10-10-5422 Electricity - Street Lights	51,818	49,022	45,359	50,000	50,000	39,375	50,000
10-10-5423 Storm Recovery Charge	-	-	6,855	28,000	28,000	24,373	28,000
10-10-5430 Gas Utilities	260	1,956	1,140	1,750	1,750	1,019	1,750
10-10-5432 Rental Equipment	2,853	2,532	2,532	2,500	2,500	2,338	2,500
10-10-5438 County Recording Fees	1,272	1,083	773	2,000	2,000	701	1,500
10-10-5440 Computer Maintenance/Support	12,321	65,733	2,771	25,000	25,000	3,809	10,000
10-10-5441 Computer Software	12,623	3,780	3,969	-	-	599	-
10-10-5442 Website Administration	4,085	4,289	4,503	15,000	15,000	4,728	10,000
10-10-5445 Telephone	22,850	28,116	53,237	55,000	55,000	49,837	55,000
10-10-5476 Codification	3,101	3,710	5,863	6,000	6,000	1,633	6,000
10-10-5507 MUD 43 Reimbursement	-	-	36,095	-	-	-	200,000
10-10-5550 Radio Usage	1,476	1,476	1,968	2,000	2,000	1,476	3,000
Total Contractual Services	**143,323**	**249,171**	**298,562**	**286,550**	**286,550**	**327,499**	**484,550**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Other Services							
10-10-5620 Council Expenses	12,707	6,225	14,944	20,000	20,000	15,448	20,000
10-10-5621 Council Pay	-	-	-	-	12,400	4,133	38,000
10-10-5622 Dues & Subscriptions	7,706	7,707	8,343	12,500	52,500	63,389	12,500
10-10-5625 Publications	1,171	-	-	-	-	181	-
10-10-5630 Insurance and Bonds	98,009	109,762	139,988	175,000	175,000	225,964	200,000
10-10-5632 City Functions & Meetings	5,389	1,363	2,500	5,500	5,500	5,021	9,000
10-10-5633 Public Notice Expense	3,848	7,213	4,971	7,500	7,500	2,576	5,000
10-10-5645 Training & Travel	10,987	6,716	5,998	20,000	20,000	8,744	12,500
10-10-5650 Mileage	876	59	-	1,000	1,000	-	500
10-10-5676 Elections Expense	145	1,500	7,061	10,000	10,000	2,000	7,500
10-10-5678 Holiday & Special Events	11,834	4,143	3,432	15,000	15,000	2,635	12,500
10-10-5800 Eng/Consulting/Planning Fees	24,500	54,533	23,913	50,000	50,000	38,659	70,000
Total Other Services	**177,171**	**199,221**	**211,150**	**316,500**	**368,900**	**368,749**	**387,500**
Capital Outlays							
10-10-6020 Capital Outlay - Equipment	22,564	-	-	-	-	-	-
Total Capital Outlays	**22,564**	-	-	-	-	-	-
Transfer-Out							
10-10-8540 Transfer To - Utility Fund	375,000	315,751	100,000	179,885	191,851	191,581	-
10-10-8582 Transfer To - Capital Projects Fund	695,000	800,000	1,634,747	350,000	350,000	350,000	500,000
10-10-8592 Transfer To - Parks Fund	15,500	25,000	429,100	289,000	289,000	289,000	-
10-95-8581 Transfer To - TIRZ #3	-	-	34,393	7,000	7,000	7,000	40,000
10-95-8591 Transfer To - Veh/Equip Replace Fund	-	-	-	-	-	-	200,000
Total Transfer-Out	**1,085,500**	**1,140,751**	**2,198,240**	**825,885**	**837,851**	**837,581**	**740,000**
Total Administration Expenditures	**2,120,396**	**2,323,951**	**3,739,164**	**2,656,583**	**2,764,441**	**2,704,749**	**2,925,975**

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

LIBRARY

DEPARTMENT VISION STATEMENT

To make readily available to the community educational materials and services that will promote excellence in informational, recreational, and instructive pursuits. Seek to encourage activities and ideas that will stimulate, enrich and expand interests of patrons of all ages.

FUNCTIONS

- Administration

DEPARTMENT DESCRIPTION

The Manvel library is part of the Brazoria County Library System. The City of Manvel provides assistance with rental space, utilities, and a shared book program designed to supplement the materials provided by the library system to ensure the best access to high-demand resources for the patrons of the Manvel branch. The major programs that occur at the branch are weekly story times, songs and crafts for preschoolers.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

-
-
-

FY 2022-23 DEPARTMENT GOALS

-
-
-
-

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Library Expenditures							
Commodities							
10-15-5220 Janitorial Supplies & Cleaning	3,201	3,361	4,300	5,000	5,000	5,191	5,500
10-15-5243 Small Furniture & Fixtures	3,188	-	158	2,000	2,000	-	1,500
Total Commodities	**6,390**	**3,361**	**4,459**	**7,000**	**7,000**	**5,191**	**7,000**
Contractual Services							
10-15-5380 Building Repair & Maintenance	1,962	2,342	265	2,500	2,500	287	2,500
10-15-5420 Electricity	5,607	5,031	5,072	5,500	5,500	4,637	5,500
10-15-5445 Telephone	961	987	1,070	1,500	1,500	934	1,500
10-15-5459 Lease Expense - Library	66,000	66,000	68,700	72,500	72,500	77,333	72,500
Total Contractual Services	**74,531**	**74,361**	**75,107**	**82,000**	**82,000**	**83,191**	**82,000**
Other Services							
10-15-5670 Book Plan - Library	3,193	3,193	3,193	3,300	3,300	3,193	3,300
Total Other Services	**3,193**	**3,193**	**3,193**	**3,300**	**3,300**	**3,193**	**3,300**
Total Library Expenditures	**84,113**	**80,915**	**82,759**	**92,300**	**92,300**	**91,575**	**92,300**

FINANCE

DEPARTMENT VISION STATEMENT

To provide excellent financial reporting and budgeting services, safeguard City assets, and deliver excellent customer service.

FUNCTIONS

- Administration
- Accounting and Budgeting
- Purchasing and Accounts Payable
- Utility Billing
- Human Resources

DEPARTMENT DESCRIPTION

The Finance Department has general responsibility for the financial administration of the City. The department is responsible for preparing/coordinating the budget and departmental spending for the City, recording/documenting all financial transactions, investing idle funds, managing debt, processing cash receipts, managing grants, processing payroll, purchasing goods/services for the City, and processing and paying invoices. Additionally, the department added a Human Resources Manager to increase the responsibilities of the department to include benefits, on-boarding of new hires, claims relating to workplace accidents, and all other employee-related concerns that funnel through the HR department.

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

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

-
-
-
-
-
-

FY 2022-23 DEPARTMENT GOALS

-
-
-
-

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Finance Expenditures							
Personnel Services							
10-20-5000 Salaries	184,927	211,198	240,592	309,792	339,792	295,963	357,557
10-20-5002 Overtime	178	195	445	500	500	455	500
10-20-5006 Longevity	780	840	900	1,020	1,020	1,020	1,260
10-20-5007 Part Time Wages	3,688	-	-	-	-	-	-
10-20-5010 FICA Expense	13,245	15,611	21,860	23,815	26,315	22,523	27,488
10-20-5012 Unemployment Insurance	487	-	-	-	-	-	-
10-20-5030 Health Insurance	26,839	28,045	27,091	36,968	44,848	36,834	55,134
10-20-5031 Vision Insurance	314	328	322	473	533	447	592
10-20-5032 Life & LTD	730	855	911	1,326	1,476	1,162	1,542
10-20-5033 Dental	1,319	914	1,047	1,807	2,057	1,706	2,258
10-20-5034 Retirement	22,065	23,452	24,243	30,034	36,374	32,651	36,911
10-20-5038 Flex Admin Expense	128	98	130	178	178	168	222
10-20-5039 Flex Card - Health Ins	1,062	814	853	1,600	1,600	1,511	2,000
10-20-5040 Workers Compensation	316	451	468	602	602	602	695
Total Personnel Services	**256,079**	**282,801**	**318,862**	**408,115**	**455,295**	**395,042**	**486,159**
Commodities							
10-20-5230 Office Expense	2,208	2,413	3,575	4,000	6,500	3,079	4,000
10-20-5240 Minor Tools & Equipment	1,007	-	2,115	2,500	2,500	28	2,000
10-20-5260 Apparel	-	-	-	-	-	-	500
Total Commodities	**3,215**	**2,413**	**5,690**	**6,500**	**9,000**	**3,107**	**6,500**
Contractual Services							
10-20-5418 Employment Testing	-	-	-	150	300	-	300
10-20-5440 Computer Maintenance/Support	27,021	15,738	17,742	30,000	30,000	21,360	50,000
10-20-5441 Computer Software	13,523	-	-	-	-	-	-
10-20-5450 Tax Assessor Fees	2,476	3,428	3,013	4,500	4,500	3,198	4,000
10-20-5475 Accounting Fee Expense	3,780	4,190	3,500	4,500	4,500	4,667	4,750
10-20-5477 Audit & Professional Fees	23,523	23,936	16,961	30,000	30,000	33,193	30,000
10-20-5479 Appraisal Fees	23,378	32,804	34,762	40,000	40,000	38,465	48,000
Total Contractual Services	**93,701**	**80,096**	**75,977**	**109,150**	**109,300**	**100,883**	**137,050**
Other Services							
10-20-5615 Bank/Credit Card Processing Fees	15	-	95	200	200	-	-
10-20-5622 Dues & Subscriptions	1,596	77	690	1,500	1,500	259	1,250
10-20-5645 Training & Travel	2,130	1,045	865	4,000	4,000	2,992	6,000
10-20-5650 Mileage	179	-	-	200	200	-	-
Total Other Services	**3,920**	**1,122**	**1,650**	**5,900**	**5,900**	**3,251**	**7,250**
Total Finance Expenditures	**356,915**	**366,433**	**402,179**	**529,665**	**579,495**	**502,284**	**636,959**

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

INFORMATION TECHNOLOGY

DEPARTMENT VISION STATEMENT

To maintain computer hardware, software, network capabilities and peripherals to support all City buildings and equipment so employees may provide uninterrupted service to the citizens of Manvel.

FUNCTIONS

- Computer Hardware
- Software/Programs
- Network Security
- Phones and Peripherals

DEPARTMENT DESCRIPTION

The Information Technology Department is responsible for the hardware and software functionality on all computers for the City. Network security/functionality and data safety are also duties of the IT Department. This includes servers and desktop/laptop models down to timeclock units used for clocking in and out at other City buildings.

Computers and technology are ever-changing and evolving, so the IT Department is also involved with upgrades to hardware and software to stay current with data safety and program use. This ranges from upgrading applications and hardware on individual computers to changing software platforms for entire departments.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

FY 2021-22 DEPARTMENT GOALS

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Information Tech Expenditures							
Personnel Services							
10-25-5000 Salaries	-	136,192	152,278	213,713	238,713	198,874	267,504
10-25-5006 Longevity	-	60	180	300	300	300	480
10-25-5007 Part Time Wages	-	-	7,460	-	-	-	-
10-25-5010 FICA Expense	-	10,420	12,045	16,441	18,441	15,309	20,616
10-25-5030 Health Insurance	-	18,330	13,022	27,726	34,886	25,572	44,107
10-25-5031 Vision Insurance	-	214	215	355	415	309	473
10-25-5032 Life Insurance & LTD	-	564	595	922	1,047	742	1,163
10-25-5033 Dental Insurance	-	488	896	1,355	1,650	1,179	1,807
10-25-5034 Retirement	-	15,082	15,422	20,734	25,645	21,953	27,683
10-25-5035 Cell Phone Allowance	-	911	855	900	900	1,462	1,500
10-25-5038 Flex Spend Admin	-	49	95	133	133	84	178
10-25-5039 Flex Card Spending	-	409	794	1,200	1,200	756	1,600
10-25-5040 Workers Compensation	-	163	225	416	416	416	522
Total Personnel Services	**-**	**182,882**	**204,083**	**284,195**	**323,746**	**266,955**	**367,633**
Commodities							
10-25-5225 Fuel	-	-	-	-	-	-	1,000
10-25-5230 Office Expense	-	7,915	7,221	6,500	9,000	3,729	7,000
10-25-5240 Minor Tools & Equipment	-	3,433	7,515	6,500	6,500	5,868	6,500
Total Commodities	**-**	**11,347**	**14,736**	**13,000**	**15,500**	**9,597**	**14,500**
Contractual Services							
10-25-5418 Employment Testing	-	-	-	300	450	355	300
10-25-5440 Computer Maintenance/Support	-	42,590	58,477	185,000	185,000	89,428	70,000
10-25-5441 Computer Software	-	17,348	17,182	25,000	25,000	11,599	25,000
10-25-5442 Website Administration	-	3,101	-	-	-	-	-
10-25-5443 Computer Replacement	-	14,383	14,149	50,000	50,000	19,036	20,000
10-25-5446 Uniforms	-	838	302	750	750	635	750
Total Contractual Services	**-**	**78,261**	**90,111**	**261,050**	**261,200**	**121,052**	**116,050**
Other Services							
10-25-5622 Dues & Subscriptions	-	18,183	47,225	60,000	60,000	42,596	140,000
10-25-5645 Training & Travel	-	1,221	5,566	10,000	10,000	24,673	15,000
10-25-5650 Mileage	-	1,402	-	-	-	-	-
10-25-5800 Professional Services	-	-	1,650	-	-	-	-
Total Other Services	**-**	**20,806**	**54,441**	**70,000**	**70,000**	**67,269**	**155,000**
Total Information Tech Expenditures	**-**	**293,297**	**363,370**	**628,245**	**670,446**	**464,874**	**653,183**

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

MUNICIPAL COURT

DEPARTMENT VISION STATEMENT

To provide excellence in service, preserve and manage court records, and provide access to legal documents filed in the Municipal Court.

FUNCTIONS

- Citations
- Court Dockets
- Warrants
- Collections

DEPARTMENT DESCRIPTION

The Manvel Municipal Court handles violations involving Class-C fine-only criminal misdemeanors or City Ordinance violations. The Court Administrator supervises the clerical staff of the Municipal Court. All court staff members work closely with other city departments to ensure the vision of the Municipal Court is carried out effectively, efficiently and impartially.

The duties of the Court Clerks include: processing citations, accepting and preparing complaints, scheduling cases, preparing dockets, notifying defendants of hearings, maintaining court records (including complaints, citations, warrants, pleadings and judgments), preparing state reports, preparing affidavits and appeals, recording and properly disbursing funds for fines collected, maintaining the collection agency program, and preparing jury summons and subpoenas.

The Municipal Court Judges preside over all arraignment hearings, sign arrest and capias pro fine warrants, preside over trials (both jury and non-jury), set bonds, and perform magistrate functions for prisoners and juveniles.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

-
-
-
-
-
-

FY 2022-23 DEPARTMENT GOALS

-
-
-
-
-

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Court Expenditures							
Personnel Services							
10-30-5000 Salaries	146,010	152,249	160,294	219,627	219,627	153,454	170,065
10-30-5002 Overtime	238	999	1,911	2,000	2,000	349	1,000
10-30-5006 Longevity	960	900	960	60	60	60	240
10-30-5009 Certification	-	-	-	-	-	-	1,800
10-30-5010 FICA Expense	10,484	11,317	11,867	16,959	16,959	11,791	13,243
10-30-5012 Unemployment Insurance	486	-	-	-	-	-	-
10-30-5030 Health Insurance	28,084	25,557	18,313	27,726	29,886	27,705	33,080
10-30-5031 Vision Insurance	329	299	303	355	355	335	355
10-30-5032 Life & LTD	589	557	554	602	602	543	642
10-30-5033 Dental	1,510	1,250	1,260	1,355	1,355	1,280	1,355
10-30-5034 Retirement	15,386	14,792	14,298	12,801	14,224	14,279	14,700
10-30-5038 Flex	146	133	106	133	133	126	133
10-30-5039 Flex Card - Health Ins	954	1,106	883	1,200	1,200	1,134	1,200
10-30-5040 Workers Compensation	316	298	298	429	429	429	335
Total Personnel Services	**205,491**	**209,456**	**211,048**	**283,247**	**286,830**	**211,485**	**238,148**
Commodities							
10-30-5222 Postage	766	977	2,013	500	500	2,727	2,500
10-30-5230 Office Expense	3,430	2,686	4,216	3,000	3,000	3,048	3,000
10-30-5240 Minor Tools & Equipment	770	-	759	2,000	2,000	316	1,000
10-30-5260 Apparel	-	-	-	-	-	-	750
Total Commodities	**4,966**	**3,663**	**6,988**	**5,500**	**5,500**	**6,092**	**7,250**
Contractual Services							
10-30-5405 Jail Housing	450	-	-	500	500	60	-
10-30-5410 Magistrating Expenses	419	-	-	-	-	-	-
10-30-5418 Employment Testing	-	-	-	150	150	-	150
10-30-5440 Computer Maintenance/Support	8,067	10,264	11,268	12,500	12,500	12,040	13,000
10-30-5445 Telephone	1,121	1,325	635	1,500	1,500	405	1,000
10-30-5448 Court Interpreter	5,800	3,350	3,120	5,000	5,000	435	1,500
10-30-5451 Prosecuting Attorney	20,700	25,813	31,488	31,000	31,000	27,505	35,000
10-30-5485 Municipal Court Judge	5,188	-	-	-	-	-	-
10-30-5580 Warrant Fees	21,683	24,496	24,186	25,000	25,000	3,968	15,000
Total Contractual Services	**63,427**	**65,247**	**70,697**	**75,650**	**75,650**	**44,413**	**65,650**
Other Servies							
10-30-5615 Credit Card Processing Fees	2,677	4,288	5,283	4,500	4,500	1,568	4,000
10-30-5622 Dues & Subscriptions	305	337	3,460	4,000	4,000	147	4,000
10-30-5634 Jury cost	776	186	778	-	-	-	-
10-30-5645 Training & Travel	1,421	928	2,900	4,000	4,000	2,850	4,000
10-30-5650 Mileage	157	-	-	250	250	-	-
Total Other Services	**5,336**	**5,739**	**12,420**	**12,750**	**12,750**	**4,565**	**12,000**
Total Court Expenditures	**279,222**	**284,105**	**301,153**	**377,147**	**380,730**	**266,555**	**323,048**

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

DEVELOPMENT SERVICES

DEPARTMENT VISION STATEMENT

To encourage high quality, sustainable and equitable growth and development of Manvel by facilitating more options for abundant housing, thriving neighborhoods, exceptional design in architecture and public spaces, preservation of historic resources, innovative regulatory practices, safe and durable buildings attentive customer service, and resident involvement.

FUNCTIONS

- Planning
- Engineering
- Permits
- Inspections
- GIS

DEPARTMENT DESCRIPTION

The Development Services Department is responsible for the orderly and logical growth of the City by providing professional support to citizens, developers, builders, and contractors. The Department also provides support to the City Council, appointed boards and commissions, and other City departments. The Development Services Department is responsible for the implementation of the Code of Ordinances, Building Codes, and other adopted plans through review of planning and zoning regulations, construction plans, inspections, permits, and new policies or amendments. The Department also provides GIS services with an overarching goal of fulfilling the geospatial demands and mapping needs for all City departments, staff and personnel, as well as citizens and businesses.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

-
-
-
-

FY 2022-23 DEPARTMENT GOALS

-
-
-
-

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Development Services Expenditures							
Personnel Services							
10-40-5000 Salaries	170,527	184,826	235,615	645,750	675,750	447,139	623,191
10-40-5002 Overtime	1,715	1,433	859	1,500	1,500	2,919	2,000
10-40-5006 Longevity	900	1,020	1,200	1,440	1,440	1,440	1,800
10-40-5010 FICA Expense	11,801	13,391	16,873	116,265	56,265	33,827	47,965
10-40-5012 Unemployment Insurance	61	-	-	-	-	-	-
10-40-5030 Health Insurance	19,552	28,045	32,898	92,419	104,619	62,646	99,241
10-40-5031 Vision Insurance	229	328	390	1,183	1,243	756	1,066
10-40-5032 Life & LTD	761	632	810	2,811	2,961	1,657	2,698
10-40-5033 Dental	1,051	1,371	1,624	4,517	4,767	2,943	4,064
10-40-5034 Retirement	20,422	20,705	23,868	62,582	72,541	49,316	64,407
10-40-5038 Flex	142	146	145	444	444	266	399
10-40-5039 Flex Card - Health Ins	1,185	1,214	1,207	4,001	4,001	1,889	3,600
10-40-5040 Workers Compensation	316	396	425	1,255	1,255	1,255	1,213
Total Personnel Services	**228,661**	**253,507**	**315,915**	**934,167**	**926,786**	**606,052**	**851,644**
Commodities							
10-40-5225 Fuel	-	-	-	-	-	-	1,000
10-40-5230 Office Expense	3,472	1,690	3,661	4,000	6,500	5,109	4,000
10-40-5240 Minor Tools & Equipment	4,633	172	11,488	20,000	20,000	6,337	12,500
10-40-5260 Apparel	-	-	-	2,000	2,000	907	1,000
Total Commodities	**8,105**	**1,862**	**15,148**	**26,000**	**28,500**	**12,353**	**18,500**
Contractual Services							
10-40-5360 Plat Fees	46,353	26,746	4,086	-	-	376	-
10-40-5412 Plan Reviews	254,397	159,643	128,314	175,000	175,000	110,771	150,000
10-40-5418 Employment Testing	-	-	-	600	600	1,323	750
10-40-5439 Inspections	625,045	503,168	402,153	500,000	500,000	436,073	475,000
10-40-5440 Computer Maintenance/Support	11,000	9,840	17,338	58,940	58,940	25,030	30,000
Total Contractual Services	**936,795**	**699,397**	**551,890**	**734,540**	**734,540**	**573,573**	**655,750**
Other Services							
10-40-5615 Credit Card Processing Fees	12,222	18,080	57,963	42,500	42,500	20,784	30,000
10-40-5622 Dues & Subscriptions	-	-	-	2,500	2,500	303	1,500
10-40-5645 Training & Travel	3,260	1,577	2,056	8,000	8,000	4,999	6,000
10-40-5650 Mileage	-	-	17	250	250	-	-
10-40-5700 Vehicle/Equip Replacement Fees	-	15,000	-	7,500	7,500	2,831	-
10-40-5800 Eng/Consulting/Planning Fees	62,514	65,010	21,543	75,000	75,000	-	-
Total Other Services	**77,996**	**99,667**	**81,580**	**135,750**	**135,750**	**28,916**	**37,500**
Capital Outlays							
10-40-6030 Capital Outlay - Vehicle	-	-	-	-	35,000	35,000	-
Total Capital Outlays	-	-	-	-	**35,000**	**35,000**	-
Total Development Services Expenditures	**1,251,558**	**1,054,433**	**964,534**	**1,830,457**	**1,860,576**	**1,255,895**	**1,563,394**

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Development Services Director	1	1	1	1	1
Permit Services Manager	-	-	-	1	1
Permits Specialist	2	2	2	2	2
Planner	-	-	1	1	1
Associate Planner	-	-	-	-	-
GIS Specialist	-	-	1	1	1
Capital Projects Manager	-	-	-	1	1
Assistant City Engineer	-	-	-	-	1
Administrative Assistant	-	-	-	1	1
Total	**3**	**3**	**5**	**8**	**9**

PUBLIC WORKS

DEPARTMENT VISION STATEMENT

To provide public infrastructure and municipal services that protect and enrich the daily lives of those who live, work and visit the City of Manvel.

FUNCTIONS

- Streets and Sign Maintenance
- Parks
- Drainage
- Facility Maintenance
- Fleet Maintenance

DEPARTMENT DESCRIPTION

The Department of Public Works is responsible for repairs and maintenance of the City’s streets, roadway construction, right-of-way, storm drains, parks, trees, buildings and related facilities.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

FY 2022-23 DEPARTMENT GOALS

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Public Works Expenditures							
Personnel Services							
10-50-5000 Salaries	369,475	351,061	389,711	584,007	584,007	541,671	695,311
10-50-5002 Overtime	3,642	3,801	4,612	4,000	4,000	2,923	3,500
10-50-5006 Longevity	3,000	3,480	1,680	1,440	1,440	1,320	2,040
10-50-5007 Part Time Wages	8,308	2,949	3,957	7,280	7,280	630	4,550
10-50-5010 FICA Expense	26,474	25,931	28,382	45,696	45,696	40,994	54,055
10-50-5012 Unemployment Insurance	1,296	-	-	-	-	-	-
10-50-5030 Health Insurance	77,178	68,388	73,478	110,903	119,543	93,832	154,375
10-50-5031 Vision Insurance	912	800	872	1,420	1,420	1,131	1,656
10-50-5032 Life & LTD	1,719	1,462	1,571	2,638	2,638	2,065	3,131
10-50-5033 Dental	4,148	3,368	3,627	5,420	5,420	4,316	6,324
10-50-5034 Retirement	44,769	39,684	39,826	56,925	63,255	59,965	72,118
10-50-5035 Cell Phone Allowance	1,869	1,691	929	600	600	1,379	1,200
10-50-5038 Flex	352	312	354	533	533	394	622
10-50-5039 Flex Card - Health Ins	2,941	2,592	2,978	4,801	4,801	2,756	5,599
10-50-5040 Workers Compensation	19,167	17,307	9,375	16,238	16,238	16,238	13,961
Total Personnel Services	**565,252**	**522,825**	**561,350**	**841,901**	**856,871**	**769,613**	**1,018,442**
Commodities							
10-50-5212 Safety Equipment/Supplies	2,190	2,935	5,427	8,000	8,000	7,603	7,000
10-50-5220 Janitorial Supplies & Cleaning	822	1,172	5,521	6,000	6,000	8,145	8,000
10-50-5225 Fuel	41,230	35,402	34,135	50,000	50,000	57,171	60,000
10-50-5230 Office Expense	1,262	2,072	5,840	2,500	2,500	8,805	5,000
10-50-5235 Street Signs	13,146	8,086	20,778	26,000	26,000	39,765	50,000
10-50-5240 Minor Tools & Equipment	11,368	8,114	16,494	15,000	15,000	13,212	15,000
10-50-5250 Road Materials	40,819	55,482	58,576	65,000	65,000	22,062	60,000
10-50-5252 Road Repair-Pipeline Reimbursed	1,408	-	-	-	-	-	-
Total Commodities	**112,245**	**113,263**	**146,772**	**172,500**	**172,500**	**156,765**	**205,000**
Contractual Services							
10-50-5375 Bridge Repairs	169	-	-	-	-	-	-
10-50-5376 Sidewalk Repairs	32,461	17,107	28,695	45,000	45,000	40,333	35,000
10-50-5418 Employment Testing	-	-	-	1,000	1,000	1,829	600
10-50-5420 Electricity	-	-	-	3,500	3,500	2,797	3,500
10-50-5421 Electrical Service	3,541	3,522	2,845	-	-	-	-
10-50-5432 Rental Equipment	38,991	31,847	32,739	35,000	35,000	13,649	35,000
10-50-5436 Communications Expense	1,211	2,867	2,983	2,000	2,000	4,093	3,000
10-50-5437 Striping	19,589	14,419	29,788	35,000	35,000	28,481	30,000
10-50-5445 Telephone	-	-	139	-	-	-	-
10-50-5446 Uniforms	9,639	11,157	12,648	8,000	8,000	19,661	20,000
10-50-5455 Leased Property	935	1,029	1,029	1,500	1,500	1,371	1,500
10-50-5456 Ditch Mowing	35,735	32,393	42,891	45,000	45,000	28,822	35,000
10-50-5457 Clean up/Trash Disposal	5,673	7,104	7,087	10,000	10,000	2,986	7,500
10-50-5550 Radio Usage	5,412	5,412	5,412	4,500	4,500	4,500	5,500
10-50-5570 Ditch Cleaning	44,144	26,638	72,259	50,000	50,000	76,785	60,000
Total Contractual Services	**197,500**	**153,495**	**238,515**	**240,500**	**240,500**	**225,307**	**236,600**
Other Services							
10-50-5635 Building Repair/Maintenance	16,325	13,240	17,633	15,000	15,000	26,816	30,000
10-50-5638 Vehicle Repairs/Maintenance	36,127	51,638	46,832	55,000	55,000	85,464	50,000
10-50-5640 Street Repairs	174,812	-	45,388	175,000	175,000	95,407	125,000
10-50-5645 Training & Travel	244	30	4,834	10,000	10,000	10,684	8,000
10-50-5700 Vehicle/Equip Replacement Fees	112,434	91,000	90,000	95,000	95,000	31,667	-
Total Other Services	**339,941**	**155,907**	**204,687**	**350,000**	**350,000**	**250,038**	**213,000**
Capital Outlays							
10-50-6020 Capital Outlay - Equipment	29,696	-	-	-	-	-	-
10-50-6030 Capital Outlay - Vehicle	-	-	436,590	80,000	80,000	80,000	-
10-50-6035 Capital Outlay - Street Reconstructior	282,694	7,331	-	300,000	300,000	300,000	300,000
10-50-6070 Capital Outlay - Improvements	-	-	-	-	-	-	-
Total Capital Outlays	**312,390**	**7,331**	**436,590**	**380,000**	**380,000**	**380,000**	**300,000**
Total Public Works Expenditures	**1,527,329**	**952,821**	**1,587,913**	**1,984,901**	**1,999,871**	**1,781,723**	**1,973,042**

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

FIRE MARSHAL

DEPARTMENT VISION STATEMENT

To make the City of Manvel a safe place to live, work, and visit, by protecting individuals, preserving property, promoting a clean community and maintaining an exceptional quality of life.

FUNCTIONS

- Fire Marshal
-
- Fire Training/Public Education

DEPARTMENT DESCRIPTION

The Fire Marshal Department is responsible for conducting plan reviews of commercial buildings and performing inspections of new and existing structures within the city and ETJ to ensure they meet current Fire Codes and City ordinances. The Fire Marshal Department responds to fire incidents to determine the origin and cause, investigate activities leading up to the fire, interview witnesses and makes arrests as needed. The Fire Marshal Department also inspects new and existing occupancies to maintain code requirements in buildings and properties in order to protect individuals from fire and life safety hazards. The Fire Marshal Department also responds to complaints of property violations such as tall grass/weeds and trash/debris on properties to assist the owners with bringing the properties up to code.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

-
-
-

FY 2022-23 DEPARTMENT GOALS

-
-
-

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Fire Marshal							
Personnel Services							
10-70-5000 Salaries	169,309	175,435	87,533	332,731	285,731	89,152	154,768
10-70-5002 Overtime	969	1,287	246	1,500	1,500	1,658	500
10-70-5006 Longevity	840	900	780	840	840	840	-
10-70-5010 FICA Expense	12,234	13,326	6,568	25,633	25,633	7,033	11,970
10-70-5012 Unemployment Insurance	486	-	-	-	-	-	-
10-70-5030 Health Insurance	28,439	28,664	13,196	46,210	49,810	12,963	22,054
10-70-5031 Vision Insurance	333	335	156	592	592	158	237
10-70-5032 Life & LTD	757	720	320	1,447	1,447	315	666
10-70-5033 Dental	1,529	1,450	651	2,258	2,258	602	903
10-70-5034 Retirement	20,308	19,568	9,076	32,326	35,921	10,132	16,073
10-70-5035 Cell Phone Allowance	346	-	-	-	1,000	123	1,200
10-70-5038 Flex	148	97	85	222	222	47	89
10-70-5039 Flex Card - Health Ins	1,231	810	561	2,000	2,000	178	800
10-70-5040 Workers Compensation	316	2,500	788	1,376	1,376	1,376	643
Total Personnel Services	**237,245**	**245,094**	**119,961**	**447,135**	**408,330**	**124,576**	**209,903**
Commodities							
10-70-5217 Public Education & Materials	795	-	-	1,000	1,000	-	500
10-70-5222 Postage	65	48	15	200	200	360	200
10-70-5225 Fuel	2,982	2,497	1,862	4,000	7,000	4,756	6,000
10-70-5230 Office Expense	3,027	1,700	894	3,000	6,000	4,818	1,500
10-70-5240 Minor Tools & Equipment	7,679	1,990	21,539	10,000	15,000	4,810	7,500
Total Commodities	**14,547**	**6,236**	**24,311**	**18,200**	**29,200**	**14,743**	**15,700**
Contractual Services							
10-70-5400 Legal Fees	-	-	5,175	-	-	-	-
10-70-5418 Employment Testing	-	-	-	450	450	373	150
10-70-5432 Rental Equipment	3,313	3,313	-	2,500	2,500	-	-
10-70-5440 Computer Maintenance/Support	4,960	4,943	4,920	7,500	12,500	9,387	7,500
10-70-5441 Computer Software	840	-	-	-	-	7,414	-
10-70-5445 Telephone	4,708	6,969	7,405	6,500	6,500	5,800	6,500
10-70-5446 Uniforms	5,821	2,122	1,475	3,000	3,000	1,296	2,000
10-70-5452 Code Enforcement/Abatement	969	-	2,420	20,000	20,000	436	-
10-70-5550 Radio Usage	2,952	2,952	2,952	3,250	3,250	3,250	3,250
Total Contractual Services	**23,562**	**20,298**	**24,347**	**43,200**	**48,200**	**27,956**	**19,400**
Other Services							
10-70-5622 Dues & Subscriptions	838	671	177	1,250	1,250	-	3,150
10-70-5638 Vehicle Repairs/Maintenance	1,678	674	4,574	3,500	3,500	5,470	3,000
10-70-5645 Training & Travel	2,522	3,536	1,430	5,500	5,500	1,080	4,000
10-70-5660 Investigative Expense	-	-	-	1,000	1,000	-	1,000
10-70-5700 Vehicle/Equip Replacement Fees	26,989	18,000	20,000	20,000	20,000	7,500	-
10-70-5800 Professional Services	-	-	17,228	-	30,000	26,198	-
Total Other Services	**32,028**	**22,881**	**43,409**	**31,250**	**61,250**	**40,248**	**11,150**
Capital Outlays							
10-70-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-	-	-
Total Fire Marshal Expenditures	**307,382**	**294,508**	**212,027**	**539,785**	**546,980**	**207,523**	**256,153**

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

EMERGENCY MANAGEMENT

DEPARTMENT VISION STATEMENT

To provide timely and effective emergency management services to the citizens, visitors and City staff.

FUNCTIONS

- Emergency Management

DEPARTMENT DESCRIPTION

During FY 2016-17, the City Manager was appointed as the Emergency Management Director and the Fire Marshal was appointed as the Assistant Emergency Management Coordinator. This department performs the functions of planning, preparation, recovery and reduction of the impact of any type of disaster that could affect the City.

City departments also assist with particular responsibilities through an Emergency Operations Plan and would act accordingly to the plan if the City experienced any disaster. The City receives various levels of training and periodically performs different types of emergency response exercises in order to meet the state and federal guidelines and measure the preparedness level of all departments.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

-
-
-

FY 2022-23 DEPARTMENT GOALS

-
-
-

CITY OF MANVEL, TEXAS

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Emergency Management Expenditures							
Personnel Services							
10-71-5000 Salaries - Disaster	-	4,286	913	-	-	-	-
10-71-5002 Overtime - Disaster	-	3,717	3,732	-	-	-	-
10-71-5010 FICA Expense - Disaster	-	116	337	-	-	-	-
10-71-5034 Retirement - Disaster	-	861	445	-	-	-	-
10-71-7600 Disaster - Regular Pay	-	619	-	-	-	-	-
Total Personnel Services	**-**	**9,599**	**5,426**	**-**	**-**	**-**	**-**
Commodities							
10-71-5225 Fuel	-	-	1,180	-	-	-	-
10-71-5240 Minor Tools & Equipment	952	14,693	600	30,000	30,000	1,359	20,000
Total Commodities	**952**	**14,693**	**1,780**	**30,000**	**30,000**	**1,359**	**20,000**
Other Services							
10-71-5638 Vehicle Repairs/Maintenance	-	-	241	-	-	-	-
10-71-5645 Training & Travel	1,221	-	303	4,500	4,500	-	2,500
10-71-5700 Vehicle/Equip Replacement Fees	6,487	9,017	9,000	-	-	-	-
10-71-5748 Emergency Notification	4,376	4,376	4,376	5,000	5,000	4,376	5,000
10-71-5800 Professional Services	-	-	-	5,000	5,000	-	-
10-71-7608 Disaster - General Expenses	-	2,317	-	500,000	500,000	19,559	500,000
Total Other Services	**12,084**	**15,710**	**13,920**	**514,500**	**514,500**	**23,935**	**507,500**
Capital Outlays							
10-71-6030 Capital Outlay - Vehicle	-	37,104	-	-	-	-	-
Total Capital Outlays	**-**	**37,104**	**-**	**-**	**-**	**-**	**-**
Total Emergency Management Expenditures	**13,036**	**77,106**	**21,126**	**544,500**	**544,500**	**25,295**	**527,500**

CODE ENFORCEMENT

DEPARTMENT VISION STATEMENT

To make the City of Manvel a safe place to live, work, and visit, by protecting individuals, preserving property, promoting a clean community and maintaining an exceptional quality of life.

FUNCTIONS

- Fire Marshal
- Code Enforcement
- Fire Training/Public Education

DEPARTMENT DESCRIPTION

The Fire Marshal Department is responsible for conducting plan reviews of commercial buildings and performing inspections of new and existing structures within the city and ETJ to ensure they meet current Fire Codes and City ordinances. The Fire Marshal Department responds to fire incidents to determine the origin and cause, investigate activities leading up to the fire, interview witnesses and makes arrests as needed. The Fire Marshal Department also inspects new and existing occupancies to maintain code requirements in buildings and properties in order to protect individuals from fire and life safety hazards. The Fire Marshal Department also responds to complaints of property violations such as tall grass/weeds and trash/debris on properties to assist the owners with bringing the properties up to code.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

-
-
-

FY 2022-23 DEPARTMENT GOALS

-
-

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Code Enforcement							
Personnel Services							
10-80-5000 Salaries	-	-	-	-	-	-	104,335
10-80-5002 Overtime	-	-	-	-	-	-	3,500
10-80-5006 Longevity	-	-	-	-	-	-	-
10-80-5010 FICA Expense	-	-	-	-	-	-	8,341
10-80-5030 Health Insurance	-	-	-	-	-	-	22,054
10-80-5031 Vision Insurance	-	-	-	-	-	-	237
10-80-5032 Life & LTD	-	-	-	-	-	-	481
10-80-5033 Dental	-	-	-	-	-	-	903
10-80-5034 Retirement	-	-	-	-	-	-	11,201
10-80-5035 Cell Phone Allowance	-	-	-	-	-	-	1,200
10-80-5038 Flex	-	-	-	-	-	-	89
10-80-5039 Flex Card - Health Ins	-	-	-	-	-	-	800
10-80-5040 Workers Compensation	-	-	-	-	-	-	448
Total Personnel Services	**-**	**-**	**-**	**-**	**-**	**-**	**153,589**
Commodities							
10-80-5217 Public Education & Materials	-	-	-	-	-	-	-
10-80-5222 Postage	-	-	-	-	-	-	750
10-80-5225 Fuel	-	-	-	-	-	-	8,000
10-80-5230 Office Expense	-	-	-	-	-	-	3,000
10-80-5240 Minor Tools & Equipment	-	-	-	-	-	-	6,000
Total Commodities	**-**	**-**	**-**	**-**	**-**	**-**	**17,750**
Contractual Services							
10-80-5400 Legal Fees	-	-	-	-	-	-	-
10-80-5418 Employment Testing	-	-	-	-	-	-	200
10-80-5432 Rental Equipment	-	-	-	-	-	-	-
10-80-5440 Computer Maintenance/Support	-	-	-	-	-	-	5,000
10-80-5441 Computer Software	-	-	-	-	-	-	-
10-80-5445 Telephone	-	-	-	-	-	-	5,000
10-80-5446 Uniforms	-	-	-	-	-	-	2,500
10-80-5452 Code Enforcement/Abatement	-	-	-	-	-	-	50,000
10-80-5550 Radio Usage	-	-	-	-	-	-	3,100
Total Contractual Services	**-**	**-**	**-**	**-**	**-**	**-**	**65,800**
Other Services							
10-80-5622 Dues & Subscriptions	-	-	-	-	-	-	1,000
10-80-5638 Vehicle Repairs/Maintenance	-	-	-	-	-	-	3,500
10-80-5645 Training & Travel	-	-	-	-	-	-	4,000
10-80-5660 Investigative Expense	-	-	-	-	-	-	-
10-80-5700 Vehicle/Equip Replacement Fees	-	-	-	-	-	-	-
10-80-5800 Professional Services	-	-	-	-	-	-	-
Total Other Services	**-**	**-**	**-**	**-**	**-**	**-**	**8,500**
Capital Outlays							
10-80-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
Total Capital Outlays	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Code Enforcement Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**245,639**

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

POLICE

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

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

DEPARTMENT DESCRIPTION

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

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

The Criminal Investigations Division consists of a Detective Sergeant and two Detectives. The Criminal Investigations division is responsible for investigating reported criminal activity, obtaining arrest warrants as well as evidence management. The CID responds to major criminal offenses processes crime scenes and collects evidence for investigation and prosecution. They also process evidence for fingerprints or identifiers that would identify a suspect in a case such as DNA.

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

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

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

In the FY 22 budget year the department will be asking for 11 new positions, eight (8) Patrol Officers, two (2) Telecommunications officers, and one (1) Records Clerk. Because we will be seeing increased calls for service due to new developments, the positions will increase patrol visibility and response. The records clerk will be responsible for reviewing and preparing cases for prosecution, open records request, video management as well as records management. The Administrative Assistant/Office Manager will oversee the Records Clerk Position. By creating the Records Clerk position, we will be able to transfer some of the work load from the Administrative Assistant/Office Manager.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

-
-
-
-
-
-
-
-
-

FY 2022-23 DEPARTMENT GOALS

-
-
-
-
-
-

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Police Expenditures							
Personnel Services							
10-90-5000 Salaries	1,237,830	1,495,579	1,678,632	2,262,560	2,378,560	2,008,862	2,702,847
10-90-5002 Overtime	18,824	47,659	46,161	35,000	35,000	48,579	40,000
10-90-5006 Longevity	4,380	4,140	5,580	6,480	6,480	5,940	7,200
10-90-5009 Certification	-	-	-	16,200	16,200	15,513	17,400
10-90-5010 FICA Expense	88,792	114,007	125,977	177,567	186,567	157,780	211,779
10-90-5012 Unemployment Insurance	4,050	-	-	-	-	-	-
10-90-5030 Health Insurance	218,500	239,387	178,697	360,435	394,955	306,060	485,179
10-90-5031 Vision Insurance	2,557	2,805	2,958	4,614	4,674	3,707	5,206
10-90-5032 Life & LTD	4,950	6,145	6,780	10,148	10,348	7,410	12,032
10-90-5033 Dental	11,746	11,812	12,311	17,616	17,866	14,281	19,874
10-90-5034 Retirement	149,411	171,287	175,013	223,932	261,134	227,416	284,378
10-90-5035 Cell Phone Allowance Expense	456	623	727	900	900	831	900
10-90-5038 Flex	921	1,168	1,176	1,732	1,732	1,245	1,954
10-90-5039 Flex Card - Health Ins	7,633	9,700	9,790	15,603	15,603	10,758	17,598
10-90-5040 Workers Compensation	22,878	21,593	22,137	36,772	36,772	36,772	45,422
Total Personnel Services	**1,772,928**	**2,125,905**	**2,265,938**	**3,169,559**	**3,366,791**	**2,845,154**	**3,851,769**
Commodities							
10-90-5210 Supplies	2,455	2,468	3,756	3,000	3,000	3,390	3,500
10-90-5211 Supplies - Crime Prevention	705	325	821	1,500	1,500	664	1,000
10-90-5220 Janitorial Supplies & Cleaning	1,293	1,758	1,432	7,400	7,400	2,626	5,000
10-90-5222 Postage	558	664	1,061	1,000	1,000	1,129	1,500
10-90-5225 Fuel	39,014	47,906	55,434	55,000	55,000	77,205	80,000
10-90-5230 Office Expense	4,406	5,000	4,538	5,000	5,000	6,810	5,500
10-90-5240 Minor Tools & Equipment	78,237	6,327	18,468	80,000	82,000	70,502	75,000
Total Commodities	**126,667**	**64,448**	**85,509**	**152,900**	**154,900**	**162,326**	**171,500**
Contractual Services							
10-90-5364 Records & Evidence Storage	4,815	3,852	4,505	5,000	5,000	4,436	5,000
10-90-5370 Radio Repairs	339	1,150	-	1,000	1,000	-	1,000
10-90-5380 Building Repair & Maintenance	13,619	3,562	12,161	7,500	7,500	10,603	10,000
10-90-5418 Employment Testing	-	-	-	1,200	1,350	2,027	2,000
10-90-5420 Electricity	5,097	7,156	5,546	6,000	6,000	4,923	6,000
10-90-5430 Gas Utilities	257	273	301	400	400	331	400
10-90-5436 Communications Expense	7,892	9,576	11,258	8,500	8,500	9,243	10,000
10-90-5440 Computer Maintenance/Support	42,186	13,821	-	2,500	2,500	865	-
10-90-5445 Telephone	20,741	28,908	32,474	22,000	22,000	28,814	30,000
10-90-5446 Uniforms	14,865	8,366	12,045	10,000	10,000	11,441	13,000
10-90-5458 Maintenance Agreements	62,485	155,003	109,279	85,000	85,000	80,694	85,000
10-90-5473 Animal Control Expense	69	20	129	250	250	-	250
10-90-5550 Radio Usage	18,696	19,188	18,696	24,000	24,000	24,000	30,000
Total Contractual Services	**191,060**	**250,874**	**206,393**	**173,350**	**173,500**	**177,378**	**192,650**
Other Services							
10-90-5618 Job Recruiting	640	385	1,085	750	750	933	750
10-90-5622 Dues & Subscriptions	507	750	945	1,000	1,000	1,151	1,250
10-90-5638 Vehicle Repairs/Maintenance	21,264	38,478	54,638	40,000	40,000	58,439	55,000
10-90-5645 Training & Travel	13,313	9,892	12,019	15,000	20,000	11,296	15,000
10-90-5646 Training - LEOS Eligible	1,599	749	3,610	2,000	2,000	3,520	2,000
10-90-5659 Firearms/Taser	6,486	4,429	6,543	8,000	8,000	11,371	8,000
10-90-5660 Investigative Expense	820	1,320	3,479	2,500	2,500	353	2,000
10-90-5685 Jail Operations	-	248	-	400	400	-	250
10-90-5700 Vehicle/Equip Replacement Fees	138,207	65,000	65,000	65,000	65,000	21,667	-
Total Other Services	**182,836**	**121,250**	**147,320**	**134,650**	**139,650**	**108,730**	**84,250**
Capital Outlays							
10-90-6020 Capital Outlay - Equipment	-	-	144,520	40,000	40,000	40,000	20,000
10-90-6030 Capital Outlay - Vehicle	54,564	-	84,446	300,000	300,000	299,454	-
10-90-6040 Capital Outlay - Furniture & Fixtures	-	-	-	-	-	-	-
10-90-6080 Capital Outlay - Building	13,758	-	-	20,000	20,000	29,534	-
Total Capital Outlays	**68,322**	**-**	**228,966**	**360,000**	**360,000**	**368,988**	**20,000**
Total Police Expenditures	**2,341,813**	**2,562,478**	**2,934,125**	**3,990,459**	**4,194,841**	**3,662,576**	**4,320,169**

PERSONNEL SCHEDULE	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Police Chief	1	1	1	1	1
Police Captain	1	1	1	1	1
Patrol Sergeant	4	4	4	4	4
Administrative Sergeant	-	-	1	1	1
Detective Sergeant	1	1	1	1	1
Detective	1	1	2	2	2
Corporal	-	-	-	-	4
Patrol Officer	14	14	14	22	24
Community Relations Officer	-	-	-	1	1
Lead Communications Officer	1	1	1	-	-
Communications Officer	4	4	4	7	7
Administrative Assistant/Office Manager	1	1	1	1	1
Records Clerk	-	-	-	1	1
Total	**28**	**28**	**30**	**42**	**48**

SECTION 6 – SPECIAL REVENUE FUNDS

COMMUNITY IMPACT FEE FUND

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Community Impact Fee Fund Revenues							
Interest Revenues							
45-06-4600 Interest Income	266	6,156	501	750	750	-	-
Total Interest Revenues	**266**	**6,156**	**501**	**750**	**750**	**-**	**-**
Utility Revenues							
45-08-4334 Impact Fee - Water	397,848	350,997	443,302	475,000	475,000	144,027	150,000
45-08-4336 Impact Fee - Wastewater	99,647	113,133	269,887	125,000	125,000	49,067	60,000
Total Utility Revenues	**497,495**	**464,130**	**713,189**	**600,000**	**600,000**	**193,093**	**210,000**
Transfer-In Revenues							
45-09-4999 Transfer In - Fund Balance	-	-	-	-	-	-	-
Total Transfer-In Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Community Impact Fee Fund Revenues	**497,761**	**470,286**	**713,690**	**600,750**	**600,750**	**193,093**	**210,000**
Community Impact Fee Fund Expenditures							
Other Services							
45-10-5800 Eng/Consulting/Planning Fees	-	5,000	-	500	500	-	-
Total Other Services	**-**	**5,000**	**-**	**500**	**500**	**-**	**-**
Transfer-Out							
45-10-8582 Transfer To - Capital Projects Fund	400,000	400,000	1,390,411	-	-	-	-
45-95-8582 Transfer To - Capital Projects Fund	-	-	-	600,250	600,250	193,093	210,000
Total Transfer-Out	**400,000**	**400,000**	**1,390,411**	**600,250**	**600,250**	**193,093**	**210,000**
Total Community Impact Fee Fund Expenditures	**400,000**	**405,000**	**1,390,411**	**600,750**	**600,750**	**193,093**	**210,000**
Net Revenues over (Expenditures)	**97,761**	**65,286**	**(676,722)**	**-**	**-**	**0**	**-**
Fund Balance - Beginning	513,675	611,436	676,722	(0)	(0)	(0)	0
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	**611,436**	**676,722**	**(0)**	**(0)**	**(0)**	**0**	**0**

PARKS FUND

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Parks Fund Revenues							
Interest Revenues							
55-06-4600 Interest Income	53	-	-	-	-	-	-
Total Interest Revenues	**53**	**-**	**-**	**-**	**-**	**-**	**-**
Other Source Revenues							
55-07-4811 Other Income	31,000	-	-	-	-	-	-
Total Other Source Revenues	**31,000**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer-In Revenues							
55-07-4950 Transfer In - Gen Fund	15,500	-	-	-	-	-	-
55-09-4950 Transfer In - Gen Fund	-	25,000	429,100	289,000	289,000	289,000	-
55-09-4999 Transfer In - Fund Balance	-	-	-	-	15,000	15,000	308,100
Total Transfer-In Revenues	**15,500**	**25,000**	**429,100**	**289,000**	**304,000**	**304,000**	**308,100**
Total Parks Fund Revenues	**46,553**	**25,000**	**429,100**	**289,000**	**304,000**	**304,000**	**308,100**
Parks Fund Expenditures							
Commodities							
55-55-5220 Janitorial Supplies & Cleaning	258	-	-	1,000	1,000	-	-
Total Commodities	**258**	**-**	**-**	**1,000**	**1,000**	**-**	**-**
Contractual Services							
55-55-5377 Beautification Projects	3,204	10,000	16,300	15,000	30,000	30,080	35,000
55-55-5380 Building Repair & Maintenance	1,800	55	2,092	2,500	2,500	1,997	2,500
55-55-5420 Electricity	514	394	456	500	500	559	600
55-55-5453 Grounds Maintenance	17,740	13,240	17,831	20,000	20,000	20,635	20,000
Total Contractual Services	**23,258**	**23,690**	**36,679**	**38,000**	**53,000**	**53,271**	**58,100**
Capital Outlays							
55-55-6070 Capital Outlay - Improvements	22,947	-	-	250,000	250,000	249,577	250,000
Total Capital Outlays	**22,947**	**-**	**-**	**250,000**	**250,000**	**249,577**	**250,000**
Total Parks Fund Expenditures	**46,462**	**23,690**	**36,679**	**289,000**	**304,000**	**302,848**	**308,100**
Net Revenues over (Expenditures)	**91**	**1,310**	**392,421**	**-**	**-**	**1,152**	**-**
Fund Balance - Beginning	108,253	108,344	109,654	502,075	502,075	502,075	488,227
Fund Balance - Transfer Out	-	-	-	-	(15,000)	(15,000)	(308,100)
Fund Balance - Ending	**108,344**	**109,654**	**502,075**	**502,075**	**487,075**	**488,227**	**180,127**

HOTEL OCCUPANCY TAX FUND

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Hotel/Motel Tax Fund Revenues							
Miscellaneous Tax Revenues							
60-02-4901 Hotel Taxes	63,774	58,657	71,830	40,000	40,000	43,457	45,000
Total Miscellaneous Tax Revenues	**63,774**	**58,657**	**71,830**	**40,000**	**40,000**	**43,457**	**45,000**
Interest Revenues							
60-06-4600 Interest Income	9,010	-	-	-	-	-	-
Total Interest Revenues	**9,010**	**-**	**-**	**-**	**-**	**-**	**-**
Other Source Revenues							
60-07-4811 Other Income	-	-	-	-	-	-	-
Total Other Source Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Hotel/Motel Tax Fund Revenues	**72,784**	**58,657**	**71,830**	**40,000**	**40,000**	**43,457**	**45,000**
Hotel/Motel Tax Fund Expenditures							
Other Services							
60-10-5725 Advertising & Promotion	3,686	1,070	3,598	40,000	40,000	4,797	45,000
Total Other Services	**3,686**	**1,070**	**3,598**	**40,000**	**40,000**	**4,797**	**45,000**
Capital Outlays							
60-91-7559 Projects	-	-	-	-	-	-	-
Total Capital Outlays	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Hotel/Motel Tax Fund Expenditures	**3,686**	**1,070**	**3,598**	**40,000**	**40,000**	**4,797**	**45,000**
Net Revenues over (Expenditures)	**69,097**	**57,587**	**68,232**	**-**	**-**	**38,660**	**-**
Fund Balance - Beginning	500,151	569,249	626,836	695,068	695,068	695,068	733,728
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	**569,249**	**626,836**	**695,068**	**695,068**	**695,068**	**733,728**	**733,728**

MUNICIPAL JURY FUND

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Municipal Jury Fund Revenues							
Fines and Fees Revenues							
61-05-4400 Court Fines	-	-	38	170	170	113	150
Total Fines and Fees Revenues	**-**	**-**	**38**	**170**	**170**	**113**	**150**
Interest Revenues							
61-06-4600 Interest Income	-	-	-	-	-	-	-
Total Interest Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Source Revenues							
61-07-4811 Other Income	-	-	-	-	-	-	-
Total Other Source Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Municipal Jury Fund Revenues	**-**	**-**	**38**	**170**	**170**	**113**	**150**
Municipal Jury Fund Expenditures							
Other Services							
61-10-5634 Jury Cost	-	-	-	170	170	20	150
Total Other Services	**-**	**-**	**-**	**170**	**170**	**20**	**150**
Total Municipal Jury Fund Expenditures	**-**	**-**	**-**	**170**	**170**	**20**	**150**
Net Revenues over (Expenditures)	**-**	**-**	**38**	**-**	**-**	**92**	**-**
Fund Balance - Beginning	-	-	-	38	38	38	130
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	**-**	**-**	**38**	**38**	**38**	**130**	**130**

COURT SECURITY FUND

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Court Security Fund Revenues							
Fines and Fees Revenues							
62-05-4400 Court Fines	4,908	7,794	6,645	6,800	6,800	7,325	7,000
Total Fines and Fees Revenues	**4,908**	**7,794**	**6,645**	**6,800**	**6,800**	**7,325**	**7,000**
Interest Revenues							
62-06-4600 Interest Income	227	-	-	-	-	-	-
Total Interest Revenues	**227**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer-In Revenues							
62-09-4999 Transfer-In Fund Balance	-	-	-	-	-	-	8,000
Total Transfer-In Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**8,000**
Total Court Security Fund Revenues	**5,135**	**7,794**	**6,645**	**6,800**	**6,800**	**7,325**	**15,000**
Court Security Fund Expenditures							
Personnel Services							
62-10-5000 Salaries	949	-	-	-	-	-	-
62-10-5002 Overtime	-	-	-	-	-	-	-
62-10-5010 FICA Expense	73	-	-	-	-	-	-
62-10-5030 Health Insurance	-	-	-	-	-	-	-
62-10-5034 Retirement	118	-	-	-	-	-	-
Total Personnel Services	**1,139**	**-**	**-**	**-**	**-**	**-**	**-**
Commodities							
62-10-5240 Minor Tools & Equipment	-	-	-	-	-	-	8,000
Total Commodities	**-**	**-**	**-**	**-**	**-**	**-**	**8,000**
Contractual Services							
62-10-5433 Security Equipment	-	-	-	-	-	-	-
62-10-5434 Bailiff - Security	-	-	-	6,500	6,500	-	6,500
Total Contractual Services	**-**	**-**	**-**	**6,500**	**6,500**	**-**	**6,500**
Other Services							
62-10-5645 Training & Travel	-	-	-	300	300	267	500
Total Other Services	**-**	**-**	**-**	**300**	**300**	**267**	**500**
Total Court Security Fund Expenditures	**1,139**	**-**	**-**	**6,800**	**6,800**	**267**	**15,000**
Net Revenues over (Expenditures)	**3,996**	**7,794**	**6,645**	**-**	**-**	**7,058**	**-**
Fund Balance - Beginning	11,457	15,453	23,246	29,892	29,892	29,892	36,950
Fund Balance - Transfer Out	-	-	-	-	-	-	(8,000)
Fund Balance - Ending	**15,453**	**23,246**	**29,892**	**29,892**	**29,892**	**36,950**	**28,950**

TRUANCY PREVENTION FUND

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Truancy Prevention Fund Revenues							
Fines and Fees Revenues							
63-05-4400 Court Fines	-	-	1,913	6,000	6,000	5,378	5,500
Total Fines and Fees Revenues	**-**	**-**	**1,913**	**6,000**	**6,000**	**5,378**	**5,500**
Interest Revenues							
63-06-4600 Interest Income	-	-	-	-	-	-	-
Total Interest Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Source Revenues							
63-07-4811 Other Income	-	-	-	-	-	27	400
Total Other Source Revenues	**-**	**-**	**-**	**-**	**-**	**27**	**400**
Total Truancy Prevention Fund Revenues	**-**	**-**	**1,913**	**6,000**	**6,000**	**5,404**	**5,900**
Truancy Prevention Fund Expenditures							
Personnel Services							
63-10-5000 Salaries	-	-	-	-	-	1,065	-
Total Personnel Services	**-**	**-**	**-**	**-**	**-**	**1,065**	**-**
Commodities							
63-10-5230 Office Expense	-	-	-	-	-	1,253	2,500
Total Commodities	**-**	**-**	**-**	**-**	**-**	**1,253**	**2,500**
Contractual Services							
63-10-5480 Contract Labor	-	-	-	5,670	5,670	-	2,400
Total Contractual Services	**-**	**-**	**-**	**5,670**	**5,670**	**-**	**2,400**
Other Services							
63-10-5645 Training & Travel	-	-	-	330	330	203	1,000
Total Other Services	**-**	**-**	**-**	**330**	**330**	**203**	**1,000**
Total Truancy Prevention Fund Expenditures	**-**	**-**	**-**	**6,000**	**6,000**	**2,521**	**5,900**
Net Revenues over (Expenditures)	**-**	**-**	**1,913**	**-**	**-**	**2,883**	**-**
Fund Balance - Beginning	-	-	-	1,913	1,913	1,913	4,796
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	**-**	**-**	**1,913**	**1,913**	**1,913**	**4,796**	**4,796**

COURT TECHNOLOGY FUND

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Court Technology Fund Revenues							
Fines and Fees Revenues							
64-05-4400 Court Fines	6,541	8,471	5,933	9,000	9,000	4,784	5,500
Total Fines and Fees Revenues	**6,541**	**8,471**	**5,933**	**9,000**	**9,000**	**4,784**	**5,500**
Interest Revenues							
64-06-4600 Interest Income	9	-	-	-	-	-	-
Total Interest Revenues	**9**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer-In Revenues							
64-09-4999 Transfer In - Fund Balance	-	-	-	6,000	6,000	6,000	4,500
Total Transfer-In Revenues	**-**	**-**	**-**	**6,000**	**6,000**	**6,000**	**4,500**
Total Court Technology Fund Revenues	**6,549**	**8,471**	**5,933**	**15,000**	**15,000**	**10,784**	**10,000**
Court Technology Fund Expenditures							
Commodities							
64-10-5240 Minor Tools & Equipment	-	11,756	11,733	15,000	15,000	1,833	7,500
Total Commodities	**-**	**11,756**	**11,733**	**15,000**	**15,000**	**1,833**	**7,500**
Contractual Services							
64-10-5440 Computer Maintenance/Support	-	-	-	-	-	-	2,500
Total Contractual Services	**-**	**-**	**-**	**-**	**-**	**-**	**2,500**
Total Court Technology Fund Expenditures	**-**	**11,756**	**11,733**	**15,000**	**15,000**	**1,833**	**10,000**
Net Revenues over (Expenditures)	**6,549**	**(3,286)**	**(5,799)**	**-**	**-**	**8,951**	**-**
Fund Balance - Beginning	24,254	30,804	27,518	21,719	21,719	21,719	24,670
Fund Balance - Transfer Out	-	-	-	(6,000)	(6,000)	(6,000)	(4,500)
Fund Balance - Ending	**30,804**	**27,518**	**21,719**	**15,719**	**15,719**	**24,670**	**20,170**

LAW ENFORCEMENT FUND

The Law Enforcement Fund provides for the accounting of money and/or property seized through various operations of the police department in accordance with state statute.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Law Enforcement Fund Revenues							
Interest Revenues							
65-06-4600 Interest Income	0	-	-	-	-	-	-
Total Interest Revenues	**0**	**-**	**-**	**-**	**-**	**-**	**-**
Other Source Revenues							
65-07-4505 Seizure Funds	1,663	-	-	1,000	1,000	-	1,000
Total Other Source Revenues	**1,663**	**-**	**-**	**1,000**	**1,000**	**-**	**1,000**
Total Law Enfocement Fund Revenues	**1,664**	**-**	**-**	**1,000**	**1,000**	**-**	**1,000**
Law Enforcement Fund Expenditures							
Commodities							
65-90-5240 Minor Tools & Equipment	-	-	-	1,000	1,000	-	1,000
Total Commodities	**-**	**-**	**-**	**1,000**	**1,000**	**-**	**1,000**
Total Law Enforcement Fund Expenditures	**-**	**-**	**-**	**1,000**	**1,000**	**-**	**1,000**
Net Revenues over (Expenditures)	**1,664**	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balance - Beginning	2,356	4,020	4,020	4,020	4,020	4,020	4,020
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	**4,020**	**4,020**	**4,020**	**4,020**	**4,020**	**4,020**	**4,020**

PUBLIC, EDUCATIONAL, and GOVERNMENT (PEG) FEE FUND

The PEG Fee Fund provides for the accounting of fees collected by cable companies doing business in the City of Manvel in accordance with state statute. The funds are provided to purchase improvements for PEG Access programming and these funds must be used only for the production of PEG Access programming, according to state law.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
PEG Fee Fund Revenues							
Franchise Fee Revenues							
67-03-4110 PEG Fees	18,730	16,414	18,321	10,000	10,000	4,009	10,000
Total Franchise Fee Revenues	**18,730**	**16,414**	**18,321**	**10,000**	**10,000**	**4,009**	**10,000**
Interest Revenues							
67-06-4600 Interest Income	38	-	-	-	-	-	-
Total Interest Revenues	**38**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer-In Revenues							
67-09-4999 Transfer In - Fund Balance	-	-	-	40,000	40,000	-	40,000
Total Transfer-In Revenues	**-**	**-**	**-**	**40,000**	**40,000**	**-**	**40,000**
Total PEG Fee Fund Revenues	**18,768**	**16,414**	**18,321**	**50,000**	**50,000**	**4,009**	**50,000**
PEG Fee Fund Expenditures							
Commodities							
67-10-5240 Minor Tools & Equipment	-	-	-	-	-	-	-
Total Commodities	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Outlays							
67-10-6020 Capital Outlay - Equipment	-	-	-	50,000	50,000	-	50,000
Total Capital Outlays	**-**	**-**	**-**	**50,000**	**50,000**	**-**	**50,000**
Total PEG Fee Fund Expenditures	**-**	**-**	**-**	**50,000**	**50,000**	**-**	**50,000**
Net Revenues over (Expenditures)	**18,768**	**16,414**	**18,321**	**-**	**-**	**4,009**	**-**
Fund Balance - Beginning	101,944	120,712	137,126	155,448	155,448	155,448	159,456
Fund Balance - Transfer Out	-	-	-	(40,000)	(40,000)	-	(40,000)
Fund Balance - Ending	**120,712**	**137,126**	**155,448**	**115,448**	**115,448**	**159,456**	**119,456**

SOUTH MANVEL DEVELOPMENT AUTHORITY (SMDA) FUND

The SMDA Fund provides for the accounting of funds for development in the southern areas of Manvel located in TIRZ #3. This fund partners with the TIRZ #3 Fund and acts to use funds generated from property taxes to reinvest in development of the area.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
SMDA Fund Revenues							
Interest Revenues							
80-06-4600 Interest Income	4,566	3,004	296	500	500	1,294	1,000
Total Interest Revenues	**4,566**	**3,004**	**296**	**500**	**500**	**1,294**	**1,000**
Transfer-In Revenues							
80-09-4961 Transfer In - TIRZ #3	92,737	86,055	130,211	100,000	100,000	100,000	150,000
Total Transfer-In Revenues	**92,737**	**86,055**	**130,211**	**100,000**	**100,000**	**100,000**	**150,000**
Total SMDA Fund Revenues	**97,303**	**89,059**	**130,507**	**100,500**	**100,500**	**101,294**	**151,000**
SMDA Fund Expenditures							
Contractual Services							
80-10-5461 Planning & Development	360	6,625	-	5,000	5,000	-	5,000
Total Contractual Services	**360**	**6,625**	**-**	**5,000**	**5,000**	**-**	**5,000**
Other Services							
80-10-5701 Legal Fees	-	-	-	-	-	-	-
Total Other Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Outlays							
80-91-7559 Projects	-	-	-	-	-	-	-
Total Capital Outlays	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total SMDA Fund Expenditures	**360**	**6,625**	**-**	**5,000**	**5,000**	**-**	**5,000**
Net Revenues over (Expenditures)	**96,943**	**82,434**	**130,507**	**95,500**	**95,500**	**101,294**	**146,000**
Fund Balance - Beginning	202,261	299,204	381,638	512,145	512,145	512,145	613,439
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	**299,204**	**381,638**	**512,145**	**607,645**	**607,645**	**613,439**	**759,439**

TAX INCREMENT REINVESTMENT ZONE #3 (TIRZ #3) FUND

The TIRZ #3 Fund is for the accounting of funds collected in the defined zone of property in the southern area of Manvel. This is the revenue side which partners with the SMDA (that handles the expenditures) to reinvest in development of that area.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
TIRZ #3 Fund Revenues							
Ad Valorem Tax Revenues							
81-01-4000 Current Ad Valorem Taxes	61,563	61,557	73,634	70,000	70,000	70,000	350,000
81-01-4010 Delinquent Ad Valorem Taxes	5,985	869	2,767	1,000	1,000	1,000	1,000
81-01-4011 P&I on Ad Valorem Taxes	-	500	594	500	500	500	500
81-01-4020 Brazoria County - Ad Valorem Taxes	18,413	16,018	18,780	18,000	18,000	18,000	25,000
Total Ad Valorem Tax Revenues	**85,962**	**78,945**	**95,774**	**89,500**	**89,500**	**89,500**	**376,500**
Miscellaneous Tax Revenues							
81-02-4030 Sales Tax Revenues	6,715	6,742	-	-	-	-	-
Total Miscellaneous Tax Revenues	**6,715**	**6,742**	**-**	**-**	**-**	**-**	**-**
Interest Revenues							
81-06-4600 Interest Income	60	368	45	500	500	-	-
Total Interest Revenues	**60**	**368**	**45**	**500**	**500**	**-**	**-**
Transfer-In Revenues							
81-09-4950 Transfer In - General Fund	-	-	34,393	7,000	7,000	7,000	40,000
Total Transfer-In Revenues	**-**	**-**	**34,393**	**7,000**	**7,000**	**7,000**	**40,000**
Total TIRZ #3 Fund Revenues	**92,737**	**86,055**	**130,211**	**97,000**	**97,000**	**96,500**	**416,500**
TIRZ #3 Fund Expenditures							
Transfer-Out							
81-95-8587 Transfer Out - SMDA Fund	92,737	86,055	130,211	79,000	79,000	96,500	416,500
Total Transfer-Out	**92,737**	**86,055**	**130,211**	**79,000**	**79,000**	**96,500**	**416,500**
Total TIRZ #3 Fund Expenditures	**92,737**	**86,055**	**130,211**	**79,000**	**79,000**	**96,500**	**416,500**
Net Revenues over (Expenditures)	**-**	**-**	**0**	**18,000**	**18,000**	**-**	**-**
Fund Balance - Beginning	-	-	-	0	0	0	0
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	**-**	**-**	**0**	**18,000**	**18,000**	**0**	**0**

MANVEL ECONOMIC DEVELOPMENT CORP (MEDC) FUND

This MEDC Fund accounts for the Manvel Economic Development Corporation. The revenues are derived by using 1/3 of the amount of sales tax received by the City, and are designated for economic development.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Manvel Economic Development Fund Revenues							
Miscellaneous Tax Revenues							
90-02-4030 Sales Tax Revenue	833,486	940,705	1,130,825	1,160,000	1,160,000	1,114,177	1,200,000
Total Miscellaneous Tax Revenues	**833,486**	**940,705**	**1,130,825**	**1,160,000**	**1,160,000**	**1,114,177**	**1,200,000**
Interest Revenues							
90-06-4600 Interest Income	37,040	16,280	3,924	3,000	3,000	11,152	5,000
Total Interest Revenues	**37,040**	**16,280**	**3,924**	**3,000**	**3,000**	**11,152**	**5,000**
Other Source Revenues							
90-07-4811 Other Income	-	-	-	-	-	-	-
Total Other Source Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer-In Revenues							
90-09-4999 Transfer In - Fund Balance	-	-	-	503,000	503,000	96,189	407,500
Total Transfer-In Revenues	**-**	**-**	**-**	**503,000**	**503,000**	**96,189**	**407,500**
Total Manvel Economic Development Fund Revenues	**870,526**	**956,985**	**1,134,750**	**1,666,000**	**1,666,000**	**1,221,517**	**1,612,500**

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Manvel Economic Development Fund Expenditures							
Commodities							
90-10-5230 Office Expense	-	-	30	500	500	180	500
Total Commodities	**-**	**-**	**30**	**500**	**500**	**180**	**500**
Contractual Services							
90-10-5305 Service Agreements	12,000	12,000	-	12,000	12,000	-	12,000
90-10-5477 Audit Fees	2,675	2,725	2,775	3,000	3,000	2,880	3,000
Total Contractual Services	**14,675**	**14,725**	**2,775**	**15,000**	**15,000**	**2,880**	**15,000**
Other Services							
90-10-5622 Dues & Subscriptions	6,548	6,000	6,548	10,000	10,000	1,896	7,500
90-10-5625 Publications	112	-	161	1,500	1,500	-	1,500
90-10-5644 Orientation and Training	700	155	-	1,000	1,000	-	1,000
90-10-5647 Conference/Meetings	290	-	960	4,000	4,000	1,771	4,000
90-10-5655 Other Expenses	-	-	-	-	-	-	3,000
Total Other Services	**7,650**	**6,155**	**7,669**	**16,500**	**16,500**	**3,667**	**17,000**
Capital Outlays							
90-10-6201 MEDC Project	-	750,000	-	500,000	500,000	122,031	500,000
90-10-6205 Project Reimbursement	-	89,339	93,510	90,000	90,000	90,000	-
90-10-7511 Municipal Complex	-	-	-	1,044,000	1,044,000	1,002,759	1,080,000
90-10-7600 Contingency	16,710	-	-	-	-	-	-
Total Capital Outlays	**16,710**	**839,339**	**93,510**	**1,634,000**	**1,634,000**	**1,214,790**	**1,580,000**
Transfer-Out							
90-95-8583 Transfer To - Cap Proj Fund	-	-	-	-	-	-	-
90-95-8590 Transfer Out - Debt Service Fund	90,996	-	-	-	-	-	-
Total Transfer-Out	**90,996**	**-**	**-**	**-**	**-**	**-**	**-**
Total Manvel Economic Development Fund Expenditures	**130,030**	**860,219**	**103,984**	**1,666,000**	**1,666,000**	**1,221,517**	**1,612,500**
Net Revenues over (Expenditures)	**740,495**	**96,766**	**1,030,766**	**-**	**-**	**0**	**-**
Fund Balance - Beginning	1,862,863	2,603,358	2,700,124	3,730,890	3,730,890	3,730,890	3,634,702
Fund Balance - Transfer Out	-	-	-	(503,000)	(503,000)	(96,189)	(407,500)
Fund Balance - Ending	**2,603,358**	**2,700,124**	**3,730,890**	**3,227,890**	**3,227,890**	**3,634,702**	**3,227,202**

SECTION 7 – PROPRIETARY FUNDS

VEHICLE/EQUIPMENT REPLACEMENT FUND

The Vehicle/Equipment Replacement Fund provides for the accounting of funds allocated from the various departments for the usage/replacement of vehicles and particular equipment. These funds are budgeted within the associated departments and transferred into this replacement fund. The amounts for City vehicles/equipment are scheduled over their useful life and updated for price changes over time. As units are scheduled for replacement, they are purchased and the cycle continues. Any new units that are first approved in a department's Capital Outlay line item will be added to this schedule in the year after purchase.

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Vehicle Replacement Fund Revenues							
Interest Revenues							
12-06-4600 Interest Income	1,541	-	-	-	-	-	-
Total Interest Revenues	**1,541**	**-**	**-**	**-**	**-**	**-**	**-**
Other Source Revenues							
12-07-4740 Vehicle/Equipment Replacement Fees	358,223	265,000	253,000	250,000	250,000	85,500	-
12-07-4800 Insurance & Other Reimbursements	-	-	32,173	-	-	118,077	-
12-07-4815 Gain on Sale of Asset Disposal	-	19,000	-	-	-	-	-
Total Other Source Revenues	**358,223**	**284,000**	**285,173**	**250,000**	**250,000**	**203,577**	**-**
Transfer-In Revenues							
12-09-4950 Transfer In - Gen Fund	-	-	-	-	-	-	200,000
12-09-4951 Transfer In - Utility Fund	-	-	-	-	-	-	80,000
12-09-4999 Transfer In - Fund Balance	-	-	-	-	-	-	-
Total Transfer-In Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**280,000**
Total Vehicle Replacement Fund Revenues	**359,764**	**284,000**	**285,173**	**250,000**	**250,000**	**203,577**	**280,000**
Vehicle Replacement Fund Expenditures							
Other Services							
12-10-5655 Other Expenses	-	-	-	-	-	-	-
12-10-8410 Depreciation Expense	-	144,055	112,891	-	-	-	-
12-91-8410 Depreciation Expense	138,626	-	-	-	-	-	-
Total Other Services	**138,626**	**144,055**	**112,891**	**-**	**-**	**-**	**-**
Capital Outlays							
12-91-6030 Capital Outlay - Vehicle	-	-	2,163	250,000	250,000	250,000	280,000
Total Capital Outlays	**-**	**-**	**2,163**	**250,000**	**250,000**	**250,000**	**280,000**
Total Vehicle Replacement Fund Expenditures	**138,626**	**144,055**	**115,054**	**250,000**	**250,000**	**250,000**	**280,000**

UTILITY FUND

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

Revenues by Type and Expenditures by Department

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Utility Fund Revenues							
Interest Revenues	335	-	-	-	-	-	-
Other Source Revenues	18,379	275	1,240	5,000	5,000	30,971	7,500
Utility Revenues	1,153,746	1,323,794	1,868,922	1,272,500	1,272,500	1,517,644	1,481,654
Transfer-In Revenues	375,000	315,751	100,000	179,885	191,851	-	-
Total Utility Fund Revenues	**1,547,461**	**1,639,820**	**1,970,162**	**1,457,385**	**1,469,351**	**1,548,615**	**1,489,154**
Utility Fund Expenditures							
Administration Expenditures	336,797	232,750	396,886	747,885	759,851	558,244	752,654
Water Expenditures	636,195	540,050	665,808	708,000	708,000	619,168	674,000
Wastewater Expenditures	278,990	423,458	288,545	271,500	271,500	325,175	332,500
Total Utility Fund Expenditures	**1,251,982**	**1,196,258**	**1,351,239**	**1,727,385**	**1,739,351**	**1,502,586**	**1,759,154**
Net Revenues over Expenses	**295,478**	**443,562**	**618,923**	**(270,000)**	**(270,000)**	**46,030**	**(270,000)**
Add back depreciation expense	268,458	268,627	304,069	270,000	270,000	270,000	270,000

Revenues – Details by Type

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Utility Fund Revenues							
Interest Revenues							
40-06-4600 Interest Income	335	-	-	-	-	-	-
Total Interest Revenues	**335**	**-**	**-**	**-**	**-**	**-**	**-**
Other Source Revenues							
40-07-4800 Insurance Reimbursements	4,640	-	-	-	-	-	-
40-07-4811 Other Income	13,739	275	1,240	5,000	5,000	30,971	7,500
Total Other Source Revenues	**18,379**	**275**	**1,240**	**5,000**	**5,000**	**30,971**	**7,500**
Utility Revenues							
40-08-4301 Water Revenue	300,238	396,909	544,232	575,000	575,000	733,886	710,154
40-08-4302 Wastewater Revenue	282,429	390,840	534,099	570,000	570,000	682,023	660,000
40-08-4311 Water Meters	96,111	95,540	89,570	90,000	90,000	74,360	80,000
40-08-4320 Set-Up Fee	6,470	12,435	13,985	15,000	15,000	12,413	14,000
40-08-4321 Tap Connection Fees	(750)	7,950	13,000	12,500	12,500	4,000	7,500
40-08-4390 Late Penalty Fees	17,542	6,670	1,969	10,000	10,000	10,962	10,000
40-08-4971 Contributed Capital	451,706	413,450	672,068	-	-	-	-
Total Utility Revenues	**1,153,746**	**1,323,794**	**1,868,922**	**1,272,500**	**1,272,500**	**1,517,644**	**1,481,654**
Transfer-In Revenues							
40-09-4950 Transfer In - General Fund	375,000	315,751	100,000	179,885	191,851	-	-
Total Transfer-In Revenues	**375,000**	**315,751**	**100,000**	**179,885**	**191,851**	**-**	**-**
Total Utility Fund Revenues	**1,547,461**	**1,639,820**	**1,970,162**	**1,457,385**	**1,469,351**	**1,548,615**	**1,489,154**

Expenditures – Department Totals

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Utility Fund Expenditures							
Administration Expenditures							
Personnel Services	232,928	138,763	283,158	593,385	605,351	475,249	559,554
Commodities	17,024	12,224	16,896	19,000	19,000	19,769	22,000
Contractual Services	9,003	4,597	3,324	42,000	42,000	10,369	37,600
Other Services	77,843	77,166	93,508	93,500	93,500	52,858	53,500
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	80,000
Total Administration Expenditures	**336,797**	**232,750**	**396,886**	**747,885**	**759,851**	**558,244**	**752,654**
Water Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	18,831	20,565	18,799	32,000	32,000	43,536	30,000
Contractual Services	164,261	124,455	168,747	134,000	134,000	106,559	125,000
Other Services	184,645	126,404	174,192	197,000	197,000	124,073	137,000
Capital Outlays	268,458	268,627	304,069	345,000	345,000	345,000	382,000
Transfer-Out	-	-	-	-	-	-	-
Total Water Expenditures	**636,195**	**540,050**	**665,808**	**708,000**	**708,000**	**619,168**	**674,000**
Wastewater Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	14,930	20,038	25,248	25,000	25,000	19,161	25,000
Contractual Services	114,553	116,359	120,179	118,500	118,500	105,742	132,500
Other Services	129,614	117,061	143,119	128,000	128,000	200,271	175,000
Capital Outlays	19,893	170,000	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Wastewater Expenditures	**278,990**	**423,458**	**288,545**	**271,500**	**271,500**	**325,175**	**332,500**
Total Utility Fund Expenditures	**1,251,982**	**1,196,258**	**1,351,239**	**1,727,385**	**1,739,351**	**1,502,586**	**1,759,154**

Administration

DEPARTMENT VISION STATEMENT

To make the City of Manvel a safe place to live, work, and visit by protecting individuals, preserving property, promoting a clean community, and maintaining an exceptional quality of life.

FUNCTIONS

- Administration
- Water Treatment
- Water Distribution
- Wastewater Treatment
- Wastewater Distribution
- Utility Construction

DEPARTMENT DESCRIPTION

The Utility Department is responsible for providing outstanding water and wastewater services to the community while complying with Federal and State superior regulatory requirements. This includes administrative oversight in operations, development maintenance, engineering services, GIS database management, data analysis, innovative solutions and exceptional services to all of our customers. Additional services include project management, plan reviews, contract administration, and investigating infrastructural and technical issues.

FY 2021-22 DEPARTMENT ACCOMPLISHMENTS

-
-
-
-
-

FY 2022-23 DEPARTMENT GOALS

-
-
-
-

Administration

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Administration Expenditures							
Personnel Services							
40-10-5000 Salaries	159,345	97,544	204,407	401,799	401,799	327,844	376,250
40-10-5002 Overtime	10,975	949	5,079	7,000	7,000	5,399	7,000
40-10-5006 Longevity	840	840	-	240	240	120	420
40-10-5007 Part Time Wages	158	-	-	-	-	-	-
40-10-5010 FICA Expense	10,617	8,290	15,469	31,337	31,337	25,508	29,397
40-10-5030 Health Insurance	29,506	16,398	27,045	83,177	89,657	63,912	88,214
40-10-5031 Vision Insurance	349	192	433	1,065	1,065	769	947
40-10-5032 Life & LTD	713	402	813	1,850	1,850	1,238	1,723
40-10-5033 Dental	1,586	818	1,801	4,065	4,065	3,036	3,613
40-10-5034 Retirement	20,834	12,760	20,718	49,338	54,824	36,617	39,474
40-10-5035 Cell Phone Allowance	1,004	595	570	600	600	585	600
40-10-5038 Flex	152	57	131	400	400	131	355
40-10-5039 Flex Card - Health Ins	1,277	471	781	3,601	3,601	1,178	3,200
40-10-5040 Workers Compensation	-	4,502	4,587	8,913	8,913	8,913	8,361
40-10-5041 Pension Expense	(4,428)	(5,054)	1,324	-	-	-	-
Total Personnel Services	**232,928**	**138,763**	**283,158**	**593,385**	**605,351**	**475,249**	**559,554**
Commodities							
40-10-5202 Mowing & Weed Control	2,301	-	995	-	-	-	-
40-10-5222 Postage	2,567	2,000	3,158	2,500	2,500	3,771	3,500
40-10-5225 Fuel	47	-	-	2,000	2,000	1,520	6,000
40-10-5230 Office Expense	-	687	1,200	2,000	2,000	3,756	2,500
40-10-5240 Minor Tools & Equipment	12,110	9,537	11,542	12,500	12,500	10,721	10,000
Total Commodities	**17,024**	**12,224**	**16,896**	**19,000**	**19,000**	**19,769**	**22,000**
Contractual Services							
40-10-5300 Equipment Rental	6,732	1,123	525	5,000	5,000	1,211	-
40-10-5302 Mowing & Weed Control	-	-	-	-	-	-	-
40-10-5380 Building Repair & Maintenance	-	-	32	-	-	-	1,000
40-10-5418 Employment Testing	-	-	-	500	500	373	750
40-10-5430 Gas Utilities	-	-	320	500	500	556	750
40-10-5432 Rental Equipment	-	-	-	20,000	20,000	-	5,000
40-10-5440 Computer Maintenance/Support	-	1,442	163	9,000	9,000	4,158	10,000
40-10-5445 Telephone	303	-	-	4,000	4,000	2,231	6,000
40-10-5446 Uniforms	-	556	807	1,000	1,000	340	12,500
40-10-5550 Radio Usage	1,968	1,476	1,476	2,000	2,000	1,500	1,600
Total Contractual Services	**9,003**	**4,597**	**3,324**	**42,000**	**42,000**	**10,369**	**37,600**
Other Services							
40-10-5615 Credit Card Processing Fees	10,532	13,741	19,889	17,500	17,500	20,696	22,500
40-10-5638 Vehicle Repairs/Maintenance	2,204	-	-	3,000	3,000	152	6,000
40-10-5645 Training & Travel	2,465	175	3,120	8,000	8,000	10,885	20,000
40-10-5655 Other Expenses	-	-	-	-	-	459	-
40-10-5700 Vehicle/Equip Replacement Fees	62,641	58,000	60,000	60,000	60,000	20,000	-
40-10-5800 Eng/Consulting/Planning Fees	-	5,250	10,500	5,000	5,000	667	5,000
Total Other Services	**77,843**	**77,166**	**93,508**	**93,500**	**93,500**	**52,858**	**53,500**
Transfer-Out							
40-95-8591 Transfer To - Veh/Equip Replace Fund	-	-	-	-	-	-	80,000
Total Transfer-Out	**-**	**-**	**-**	**-**	**-**	**-**	**80,000**
Total Administration Expenditures	**336,797**	**232,750**	**396,886**	**747,885**	**759,851**	**558,244**	**752,654**

Water

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Water Expenditures							
Commodities							
40-54-5204 Chemicals	16,300	13,738	13,487	18,000	18,000	16,621	18,000
40-54-5225 Fuel	422	126	-	1,000	1,000	1,520	-
40-54-5240 Minor Tools & Equipment	2,110	6,701	5,313	5,000	5,000	8,143	6,000
40-54-5245 Fire Hydrants	-	-	-	8,000	8,000	17,252	6,000
Total Commodities	**18,831**	**20,565**	**18,799**	**32,000**	**32,000**	**43,536**	**30,000**
Contractual Services							
40-54-5310 New Meter Purchase	114,811	79,483	115,785	80,000	80,000	62,098	75,000
40-54-5420 Electricity	29,055	26,200	28,890	25,000	25,000	27,675	35,000
40-54-5440 Computer Maintenance/Support	5,124	6,529	6,395	7,500	7,500	5,000	-
40-54-5445 Telephone	1,224	2,556	1,710	-	-	646	-
40-54-5446 Uniforms	1,074	543	2,272	5,000	5,000	6,422	-
40-54-5498 Tap Connecttion Expense	1,650	-	-	-	-	-	-
40-54-5499 Laboratory Expenses	11,322	9,144	13,695	16,500	16,500	4,719	15,000
Total Contractual Services	**164,261**	**124,455**	**168,747**	**134,000**	**134,000**	**106,559**	**125,000**
Other Services							
40-54-5636 Equipment Repairs/Maintenance	161,162	105,671	145,837	160,000	160,000	97,843	125,000
40-54-5638 Vehicle Repairs/Maintenance	3,506	3,848	8,176	10,000	10,000	1,832	-
40-54-5645 Training & Travel	245	115	1,799	8,000	8,000	7,705	-
40-54-5700 Vehicle/Equip Replacement Fees	11,638	9,000	9,000	9,000	9,000	3,275	-
40-54-5729 Permits & Assessments	3,707	3,871	6,679	6,000	6,000	6,617	9,000
40-54-5742 Subsidence Fees	4,387	3,900	2,700	4,000	4,000	6,800	3,000
Total Other Services	**184,645**	**126,404**	**174,192**	**197,000**	**197,000**	**124,073**	**137,000**
Capital Outlays							
40-54-6020 Capital Outlay - Equipment	-	-	-	-	-	-	-
40-54-6030 Capital Outlay - Vehicle	-	-	-	75,000	75,000	75,000	112,000
40-54-8410 Depreciation Expense	268,458	268,627	304,069	270,000	270,000	270,000	270,000
Total Capital Outlays	**268,458**	**268,627**	**304,069**	**345,000**	**345,000**	**345,000**	**382,000**
Total Water Expenditures	**636,195**	**540,050**	**665,808**	**708,000**	**708,000**	**619,168**	**674,000**

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

Wastewater

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Wastewater Expenditures							
Commodities							
40-56-5204 Chemicals	8,936	10,156	16,491	17,500	17,500	8,135	15,000
40-56-5225 Fuel	39	-	200	-	-	-	-
40-56-5240 Minor Tools & Equipment	5,954	9,882	8,557	7,500	7,500	11,027	10,000
Total Commodities	**14,930**	**20,038**	**25,248**	**25,000**	**25,000**	**19,161**	**25,000**
Contractual Services							
40-56-5419 Sludge Hauling	44,090	47,699	61,193	55,000	55,000	36,913	55,000
40-56-5420 Electricity	40,809	34,328	35,870	35,000	35,000	43,682	45,000
40-56-5432 Rental Equipment	17,275	17,802	900	10,000	10,000	261	10,000
40-56-5445 Telephone	538	1,384	1,642	2,000	2,000	1,628	-
40-56-5446 Uniforms	855	1	-	1,500	1,500	3,295	-
40-56-5499 Laboratory Expenses	10,985	15,145	20,575	15,000	15,000	19,964	22,500
Total Contractual Services	**114,553**	**116,359**	**120,179**	**118,500**	**118,500**	**105,742**	**132,500**
Other Services							
40-56-5636 Equipment Repairs/Maintenance	126,330	116,961	141,764	125,000	125,000	198,651	175,000
40-56-5645 Training & Travel	3,284	100	1,355	3,000	3,000	1,620	-
Total Other Services	**129,614**	**117,061**	**143,119**	**128,000**	**128,000**	**200,271**	**175,000**
Capital Outlays							
40-56-6020 Capital Outlay - Equipment	19,893	170,000	-	-	-	-	-
40-56-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
Total Capital Outlays	**19,893**	**170,000**	**-**	**-**	**-**	**-**	**-**
Total Wastewater Expenditures	**278,990**	**423,458**	**288,545**	**271,500**	**271,500**	**325,175**	**332,500**

SECTION 8 – DEBT SERVICE FUND

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

Debt Service

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Debt Service Fund Revenues							
Ad Valorem Tax Revenues							
30-01-4000 Current Ad Valorem Tax Rev.	1,832,543	1,778,562	1,932,772	1,860,000	1,860,000	1,904,329	2,995,000
30-01-4005 Personal Property Taxes	-	-	-	-	-	-	-
30-01-4010 Delinquent Ad Valorem Tax Revenue	23,732	44,063	47,425	40,000	40,000	29,891	30,000
30-01-4011 P&I on Ad Valorem Taxes	9,877	9,067	10,564	10,000	10,000	13,721	10,000
Total Ad Valorem Tax Revenues	**1,866,152**	**1,831,691**	**1,990,761**	**1,910,000**	**1,910,000**	**1,947,941**	**3,035,000**
Interest Revenues							
30-06-4600 Interest Income	39,012	13,390	2,403	3,000	3,000	6,261	7,500
Total Interest Revenues	**39,012**	**13,390**	**2,403**	**3,000**	**3,000**	**6,261**	**7,500**
Other Source Revenues							
30-07-4811 Other Income	-	89,339	93,510	93,000	93,000	90,000	-
Total Other Source Revenues	**-**	**89,339**	**93,510**	**93,000**	**93,000**	**90,000**	**-**
Transfer-In Revenues							
30-09-4950 Transfer In - General Fund	-	-	-	-	-	-	-
30-09-4951 Transfer In - Utility Fund	-	-	-	-	-	-	-
30-09-4960 Transfer In - MEDC Fund	90,996	-	-	-	-	-	-
Total Transfer-In Revenues	**90,996**	**-**	**-**	**-**	**-**	**-**	**-**
Total Debt Service Fund Revenues	**1,996,160**	**1,934,420**	**2,086,674**	**2,006,000**	**2,006,000**	**2,044,202**	**3,042,500**
Debt Service Fund Expenditures							
Other Services							
30-91-7001 Bond Principal	1,145,000	1,215,000	1,355,000	1,385,000	1,385,000	1,385,000	1,260,000
30-91-7100 Interest Expense	671,732	657,240	654,761	616,322	616,322	616,288	1,778,295
30-91-7102 Fiscal Agents Fee	2,150	2,150	2,650	3,000	3,000	3,000	3,150
Total Other Services	**1,818,882**	**1,874,390**	**2,012,411**	**2,004,322**	**2,004,322**	**2,004,288**	**3,041,445**
Total Debt Service Fund Expenditures	**1,818,882**	**1,874,390**	**2,012,411**	**2,004,322**	**2,004,322**	**2,004,288**	**3,041,445**

Long-Term Debt Principal Balances by Year

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

Long-Term Debt Principal and Interest Payments by Year

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

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

	2018 CO		2019 CO		TOTAL	
	Prin	Int	Prin	Int	Prin	Int
FY23	415,000	256,244	135,000	87,894	1,260,000	578,294
FY24	425,000	243,644	140,000	82,394	1,290,000	540,542
FY25	440,000	230,669	145,000	76,694	1,320,000	501,957
FY26	450,000	217,319	150,000	70,794	1,340,000	463,087
FY27	465,000	203,594	155,000	64,694	1,130,000	424,099
FY28	480,000	189,419	160,000	58,394	1,160,000	388,937
FY29	495,000	174,794	170,000	51,794	1,190,000	352,757
FY30	510,000	159,719	175,000	46,644	1,220,000	317,179
FY31	525,000	144,194	180,000	43,094	1,245,000	282,354
FY32	540,000	128,219	180,000	39,381	1,275,000	246,493
FY33	560,000	111,369	185,000	35,503	1,310,000	209,098
FY34	575,000	93,634	190,000	31,400	1,200,000	172,328
FY35	595,000	74,981	195,000	27,069	1,230,000	136,219
FY36	615,000	55,319	200,000	22,625	1,260,000	98,838
FY37	635,000	34,213	200,000	18,125	1,060,000	63,041
FY38	660,000	11,550	205,000	13,312	1,095,000	28,456
FY39			210,000	8,125	210,000	8,125
FY40			220,000	2,750	220,000	2,750
	8,385,000	2,328,878	3,195,000	780,686	20,015,000	4,814,551

Certificates of Obligation - Series 2013

	PRINCIPAL	INTEREST	TOTAL
2/15/2023	105,000.00	15,992.50	120,992.50
8/15/2023		14,995.00	14,995.00
2/15/2024	110,000.00	14,995.00	124,995.00
8/15/2024		13,840.00	13,840.00
2/15/2025	110,000.00	13,840.00	123,840.00
8/15/2025		12,685.00	12,685.00
2/15/2026	110,000.00	12,685.00	122,685.00
8/15/2026		11,420.00	11,420.00
2/15/2027	115,000.00	11,420.00	126,420.00
8/15/2027		10,097.50	10,097.50
2/15/2028	120,000.00	10,097.50	130,097.50
8/15/2028		8,657.50	8,657.50
2/15/2029	120,000.00	8,657.50	128,657.50
8/15/2029		7,217.50	7,217.50
2/15/2030	125,000.00	7,217.50	132,217.50
8/15/2030		5,530.00	5,530.00
2/15/2031	125,000.00	5,530.00	130,530.00
8/15/2031		3,842.50	3,842.50
2/15/2032	130,000.00	3,842.50	133,842.50
8/15/2032		1,957.50	1,957.50
2/15/2033	135,000.00	1,957.50	136,957.50
	$1,305,000.00	**$196,477.50**	**$1,501,477.50**

GO Refunding Bonds - Series 2015

	PRINCIPAL	INTEREST	TOTAL
2/15/2022		11,700.00	11,700.00
8/15/2022	225,000.00	11,700.00	236,700.00
2/15/2023		9,450.00	9,450.00
8/15/2023	230,000.00	9,450.00	239,450.00
2/15/2024		7,100.00	7,100.00
8/15/2024	235,000.00	7,100.00	242,100.00
2/15/2025		4,800.00	4,800.00
8/15/2025	240,000.00	4,800.00	244,800.00
2/15/2026		2,400.00	2,400.00
8/15/2026	240,000.00	2,400.00	242,400.00
	$945,000.00	**$47,500.00**	**$992,500.00**

Certificates of Obligation - Series 2016

	PRINCIPAL	INTEREST	TOTAL
2/15/2023	230,000.00	48,300.00	278,300.00
8/15/2023		44,850.00	44,850.00
2/15/2024	230,000.00	44,850.00	274,850.00
8/15/2024		41,400.00	41,400.00
2/15/2025	230,000.00	41,400.00	271,400.00
8/15/2025		37,950.00	37,950.00
2/15/2026	230,000.00	37,950.00	267,950.00
8/15/2026		34,500.00	34,500.00
2/15/2027	230,000.00	34,500.00	264,500.00
8/15/2027		31,050.00	31,050.00
2/15/2028	230,000.00	31,050.00	261,050.00
8/15/2028		27,600.00	27,600.00
2/15/2029	230,000.00	27,600.00	257,600.00
8/15/2029		24,150.00	24,150.00
2/15/2030	230,000.00	24,150.00	254,150.00
8/15/2030		20,700.00	20,700.00
2/15/2031	230,000.00	20,700.00	250,700.00
8/15/2031		17,250.00	17,250.00
2/15/2032	230,000.00	17,250.00	247,250.00
8/15/2032		13,800.00	13,800.00
2/15/2033	230,000.00	13,800.00	243,800.00
8/15/2033		10,350.00	10,350.00
2/15/2034	230,000.00	10,350.00	240,350.00
8/15/2034		6,900.00	6,900.00
2/15/2035	230,000.00	6,900.00	236,900.00
8/15/2035		3,450.00	3,450.00
2/15/2036	230,000.00	3,450.00	233,450.00
	$3,220,000.00	**$676,200.00**	**$3,896,200.00**

Certificates of Obligation - Series 2017

	PRINCIPAL	INTEREST	TOTAL
2/15/2023	145,000.00	47,009.38	192,009.38
8/15/2023		44,109.38	44,109.38
2/15/2024	150,000.00	44,109.38	194,109.38
8/15/2024		41,109.38	41,109.38
2/15/2025	155,000.00	41,109.38	196,109.38
8/15/2025		38,009.38	38,009.38
2/15/2026	160,000.00	38,009.38	198,009.38
8/15/2026		35,609.38	35,609.38
2/15/2027	165,000.00	35,609.38	200,609.38
8/15/2027		33,134.38	33,134.38
2/15/2028	170,000.00	33,134.38	203,134.38
8/15/2028		30,584.38	30,584.38
2/15/2029	175,000.00	30,584.38	205,584.38
8/15/2029		27,959.38	27,959.38
2/15/2030	180,000.00	27,959.38	207,959.38
8/15/2030		25,259.38	25,259.38
2/15/2031	185,000.00	25,259.38	210,259.38
8/15/2031		22,484.38	22,484.38
2/15/2032	195,000.00	22,484.38	217,484.38
8/15/2032		19,559.38	19,559.38
2/15/2033	200,000.00	19,559.38	219,559.38
8/15/2033		16,559.38	16,559.38
2/15/2034	205,000.00	16,559.38	221,559.38
8/15/2034		13,484.38	13,484.38
2/15/2035	210,000.00	13,484.38	223,484.38
8/15/2035		10,334.38	10,334.38
2/15/2036	215,000.00	10,334.38	225,334.38
8/15/2036		7,109.38	7,109.38
2/15/2037	225,000.00	7,109.38	232,109.38
8/15/2037		3,593.75	3,593.75
2/15/2038	230,000.00	3,593.75	233,593.75
	$2,965,000.00	**$784,809.52**	**$3,749,809.52**

Certificates of Obligation - Series 2018

	PRINCIPAL	INTEREST	TOTAL
2/15/2023	415,000.00	131,234.38	546,234.38
8/15/2023		125,009.38	125,009.38
2/15/2024	425,000.00	125,009.38	550,009.38
8/15/2024		118,634.38	118,634.38
2/15/2025	440,000.00	118,634.38	558,634.38
8/15/2025		112,034.38	112,034.38
2/15/2026	450,000.00	112,034.38	562,034.38
8/15/2026		105,284.38	105,284.38
2/15/2027	465,000.00	105,284.38	570,284.38
8/15/2027		98,309.38	98,309.38
2/15/2028	480,000.00	98,309.38	578,309.38
8/15/2028		91,109.38	91,109.38
2/15/2029	495,000.00	91,109.38	586,109.38
8/15/2029		83,684.38	83,684.38
2/15/2030	510,000.00	83,684.38	593,684.38
8/15/2030		76,034.38	76,034.38
2/15/2031	525,000.00	76,034.38	601,034.38
8/15/2031		68,159.38	68,159.38
2/15/2032	540,000.00	68,159.38	608,159.38
8/15/2032		60,059.30	60,059.30
2/15/2033	560,000.00	60,059.30	620,059.30
8/15/2033		51,309.38	51,309.38
2/15/2034	575,000.00	51,309.38	626,309.38
8/15/2034		42,325.00	42,325.00
2/15/2035	595,000.00	42,325.00	637,325.00
8/15/2035		32,656.25	32,656.25
2/15/2036	615,000.00	32,656.25	647,656.25
8/15/2036		22,662.50	22,662.50
2/15/2037	635,000.00	22,662.50	657,662.50
8/15/2037		11,550.00	11,550.00
2/15/2038	660,000.00	11,550.00	671,550.00
	$8,385,000.00	**$2,328,878.08**	**$10,713,878.08**

Certificates of Obligation - Series 2019

	PRINCIPAL	INTEREST	TOTAL
2/15/2023	135,000.00	45,296.88	180,296.88
8/15/2023		42,596.88	42,596.88
2/15/2024	140,000.00	42,596.88	182,596.88
8/15/2024		39,796.88	39,796.88
2/15/2025	145,000.00	39,796.88	184,796.88
8/15/2025		36,896.88	36,896.88
2/15/2026	150,000.00	36,896.88	186,896.88
8/15/2026		33,896.88	33,896.88
2/15/2027	155,000.00	33,896.88	188,896.88
8/15/2027		30,796.88	30,796.88
2/15/2028	160,000.00	30,796.88	190,796.88
8/15/2028		27,596.88	27,596.88
2/15/2029	170,000.00	27,596.88	197,596.88
8/15/2029		24,196.88	24,196.88
2/15/2030	175,000.00	24,196.88	199,196.88
8/15/2030		22,446.88	22,446.88
2/15/2031	180,000.00	22,446.88	202,446.88
8/15/2031		20,646.88	20,646.88
2/15/2032	180,000.00	20,646.88	200,646.88
8/15/2032		18,734.38	18,734.38
2/15/2033	185,000.00	18,734.38	203,734.38
8/15/2033		16,768.75	16,768.75
2/15/2034	190,000.00	16,768.75	206,768.75
8/15/2034		14,631.25	14,631.25
2/15/2035	195,000.00	14,631.25	209,631.25
8/15/2035		12,437.50	12,437.50
2/15/2036	200,000.00	12,437.50	212,437.50
8/15/2036		10,187.50	10,187.50
2/15/2037	200,000.00	10,187.50	210,187.50
8/15/2037		7,937.50	7,937.50
2/15/2038	205,000.00	7,937.50	212,937.50
8/15/2038		5,375.00	5,375.00
2/15/2039	210,000.00	5,375.00	215,375.00
8/15/2039		2,750.00	2,750.00
2/15/2040	220,000.00	2,750.00	222,750.00
	$3,195,000.00	**$780,684.48**	**$3,975,684.48**

SECTION 9 – CAPITAL PROJECTS FUNDS

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

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

CAPITAL PROJECTS FUND

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Capital Projects Fund Revenues							
Interest Revenues							
50-06-4600 Interest Income	58,478	31,051	7,690	10,000	10,000	32,538	25,000
Total Interest Revenues	**58,478**	**31,051**	**7,690**	**10,000**	**10,000**	**32,538**	**25,000**
Other Source Revenues							
50-07-4704 Grant Revenues	-	-	109,513	-	-	-	-
50-07-4811 Other Income	-	1,200,000	500,000	-	821,531	821,531	700,000
50-07-4830 Bond Proceeds	-	-	-	-	-	-	-
50-07-4831 Bond Premium	-	-	-	-	-	-	-
Total Other Source Revenues	**-**	**1,200,000**	**609,513**	**-**	**821,531**	**821,531**	**700,000**
Transfer-In Revenues							
50-07-4950 Transfer In - Gen Fund	695,000	-	-	-	-	-	-
50-07-4960 Transfer In - MEDC Fund	-	-	-	-	-	-	-
50-07-4963 Transfer In - Impact Fee Fund	400,000	400,000	-	-	-	-	-
50-09-4950 Transfer In - Gen Fund	-	800,000	1,634,747	350,000	350,000	350,000	500,000
50-09-4963 Transfer In - Impact Fee Fund	-	-	1,390,411	600,250	600,250	600,250	210,000
50-09-4964 Transfer In - Cap Projects Bond Fund	-	-	13,617,516	-	-	-	-
50-09-4999 Transfer In - Fund Balance	-	-	-	13,760,186	16,184,716	16,184,716	11,989,069
Total Transfer-In Revenues	**1,095,000**	**1,200,000**	**16,642,674**	**14,710,436**	**17,134,966**	**17,134,966**	**12,699,069**
Total Capital Projects Fund Revenues	**1,153,478**	**2,431,051**	**17,259,877**	**14,720,436**	**17,966,497**	**17,989,035**	**13,424,069**

CAPITAL PROJECTS FUND (cont.)

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Capital Projects Fund Expenditures							
Personnel Services							
50-91-5000 Salaries	-	-	65,692	-	-	-	-
50-91-5006 Longevity	-	-	-	-	-	-	-
50-91-5010 FICA Expense	-	-	4,917	-	-	-	-
50-91-5030 Health Insurance	-	-	6,514	-	-	-	-
50-91-5031 Vision Insurance	-	-	108	-	-	-	-
50-91-5032 Life Insurance & LTD	-	-	267	-	-	-	-
50-91-5033 Dental Insurance	-	-	452	-	-	-	-
50-91-5034 Retirement	-	-	6,597	-	-	-	-
50-91-5035 Cell Phone Allowance	-	-	-	-	-	-	-
50-91-5038 Flex Admin Expense	-	-	45	-	-	-	-
50-91-5039 Flex Card Expense Health Ins	-	-	17	-	-	-	-
50-91-5040 Workers Compensation	-	-	-	-	-	-	-
Total Personnel Services	**-**	**-**	**84,610**	**-**	**-**	**-**	**-**
Capital Outlays							
50-91-6030 Capital Outlay - Vehicle	-	-	31,527	-	-	-	-
50-91-7105 Bond Issuance Costs	-	-	-	-	-	-	-
50-91-7402 Master Water Plan	-	-	133,849	-	16,152	16,111	-
50-91-7403 Master Wastewater Plan	-	-	122,451	-	-	3,121	-
50-91-7404 City Hall Front Parking Lot	-	-	-	50,000	171,531	166,152	-
50-91-7408 City Hall Bldg-Expansion	434,400	1,955,103	-	-	-	-	-
50-91-7409 Rogers/Holley Street Construction	1,622	-	-	-	-	-	-
50-91-7412 Comprehensive Plan	-	-	-	-	-	-	150,000
50-91-7413 Thoroughfare Plan	-	-	-	-	-	-	100,000
50-91-7419 Council Approved Projects	-	-	319,293	-	351,175	351,102	-
50-91-7502 Water Plant Improvements	-	-	46,700	703,300	703,300	185,841	517,459
50-91-7506 Elevated Storage Tank	-	-	122,610	5,978,320	5,978,320	289,730	5,688,590
50-91-7507 Surface Water Rights Acquisition	-	-	295,993	300,000	300,000	300,000	-
50-91-7510 Tankersley Waterline Loop	305,800	-	-	-	-	-	-
50-91-7511 Municipal Complex	-	-	1,443,409	3,163,746	2,796,862	778,057	2,018,805
50-91-7513 Little Rascals Econ Dev Project	117,506	-	-	-	-	-	-
50-91-7516 East WWTP	-	-	78,000	1,972,000	1,750,000	1,736,648	-
50-91-7517 West WWTP	-	-	-	1,072,660	700,000	-	-
50-91-7518 Cemetary Waterline Loop	28,400	360,450	-	-	-	-	-
50-91-7522 Almost Heaven	-	-	-	500,000	-	-	-
50-91-7523 Purchases of Land	495,000	-	-	-	400,000	359,513	-
50-91-7524 Masters/Jordan Development	-	-	181,750	-	23,798	52,429	-
50-91-7525 Large Avenue Phase 3	-	-	778,900	-	69,000	69,000	200,000
50-91-7529 FM 1128 Water Line Ext	-	-	-	-	1,569,847	100,000	1,469,847
50-91-7530 IT Project	-	-	103,529	250,000	250,000	250,000	250,000
50-91-7531 Building Planning	-	-	82,687	-	370,000	163,518	206,482
50-91-7532 Wastewater Improvements	-	-	477,758	1,730,500	2,061,242	500,611	1,560,631
50-91-7533 SCADA Improvements	-	-	24,130	-	397,270	95,015	302,255
50-91-7559 Other Projects	-	-	-	-	58,000	6,588	-
Total Capital Outlays	**1,382,729**	**2,315,553**	**4,242,584**	**15,720,526**	**17,966,497**	**5,423,436**	**12,464,069**
Transfer-Out							
50-91-8651 Transfer to Capital Projects Bond Fun	13,076,677	700,000	-	-	-	-	-
Total Transfer-Out	**13,076,677**	**700,000**	**-**	**-**	**-**	**-**	**-**
Total Captial Projects Fund Expenditures	**14,459,406**	**3,015,553**	**4,327,194**	**15,720,526**	**17,966,497**	**5,423,436**	**12,464,069**
Net Revenues over (Expenditures)	**(13,305,928)**	**(584,502)**	**12,932,683**	**(1,000,090)**	**-**	**12,565,599**	**960,000**
Fund Balance - Beginning	15,649,861	2,343,933	1,759,431	14,692,114	14,692,114	14,692,114	11,072,997
Fund Balance - Transfer Out	-	-	-	(13,760,186)	(16,184,716)	(16,184,716)	(11,989,069)
Fund Balance - Ending	**2,343,933**	**1,759,431**	**14,692,114**	**(68,162)**	**(1,492,602)**	**11,072,997**	**43,928**

CAPITAL PROJECTS BOND FUND

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Estimated Totals	FY 2022-23 Proposed Budget
Capital Projects Bond Fund Revenues							
Interest Revenues							
51-06-4600 Interest Income	3	117,629	-	-	-	-	-
51-51-4600 Interest Income	276,696	-	-	-	-	-	-
Total Interest Revenues	**276,698**	**117,629**	**-**	**-**	**-**	**-**	**-**
Other Source Revenues							
51-07-4830 Bond Proceeds	-	3,445,000	-	-	-	-	-
51-07-4831 Bond Premium	-	149,194	-	-	-	-	-
Total Other Source Revenues	**-**	**3,594,194**	**-**	**-**	**-**	**-**	**-**
Transfer-In Revenues							
51-09-4999 Transfer In - Fund Balance	-	-	13,617,516	-	-	-	-
51-51-4954 Transfer From - Capital Projects Fund	13,076,677	700,000	-	-	-	-	-
Total Transfer-In Revenues	**13,076,677**	**700,000**	**13,617,516**	**-**	**-**	**-**	**-**
Total Capital Projects Bond Fund Revenues	**13,353,375**	**4,411,823**	**13,617,516**	**-**	**-**	**-**	**-**
Capital Projects Bond Fund Expenditures							
Capital Outlays							
51-51-7105 Bond Issuance Costs	-	92,452	-	-	-	-	-
51-51-7506 Elevated Storage Tank	-	-	-	-	-	-	-
51-51-7507 Surface Water Rights Acquisition	24,562	294,749	-	-	-	-	-
51-51-7511 Municipal Complex	4,100	439,367	-	-	-	-	-
51-51-7519 East WWTP	-	-	-	-	-	-	-
51-51-7520 West WWTP	-	-	-	-	-	-	-
51-51-7521 West Water Loop	-	-	-	-	-	-	-
51-51-7522 Almost Heaven	-	-	-	-	-	-	-
51-51-7524 Masters/Jordan Land Development	-	3,226,452	-	-	-	-	-
51-51-7525 Large Avenue Phase 3	-	53,000	-	-	-	-	-
51-51-8010 Payments to Escrow Agents	13,000	-	-	-	-	-	-
Total Capital Outlays	**41,662**	**4,106,020**	**-**	**-**	**-**	**-**	**-**
Transfer-Out							
51-95-8582 Transfer To - Capital Projects Fund	-	-	13,617,516	-	-	-	-
Total Transfer-Out	**-**	**-**	**13,617,516**	**-**	**-**	**-**	**-**
Total Captial Projects Bond Fund Expenditures	**41,662**	**4,106,020**	**13,617,516**	**-**	**-**	**-**	**-**
Net Revenues over (Expenditures)	**13,311,713**	**305,803**	**-**	**-**	**-**	**-**	**-**
Fund Balance - Beginning	-	13,311,713	13,617,516	-	-	-	-
Fund Balance - Transfer Out	-	-	(13,617,516)	-	-	-	-
Fund Balance - Ending	**13,311,713**	**13,617,516**	**-**	**-**	**-**	**-**	**-**

SECTION 10 – CAPITAL IMPROVEMENTS PROGRAM (CIP)

The City of Manvel Capital Improvements Program (CIP) is a process by which the City develops a multi-year plan for major capital expenditures that matches available resources and satisfies the City tax rate stabilization objective. The threshold for capital projects was established as projects that exceed $25,000.

The current CIP is used as a planning tool and provides for construction or acquired assets over a five (5) year period. Projects are analyzed and funded based on funding needs and projections. On some occasions, other sources of funding are made to allow the total project to occur.

Some planned projects in the future involve the purchase of services and land and may not require future maintenance. Those facility projects that are planned will require additional utility and maintenance and often are not material.

Per City Charter, the CIP will continue to be reviewed and updated on an annual basis. The update will consist of both new projects and added updates to existing projects. Updates may include revised scope, cost, or scheduling, as appropriate. The City's FY2016-2020 identified 30 Projects which have been slightly modified as a result of added needs or retooled programs.

WATER PLANT IMPROVEMENTS

ELEVATED STORAGE TANK

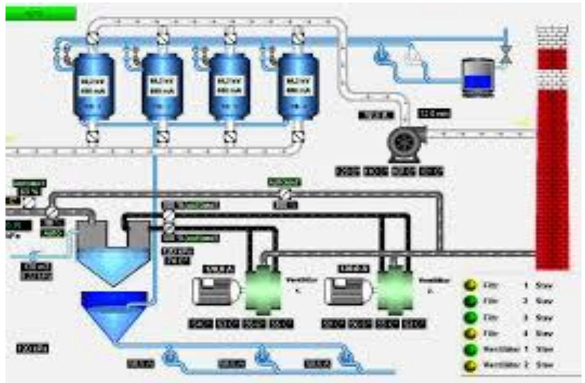
SURFACE WATER RIGHTS ACQUISITION

CITY CENTER/MUNICIPAL COMPLEX

MASTERS/JORDAN LAND DEVELOPMENT

IT PROJECT

WASTEWATER IMPROVEMENTS



SCADA IMPROVEMENTS

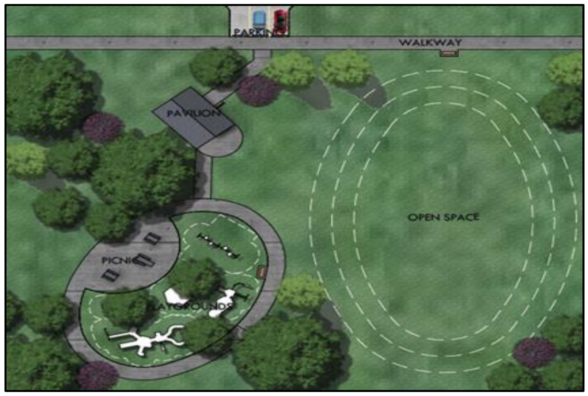
FM 1128 WATER LINE

POLICE STATION PARK RENOVATION

CROIX MEMORIAL PARK RENOVATION

MULTI-PURPOSE TRAIL SYSTEM

COUNTY ROAD 58 MUNICIPAL FACILITY



NEIGHBORHOOD PARK PROTOTYPE (1.5 TO 2 ACRES)

Project Name:	**Neighborhood Park Prototype (1.5 to 2 acres)**					**Status:**	Future
Project Description:	This park will emphasize activities toward young children, play equipment, and open space. Minor passive areas are provided for adult use and may include seating areas and picnic and shade structures/gazebos. Typically, an architectural element (e.g. gazebo) is the focal point. Other amenities include park benches, picnic settings, bike racks, pathways, and parking.						
Project Type:	**General**	**Parks**	**Streets**	**Water**	**Waste**	**Surface**	**Total**
		$550,000					$550,000

Funding Source	**Prior**	**FY 19-20**	**FY 20-21**	**FY 21-22**	**FY 22-23**	**Future**	**Total**
General Obligation Bond							$0
Certificate of Obligation						$550,000	$550,000
City Funding							$0
Utility Funding							$0
Impact Fees							$0
Other							$0
Funding Total	$0	$0	$0	$0	$0	$550,000	$550,000

Spending Phases	**Prior**	**FY 19-20**	**FY 20-21**	**FY 21-22**	**FY 22-23**	**Future**	**Total**
Professional Services							$0
Studies/Analysis							$0
Land/ROW							$0
Construction						$550,000	$550,000
Equipment							$0
Other							$0
Project Total	$0	$0	$0	$0	$0	$550,000	$550,000

Associated Operating Costs	**Prior**	**FY 19-20**	**FY 20-21**	**FY 21-22**	**FY 22-23**	**Future**	**Total**
Personnel							$0
Operation & Maintenance						$7,000	$7,000
Total	$0	$0	$0	$0	$0	$7,000	$7,000

NEIGHBORHOOD PARK PROTOTYPE (4 TO 6 ACRES)

Project Name:	**Neighborhood Park Prototype (4 to 6 acres)**					**Status:**	Future
Project Description:	This park's development has a special emphasis on play equipment for older children, including large openings in the landscape to provide opportunities for organized sporting activities. Areas for passive recreation, passive picnic, and barbecue areas will be shaded by canopy trees.						

Project Type:	**General**	**Parks**	**Streets**	**Water**	**Waste**	**Surface**	**Total**
		$1,820,000					$1,820,000

Funding Source	**Prior**	**FY 19-20**	**FY 20-21**	**FY 21-22**	**FY 22-23**	**Future**	**Total**
General Obligation Bond							$0
Certificate of Obligation						$1,820,000	$1,820,000
City Funding							$0
Utility Funding							$0
Impact Fees							$0
Other							$0
Funding Total	$0	$0	$0	$0	$0	$1,820,000	$1,820,000

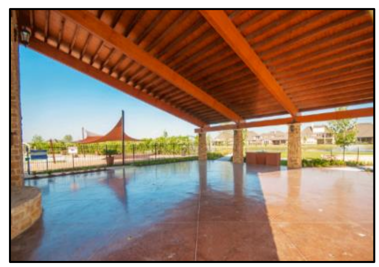
Spending Phases	**Prior**	**FY 19-20**	**FY 20-21**	**FY 21-22**	**FY 22-23**	**Future**	**Total**
Professional Services							$0
Studies/Analysis							$0
Land/ROW							$0
Construction						$1,820,000	$1,820,000
Equipment							$0
Other							$0
Project Total	$0	$0	$0	$0	$0	$1,820,000	$1,820,000

Associated Operating Costs	**Prior**	**FY 19-20**	**FY 20-21**	**FY 21-22**	**FY 22-23**	**Future**	**Total**
Personnel							$0
Operation & Maintenance						$7,000	$7,000
Total	$0	$0	$0	$0	$0	$7,000	$7,000

SECTION 11 – SUPPLEMENTAL INFORMATION

General Community Information

Glossary of Terms



City Ordinances

GENERAL COMMUNITY INFORMATION

Government	Date of Incorporation	March 12, 1956
	Form of Government	Council - Manager
Demographics	Population	2022 – 11,432 (est)
		2020 – 9,992
		2010 – 5,179
Schools	Elementary	City - 1
	Middle Schools	City - 2
	High Schools	City - 1
Economics	Median Household Income – Manvel	$84,711
	Median Household Income – Texas	$63,826
	Median Household Income – Nation	$64,994
	Per Capita Income – Manvel	$36,695
	Median Individual Income - Texas	$32,177
	Median Individual Income – Nation	$35,384
Tax Structure	**2021 Tax Year per $100 of Appraised Value**	
	City of Manvel	0.570000
	Emergency District #3	0.100000
	Brazoria County Road and Bridge	0.050000
	Brazoria County	0.336530
	Alvin Community College	0.183211
	Alvin ISD	1.397700
Bond Rating		AA+
Services	Number of police stations	1
	Sworn Officers	33
Parks	Number of Developed Parks	1
	Number of Undeveloped Parks	1
	Park Acreage	33.5
Health Facilities	General Area	2
	Special Purpose Heath Care Centers	6
Other	County of Government	Commissioners Court
	Area of City	23 sq. miles
	Area of ETJ (Extra Territorial Jurisdiction)	17 sq. miles
	Education (% high school graduate or greater)	88%
	Median Housing Value	$241,400

GLOSSARY OF TERMS

ACCOUNT – A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ACCOUNT NUMBER – A set of accounts used in the general ledger by the City to indicate the fund, department and activity.

ACCRUED EXPENSES – Expenses incurred but not due until a later date.

ACTVITIY – A group of related functions performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

AD VALOREM TAXES – Commonly referred to as property taxes, levied on real and person property at 100% valuation according to the properties valuation and the tax rate.

ADOPTED BUDGET – The final budget adopted by ordinance by the City Council.

APPROPRIATION – An authorization granted by a legislative body to make expenditures to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

ASSESSED VALUATION – Total gross valuation assigned to property for ad valorem taxation purposes. In Texas, taxable property is assessed at 100% of market value.

ASSET – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

ASSIGNED FUND BALANCE – Amounts a government intends to use for specific purposes, but are neither restricted nor committed. However, the intent should be expressed by the Council or the Council's designee (City Manager and Financial Director). This is similar to Committed Fund Balance except that in this instance no formal Council action is required, such as an ordinance or resolution. Amounts encumbered for a specific purpose may be reported as assigned fund balance only if the resources are not already considered to be reportable as restricted or committed fund balance. The purpose must be stated but not necessarily the amount as the actual amount may not be known at the time the purpose or need is required.

AUDIT – A systematic collection of the sufficient, competent, evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains the evidential matter through inspection, observation, inquires and confirmations with third parties.

BALANCED BUDGET – The operating budget is balanced with current revenues greater than or equal to current expenditures or expenses.

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

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

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

BONDS ISSUED – Bonds sold by the City.

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

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

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

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

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

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

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

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

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

CONTRACTUAL SERVICES – Include expenditures for auditing services, legal services, utilities and services.

DEBT SERVICE FUND – A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.

DELINQUENT TAXES – Taxes remaining unpaid at end of current fiscal year. Although taxes become delinquent and accrue penalties and interest on February 1 of each year, they are carried as current taxes receivable during the current fiscal year.

DEPARTMENT – A section of the total organization, which is comprised of various operations and is under the oversight of a Director who reports to the City Manager.

DEPRECIATION – The periodic expiration of a fixed asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is then charged to expense until the asset is fully depreciated. Depreciation is not a budgeted item.

DETAIL OF EXPENDITURES – Line item expenditures by account within each division of the General Operating Fund of the City.

DISTINGUISHED BUDGET PRESENTATION AWARD – A voluntary program administered by the Government Finance Officer Association to encourage governments to publish well organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

EFFECTIVE TAX RATE – Calculation as required by the State Property Tax Code. The Effective Tax Rate applied to the year's tax base would generate the same amount of taxes levied last year if you adjusted for new property and new exemption.

ENTERPRISE FUND – A fund established to account for operations financed and operated in a manner similar to private business enterprises such as water and wastewater funds, airport, and other services where primarily the cost of goods and services to the general public are recovered through use charges.

EXPENDITURES – If the accounts are kept on the accrual basis, this item designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund for which retired and capital outlays.

EXTRA-TERRITORIAL JUSRISDICTION – The land bordering a City's limits that the City has limited control over but does not furnish City services to nor collect ad valorem taxes from. This is an area outside of City limits that could become part of the City.

FISCAL YEAR – A twelve-month period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.

FIXED ASSETS – Assets of long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FRANCHISE FEE – The fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas and cable television.

FUND – An independent fiscal and accounting entity with a self-balancing set of accounts regarding cash and/or other resources, together with all related liabilities, obligation, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND ACCOUNTING – A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE – The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND TYPE – Any one of seven categories, which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL FUND – The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operation.

GENERAL OBLIGATION BONDS – Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedure. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Government Accounting Standards Board.

GOVERNMENTAL ACCOUNTING – The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of government.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The authoritative accounting and financial reporting standard-setting body for governmental entities.

INTEREST & SINKING (also known as Debt Service) – A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

INTERNAL SERVICE FUND – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost-reimbursement basis.

LEGAL DEBT MARGIN – The maximum debt a city may issue. Under the Home Rule Charter, the City is not limited by law in the amount of debt it may issue.

LEVY – To impose taxes, special assessments, or service charges for the support of City services.

LIABILITIES – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide service to other entities in the future as a result of past transactions or events.

LONG TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – Under this basis of accounting, revenues are recognized when susceptible to accrual when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the incurred period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest general long-term debt are recorded as liabilities when due.

NONSPENDABLE FUND BALANCE – This includes amounts that cannot be spent because they are not in spendable form or they are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items not expected to be converted to cash, for example, inventories, prepaid items, and the long-term portion of loans and notes receivable, as well as property acquired for resale.

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES – The cost of personnel, materials and equipment required for a Department to function.

ORDINANCE – A formal legislative enactment by the governing body of municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statues or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charge, universally require ordinances.

OTHER SERVICES – Includes miscellaneous expenditures not accounted for in personnel, commodities or contractual services.

PUBLIC HEARING – The portions of open meetings held to present evidence and provide information on both sides of an issue.

RESTRICTED FUND BALANCE – Amounts constrained to specific purposes by law through constitutional provisions or enabling legislation or by contract whereby constraints have been placed on the use of funds externally by creditors, grantors, contributors, or laws or regulations of other governments. Capital Projects Fund Balances and Debt Service Fund Balances are examples of this.

REVENUES – (1) Increases in the net current assets of a governmental fund type from other than expenditures fund and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as “other financing sources” rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL REVENUE FUND – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

SURPLUS – Exceeding what is needed or used.

TAX ABATEMENT – A full or partial exemption of ad valorem taxes for a specified time of certain real and/or personal property. Used as an economic development tool by cities.

TAX INCREMENT REINVESTMENT ZONE (TIRZ) – A development or re-development financing tool created under the provisions of the Texas State Statue, Chapter 311 of the Tax Increment Financing Act. A TIRZ provides a method to finance improvements in a specifically designated zone using tax increment funds.

TAX LEVY – Total revenues to be raised by ad valorem taxes for expenditures of general operating expenditures and debt service payments.

TAXES – Compulsory charges levied by government to finance services performed for the common benefit. This term does not include specific charges made against a particular persons or property for current of permanent benefits, such as special assessments. Neither does the term include charges for service rendered only to those paying such charges (e. g., sewer service charges).

TAX RATE – The amount of tax levied for each $100 of assessed valuation.

TAXABLE VALUE – Estimated value of taxable property to which the ad valorem tax rate is applied.

TRUTH IN TAXATION LAWS – Texas State Law that requires all taxing units to calculate and publish the effective tax rate and other notices as assessed values increase to notify the taxpayer of the entity’s intent to raise taxes.

UNASSIGNED FUND BALANCE – Amounts that are available for any purpose. This includes amount not included in any other category (the residual). Only the general fund may have unassigned fund balance.

WORKING CAPITAL – The current assets less liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is general used to reflect the available resource of proprietary funds.

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

LARRY AKERY, COUNCIL PLACE 1
LORRAINE HEHN, COUNCIL PLACE 2
NICCOLE TYSON, COUNCIL PLACE 3
ED PERRY, COUNCIL PLACE 4
JASON ALBERT, COUNCIL PLACE 5
JEROME HUDSON, COUNCIL PLACE 6

DEBRA DAVISON, MAYOR
KYLE JUNG, CITY MANAGER
TAMMY BELL, CITY SECRETARY

MINUTES 8/1/2022

Workshop Session

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

Present: Mayor Debra Davison
City Council Member Place 1 Larry Akery
City Council Member Place 2 Lorraine Hehn
City Council Member Place 3 Niccole Tyson
City Council Member Place 4 Ed Perry
City Council Member Place 5 Jason Albert
City Council Member Place 6 Jerome Hudson

Absent: None

Also Present: Kyle Jung, City Manager
Dan Johnson, Assistant City Manager/City Engineer
Robert Gervais, City Attorney
Tammy Bell, City Secretary
Keith Traylor, Chief of Police
Chris Thomas, Director of Finance
Gilbert Salas, Director of Community Services
Joe Murray, Fire Marshal
Brooke Cyphers, Public Information Officer

Discussion on the Fiscal Year 2022-2023 Proposed Budget

Chris Thomas, Director of Finance presented the budget to the council.
- 56 to 58 cents is the estimate; we're currently at 57 cents
- Anticipating property taxes will raise ~1.5 million more than last year, an increase of 24%

- The biggest revenue sources we have are ad valorem taxes, licensing and permits, and miscellaneous taxes which include sales tax
- Community Services will be getting a much-needed bucket truck

Kyle Jung, City Manager -
Page 26, past property tax: 2017-18 the taxable value in the city was $600 million and the tax rate was 57 cents, and in 2021-22 it is $1.1 billion with a 57 cent tax rate.
There was about $10 million in debt issued in 2018-19 and the tax rate had to cover that. The growth is what is paying for that debt issuance.
The rate will initially go up, but growth will pay off debt & the rate will come down.
We don't anticipate a transfer from the general fund to the utility fund. The staff has really been working on making sure everyone is charged the appropriate amounts.
If Council decides to increase the water rates, the additional money will be used to help pay for impact fee water and sewer projects.
From Jan 1, 2012, the city has issued ~5,400 new home permits and if you do a household average of 3 people, that's 15,000+ new people in the city.
Everything is dependent on receiving the true value numbers from the tax assessor.

Jason Albert -
Salary Survey - Where is it in the budget? Did we include an employee satisfaction survey?

Chris Thomas, Director of Finance -
To put everyone in the 50th percentile, that would start at a cost of $600,000 per budget year and that cost would increase each year with annual raises.
To put everyone in the 75th percentile, that would be just over one million dollars. Given that, we're proposing 3% pay increases across the board.

Jason Albert -
So we gave 3% last year when inflation was up 5% and this year it's up 9%, so we're asking people to come to work for less buying power than they had two years ago? We're trying to attract people to come work here because we've got a city to build. If you're only going to offer 3%, why does anybody want to come work here?

Kyle Jung, City Manager -
I think it's unattainable that we keep up with inflation.

Jason Albert -
We should be looking at cost of living. My hope when we did this was that we would come up with a plan to get people a fair and livable wage. What I'm hearing is that was too hard and we didn't have enough money so we're giving them 3%.

Kyle Jung, City Manager -
No. Based on the range, everyone is around the 50% mark based on the position. We added almost 40 new employees with only about 4 open, so people are coming to work here. I feel we are doing okay on the attraction part of it. Staff will look at including non-government companies in future salary surveys.

Jason Albert -
Concerned with no increase in Code Enforcement or Fire Marshal staff.

Kyle Jung -
New positions: Utility Billing Clerk, promote 4 officers to corporals, then add 3 police

positions (total of four new positions)
Future plans: New PD building, new community services building, proposed new annex building at City Hall

The Workshop Session adjourned at 5:50 p.m.

Regular Session

Call To Order

Mayor Davison called the meeting of the Manvel City Council to order at 6:04p.m.
Those in attendance were:

Present:	Mayor Debra Davison City Council Member Place 1 Larry Akery City Council Member Place 2 Lorraine Hehn City Council Member Place 3 Niccole Tyson City Council Member Place 4 Ed Perry City Council Member Place 5 Jason Albert City Council Member Place 6 Jerome Hudson
Absent:	None
Also Present:	Kyle Jung, City Manager Dan Johnson, Assistant City Manager/City Engineer Robert Gervais, City Attorney Tammy Bell, City Secretary Keith Traylor, Chief of Police Chris Thomas, Director of Finance Gilbert Salas, Director of Community Services Joe Murray, Fire Marshal Brooke Cyphers, Public Information Officer

Inspirational Reading - Council Member Hudson
Sometimes, being understanding is more important than being right. Sometimes, we need not a brilliant mind that speaks but a patient heart that listens. Not keen eyes that always see faults, but open arms that accept. Not a finger that points out mistakes, but a gentle hand that leads.

Pledge

Public Comments: "Comment Card" Required

Laurie Cimrhanzel
Emailed statement read aloud. Concerned with water and sewer rates, tax rate, water quality, and Wilson Rd condition.

Lois Chesik - 6814 Powell Ln
Feels the same as previously read comments. The water ordinance is putting an undue burden on so many people.

Kelly Clawson - 6803 Powell Ln
Spoke against the water increase and said new ballparks with no parking or restaurants will not attract teams to play there.

Mary Ann Atkinson - 7425 Jordan Rd
Spoke on budget; doesn't want taxes raised taxes. Also spoke about the city needing an animal control officer.

Russ Bynam - Valencia
Spoke about necessary changes made to Valencia Master Plan, met with staff and received PD&Z approval.

City Manager Update

*Update on Regional Drainage Pond Project.
Covid
7173 total cases, up 135 from last meeting
155 confirmed, down 64
28 probable, up 1
6941 recovered, up 198
No new deaths

Fire Marshal update on the KBDI as of July 31, 689 in Brazoria County. Was 640 at the last City Council meeting.

Regional Detention update by Dan Johnson;
The first phase will take about a year and a half. Pipes are on site, staging is taking place so work can get started.

Consent Agenda

1. Approve Master Plan for Valencia (dated July 19, 2022) BEING 438.4 ACRES OF LAND, MANVEL, TEXAS. (Forwarded with recommendation by PD&Z)

2. Approve meeting minutes to date.

Council Member Hehn made the motion to approve. Council Member Hudson seconded the motion.
The motion carried with a vote: 7/0

Yes: Mayor Debra Davison, City Council Member Place 1 Larry Akery, City Council Member Place 2 Lorraine Hehn, City Council Member Place 3 Niccole Tyson, City Council Member Place 4 Ed Perry, City Council Member Place 5 Jason Albert, City Council Member Place 6 Jerome Hudson
No: None
Absent: None
Abstained: None

Regular Agenda

1. Consideration and possible action to approve the first of two readings of Ordinance 2022-O-22; AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF MANVEL, TEXAS, BY AMENDING SECTION 41-4 “SCHOOL ZONES” OF THE CODE OF ORDINANCES TO REVISE THE PROVISIONS PERTAINING TO TIMES AND PLACES FOR SCHOOL ZONES; AUTHORIZING THE ENFORCEMENT OF ALL STATE REGULATIONS; AUTHORIZING THE PLACEMENT OF SIGNS INDICATING THE SPEED LIMITS ON THE STREETS AND PORTIONS OF STREETS DESIGNATED HEREIN; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR CONFLICT HEREWITH; PROVIDING A PENALTY OF AN AMOUNT OF NOT LESS THAN ONE DOLLAR ($1) OR MORE THAN TWO HUNDRED

DOLLARS ($200) FOR VIOLATION OF ANY PROVISION HEREOF; AND PROVIDING FOR SEVERABILITY.

Chief Traylor met with AISD PD and their transportation district to review school zones to see if times or speed limits need to be adjusted.
Jr Highs weren't long enough. Need to be extended to 5:00 p.m.
The school zone for High School on HWY 6 was reduced to 3:45.

Council Member Albert made the motion to approve. Mayor Davison seconded the motion.

The motion carried with a vote: 7/0

Yes: Mayor Debra Davison, City Council Member Place 1 Larry Akery, City Council Member Place 2 Lorraine Hehn, City Council Member Place 3 Niccole Tyson, City Council Member Place 4 Ed Perry, City Council Member Place 5 Jason Albert, City Council Member Place 6 Jerome Hudson

No: None

Absent: None

Abstained: None

2. Consideration and possible action to approve the second and final reading of Ordinance 2022-O-21;
AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF MANVEL, TEXAS, CHAPTER 71. “UTILITIES” BY ADOPTING NEW RATES FOR WATER AND SEWER; MAKING OTHER CHANGES TO THE ORDINANCE GOVERNING THE PROVISION OF UTILITIES WITHIN THE CIT OF MANVEL; PROVIDING A PENALTY IN AN AMOUNT NOT TO EXCEED $2,000.00 FOR ANY VIOLATION OF ANY PROVISION OF THIS ORDINANCE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.

Council Member Hehn made the motion to approve. Council Member Hudson seconded the motion.

The motion carried with a vote: 5/2

Yes: Mayor Debra Davison, City Council Member Place 1 Larry Akery, City Council Member Place 2 Lorraine Hehn, City Council Member Place 4 Ed Perry, City Council Member Place 6 Jerome Hudson

No: City Council Member Place 3 Niccole Tyson, City Council Member Place 5 Jason Albert

Absent: None

Abstained: None

3. Consideration and possible action to approve Resolution 2022-R-10;
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANVEL, TEXAS, ADOPTING A SCHEDULE OF FEES, RATES, DEPOSITS, AND OTHER CHARGES FOR ZONING, PLATTING, BUILDING AND OTHER RELATED MATTERS; AND REPEALING ALL RESOLUTIONS IN CONFLICT HERE WITH; AND OTHER RELATED MATTERS.

Jessica Rodriguez, Director of Development Services provided an overview of the updated fee schedule.

Council Member Lorraine Hehn made the motion to approve. Council Member Jerome Hudson seconded the motion.

The motion carried with a vote: 4/3

Yes: Mayor Debra Davison, City Council Member Place 2 Lorraine Hehn, City Council Member Place 4 Ed Perry, City Council Member Place 6 Jerome Hudson

No: City Council Member Place 1 Larry Akery, City Council Member Place 3 Niccole Tyson, City Council Member Place 5 Jason Albert

Absent: None

Abstained: None

Mayor and Council Comments

Adjourn

Council Member Jason Albert made the motion to adjourn. Council Member Jerome Hudson seconded the motion.

The motion carried with a vote: 7/0

Yes: Mayor Debra Davison, City Council Member Place 1 Larry Akery, City Council Member Place 2 Lorraine Hehn, City Council Member Place 3 Niccole Tyson, City Council Member Place 4 Ed Perry, City Council Member Place 5 Jason Albert, City Council Member Place 6 Jerome Hudson

No: None

Absent: None

Abstained: None

The meeting adjourned at 6:30 p.m.

CERTIFICATION

____

DEBRA DAVISON, MAYOR
CITY OF MANVEL, TEXAS

____

TAMMY BELL, CITY SECRETARY
CITY OF MANVEL, TEXAS

ORDINANCE NO. 2022-O-22

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF MANVEL, TEXAS, BY AMENDING SECTION 41-4 "SCHOOL ZONES" OF THE CODE OF ORDINANCES TO REVISE THE PROVISIONS PERTAINING TO TIMES AND PLACES FOR SCHOOL ZONES; AUTHORIZING THE ENFORCEMENT OF ALL STATE REGULATIONS; AUTHORIZING THE PLACEMENT OF SIGNS INDICATING THE SPEED LIMITS ON THE STREETS AND PORTIONS OF STREETS DESIGNATED HEREIN; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR CONFLICT HEREWITH; PROVIDING A PENALTY OF AN AMOUNT OF NOT LESS THAN ONE DOLLAR ($1) OR MORE THAN TWO HUNDRED DOLLARS ($200) FOR VIOLATION OF ANY PROVISION HEREOF; AND PROVIDING FOR SEVERABILITY.

* * * * *

WHEREAS, the Texas Transportation Code § 545.356, provides that, upon the basis of an engineering and traffic investigation, the governing body of a City may determine and declare a reasonable and safe prima facie speed limit thereat or thereon by the passage of an Ordinance, which shall be effective when appropriate signs giving notice thereof are erected at such intersection or other place or part of the street of highway; and

WHEREAS, the Texas Transportation Code § 545.357, provides that, the governing body of a municipality hereby determines that the prima facie speed limits for school zones, hereafter indicated for vehicles are hereby determined and declared to be reasonable and safe; and such speed limits are hereby fixed at the rate of speed indicated for vehicles traveling upon the named streets and highways, or parts thereof; and

WHEREAS, consistent with the above-cited authority, the City of Manvel has established prima facie speed limits for school zones and adopted Sec.41-4 of The City Code to govern speeds in school zones in the City of Manvel; and

WHEREAS, based on discussions and analysis between the city engineer, chief of police and AISD representatives, it is recommended that certain times for school zones in section 41-4 be adjusted and the ordinance amended, in the interest of health, safety and welfare; now, therefore,

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

<u>Section 1</u>. The facts and matters contained in the preamble of this Ordinance are hereby found to be true and correct.

<u>Section 2</u>. The Code of Ordinances of the City of Manvel, Chapter 41. "Traffic and Motor Vehicles," Section 41-4 "School Zones" Texas is hereby amended to read and provide as follows:

"**Chapter 41 - TRAFFIC AND MOTOR VEHICLES**

. . .

Sec. 41-4. School Zones.

(a) No person shall operate a vehicle at a speed greater than 20 miles per hour on any day that school is in session between 6:45 a.m. and 9:00 a.m. and between 2:30 p.m. and [~~4:30 p.m.~~] <u>5:00 p.m.</u> when passing through the following properly marked school zone in the city:

Large Road 125 feet east, from the centerline of Masters Road to a point 170 feet east of School Road.

School Road 170 feet south of Large Road north to the intersection of Lewis Lane.

Lewis Lane from Masters Road approximately 1000 feet east of the centerline of its intersection of School Road.

Lewis Lane from McCoy to Masters Road.

McCoy Road from its intersection with Morris Avenue, north to its intersection with Charlotte Street.

Meridiana Parkway from the centerline of Morris Avenue south approximately 250 feet.

(b) No person shall operate a vehicle at a speed greater than 20 miles per hour on any day that school is in session between 7:15 a.m. and 9:00 a.m. and between 2:30 p.m. and [~~4:30 p.m.~~] <u>5:00 p.m.</u> when passing through the following properly marked school zone in the city:

Along Palm Desert Drive from 120 feet west of its intersection with Garden Ridge Court, to County Road 48.

(c) No person shall operate a vehicle at a speed greater than 25 miles per hour when passing through the following properly marked school zone in the city, between the hours of 6:45 [~~AM~~] <u>a.m.</u> to [~~9:00 AM~~] <u>8:45 a.m.</u> and 2:30 [~~PM~~] <u>p.m.</u> to 4:30 [~~PM~~] <u>p.m.</u> when school zone sign is flashing:

Along Masters Road from a point 200 feet north of the centerline of Large Road to the point 232 feet to the south of the centerline of Cedar Street, a distance of approximately 0.421 miles.

(d) No person shall operate a vehicle at a speed greater than 35 miles per hour when passing through the following properly marked school zone in the city, between the hours of 6:45 [~~AM~~] a.m. to [~~9:00 AM~~] 8:45 a.m. and 2:30 [~~PM~~] p.m. to [~~4:30 PM~~] 3:30 p.m. when school zone sign is flashing:

Morris Avenue a distance of 1830 feet from Wilson Road to a point 1150 feet west of McCoy Road.

(e) No person shall operate a vehicle at a speed greater than 20 miles per hour on any day that school is in session between 7:15 a.m. and 9:00 a.m. and between 2:30 p.m. and [~~4:30 p.m.~~] 5:00 p.m. when passing through the following properly marked school zones in the city:

County Road 58 from a point on the west side of County Road 48 to a point 1000 feet east of County Road 48.

County Road 48 from the centerline of County Road 58 to a point 1000 feet north of County Road 58.

County Road 48 from a point of the center line of County Road 58 south 2000 feet.

(f) No person shall operate a vehicle at a speed greater than 35 miles per hour on any day that school is in session between 7:15 a.m. and 9:00 a.m. and between 2:30 p.m. and [~~4:30 p.m.~~] 5:00 p.m. when passing through the following properly marked school zone in the city:

County Road 48 from 1000 feet north of the centerline of County Road 58 to a point 800 feet north.

County Road 48 from 2000 feet south of the centerline of County Road 58 to a point 1700 feet south.

(g) No person shall operate a vehicle at a speed greater than 20 miles per hour on any day that school is in session between 7:00 a.m. and 9:00 a.m. and between 4:00 p.m. and 5:00 p.m. when passing through the following properly marked school zones in the city:

Pursley Boulevard from its intersection of Meridiana Parkway approximately 2250 feet north.

(h) No person shall operate a vehicle at a speed greater than 25 miles per hour on any day that school is in session between 7:00 a.m. and 9:00 a.m. and between 4:00 p.m. and 5:00 p.m. when passing through the following properly marked school zones in the city:

Meridiana Parkway at its Centerline of Pursley Boulevard approximately 235 feet east and approximately 235 feet west.

All state regulations prohibiting the use of wireless communication devices on the streets and portions of streets properly designated herein, and during the hours designated herein, and property marked shall be strictly enforced."

Section 3. The City Manager, or his designated representative, is hereby authorized and directed to place or cause to be placed appropriate traffic control devices to effectuate the establishment of the school zone speed limit and other speed limit.

Section 4. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

Section 5. Any person who shall intentionally, knowingly, recklessly, or with criminal negligence violate any of the provisions of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in an amount of not less than one dollar ($1) or more than Two Hundred Dollars ($200), or higher amount as permitted by law.

Section 6. In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances 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 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 such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED AND APPROVED on first reading this __________ day of ____________________, 2022.

PASSED, APPROVED, AND ADOPTED on second and final reading this ______ day of ________, 2022.

____
Debra Davison, Mayor

Attest:

____
Tammy Bell, City Secretary

APPROVED AS TO FORM:

____
Robert Gervais, City Attorney

THE STATE OF TEXAS §

COUNTY OF BRAZORIA §

INTERLOCAL AGREEMENT

This agreement is made at Angleton, Brazoria County, Texas between BRAZORIA COUNTY, TEXAS acting through its Commissioners' Court (hereinafter "COUNTY"), and the CITY OF MANVEL, acting through its Mayor (hereinafter "CITY").

NOW THEREFORE, THE COUNTY AND THE CITY agrees as follows:

1.0 The term of this agreement shall be from October 1, 2022, to September 30, 2023. The AGREEMENT may be renewed annually by the written approval of COUNTY and CITY.

1.1 Pursuant to the Interlocal Cooperation Act, Texas Government Code, Chapter 791 and the Texas Transportation Code, Section 251.012, the COUNTY agrees to provide personnel and equipment at its own expense to assist in the construction, improvement, maintenance and/or repair of a street or alley located within the corporate limits of the CITY OF MANVEL, subject to the approval of the County Engineer as set forth in Section 1.3, including sub grade preparation, base preparation, asphalt paving, culverts and ditch work, herbicide spraying, painting and striping roads, installation of permanent traffic signs, and other routine road maintenance operations. Any work performed on the City's streets and alleys which are not an integral part of, or a connecting link to, other roads and highways is allowed if such work is determined to be a benefit to the County by Commissioners' Court. The CITY will provide materials, including fuel used by the equipment for these projects. All such materials shall be paid for by the CITY, and may be purchased through the County's suppliers. The CITY shall reimburse the cost of any work performed or obtained by the COUNTY, which is determined to be beyond the scope of this agreement, to the County.

1.2 The county work authorized by this AGREEMENT may be done:

(1) By the COUNTY through use of county equipment;

(2) By an independent contractor with whom the COUNTY has contracted for the provision of certain services and materials, conditioned on the CITY providing a purchase order to such independent contractor for the full amount of such services or materials.

1.3 During the term of this AGREEMENT when COUNTY work is requested, the Mayor of the City shall submit a request in writing to the County Engineer. The County Engineer and the Mayor of the City shall agree in writing as to the location and type of assistance to be provided pursuant to this AGREEMENT. It is expressly understood between the parties that the COUNTY shall have no authority or obligation to provide any service or work on any city street or alley not so agreed to in writing. The County Engineer is authorized to sign an acceptance statement for each project at the appropriate time and authorize the work subject to be completed as the Road and Bridge Department schedules permit.

1.4 The parties intend that the COUNTY in performing such services shall act as an independent contractor and shall have control of the work and the manner in which it is performed. The COUNTY shall not be considered an agent, employee, or borrowed servant of the CITY.

1.5 For and in consideration of the above agreement by the County, the CITY agrees to provide all warning and safety signs and other safety protections as required when such work is being performed by the COUNTY.

1.6 The parties further agree that such work and materials are provided by the COUNTY without warranty of any kind to the CITY or any third party, and that the COUNTY has no obligation to provide any supplemental warranty work after a project's completion. The CITY agrees to provide any engineering or design work required for work done pursuant to this agreement.

II.

2.0 The Parties expressly acknowledge that the City's and the County's authority to indemnify and hold harmless any third party is governed by <u>Article XI, Section 7 of the Texas Constitution</u>, and any provision that purports to require indemnification by the City or the County is invalid. Nothing in this Agreement requires that either the City or County incur debt, assess or collect funds, or create a sinking fund.

2.1 Payment for services or materials under this agreement shall be payable from current revenues available to the paying party.

III.

3.0 Either party may terminate this agreement upon thirty (30) day's written notice to the other party.

3.1 Nothing herein shall be construed to make either party a purchaser or consumer of goods or services from the other.

3.2 Nothing herein shall be construed to create any rights in third parties.

BRAZORIA COUNTY, TEXAS

____
By: L.M. "Matt" Sebesta Jr.
Brazoria County Judge

____
By: Mayor

DATE: _______________________________

ATTEST:

____
CITY SECRETARY

From:	Dan Johnson
To:	Kyle Jung; Tammy Bell
Cc:	Gilbert Salas; Jessica Rodriguez
Subject:	8/15 Consent Agenda - Meridiana Section 51
Date:	Wednesday, August 10, 2022 1:55:36 PM
Attachments:	image001.png

Kyle and Tammy,

In order to begin the one-year maintenance period, a final inspection walk-through has been conducted for:

Meridiana Section 51

The Maintenance Bonds have been submitted to the City Secretary's Office, and the As-Built Construction Plans have been submitted to the Development Coordinator's Office.

In short, we recommend that City Council accept the infrastructure improvements for this project to begin the Maintenance Period.

Please let me know if you need any further information.
~Dan

Daniel S. Johnson, P.E., CFM
Assistant City Manager
City Engineer
20025 Highway 6
Manvel, Texas 77578
(832) 336-4049

www.cityofmanvel.com

From:	Dan Johnson
To:	Kyle Jung; Tammy Bell
Cc:	Gilbert Salas; Jessica Rodriguez
Subject:	RE: 8/15 Consent Agenda - Chocolate Bayou Detention Basin T Phase 2 & Detention Basin V
Date:	Wednesday, August 10, 2022 1:57:24 PM
Attachments:	image001.png

Kyle and Tammy,

In order to begin the one-year maintenance period, a final inspection walk-through has been conducted for:

Meridiana - Chocolate Bayou Detention Basin T Phase 2 & Detention Basin V

The Maintenance Bonds have been submitted to the City Secretary's Office, and the As-Built Construction Plans have been submitted to the Development Coordinator's Office.

In short, we recommend that City Council accept the infrastructure improvements for this project to begin the Maintenance Period.

Please let me know if you need any further information.
~Dan

Daniel S. Johnson, P.E., CFM
Assistant City Manager
City Engineer
20025 Highway 6
Manvel, Texas 77578
(832) 336-4049

www.cityofmanvel.com

MANVEL CITY COUNCIL
DATA SHEET

MEETING DATE: August 15, 2022

TOPIC: Consideration and possible action to approve the Houston-Galveston Area Council (H-GAC) 2022 Aerial License Agreement, between Houston-Galveston Area Council and the City of Manvel.

BACKGROUND: The City of Manvel is participating in a cost share program with H-GAC for bi-annual aerial data taken by the H-GAC contractor. The benefits of the cost share program include:
1) 2022 orthoimagery data both in CIR and RGB for aerial imagery; and
2) 2022 orthoimagery web hosting used in CAD and ESRI (GIS) software
In order to use the aerial imagery data provided by H-GAC, the City must sign a license agreement. The Agreement permits use of the data by only one employee and officer of the City and will not share data with another entity. The Agreement allows the City to develop and use the data for creating maps, PDF maps, and internet based maps for public and private usage.
In previous years, the City participated in the same cost-sharing program for aerial imagery but the agreements were executed by HDR (City contractor). In 2021, the City hired 'in-house' GIS staff with a GIS Specialist. This Agreement is the first time the City of Manvel is working one-on-one with H-GAC to obtain this data. The total cost of the data and webhosting with H-GAC is $6,000.00. The cost includes all tiles (19) needed to cover the City Limits and ETJ. The Development Services Department has funds in FY 21-22 to pay for 2022 Aerial Cost-Share data.

RECOMMENDATION: Staff recommends approval the H-GAC 2022 Aerial License Agreement between H-GAC and City of Manvel.

ATTACHMENTS: 1) 2022 H-GAC Aerial Imagery License Agreement and 2) H-GAC Aerial License Agreement Completion Instructions.

FUNDING ISSUES

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

SUBMITTING STAFF MEMBER Jessica Rodriguez	**FINANCE DIRECTOR APPROVAL** _______ **CITY MANAGER APPROVAL** _______

2022 H-GAC AERIAL IMAGERY LICENSE AGREEMENT

THIS LICENSE AGREEMENT between Houston-Galveston Area Council (H-GAC), a regional planning commission and City of Manvel ("Licensee").

WHEREAS, as part of its planning process, H-GAC has developed a system for producing aerial imagery and remote sensing data services for the H-GAC thirteen county planning region; and

WHEREAS, H-GAC prepares specifications, engages a vendor and coordinates a cost-sharing arrangement with cost-share participants ("Cost-Share Participants") to produce aerial imagery and remote sensing data services; and

WHEREAS, in order to allow H-GAC to continue to provide such services it has established an equitable system for Users or Licensees to pay for the aerial imagery they use and, in conjunction with its Board of Directors and Cost-Share Participants, has set a fee schedule (Appendix B) for such use; and

WHEREAS, H-GAC has engaged Surdex, Inc., as vendor to supply digital orthophotography of the thirteen county planning region, consisting of the 2022 Aerial Imagery; and

WHEREAS, H-GAC is the owner of the entire right, title, and interest, including a copyright, in and to the 2022 Aerial Imagery, which includes digital files of all types, including but not limited to TIFF, MrSID, and JPG (the "Copyrighted Materials"); and

WHEREAS, H-GAC is willing to license the Copyrighted Materials to Licensee on the conditions specified herein upon payment of the applicable fee set forth in the fee schedule (Appendix B); and

WHEREAS, Licensee desires to obtain a license from H-GAC under the conditions stated herein and has paid the applicable fee as stated in the letter of intent or inter-local agreement;

NOW, THEREFORE, in consideration of payment of the foregoing fee, receipt of which is acknowledged, and in further consideration of the promises and mutual covenants and undertakings contained herein, the parties hereto agree as follows:

1. Grant of License.

H-GAC hereby grants to Licensee a non-transferable and non-exclusive right to use and reference the Copyrighted Materials throughout the term of this license, unless the license should be revoked due to breach of license. The license granted hereunder includes the right of Licensee to develop and use derivations of the Copyrighted Materials in the form of printed or plotted paper maps, maps created as a .PDF, or maps placed on websites for both private and public usage.

2. Authorized Use.

Licensee shall be entitled to reproduce and distribute the Copyrighted Materials and to permit their use only by (1) employees and officers of the Licensee for the purpose of the direct business or statutory authorized purposes of the Licensee and for no other purpose, and (2) a contractor of a public entity Licensee which is authorized to use the Copyrighted Materials solely for a specific project of the Licensee (an "Authorized Contractor"). Licensee shall not reproduce or distribute the Copyrighted Materials to any other parties without the prior written consent of the H-GAC.

When an Authorized Contractor has finished using the Copyrighted Materials, the Authorized Contractor shall immediately return them to H-GAC Data Services and shall immediately remove all Copyrighted Materials from its computer hardware, including, but not limited to, hard disks, SANs, RAIDs, PCs or any form of electronic computer device or hand-held computing system.

3. Acknowledgement of Users.

The administrator of the GIS system or another authorized representative of each Licensee and each Authorized Contractor shall execute a written acknowledgment form which shall include the following information located either in ADDENDUM "A" or the wording below:

(a) the name, address and telephone number of the Licensee and Authorized Contractor,
(b) the email of the primary contact at the Licensee and Authorized Contractor;
(c) the unique Lambert Tile or area;
(d) the date the Copyrighted Materials are received, an explanation of the need for the Copyrighted Materials and a date upon which the Copyrighted Materials will be returned or deleted.

The form shall contain a signed statement in the following format:

I am an authorized representative of __________________________ (Licensee), and in that capacity I acknowledge that __________________________ (Authorized Contractor) has received digital aerial imagery data file(s) from __________________________ (Licensee) and has been made aware that the digital aerial imagery data file(s) it received are the exclusive property of H-GAC and that such files are protected by federal copyright law.

__________________________ (Authorized Contractor) will insure that its employees use the files solely for purposes no greater than reasonably needed to achieve the objectives of an actual project undertaken in connection for or with the Licensee and that the Authorized Contractor is bound by the provisions of this agreement.

__________________________ (Authorized Contractor) will require that its employees return or destroy all of the digital aerial imagery data files in their possession immediately upon termination of the need for their use, including the removal of all of the digital imagery data file(s) from their computer hardware and cloud storage services (free or paid), including, but not limited to, hard disks, external drives, USB Flash Drives, networked drives, Google Drive, Microsoft

> OneDrive, Dropbox or any other form of electronic computer device, portable computing system, and cloud service.
>
> It shall be the responsibility of the Licensee to supply the imagery data to the Authorized Contractor. However, if requested, H-GAC will provide copies of the data to the contractor for fees that will recover costs from the use or purchase of hard drives, CDs, DVDs, and staff time.

Each Licensee shall provide a copy of its signed acknowledgment to the H-GAC Data Services Department Director and to the H-GAC Data Services Manager-GIS Program, 3555 Timmons Lane, Suite 120, Houston, Texas 77027.

4. Authorized Display.

H-GAC grants to Licensee the right to display the Copyrighted Materials to any web site or web service that is offered for public or private viewing; provided that any public display of the Copyrighted Materials shall include the following statement:

> The 2022 Aerial Imagery Data is the sole property of Houston-Galveston Area Council, which reserves all rights thereto. Use or reproduction of this data is strictly prohibited absent written consent from the Houston-Galveston Area Council, which may be contacted at www.h-gac.com.

5. Term.

This License shall commence upon the date both parties have executed this License and shall terminate on December 31, 2024, at which time the Copyrighted Materials shall become public and part of the public domain and this License Agreement shall be of no further force and effect, except that H-GAC shall continue to have the right to enforce any breaches of this License Agreement that occur prior to the date of termination.

IN WITNESS WHEREOF, the parties have executed this License Agreement.

____________________________	____________________________
Chuck Wemple, Executive Director Houston-Galveston Area Council	Licensee:
____________________________	____________________________
Date:	Date:

ADDENDUM "A"
Public Agency Imagery Loan Agreement Form

I am an authorized representative of _________________________ (Licensee), and in that capacity I acknowledge _________________________ (Authorized Contractor) has requested digital aerial imagery data file(s) from _________________________ (Licensee) and has been made aware that the digital aerial imagery data file(s) it has requested is the exclusive property of H-GAC and that such files are protected by federal copyright law.

_________________________ (Authorized Contractor) will insure that its employees use the files solely for purposes no greater than reasonably needed to achieve the objectives of an actual project undertaken in connection for or with the Licensee and that the Authorized Contractor is bound by the provisions of this agreement.

_________________________ (Authorized Contractor) will require that its employees return or destroy all of the digital aerial imagery data files in their possession immediately upon termination of the need for their use, including the removal of all of the digital imagery data file(s) from their computer hardware, including, but not limited to, hard disks, SANs, RAIDs, PCs or any other form of electronic computer device or hand-held computing system.

H-GAC will provide copies of the data to the contractor for fees that will recover costs from the use or purchase of hard drives and/or any other storage medium required for delivery of the data.

Contractor's purpose or need: ____

Tentative time frame for completion of project: _________________________________

Imagery area provided to Contractor: ____

	Entity Information		**Contractor Information**	
Name:				
Title:				
Organization:				
Street Address:				
City, State, Zip				
Phone/Fax:				
E-mail:				

APPENDIX A

CONTACT INFORMATION

Houston-Galveston Area Council of Governments

	MAIN CONTACT		ADDITIONAL CONTACT	
Name:	Tanya Nguyen		Brooks Andrews	
Title:	Data Services Director		Manager-GIS Program	
Department	Data Services		Data Services	
Organization:	Houston-Galveston Area Council of Governments		Houston-Galveston Area Council of Governments	
Street Address:	3555 Timmons Lane, Suite 120		3555 Timmons Lane, Suite 120	
City, State, Zip	Houston, Texas 77027		Houston, Texas 77027	
Phone/Fax:	(713) 993-2401	(713) 993-2481	(713) 993-4519	(713) 993-2481
E-mail:	Tanya.Nguyen@h-gac.com		Brooks.Andrews@h-gac.com	

Entity Contact

	ADMINISTRATIVE CONTACT		TECHNICAL CONTACT	
Name:	Jessica Rodriguez		Chenghe Qin	
Title:	Director of Development Services		GIS Specialist	
Organization:	City of Manvel		City of Manvel	
Street Address:	20031 Highway 6		20031 Highway 6	
City, State, Zip	Manvel, Texas 77578		Manvel, Texas 77578	
Phone/Fax:	281-692-2703	281-489-0634	832-336-4073	281-489-0634
E-mail:	jrodriguez@cityofmanvel.com		chengzhe.qin@cityofmanvel.com	

APPENDIX B

2022 AERIAL IMAGERY FEE SCHEDULE

The aerial imagery sets referenced below refer only to the True Color (RGB) imagery (6-inch pixel resolution) and the Color Infrared (CIR) imagery (6-inch pixel resolution).

2022 Aerial Imagery fees shall be subdivided accordingly:

1) **Imagery Cost Share Participation**
   Entities who have participated in the cost-sharing of the imagery during the cost-sharing time frame shall pay the dollar amount stated on their letter of intent or inter-local agreement with H-GAC. They will receive their purchased data sets in MrSID and TIFF format on a portable hard drive. Data Services will work with individual cost-share participants who desire areas greater than their cost-share selection or all areas or who request data in different file formats.

2) **Contractors**
   Contractors for public agencies may request data sets from public sector licensees who contract with the vendor as long as written permission is obtained from H-GAC.

H-GAC 2022 Aerial License Agreement – Completion Instructions

Dear 2022 Aerial Imagery Cost-Share Participant,

New policy at H-GAC instructs that we are to receive back completed and signed H-GAC 2022 Aerial License Agreements from each cost-share participant. Apart from the dates, the H-GAC 2022 Aerial License Agreement is the same as prior years and is now a fillable PDF, therefore you can simply type in everything and include an electronic signature if you have one. Here is what is needed:

- Each participant is to fill in all blanks in the fillable PDF document titled "H-GAC 2022 Aerial License Agreement" on pages 1 and 5 and provide the date and either an electronic or wet signature on page 3.

- If you have authorized contractors, sub-contractors, or anyone outside of your organization utilizing the H-GAC 2022 Aerial Imagery for work purposes and/or projects currently, please provide their information under "Authorized Contractor" and your information under "Licensee" on pages 2 and 4, as well as fill in the additional blanks on page 4. If no contractors currently, you can leave these areas blank. Should a contracting need arise in the future, you can fill in and return these areas at that time.

Once received, the H-GAC Executive Director will sign, and we will return a copy back to you. Should you have any questions, please do not hesitate to contact me at any time. Finally, thank you for your participation in this cost-sharing project with H-GAC and the other local participants and for your support of ongoing cost-share projects with H-GAC. These programs simply do not exist without your support.

Sincerely,

Brooks Andrews | GIS Manager
Houston-Galveston Area Council | Data Services Dept.
Phone: 713-993-4519 | Email: brooks.andrews@h-gac.com