

ORDINANCE NO. 2025-O-28

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF MANVEL, TEXAS, OPERATING, CAPITAL IMPROVEMENT PROGRAM, SOUTH MANVEL DEVELOPMENT AUTHORITY (SMDA) AND MEDC BUDGET FOR THE FISCAL YEAR 2026; AND MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; ESTABLISHING THE PROCEDURE FOR INTRA-BUDGET TRANSFERS; APPROVING ALL PROGRAMS AND EXPENDITURES CONTAINED THEREIN; AUTHORIZING THE CITY MANAGER TO MAKE ANY BUDGETED EXPENDITURE WITHOUT FURTHER ACTION BY THE CITY COUNCIL; AND APPROVING THE REAUTHORIZATION OF MUNICIPAL BUILDING PERMIT FEES; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

* * * * *

WHEREAS, on the 15th day of August 2025, the Budget Officer filed with the City Secretary a proposed budget of the City of Manvel for the fiscal year 2025-2026, the same being from October 1, 2025, through September 30, 2026; and

WHEREAS, within the time and in the manner required by law, including section 8.02 of The City Charter, the city manager presented to the City Council a proposed operating and capital improvement program budget of revenues and expenditures of the City of Manvel for the Fiscal year October 1st, 2025, through September 30th, 2026; and

WHEREAS, pursuant to a motion of the City Council and after notice required by law, a public hearing on such general budget was held on the 2nd day of September 2025, at which all citizens and taxpayers of the City had the right to be heard, and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed operating, capital improvements program, South Manvel Development Authority (SMDA) and Manvel Economic Development Corporation (MEDC) budget and has made such changes therein as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, the City Council approves all programs and expenditures contained in the budget and authorizes the City Manager to make any budgeted expenditure without further action by the City Council;

WHEREAS, the City Council held a public hearing on September 2, 2025, for the reauthorization of all city fees charged as a condition of constructing, renovating, or remodeling a residential or commercial structure; and

WHEREAS, with the adoption of this Ordinance, the City Council approves the reauthorization of

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

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

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

Section 2. The City Council hereby approves and adopts the operating, capital improvements program, South Manvel Development Authority (SMDA) and Manvel Economic Development Corporation (MEDC) budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary. Such budget shall be kept on file in the office of the City Secretary as a public record. The City Secretary is directed to file a true copy of the approved budget in the office of the County Clerk of Brazoria County and on the city's website, as required by law. The council may amend the budget for any municipal purpose or as otherwise permitted by law.

Section 3. In support of said budget and by virtue of the adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes. As required by the City Charter, no funds of the city shall be expended nor shall any obligation for the expenditure of money be incurred unless there is an appropriation therefore in the budget as duly adopted and unless the city manager or his/her designee first certifies that there is a sufficient unencumbered balance in such budget line item, and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable. However, the charter prohibition is not to be construed to prevent the making or authorize the making of any contract or lease providing for payments beyond the end of the fiscal year, provided that such action is authorized by law and approved by council.

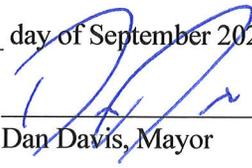
Section 4. The City Council takes cognizance of the fact that in order to facilitate operations of the City and its various departments and activities and to make adjustments occasioned by events transpiring during the year, some transfers may be necessary to and from some accounts contained within the budget as originally adopted. Accordingly, at any time during the fiscal year, the City Manager may transfer part or all of any unencumbered appropriation balance for operations only (excluding capital projects, capital equipment, South Manvel Development Authority (SMDA) and Manvel Economic Development

Corporation) among programs within a department, division, or office. Upon written request by the City Manager, the council may, by ordinance, transfer part or all of any unencumbered appropriation balance from one department, office, or agency to another, (excluding funds in the South Manvel Development Authority (SMDA) budget, without prior action by the South Manvel Development Authority and excluding the Manvel Economic Development Corporation budget, without prior action by the Manvel Economic Development Corporation). The City Manager shall, within thirty (30) days of the transfer, make written reports of all transfers to the city council or as directed by order of the city council. Upon approval thereof by the City Council, an amendment sheet reflecting such transfer or transfers shall be attached to the budget as specifically adopted, whereupon the City Council shall treat such funds as if they had been thus budgeted in the first instance.

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

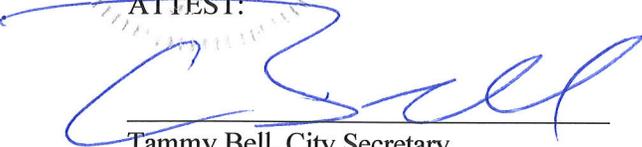
Section 6. As required by Texas Local Gov't Code, § 214.908, the City Council approves the reauthorization of all city fees charged as a condition of constructing, renovating, or remodeling a residential or commercial structure, as reflected in the city fee schedule.

PASSED, APPROVED, AND ADOPTED this 15 day of September 2025.

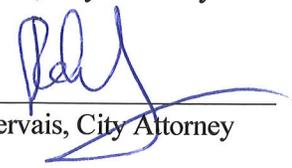


Dan Davis, Mayor

ATTEST:



Tammy Bell, City Secretary



Bobby Gervais, City Attorney

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====



BETTER TOGETHER



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

This budget will raise more total property taxes than last year's budget by \$717,786.56 (increase of 5.96%), and of that amount \$1,068,821.80 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

MISSION STATEMENT

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

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====



DAN DAVIS
Mayor



KEITH BONNER
*Councilmember
Position 1*



DAVID LANDS
*Councilmember
Position 2*



HARRY OPLIGER
*Councilmember
Position 3*



CARMYN ROBEY-ROBINSON
*Councilmember
Position 4*



CRYSTAL SARMIENTO
*Councilmember
Position 5*



GARRETT ROSSI KNOX
*Councilmember
Position 6*

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Appointed Officials

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

Robert Gervais City Attorney

Executive Managers

Tammy Bell City Secretary

Keith Traylor Director of Public Safety

Jose Abraham Development Services Director

Rosa Donaire Finance Director

Chad Dumont Personnel Director

Robbie Hall Public Works Director



The Government Finance Officers Association
of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department
City of Manvel, Texas

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Christopher P. Manvell

Executive Director

Date:



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

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CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

SECTION 1 - INTRODUCTION

READER'S GUIDE

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 2021-2022 fiscal year, the 2022-2023 fiscal year and the 2023-2024 fiscal year. Additionally, the original budget projections, revised budget projections, and year-end estimates from FY 2024-2025 are included along with the FY 2025-2026 budget projections.

BUDGET FORMAT

This document is divided into four major sections: the Introduction, Financial Information, Operational Information, and Supplemental Information. The Introduction section contains the City Manager's letter addressed to the Mayor and City Council explaining major policies and issues that affected the development of the fiscal year budget.

The Financial and Operational sections describe various aspects of the City's organization. This information is grouped by fund and subdivided by department. Like many local governments, the City of Manvel uses the Fund Method of accounting. Simply stated, a Fund is a unit of the City which tracks the application of various public resources. For example, the Utility Fund is established to account for the revenues and expenditures of the City's water and wastewater operations. Most people are interested in the General Fund as it encompasses most of the City's operations, including the Public Safety Department, Municipal Court and the Public Works Department.

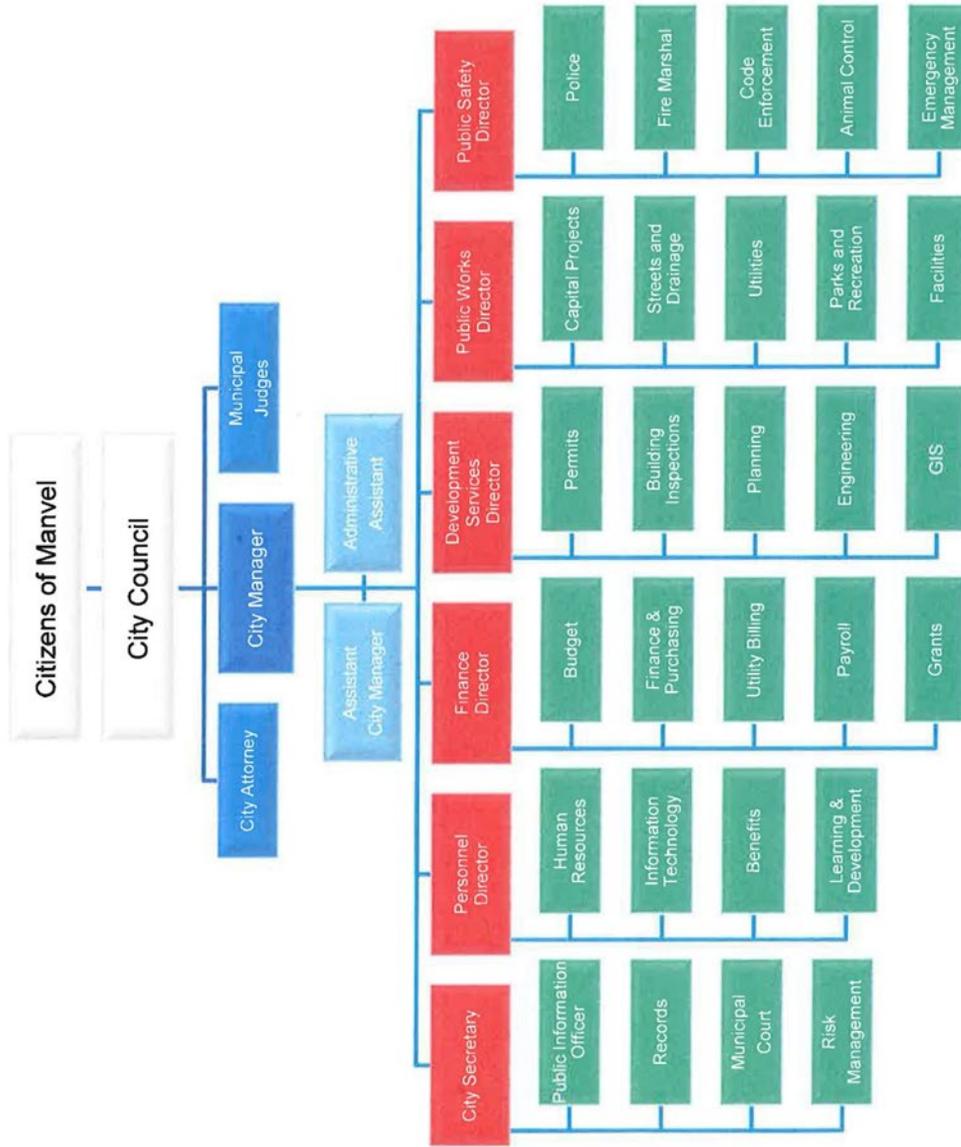
Financial information, including projected amounts for the adopted FY 2025-2026 budget year, is presented for every fund. The financial condition of each fund is presented over five years. Somewhat like a statement that might be received from a bank, each fund shows beginning balances, revenues, expenditures, and ending balances for each year. Each fund shows the actual audited amount from the previous three fiscal years, which is FY 2021-2022 through FY 2023-2024 in this document. The ending balance of the actual audited amount for FY 2023-2024 then becomes the beginning balance of the projected current fiscal year, FY 2024-2025.

The estimated FY 2024-2025 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 2025-2026 budget year. Included with the financials for each fund are narratives and tables that describe the major features of each respective fund. Each department's budget presentation includes a vision statement, accomplishments from the previous fiscal year, and operational goals for the upcoming year.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

ORGANIZATIONAL CHART



City of Manvel Organizational Chart
12/04/2023

Legend
 Council Appointments
 Council Concurrence
 City Manager Appointments

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

PERSONNEL TABLE – ORGANIZATION

ADMINISTRATION	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
City Manager	1	1	1	1	1
Assistant City Manager	1	1	1		
City Attorney	1	1	1	1	
City Secretary	1	1	1	1	1
Assistant City Secretary	1	1	1	1	1
Executive Assistant			1	1	1
Legal Assistant				1	
Public Information Officer	1	1	1	1	1
Total	6	6	7	7	5
LEGAL	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
City Attorney					1
Legal Assistant					1
Total	0	0	0	0	2
FINANCE	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Finance Director	1	1	1	1	1
Accountant	1	1	1	1	1
Utility Supervisor/Accounting Technician	1	1	1	1	1
Utility Billing - AP Clerk			1	1	1
Human Resources Manager	1	1			
Personnel Director			1		
Human Resource Generalist			1		
Total	4	4	6	4	4
INFORMATION TECHNOLOGY	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
IT Network Manager	1	1	1	1	1
Systems Administrator	1	1	1	1	1
Cyber Security Technician	1	1	1	1	1
Computer Tech	-	1	1	1	1
Total	3	4	4	4	4
PERSONNEL	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Personnel Director				1	1
Human Resource Generalist				1	1
Total	0	0	0	2	2
MUNICIPAL COURT	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Court Administrator	1	1	1	1	1
Deputy Court Clerk	2	2	3	3	3
Total	3	3	4	4	4
Presiding Judge	1	1	1	1	1
Alternate Judge	3	3	3	3	3
Part-time Deputy Court Clerk	2				

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

DEVELOPMENT SERVICES	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Development Services Director	1	1	1	1	1
Development Manager			1	1	1
Permits Specialist	3	2	3	3	3
Planner	1	1	1	1	1
Assistant Planner	1	1	1	1	1
GIS Specialist	1	1	1	1	1
GIS Tech					1
Capital Projects Manager	1	1			
Assistant City Engineer			1	1	1
Engineer	1	1			1
Associate Engineer	1	1	1	1	
Administrative Assistant	1	1			
Total	11	10	10	10	11
PUBLIC WORKS	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Public Works Director	-	-	1	1	1
Superintendent	1	1	1	1	1
Foreman					1
Heavy Equipment Operator	3	3	2	3	3
Maintenance Worker	7	7	8	7	9
Capital Projects Manager			1	1	1
Project Manager				1	1
Right Away Inspectors	3	3	3	2	3
Associate Engineer					1
Administrative Assistant	1	1	1	1	1
Director of Community Services	1	1			
Street Supervisor			1		
Building Maintenance				1	
Groundskeeper				1	
Total	16	16	18	19	22
Part-time Maintenance Worker	1	1			
PARKS	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Groundskeeper					1
Total	0	0	0	0	1
FIRE MARSHAL'S OFFICE	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Fire Marshal	1	1	1	1	1
Assistant Fire Marshal	1	1	1	1	1
Fire Inspector	1	1	1	1	1
Code Enforcement Officer	2				
Total	5	3	3	3	3
EMERGENCY MANAGEMENT	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Emergency Management Coordinator				1	1
Total	0	0	0	1	1

CITY OF MANVEL, TEXAS

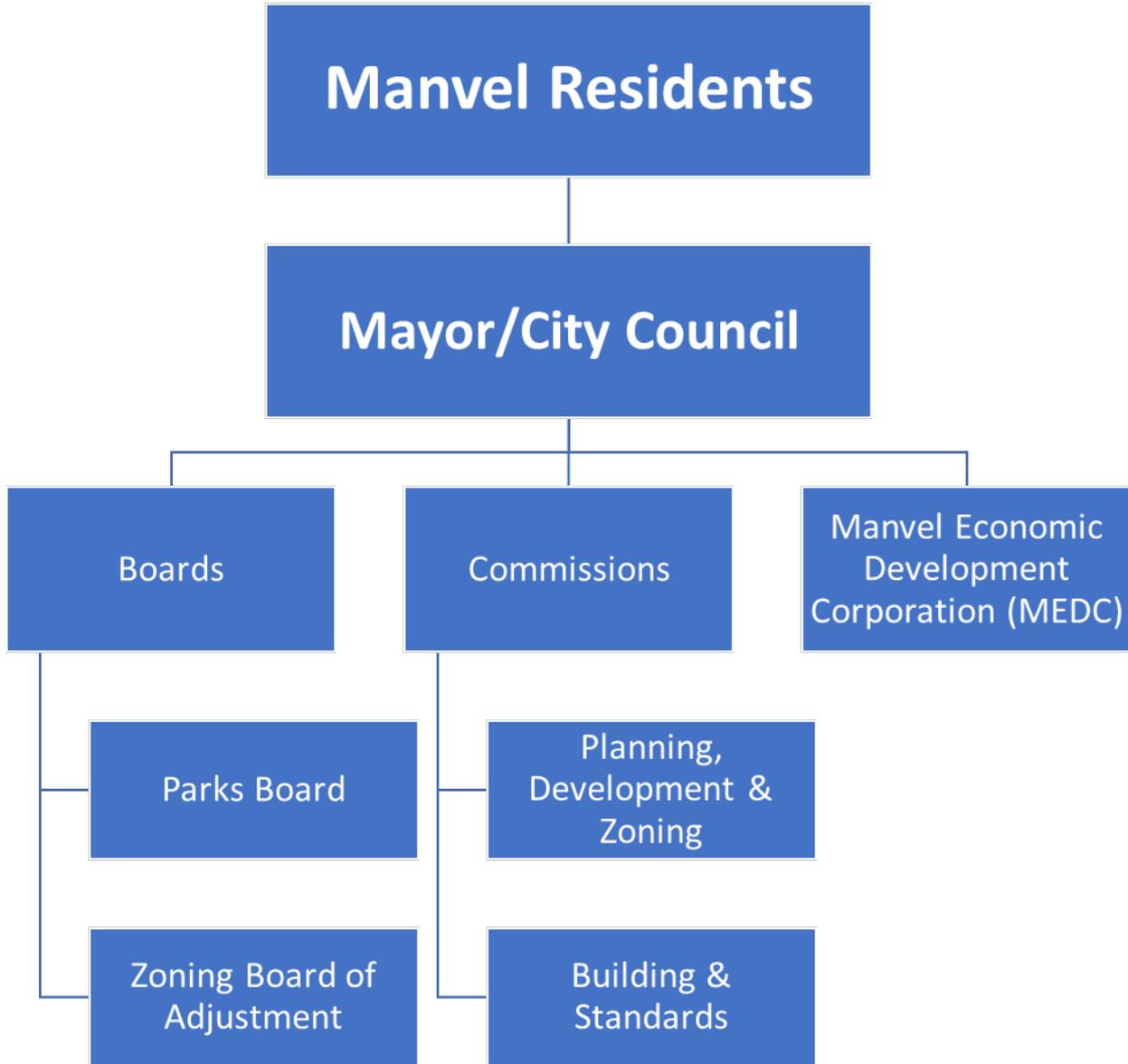
=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CODE ENFORCEMENT	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Code Enforcement Officer		2	2	2	2
Total	0	2	2	2	2
ANIMAL CONTROL	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Animal Control			2	2	2
Total	0	0	2	2	2
POLICE	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Director of Public Safety			1	1	1
Assistant Police Chief				1	1
Police Captain	1	1	3	3	3
Police Lieutenant				2	2
Patrol Sergeant	4	4	4	4	4
Detective Sergeant	1	1	1	1	1
Detective Corporals	2	2	2	2	2
Corporals	-	-	4	4	4
Detective	2	2	1	1	1
Patrol Officer	22	22	19	21	20
Foresenic Tech					1
Community Relations Officer	-	-	-	1	1
Jail Supervisor					1
Jailer					4
Communications Officer	7	7	8	8	8
Administrative Assistant/Office Manager	1	1	1	1	1
Records Clerk	1	1	1	1	2
Administrative Sergeant	1	1			
Police Chief	1	1			
Total	43	43	45	51	57
PERSONNEL SCHEDULE	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 26 Budget
Operations Superintendent	1	1	1	1	1
Plant Operator	2	2	1	2	2
Utility Foreman			1	1	1
Distribution Crew Leader					1
Utility Technician	4	4	4	5	4
Inspector	1	1			
Heavy Equipment Operator	1	1	1	1	1
Administrative Assistant					1
Total	9	9	8	10	11
City Wide Total	100	100	109	119	131

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

BOARDS AND COMMISSIONS CHART



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CITY LOCATION AND PROFILE

The City of Manvel was originally founded in 1857 and called 'Pomona'. However, 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 continues today as the City maintains its rural roots.

The City of Manvel was incorporated in 1960, and adopted the Home Rule Charter in 2011, pursuant to the laws of the State of Texas. The City operates under a Council-Manager form of government and provides services authorized by its charter. Presently these services include: police protection, drainage, building/code inspection, planning, zoning, engineering, street repair and maintenance, park maintenance, recreational activities for citizens, and general administrative services. The City is an independent political subdivision of the State of Texas governed by an elected council (6 positions and a mayor) and is considered a primary government. As the City is considered a primary government for financial reporting purposes, its activities are not considered part of any other government or other type of reporting entity.

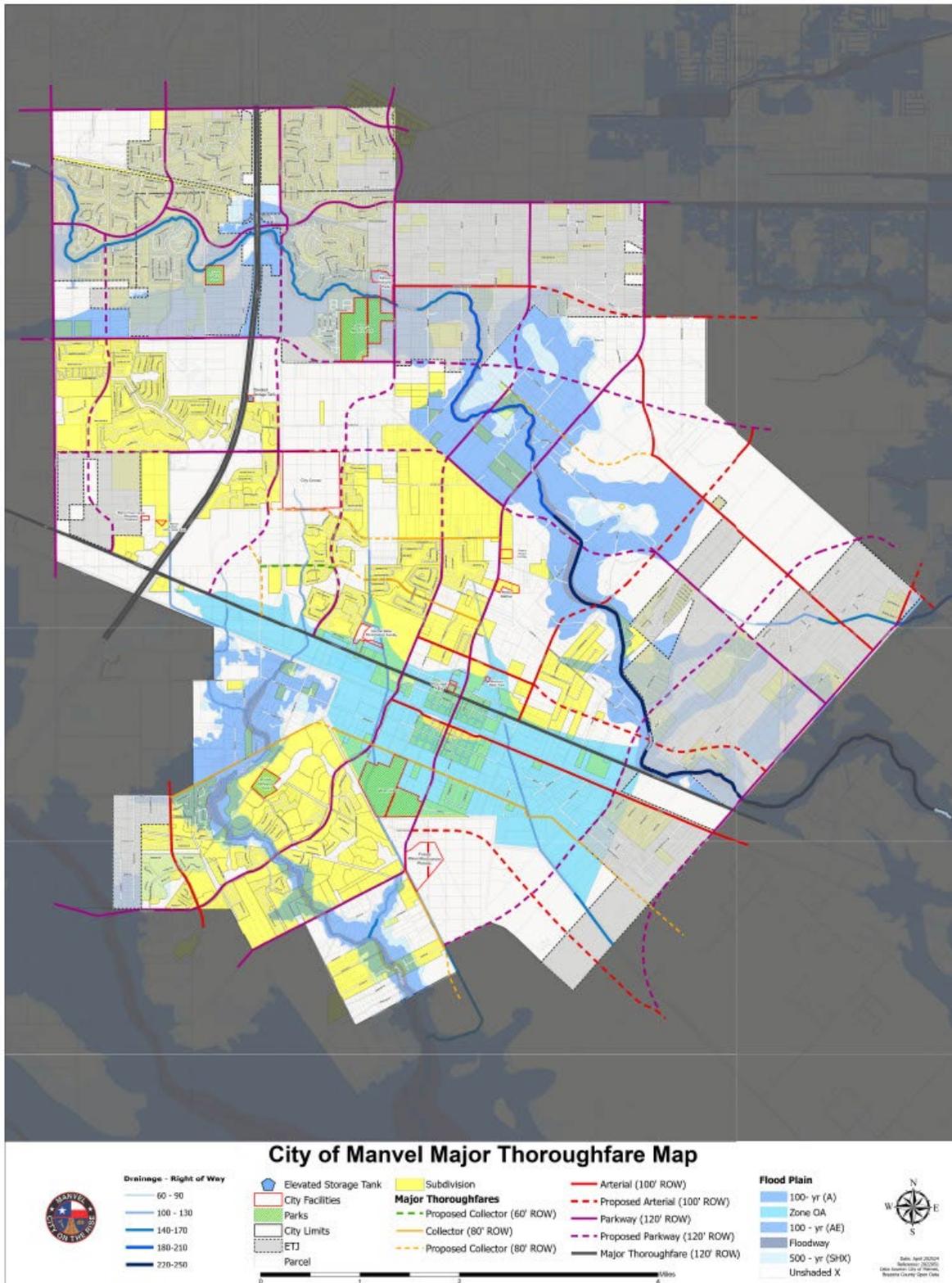
The City of Manvel is located approximately 20 miles south of downtown Houston, and 30 miles northwest of Galveston and the Gulf of Mexico. The City has a variety of transportation corridors as it is located in northern Brazoria County at the intersections of State Highway 288 (South Freeway) and State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

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

Houston's population remains in the top 5 of the country. It is anticipated that Houston's growth will spill over into the neighboring cities and counties. With the rapid pace of growth occurring in and around the Houston area, Manvel is becoming a desirable location to consider given its convenient access to the Medical Center, Hobby Airport, and downtown Houston. Like many of the other municipalities in Brazoria County, much of the City's development is linked to that of the entire region.

CITY OF MANVEL, TEXAS

FISCAL YEAR 2025-2026 ANNUAL BUDGET

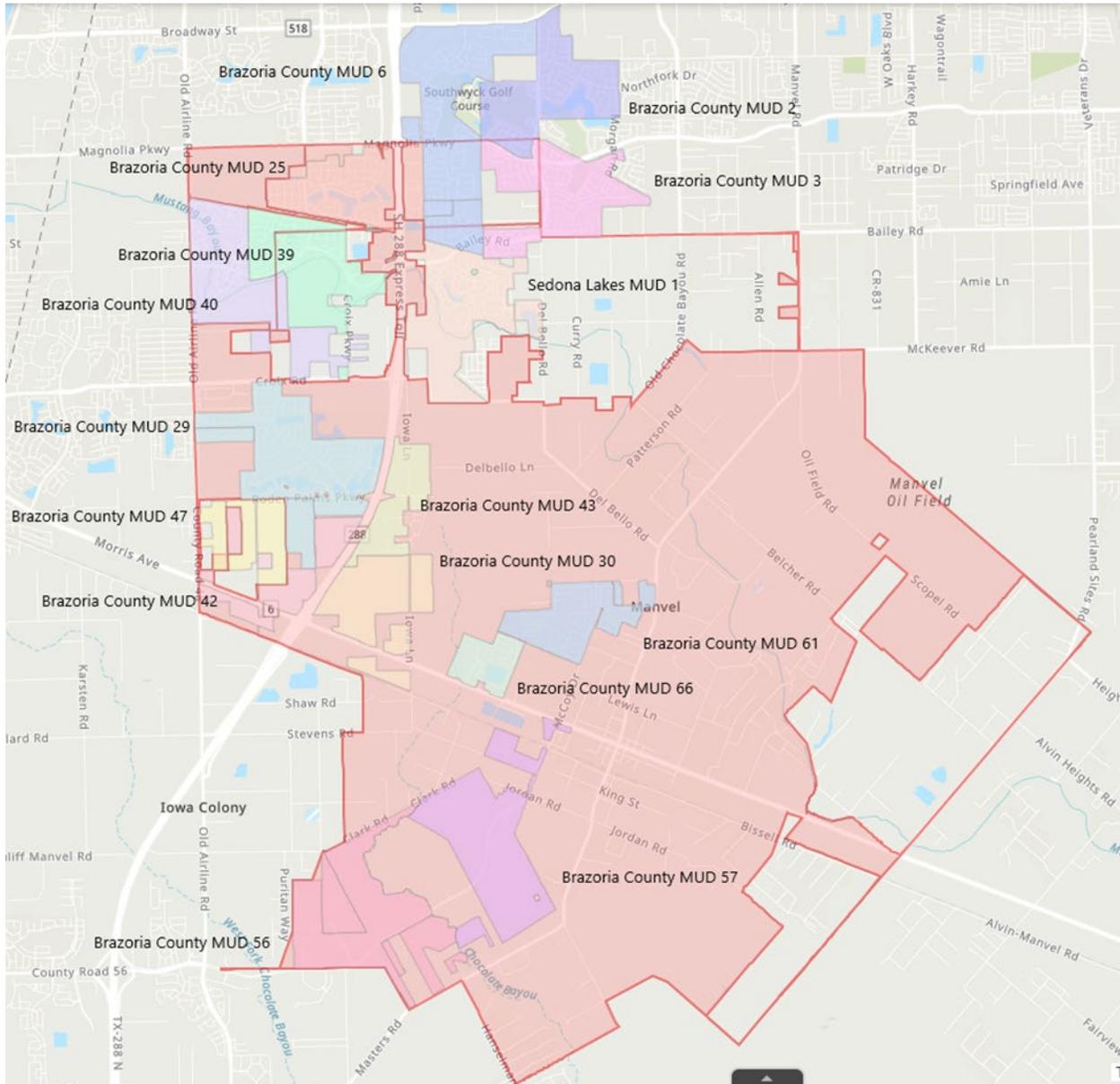


CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

MUNICIPAL UTILITY DISTRICTS (MUDs)

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



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CITY MANAGER'S MESSAGE

September 15, 2025

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

Dear Mayor Davis and City Councilmembers,

In accordance with Section 8.04 of the City's Home Rule Charter and Section §102.005 of Texas Local Government Code, we are pleased to submit the *Budget for Fiscal Year 2026*. This document includes the Fiscal Year (FY) 2022, 2023, and 2024 Actual amounts, the FY2025 Original Budget, Revised Budget, and Estimated Totals, and the Proposed Budget for FY2026. Per Section 8.01 of the Charter, FY2026 begins on October 1, 2025, and ends September 30, 2026.

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

According to the Brazoria County Appraisal District (BCAD) Certified Appraisal Roll, the *Net Taxable Value* in the City of Manvel has increased from approximately \$2.151 Billion last year to \$2.346 Billion this year. Additionally, the Property Count has increased from 9,034 to 10,268 properties. Approximately \$497 Million of the value is within the Tax Increment Reinvestment Zone (TIRZ) and approximately \$151 Million of the value will be reduced by the Homestead Exemption adopted last year by the City of Manvel.

Proposed expenditures for this Budget assume that a tax rate of \$0.56 per \$100 of valuation is adopted. This rate is the same as the FY2025 and FY2024 tax rates of \$0.56 per \$100 of valuation.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

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

Fiscal Year	COM Tax Rate		Net Taxable Value
2016	\$	0.58	\$ 474,208,894
2017	\$	0.57	\$ 578,005,487
2018	\$	0.57	\$ 669,955,379
2019	\$	0.69	\$ 730,067,697
2020	\$	0.64	\$ 830,737,358
2021	\$	0.61	\$ 955,557,803
2022	\$	0.57	\$ 1,128,634,287
2023	\$	0.57	\$ 1,471,993,129
2024	\$	0.56	\$ 2,014,800,129
2025	\$	0.56	\$ 2,150,935,233
2026	\$	0.56	\$ 2,346,172,474

The tax rate is composed of two parts: maintenance and operations (M&O) and debt service. A tax rate of \$0.56 would set the M&O rate at \$0.31980 (compared to \$0.317026 in FY2025 and \$0.352393 in FY2024) and the debt service rate at \$0.240200 (compared to \$0.242974 in FY 2025 and \$0.207607 in FY2024) per \$100 valuation.

Should Council vote to maintain a tax rate of \$0.56, the levy generated would equate to approximately \$485,000 dollars more than the levy generated from the No New Revenue (NNR). If Council had chosen to adopt the Voter-Approval Rate (VAR) of \$0.611867, the levy generated would have equated to an additional \$1.3M over the \$0.56 rate, for a total of \$1.7M over the NNR.

	No New Revenue Rate	FY2025 Tax Rate	Voter-Approval Rate
Rate/\$100	\$ 0.539339	\$ 0.560000	\$ 0.611867
Net Taxable Value	\$ 2,346,172,474	\$ 2,346,172,474	\$ 2,346,172,474
Levy	\$ 12,653,823	\$ 13,138,566	\$ 14,355,455
Difference over NNR	\$ -	\$ 484,743	\$ 1,701,632

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

With a tax rate of \$0.56, the impact on a median-valued homestead in Manvel (\$359,719), would equate to about \$74 per year (or \$6 per month) above the NNR. With a tax rate of \$0.58, the impact on the same home would be an additional \$72 per year, for a total of \$146 above the NNR (or \$12 more per month):

\$359,719 Home Example	No New Revenue Rate	Included (Budget Document)	Proposed (Public Hearing)
2026 COM Tax Rate	\$ 0.539339	\$ 0.56	\$ 0.58
2026 COM Tax Payment	\$ 1,940	\$ 2,014	\$ 2,086
Difference over NNR		\$ 74	\$ 146
Monthly Impact		\$ 6	\$ 12

As discussed in the Budget Workshops, Staff has identified the need for 40 new positions to maintain the same level of service for the anticipated growth next year. If all 40 staffing requests were included, the annual budget impact would be approximately \$3 Million Dollars.

At a tax rate of \$0.56, 13 new Full-Time Equivalents (FTEs) are included in this Budget:

- | | |
|------------------------------|------------------------|
| 1. Forensic Technician | (Public Safety) |
| 2. Records Clerk | (Public Safety) |
| 3. Jail Supervisor | (Public Safety) |
| 4. Jail Staff | (Public Safety) |
| 5. Jail Staff | (Public Safety) |
| 6. Jail Staff | (Public Safety) |
| 7. Jail Staff | (Public Safety) |
| 8. Foreman | (Public Works) |
| 9. Maintenance Technician | (Public Works) |
| 10. Maintenance Technician | (Public Works) |
| 11. Engineer | (Development Services) |
| 12. GIS Technician | (Development Services) |
| 13. Administrative Assistant | (Utilities) |

As discussed, this Budget also includes a 3% Cost of Living Adjustment (COLA) for all full-time employees. This is a minimum recommended COLA to ensure competitive compensation to attract and retain qualified, high-performing, talented employees for all positions.

In addition to the Staffing Needs, 35 Supplemental Requests were also presented throughout the Budget Workshops, equating to approximately \$3.7 Million Dollars. This Budget includes 34 of those 35 Supplemental Requests.

CITY OF MANVEL, TEXAS

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City of Manvel FY2026 Supplemental Requests						
	Department	Description	Total Estimate	\$2M Fund Balance Transfer	FY2026 Utility Fund	2023 Bond
1	Public Safety	Building the Incident Dashboard System	\$ 1,000	\$ 1,000		
2	Finance	Mail Folding Machine	\$ 4,000	\$ 4,000		
3	Public Safety	Weather Tracking	\$ 4,000	\$ 4,000		
4	Administration	Livestream Room	\$ 4,500	\$ 4,500		
5	Finance	Fixed Assets Module	\$ 5,000	\$ 5,000		
6	Public Works	Landscape Trailer 16ft	\$ 7,000	\$ 7,000		
7	Public Safety	Printers/Radios	\$ 8,500	\$ 8,500		
8	Public Works	Drone/Survey Equipment	\$ 20,000	\$ 20,000		
9	Personnel	HR System Software	\$ 22,000	\$ 22,000		
10	Public Works	John Deere - Zero Turns -2	\$ 24,000	\$ 24,000		
11	Public Works	Vehicle F-150 XL Crew Cab 4x4	\$ 48,000	\$ 48,000		
12	Public Works	2014 F-250 Replacement	\$ 60,000	\$ 60,000		
13	Public Works	2016 F-250 Replacement	\$ 60,000	\$ 60,000		
14	IT	Management Suite	\$ 60,450	\$ 60,450		
15	Development Services	AI Review Software	\$ 72,000	\$ 72,000		
16	Public Works	2008 F-350 Replacement	\$ 75,000	\$ 75,000		
17	Public Works	2016 F-350 Replacement	\$ 75,000	\$ 75,000		
18	Public Works	2012 F-450 Replacement	\$ 90,000	\$ 90,000		
19	Public Works	Slope Mower	\$ 200,000	\$ 200,000		
20	Public Safety	Patrol Cars - Replacement	\$ 225,000	\$ 225,000		
21	Public Works	Street Sweeper	\$ 250,000	\$ 250,000		
22	Public Safety	Patrol Cars - Additional	\$ 270,000	\$ 270,000		
23	Personnel	TMRS USC	\$ 650,000	\$ -		
24	Parks	Heritage Park	\$ 764,550	\$ 414,550		
25	Public Works (Utilities)	Zero Turn Mower	\$ 12,000		\$ 12,000	
26	Public Works (Utilities)	Modular Trench Box	\$ 13,000		\$ 13,000	
27	Public Works (Utilities)	Replace Fence - WWTP 1 side	\$ 26,000		\$ 26,000	
28	Public Works (Utilities)	2016 F-150 Replacement	\$ 48,000		\$ 48,000	
29	Public Works (Utilities)	Interior Coating - GST Maverick WTF	\$ 120,000		\$ 120,000	
30	Public Works (Utilities)	Manhole Rehabilitation	\$ 120,000		\$ 120,000	
31	Public Works (Utilities)	Interior Coating - GST School Road WTF	\$ 150,000		\$ 150,000	
32	Public Works	Side By Side UTV	\$ 10,000			\$ 10,000
33	Public Works	Almost Heaven Walking Trail	\$ 40,000			\$ 40,000
34	Public Works	Skid Steer	\$ 80,000			\$ 80,000
35	Public Works	Dump Truck	\$ 130,000			\$ 130,000
	Total		\$ 3,749,000	\$ 2,000,000	\$ 489,000	\$ 260,000

The one Supplemental Request not included is the employee benefit of TMRS Updated Service Credits. Twelve (12) of the 18 communities in Brazoria County offer this benefit to their employees. The six that don't are Manvel, Danbury, Jones Creek, Liverpool, Quintana, and Surfside Beach. In short, Manvel is the biggest City in Brazoria County that does not offer this benefit. This benefit would cost about \$650,000 and is not currently included in this budget. Instead, Council has indicated that this benefit can be brought forward through a Budget Amendment, if funds allow.

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

Respectfully submitted,



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

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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 2025-2026 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.

The document is divided into three major sections: the introduction, financial and 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 proposed FY 2025-2026 budget, are presented for every fund. The statements show the fund's financial condition over several years. Like 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 2021-22, 2022-23 and 2023-24. The actual values of the year become the beginning balances of the projected current fiscal year, FY 2024-25. 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 2025-26 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, is also summarized over several years. All funds represented in the budget are included in audited financial statements every year. While the descriptions may not be as in-depth, all the specialty funds are presented in the budget.

The budget is developed through collaboration of the City Council, department heads, the finance department, and City Manager. Starting in February or March, the Council will provide direction for the upcoming budget. This includes any changes to overall goals or addition of larger projects that may be needed by citizens. Many of the overall long-term strategies and goals will remain consistent. However, there will be some changes as projects such as the City Complex or the overall increase in social media presence may be added or placed with more priority.

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During May, the departments begin to provide expenditure estimates to accompany the revenue estimates received from preliminary tax numbers provided by the County Appraisal Office. The legislation of Senate Bill 2 in Texas results in the next steps changing based on the tax rate the City chooses to accept by speeding up the process in some cases. However, the City Manager and finance department review the expenditures versus the revenues and presents a preliminary budget to Council by the end of July. Through workshops, the Council can provide direction and changes for the upcoming adopted budget. The citizens also have input through City Council meetings, by use of comments or public hearings, for alterations or concerns for or against budgeted items or tax rates. The document is finally adopted (at the latest date) before the fiscal year begins in October.

After adoption, the budget can still be altered in order to account for items which unexpectedly arise during the year. Additional unplanned revenues or expenses are part of almost every fiscal year. Ordinances are used during the year to present to City Council and citizens for a vote any unexpected variances in any line or department. At the end of the year, a clean-up budget amendment is usually presented which changes the budgeted limits to more align with actual spending during the year.

FUNDS

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

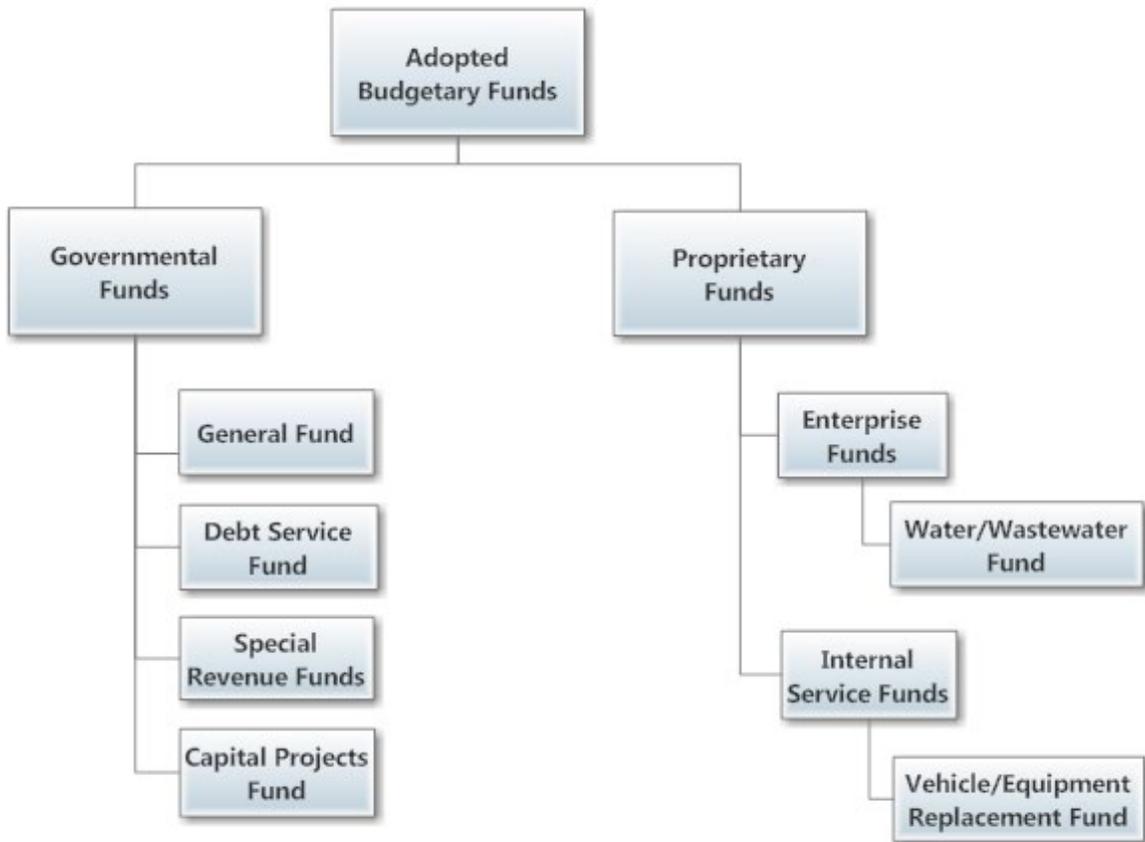
Special Revenue Funds provide separate accounting for the various Special Revenue Funds that include: Community Impact Fee Fund, Hotel Occupancy Tax Fund, Court Security Fund, Court Technology Fund, Law Enforcement Fund, South Manvel Development Authority (SMDA) and the Manvel Economic Development Corporation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

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

CITY OF MANVEL, TEXAS

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Governmental Funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they are measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are 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 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.

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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 should 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 creditworthiness 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.

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

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

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

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

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

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

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

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

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

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

CITY OF MANVEL, TEXAS

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REVENUES

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

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

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

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

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

CITY OF MANVEL, TEXAS

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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 to the City will have payments due to the vendor offset against the amount due the City. The City will follow state law concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall obtain the most favorable terms and pricing possible. Every effort will be made to include minority business enterprises in the bidding process.

CITY OF MANVEL, TEXAS

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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 to include general obligation bonds, revenue bonds, certificates of obligation, and lease/purchase agreements when appropriate.

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

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

FUND BALANCE

General Fund Undesignated Fund Balance: The City shall strive to maintain the General Fund undesignated fund balance at a target of at least 6 (six) months (50%) of general operating expenditures. Any anticipated excess fund balance may be allocated for one-time expenditures.

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

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

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

CITY OF MANVEL, TEXAS

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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 to ensure the best possible bid for the City, considering 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.

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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 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.

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DELINQUENCY POLICY (UTILITY BILLING)

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

In addition, the notice shall:

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

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

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

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

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

INTERNAL CONTROLS

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

CITY OF MANVEL, TEXAS

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SECTION 4 - FINANCIAL & OPERATIONAL INFORMATION

REVENUES BY TYPE – ALL FUNDS

Revenue sources projected for FY 2025-26 total \$32.6 million (excluding transfers). In any budget, transfers between departments as well as transfers inside funds (e.g., transfers from fund balances to recognize revenues previously collected to be used for current projects) should not be recognized as current year revenue since money is being moved instead of generated for the City. The largest source of these transfers occurs in the Capital Projects fund where some projects are funded by bonds but take one or more fiscal years to complete or even begin. Excluding these transfers, the primary revenue categories are ad valorem tax revenues, licenses and permits revenues, miscellaneous tax revenues (e.g., sales tax and hotel taxes), and utility revenues. These comprise 85.79% of the total revenues. The remaining categories total \$4.6 million and include franchise fees, fines and fees, interest, and other source revenues which are revenues that do not readily fit into previously listed categories.

AD VALOREM TAX REVENUES

Revenues from ad valorem (or property) taxes represent \$13.6 million in total revenues. Property tax revenues are based on a tax rate proposed for FY 2025-26 of \$0.56000 per \$100 of assessed valuation. Property tax collection is authorized by the State of Texas with a maximum of \$2.50 per \$100 of assessed valuation for maintenance and operations and debt service.

MISCELLANEOUS TAX REVENUES

Sales tax revenue is the major funding piece of the “Miscellaneous Tax Revenues” category which account for \$5.8 million in the budget. The sales tax rate in Manvel is 8.25% for goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses that make the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly or annual basis. Of the 8.25% tax, the State retains 6.25%, Brazoria County receives 0.50% and distributes 1.50% to the City. Of the total 1.50% local share, 2/3 is retained by the City of Manvel and deposited to the General Fund and 1/3 is allocated to the Manvel Economic Development Corporation (MEDC).

FRANCHISE FEE REVENUES

Franchise fees are anticipated to total \$901,000. Franchise fee revenues are derived from nonexclusive franchise agreements the City has with utility providers as well as the solid waste providers that use the City’s right-of way to conduct business. Besides defining the responsibilities of the utilities maintaining their assets, the agreements contain a franchise fee clause that requires the utilities and solid waste companies to compensate the City for use of right-of-way and streets. Generally, the fees are based on a percentage of gross receipts or a per-unit of usage charge (generated by customers located within the City’s corporate limits) that range from 2% to 5%.

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LICENSES AND PERMITS REVENUES

Licenses and permits revenues are projected to generate \$4.8 million of total City revenues. The estimated revenues for FY 2025-26 have stabilized when compared to actual totals from the prior year. However, with continued growth the City expects high growth in new housing development to remain strong during FY 2025-26 which will likely result in above-budgeted revenues for this category again.

FINES AND FEES REVENUES

Fines and fees represent \$463,700 of total City revenues. As this category is based on humans and how they behave, there will be some fluctuation, but the revenues do not seem to change too drastically from year-to-year. Expanding the police force and adding population to the City should naturally result in higher revenue generation, but the City does not want the courts to be a revenue driving source.

INTEREST REVENUES

Investment earnings of \$1.8 million account for another portion of the total revenues, and the amounts could be increasing as interest rates have been trending upward. For FY 2025-26, interest revenue rose. As most municipalities do, Manvel has Public Funds Investment Act (PFIA) certified staff members who invest the funds with a primary goal of protecting the principal amount invested. As a result, the interest earned does not compare with the larger revenue sources. However, the principal is safe, and the City does recognize the interest yielded from investing.

OTHER SOURCE REVENUES

Other source revenues for FY 2025-26 are budgeted at \$1,451,245 of total revenues. This total can include agreements with property developers to provide payment for capital projects, grants that may be received by the City, bond sales, or any other non-repeating revenue source. This is the reason for such fluctuation in total revenues between each fiscal year. Since the category is designed for income which does not fit other categories and may not be expected, it is always a challenge to budget for this income stream. However, cautious estimates based on historical trends are used and surplus revenue is always a welcome bonus for the City.

UTILITY REVENUES

Utility revenues primarily represent water and wastewater charges for services. The projected amount for FY 2025-26 is \$3.69 million of total City revenues. The revenues generated for this category are split between customer charges in the Utility Fund, and impact fee charges recognized in that fund. As the billing and utilities departments worked to correct water accountability, the amount collected by the Utility Fund heavily outweighs the impact fees charged.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

SECTION 5 - ALL FUNDS FINANCIAL INFORMATION

REVENUES BY TYPE

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Revenues							
Ad Valorem Tax Revenues	6,496,082	8,509,302	11,531,154	12,741,759	12,741,759	11,834,241	13,633,192
Miscellaneous Tax Revenues	3,396,134	3,789,526	4,652,705	3,750,750	3,750,750	4,560,210	5,839,000
Franchise Fee Revenues	641,051	778,539	791,653	821,000	821,000	922,009	901,000
Licenses and Permits Revenues	4,469,876	3,623,839	3,907,621	4,707,500	4,707,500	4,864,267	4,808,000
Fines and Fees Revenues	187,402	268,066	549,002	430,650	430,650	494,389	463,700
Interest Revenues	215,264	2,211,690	5,003,084	2,928,000	3,428,000	4,419,791	1,819,000
Other Source Revenues	667,569	36,643,751	69,380,242	1,170,185	1,170,185	11,132,722	1,451,245
Utility Revenues	4,681,329	3,341,226	6,303,157	2,950,454	2,950,454	3,070,770	3,693,146
Transfer-In Revenues	0	14,824,559	53,306,352	100,216,113	100,217,113	9,481,202	63,664,460
Total Revenues	20,754,706	73,990,498	155,424,970	129,716,410	130,217,410	50,779,601	96,272,742

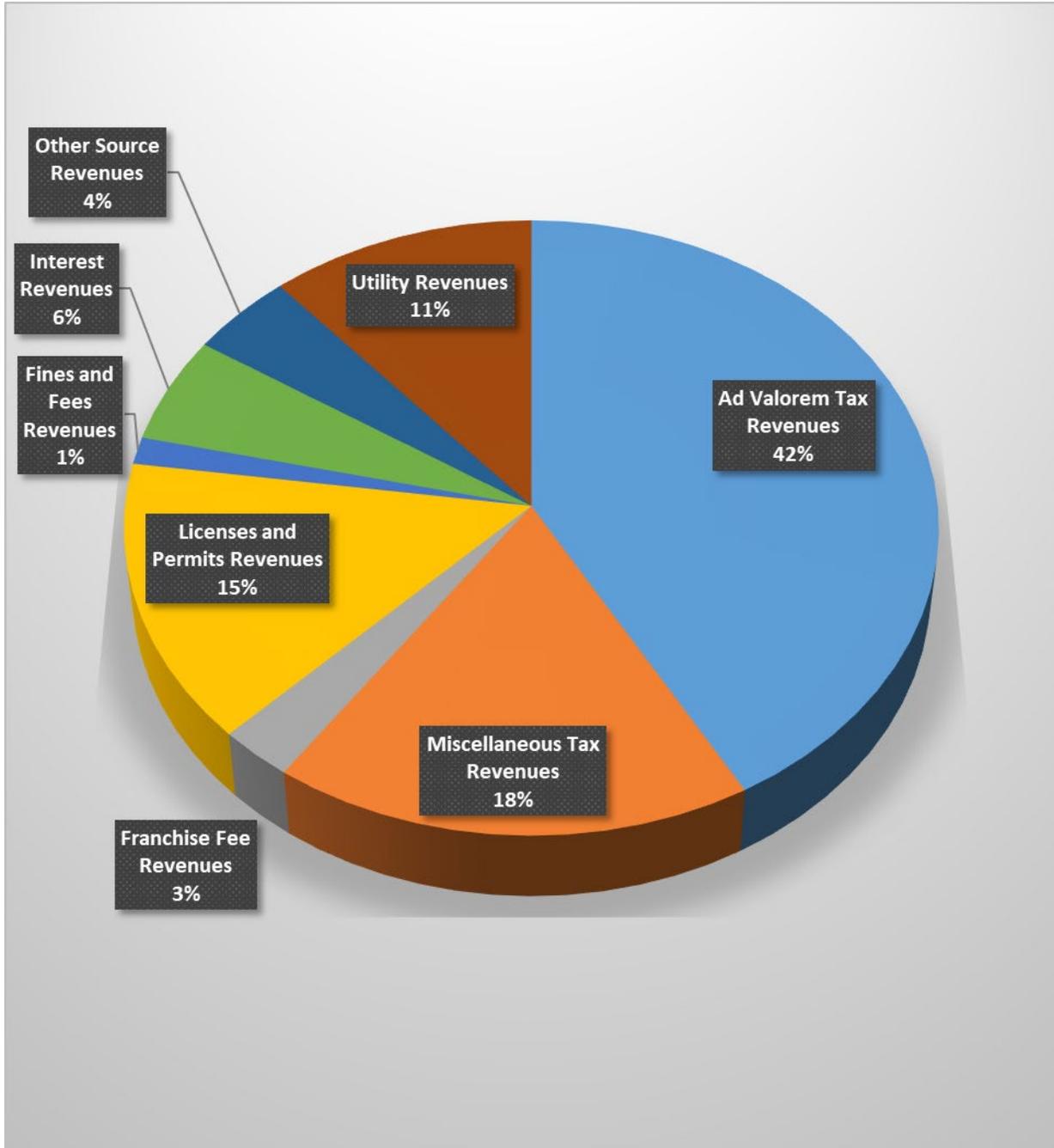
REVENUES BY FUND

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Revenues by Fund							
General Fund	12,015,798	13,946,958	19,383,087	15,790,688	15,790,688	16,837,294	19,318,348
Vehicle Replacement Fund	345,058	280,000	335,423	280,000	280,000	354,788	933,000
Debt Service Fund	1,970,539	3,051,100	4,159,449	6,666,919	6,666,919	6,697,554	6,933,104
Utility Operating Fund	4,559,047	3,511,960	2,524,086	2,775,454	2,775,454	3,153,374	3,763,646
Impact Fee Fund	147,820	86,087	3,813,470	2,226,028	2,226,028	2,196,786	685,000
Capital Projects Fund	204,278	49,345,104	101,543,618	93,996,628	94,496,628	11,181,459	55,231,056
Parks Fund	-	308,100	308,100	-	1,000	1,000	15,164
Hotel Tax Fund	68,366	81,895	90,037	545,000	545,000	565,691	551,000
Municipal Jury Fund	150	185	367	150	150	295	300
Court Security Fund	7,624	1,313	18,274	7,000	7,000	14,553	13,900
Truancy Prevention Fund	7,380	12,077	19,881	5,900	5,900	15,946	14,400
Court Technology Fund	4,751	12,145	11,453	7,000	7,000	12,895	9,500
Law Enforcement Fund	-	3,376	11,955	1,000	1,000	352	1,000
PEG Fee Fund	16,956	53,178	55,018	50,000	50,000	53,730	50,000
SMDA Fund	3,004	1,075,789	18,927,674	2,528,022	2,528,022	5,578,565	3,103,240
TIRZ#3 Fund	267,844	784,139	1,820,105	2,527,022	2,527,022	1,940,341	3,083,240
Mud 83 Fund	-	-	25,407	32,600	32,600	46,540	289,844
MEDC Fund	1,136,091	1,437,092	2,377,565	2,277,000	2,277,000	2,128,437	2,277,000
Total Revenues by Fund	20,754,706	73,990,498	155,424,970	129,716,410	130,217,410	50,779,601	96,272,742

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

REVENUES BY TYPE (Excluding Transfers) FY 2025-2026: \$32,608,282



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

EXPENDITURES BY TYPE – ALL FUNDS

Expenditures for the City during FY 2025-26 are estimated to total \$90.03 million. The expenditure total is higher than the revenue total by type, but that is due to the transfer revenues not being included on the revenue side while expenditures expected to be paid for with those funds are included. Expenditure categories for the City consist of personnel, commodities, contractual services, other services, and capital outlays. The percentage breakdown for each category can be seen on the associated chart. This \$90.03 million is \$33m less than the FY 2024-25 budgeted amount.

PERSONNEL SERVICES

Personnel costs represent \$13.7 million of the overall expenditures. This represents an increase from the previous year's total. The City projects adding 13 new full-time positions. Insurance costs have increased and some half-year positions from the previous year are full positions this fiscal year.

COMMODITIES

Commodities total \$950,700 of the overall expenditure total. This cost includes minor tools, fuel, office expenses, road materials, janitorial supplies and cleaning, postage, and other items. Commodities represent a small portion of expenditures and this year there was only a slight decrease in the budgeted amount from FY 2024-25. As Manvel experiences growth and needs to add additional employees, the supplies needed to maintain operations will increase.

CONTRACTUAL SERVICES

Contractual services for FY 2025-26 are budgeted at \$3.17 million. This category contains services such as utility payments, legal and recording fees, and computer software/maintenance. This expenditure is a slight increase from the previous year as some items that are not handled in-house were expected to increase.

OTHER SERVICES

Other services for FY 2025-26 represent \$12.89 million of total City expenditures. These other services can include travel/training for employees, dues/subscription fees, and expenses for using consultants. The budgeted expenditures increased from the amount in the FY 2024-25 budget. Spending for items such as travel and training and events was still slow, but other expenditures in the category did rise with the growth of the City and the addition of employees needing resources.

CAPITAL OUTLAYS

Capital outlays represent \$59.3 million of total City expenditures. Capital outlay expenditures are related to capital improvement projects within the City. Capital projects can be funded with bond proceeds, MEDC reimbursements, or General Fund revenues transferred into the fund. Project types may include City facilities, parks, water and wastewater. The Capital Project Fund represents the lion's share of the capital outlays expenditure category, but there are other costs which may include vehicle purchases or replacements, building repairs, or street and drainage improvements

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

EXPENDITURES BY TYPE

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Expenditures							
Personnel Services	7,200,687	9,149,946	9,850,748	11,768,824	11,938,217	11,362,962	13,738,499
Commodities	543,897	668,146	773,924	869,050	988,250	781,631	950,700
Contractual Services	2,417,628	2,568,496	2,781,941	2,543,650	2,709,250	2,738,592	3,167,100
Other Services	3,592,689	4,379,426	7,344,440	9,979,380	10,454,880	11,315,839	12,886,384
Capital Outlays	6,816,431	4,750,319	29,310,452	97,164,419	97,682,419	61,294,419	59,294,056
Transfer-Out	0	2,411,900	3,945,740	6,255,795	6,311,795	4,831,914	6,236,003
Total Expenditures	20,571,333	23,928,233	54,007,246	128,581,117	130,084,810	92,325,356	96,272,742

EXPENDITURES BY FUND

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Expenditures by Fund							
General Fund	11,543,804	13,060,239	16,505,280	15,690,688	15,690,688	14,740,725	19,318,348
Vehicle Replacement Fund	161,504	147,757	195,737	280,000	280,000	275,006	933,000
Debt Service Fund	2,003,971	3,053,205	4,504,755	6,666,919	6,666,919	6,812,665	6,933,104
Utility Operating Fund	1,351,239	1,817,385	1,535,737	2,775,454	2,775,454	2,355,987	3,763,646
Impact Fee Fund	-	233,907	250,000	2,226,028	2,226,028	2,226,028	685,000
Capital Projects Fund	5,072,486	3,982,879	12,754,560	93,996,628	94,496,628	56,305,892	55,231,056
Parks Fund	234,962	56,149	285,360	-	1,000	10,440	15,164
Hotel Tax Fund	75	77	1,500	545,000	545,000	204,935	551,000
Municipal Jury Fund	15	-	-	150	150	39	300
Court Security Fund	3,355	-	-	7,000	7,000	-	13,900
Truancy Prevention Fund	5,203	11,172	6,205	5,900	5,900	11,684	14,400
Court Technology Fund	1,375	7,010	370	7,000	7,000	982	9,500
Law Enforcement Fund	-	-	-	1,000	1,000	-	1,000
PEG Fee Fund	-	-	-	50,000	50,000	-	50,000
SMDA Fund	-	576,010	16,108,180	2,528,022	2,528,022	6,021,247	3,103,240
TIRZ#3 Fund	-	1,051,983	1,820,105	2,527,022	2,527,022	1,940,341	3,083,240
Mud 83 Fund	-	-	-	31,775	31,775	70,504	289,844
MEDC Fund	193,343	10,460	39,457	2,277,000	2,277,000	1,419,385	2,277,000
Total Expenditures by Fund	20,571,333	24,008,233	54,007,246	129,615,585	130,116,585	92,395,860	96,272,742

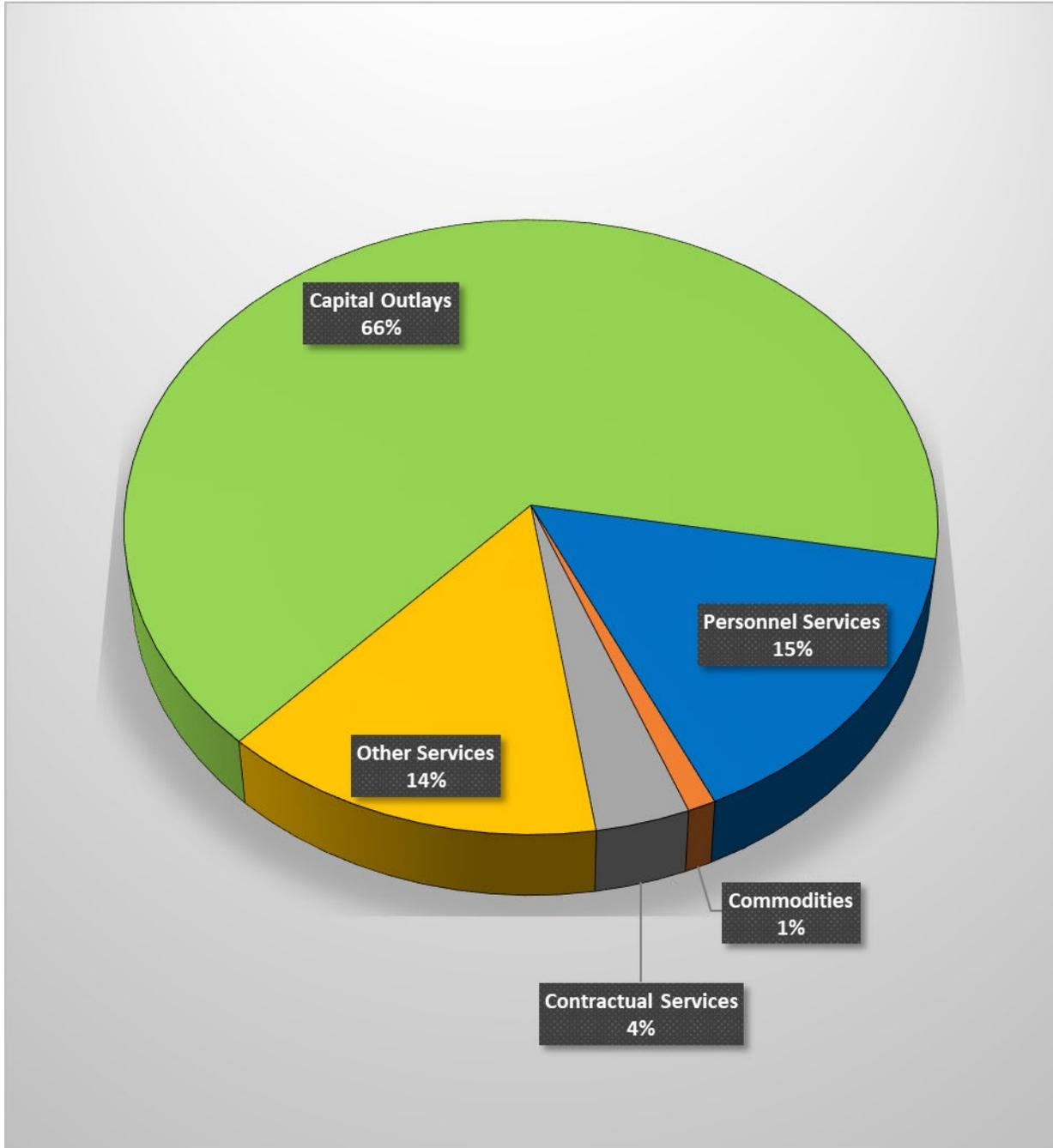
CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

EXPENDITURES BY TYPE

(Excluding Transfers)

FY 2025-2026 \$90,036,739



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

EXPENDITURES BY MAJOR FUNDS – ALL FUNDS

GENERAL FUND

General Fund expenditures are projected to be \$19.32 million for FY 2025-26. Most of the expenditures are in the Police Department with \$5.89 million or 38%. The next largest department is Administration with \$2.95 million, or 15%, of expenditure projections. Then it's Public Works with \$2.9 million or 15%. Development Services department are projected to have expenditures in the general fund of \$2.02 million or 10.5% of the total General Fund expenditures.

PROPRIETARY FUNDS

The City maintains two types of proprietary funds, the Utility Fund and the Vehicle Replacement Fund. The Utility fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The Vehicle Replacement Fund is reported as a proprietary fund for budgetary purposes, but for annual financial statements reporting purposes this fund is eliminated.

The City uses the Utility Fund to account for its water distribution and wastewater collection/treatment. Total operating expenditures (excluding depreciation) for FY 2025-26 are projected at \$3.76 million, which will be a slight increase as more residents move to Manvel and use the water and wastewater services provided by the City. The benefit of that is the additional revenue provided to the City by those same customers who are adding to the number of connections the City services.

The City also uses a Vehicle Replacement Fund, which is an internal service fund to account for vehicle and equipment replacement costs. The revenues derived from this fund come from the individual funds that have previously purchased vehicles. Estimates of vehicle replacement costs are calculated using the useful life of each vehicle which the department then transfers to the replacement fund. Vehicle Replacement Fund expenditures remained constant as the City is replacing similar amounts year-to-year. Additionally, the fund balance for the Vehicle Replacement Fund is sufficiently high enough to be more aggressive on cutting costs the individual departments contribute.

DEBT SERVICE FUND

The expenditure budget in the Debt Service Fund totals \$6.93 million for FY 2025-26, which is an increase over the previous year. The debt service portion of the total tax rate allows the City to pay for the bond costs, but that tax rate is used to only pay principal and interest so there is usually little to no excess, especially if a bond is issued during the year with an interest payment due that was not anticipated. This creates a fund balance that does not provide as much coverage as is the case in the General Fund.

CITY OF MANVEL, TEXAS

===== FISCAL YEAR 2025-2026 ANNUAL BUDGET =====

OVERALL REVENUES/EXPENDITURES BY FUND

	GENERAL FUND	EQUIPMENT REPLACEMENT FUND	DEBT SERVICE FUND	UTILITIES FUND	IMPACT FEE FUND	CAPITAL PROJECTS FUND	PARKS FUND	HOTEL MOTEL TAX FUND	MUNICIPAL JURY FUND
Revenues by Type									
Ad Valorem Tax Revenues	5,884,004	-	4,417,104	-	-	-	-	-	-
Miscellaneous Tax Revenues	4,139,000	-	-	-	-	-	-	60,000	-
Franchise Fee Revenues	891,000	-	-	-	-	-	-	-	-
Licenses and Permits Revenues	4,808,000	-	-	-	-	-	-	-	-
Fines and Fees Revenues	427,000	-	-	-	-	-	-	-	300
Interest Revenues	200,000	-	80,000	25,000	60,000	1,250,000	-	6,000	-
Other Source Revenues	954,345	-	-	395,500	-	100,000	-	-	-
Utility Revenues	-	-	-	3,343,146	350,000	-	-	-	-
Transfer-In Revenues	2,015,000	933,000	2,436,000	-	275,000	53,881,056	15,164	485,000	-
Total Revenues by Type	19,318,348	933,000	6,933,104	3,763,646	685,000	55,231,056	15,164	551,000	300
Expenditures by Type									
Personnel Services	12,870,453	-	-	868,046	-	-	-	-	-
Commodities	747,100	-	-	189,700	-	-	-	-	-
Contractual Services	2,594,800	-	-	470,400	-	-	-	-	-
Other Services	1,329,445	150,000	6,933,104	1,256,500	350,000	-	-	551,000	300
Capital Outlays	546,000	783,000	-	425,000	-	55,231,056	-	-	-
Transfer-Out	1,230,550	-	-	554,000	335,000	-	15,164	-	-
Total Expenditures by Type	19,318,348	933,000	6,933,104	3,763,646	685,000	55,231,056	15,164	551,000	300
Fund Balance - Beginning	9,531,516	1,220,621	(27,063)	18,331,393	1,858,200	41,893,690	15,164	1,294,470	943
Fund Balance - Transfer Out	(2,000,000)	(140,000)	-	-	(275,000)	(53,162,556)	(15,164)	-	-
Depreciation Correction	-	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 7,531,516	\$ 1,080,621	\$ (27,063)	\$18,331,393	\$ 1,583,200	\$ (11,268,866)	\$ (0)	\$ 1,294,470	\$ 943

CITY OF MANVEL, TEXAS

FISCAL YEAR 2025-2026 ANNUAL BUDGET

	COURT SECURITY FUND	TRUANCY PREVENTION FUND	COURT TECHNOLOGY FUND	SEIZURE FUND	PEG FEE FUND	SNMDA FUND	TIRZ #3 FUND	MUD #83 FUND	MEDC FUND	TOTAL
Revenues by Type										
Ad Valorem Tax Revenues	-	-	-	-	-	-	3,043,240	288,844	-	13,633,192
Miscellaneous Tax Revenues	-	-	-	-	-	-	40,000	-	1,600,000	5,839,000
Franchise Fee Revenues	-	-	-	-	10,000	-	-	-	-	901,000
Licenses and Permits Revenues	-	-	-	-	-	-	-	-	-	4,808,000
Fines and Fees Revenues	13,900	14,000	8,500	-	-	-	-	-	-	463,700
Interest Revenues	-	-	-	-	-	20,000	-	1,000	177,000	1,819,000
Other Source Revenues	-	400	-	1,000	-	-	-	-	-	1,451,245
Utility Revenues	-	-	-	-	-	-	-	-	-	3,693,146
Transfer-In Revenues	-	-	1,000	-	40,000	3,083,240	-	-	500,000	63,664,460
Total Revenues by Type	13,900	14,400	9,500	1,000	50,000	3,103,240	3,083,240	289,844	2,277,000	96,272,742
Expenditures by Type										
Personnel Services	-	-	-	-	-	-	-	-	-	13,738,499
Commodities	3,000	9,400	-	1,000	-	-	-	-	500	950,700
Contractual Services	10,400	-	9,500	-	-	65,000	-	-	17,000	3,167,100
Other Services	500	5,000	-	-	-	2,291,035	-	-	19,500	12,886,384
Capital Outlays	-	-	-	-	50,000	19,000	-	-	2,240,000	59,294,056
Transfer-Out	-	-	-	-	-	728,205	3,083,240	289,844	-	6,236,003
Total Expenditures by Type	13,900	14,400	9,500	1,000	50,000	3,103,240	3,083,240	289,844	2,277,000	96,272,742
Fund Balance - Beginning	76,300	21,019	46,725	19,704	214,330	3,391,741	0	1,444	8,647,431	86,537,627
Fund Balance - Transfer Out	-	-	(1,000)	-	(40,000)	-	-	-	(500,000)	(56,133,720)
Depreciation Correction	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 76,300	\$ 21,019	\$ 45,725	\$ 19,704	\$ 174,330	\$ 3,391,741	\$ 0	\$ 1,444	\$ 8,147,431	\$ 30,403,907

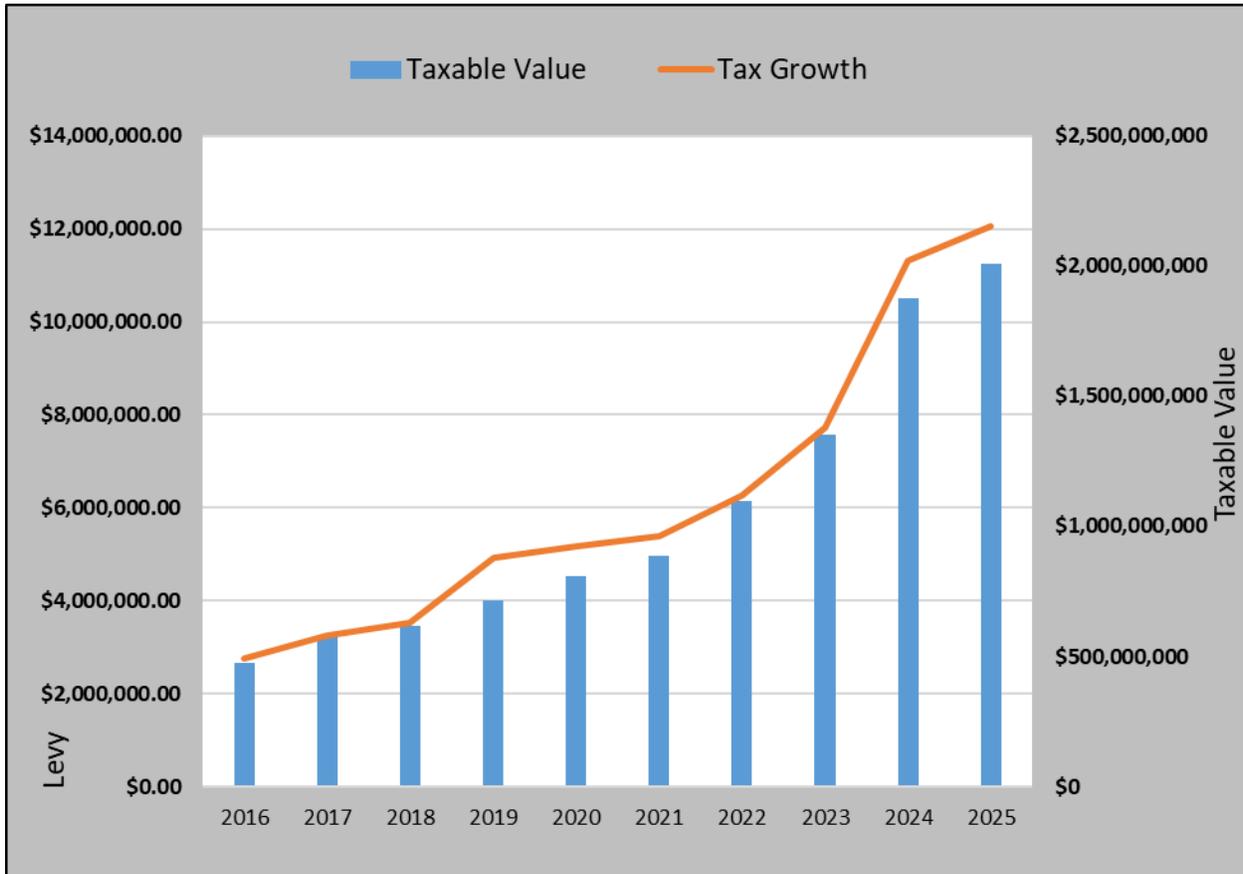
CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

PROPERTY TAX ASSESSMENTS

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Total Taxable Value	\$1,098,453,451.00	\$1,471,993,129.00	\$2,022,942,450	\$2,150,935,233	\$2,279,111,405
General Fund Tax Rate (M&O)	\$0.400306/\$100	\$0.363225/\$100	\$0.352393/\$100	\$0.317026/\$100	\$0.31980/\$100
Debt Service Tax Rate (I&S)	\$0.169694/\$100	\$0.206775/\$100	\$0.207607/\$100	\$0.242974/\$100	\$0.24020/\$100
Total Tax Rate	\$0.570000/\$100	\$0.570000/\$100	\$0.560000/\$100	\$0.560000/\$100	\$0.560000/\$100
General Fund Revenues	\$4,397,175.07	\$5,346,647.04	\$7,128,707.59	\$6,819,023.93	\$7,288,598.27
Debt Service Fund Revenues	\$1,864,009.60	\$3,043,713.79	\$4,199,770.13	\$5,226,213.37	\$5,474,425.59

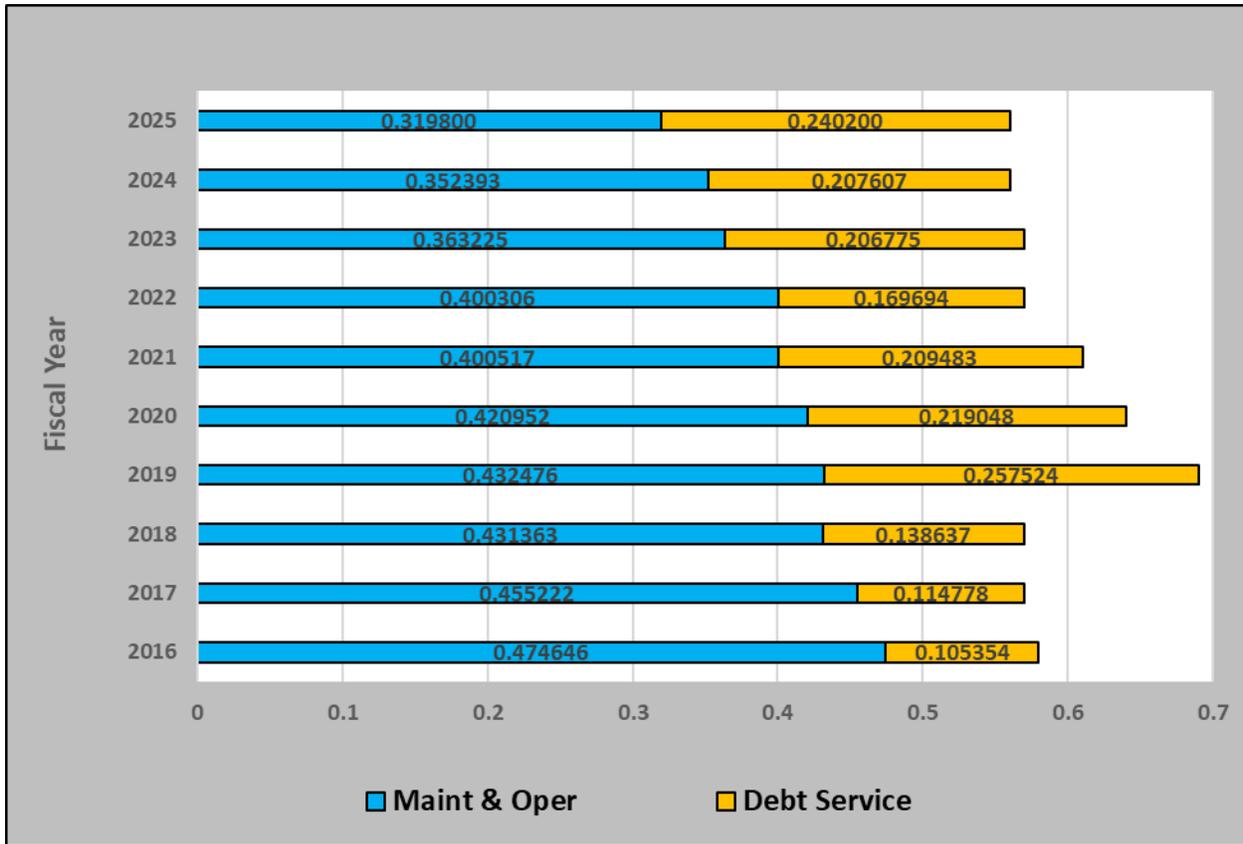
PROPERTY TAX VALUES AND LEVY 10-Year Historical Comparison



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

PROPERTY TAX RATES 10-Year Historical Comparison



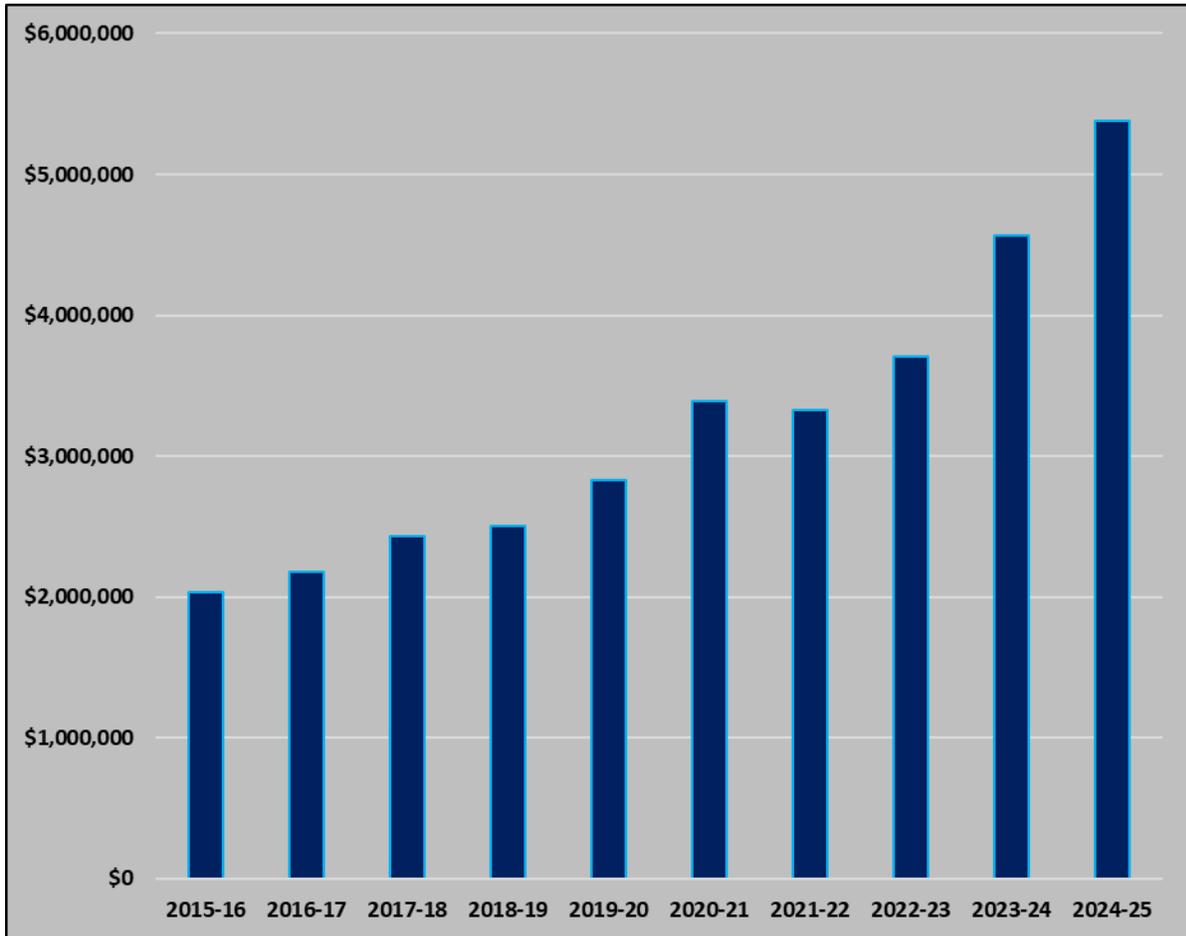
CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

SALES TAXES

Total City sales taxes collected, including the Manvel Economic Development Corporation (MEDC), over the past 10 years have increased from \$2.03 million in FY2016 to \$4.56 million collected in FY 2023-24. At the time of this budget compilation, there are two months left to collect sales tax for FY 2024-25 (sales tax figures are reported almost two months behind the actual month) to surpass the figure from the previous fiscal year. The total project for FY 2024-2025 is \$5.4 million.

SALES TAX COLLECTIONS 10-Year Historical Comparison



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

SECTION 6 - 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 2024-2025 is projected to be \$9.5 million. Revenues in the General Fund for the proposed FY 2025-2026 budget are \$19.3m. Revenues are \$3.5 million more than FY 2024-2025 budgeted value. Due to higher property values, there will be an estimated addition of \$60 thousand to property tax revenue. The other major revenue sources for the 2025-2026 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 2025-2026 budget are also \$19,318,348 (as is expected in a balanced budget) which is an increase from the previous year's projected budgeted amount. As the City continues to grow, the expenditures will grow as well. Personnel will be needed to continue public works service, permitting, planning, and code enforcement. The Police Department will also continue to need personnel to keep ratios of police officers to citizens within optimal limits. Descriptions, goals and personnel staffing are included in each departmental section.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

SUMMARY OF EXPENDITURES AND REVENUES

Revenues by Type and Expenditures by Department

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
General Fund Revenues							
Ad Valorem Tax Revenues	4,401,665	4,758,544	5,588,423	5,817,864	5,817,864	5,441,425	5,884,004
Miscellaneous Tax Revenues	2,178,857	2,436,647	3,041,779	2,050,750	2,050,750	2,712,596	4,139,000
Franchise Fee Revenues	624,095	765,361	776,634	811,000	811,000	908,279	891,000
Licenses and Permits Revenues	4,469,876	3,623,839	3,907,621	4,707,500	4,707,500	4,864,267	4,808,000
Fines and Fees Revenues	167,537	240,541	501,528	412,000	412,000	452,889	427,000
Interest Revenues	88,365	616,913	777,508	700,000	700,000	257,000	200,000
Other Source Revenues	85,403	650,114	1,472,945	693,785	693,785	1,603,049	954,345
Transfer-In Revenues	500,000	855,000	3,316,649	597,789	597,789	597,789	2,015,000
Total General Fund Revenues	12,515,798	13,946,958	19,383,087	15,790,688	15,790,688	16,837,294	19,318,348
General Fund Expenditures							
Administration Expenditures	2,030,605	3,160,813	3,695,256	1,924,014	1,924,014	1,912,644	2,953,822
Legal Expenditures	-	-	-	-	-	-	396,023
Library Expenditures	89,761	93,327	94,961	105,200	105,200	97,706	116,700
Finance Expenditures	551,983	563,433	685,483	652,852	614,946	599,931	669,921
Information Tech Expenditures	537,384	507,310	662,064	665,764	852,800	803,623	921,094
Human Resource Expenditures	-	-	-	272,719	272,719	278,911	303,134
Municipal Court Expenditures	287,652	352,198	435,731	329,484	477,782	448,084	517,316
Development Services Expenditures	1,413,397	1,522,147	1,431,579	1,697,626	1,697,626	1,898,180	2,026,408
Public Works Expenditures	1,842,151	2,017,438	2,538,159	2,736,298	2,736,298	2,224,386	2,895,234
Parks Expenditures	-	-	-	-	-	-	107,212
Fire Marshal Expenditures	325,525	190,971	382,401	264,260	491,877	380,590	426,151
Emergency Management Expenditures	55,717	69,825	884,177	37,100	37,100	78,273	183,859
Code Enforcement Expenditures	-	173,761	212,049	279,784	279,784	192,016	252,576
Animal Control Expenditures	-	-	-	304,960	304,960	220,877	192,510
Police Expenditures	4,409,629	4,409,016	5,483,421	5,895,585	5,895,585	5,605,504	7,356,388
Total General Fund Expenditures	11,543,804	13,060,239	16,505,280	15,165,644	15,690,688	14,740,725	19,318,348
Net Revenues Over Expenditures	971,994	886,719	2,877,807	625,043	100,000	2,096,569	(0)
Fund Balance - Beginning	7,967,865	8,439,859	8,471,579			8,032,736	9,531,516
Fund Balance - Transfer Out	(500,000)	(855,000)	(3,316,649)			(597,789)	(2,000,000)
Fund Balance - Ending	8,439,859	8,471,579	8,032,736			9,531,516	7,531,516
Fund Balance Reserve	64%	61%	44%			48%	49%
# of days coverage	232.53	221.03	159.64			174.25	180.21

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

FUNDING SOURCES (Revenues)

AD VALOREM TAXES

Property taxes (ad valorem taxes) attach as an enforceable lien on property as of January 1 each year. The City's property tax is levied in September, following notification of the certified values to the City and Council approval by resolution. Taxes are due and payable upon adoption of the tax rate by City Council. The 2025 appraised tax roll values are expected to increase, much like they did in 2024.

MISCELLANEOUS TAXES

The sales and use tax in Manvel is 8.25% on goods or services. The tax is remitted to the State Comptroller of Public Accounts who retains 6.25%, distributes 1.5% percent to the City and the other 0.5% to the county. One-third of the amount collected for the City is awarded to the Manvel Economic Development Corporation for various projects and administrative costs. The other two-thirds go to the General Fund.

FRANCHISE FEES

The City maintains franchise agreements with utility companies for the use of the City's right-of-way. These agreements generally require the utility company to compensate the City based on a percentage of gross receipts.

LICENSES AND PERMITS

License and permit fees include fees charged for general construction permits and licenses. Various fees are charged for City inspections of electrical, plumbing, mechanical installations, health permits, housing code inspections, and other permit activities. As residential building activity remains high within the City and ETJ, the revenue from the various fees increases.

FINES AND FEES

Fines and forfeitures are revenues received by the City for Class C misdemeanors and City ordinance violations. These numbers are not easily predicted as they are based on human behavior and whether fines are assessed and paid.

INTEREST

The City earns interest in its pooled investment accounts. The interest rates on accounts have increased during this fiscal year period, but cautious revenue amounts will be projected. Any additional increases in interest rates will be an added revenue stream, which is always preferred to a deficit created by over-estimating.

OTHER SOURCES

Other sources of revenues consist mostly of MEDC reimbursements, Alvin ISD Dispatch reimbursements, and a lease retainer agreement. These amounts may fluctuate greatly because they are based on income that may not be recurring or one-time collections that cannot properly be anticipated.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

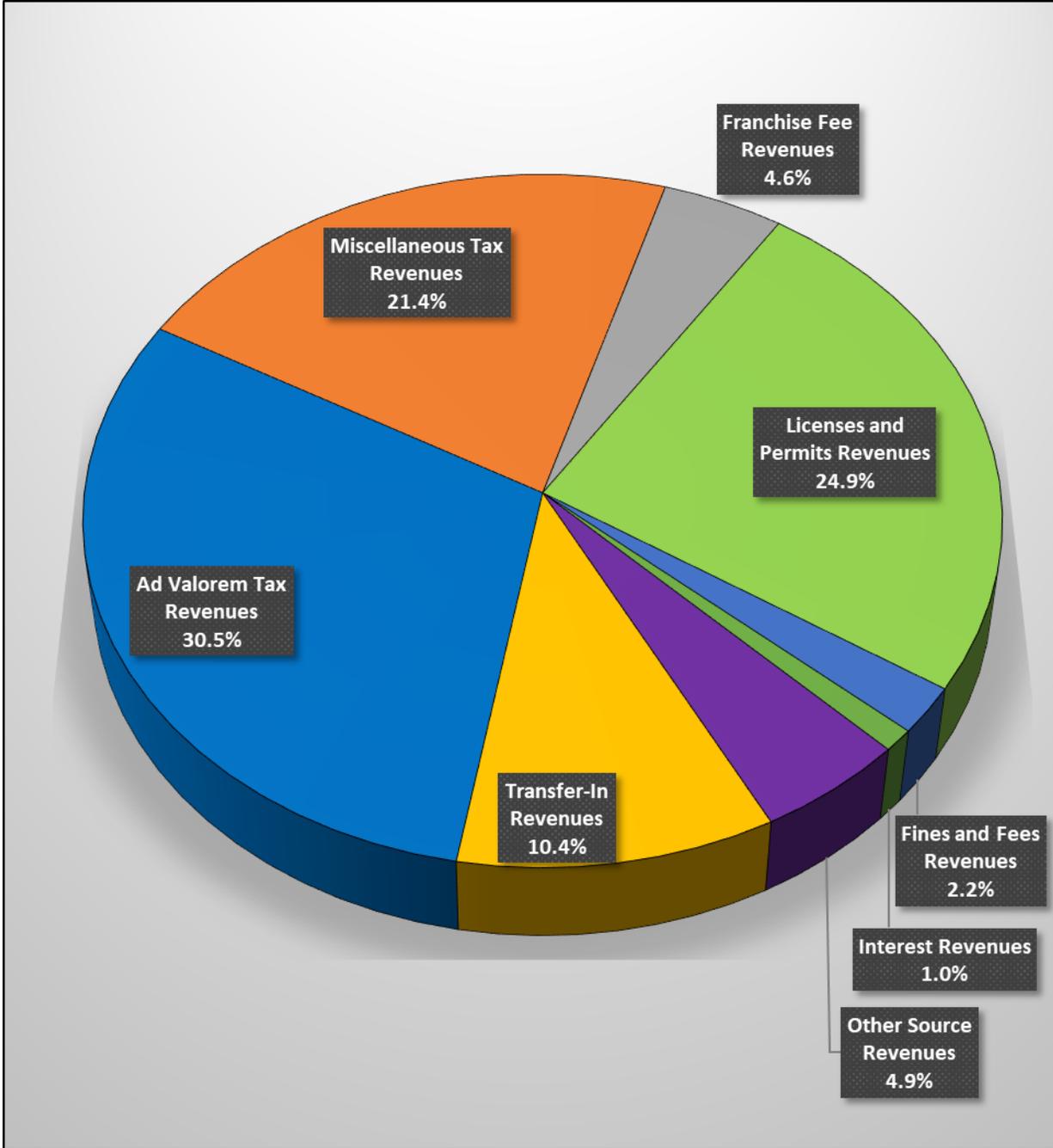
REVENUES – Details by Type

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
General Fund Revenues							
Ad Valorem Tax Revenues							
10-01-4000 Current Ad Valorem Tax Rev.	4,303,013	4,641,812	5,427,547	5,687,864	5,687,864	5,402,299	5,824,004
10-01-4005 Personal Property Taxes	11,544	32,069	-	-	-	-	-
10-01-4010 Delinquent Ad Valorem Tax Revenue	63,822	30,891	34,135	30,000	30,000	4,184	30,000
10-01-4011 P&I on Ad Valorem Taxes	23,285	53,773	126,741	100,000	100,000	34,941	30,000
Total Ad Valorem Tax Revenues	4,401,665	4,758,544	5,588,423	5,817,864	5,817,864	5,441,425	5,884,004
Miscellaneous Tax Revenues							
10-02-4030 Sales Tax Revenues	2,218,512	2,471,754	3,041,779	2,290,750	2,290,750	2,918,175	4,525,000
10-02-4031 Sales Tax Rebate	(39,655)	(35,107)	-	(240,000)	(240,000)	(205,579)	(386,000)
Total Miscellaneous Tax Revenues	2,178,857	2,436,647	3,041,779	2,050,750	2,050,750	2,712,596	4,139,000
Franchise Fee Revenues							
10-03-4101 Gas Franchise Fees	26,533	41,885	48,290	101,000	101,000	69,394	101,000
10-03-4102 Electric Franchise Fees	322,810	414,018	335,416	430,000	430,000	502,629	460,000
10-03-4103 Cable Franchise Fees	58,941	62,153	55,427	55,000	55,000	59,465	55,000
10-03-4104 Telephone Franchise Fees	17,311	8,658	12,267	25,000	25,000	11,434	25,000
10-03-4105 Solid Waste Franchise Fees	198,500	238,646	325,234	200,000	200,000	265,358	250,000
Total Franchise Fee Revenues	624,095	765,361	776,634	811,000	811,000	908,279	891,000
Licenses and Permits Revenues							
10-04-4200 Permits CC Convenience Fees	32,144	-	-	-	-	-	-
10-04-4203 Permits & Licenses	3,476,868	2,908,528	3,086,058	4,000,000	4,000,000	3,966,737	4,000,000
10-04-4204 Licenses & Permits PD	7,983	6,728	6,885	7,500	7,500	9,657	8,000
10-04-4206 Abandonment Fees	1,000	2,000	1,000	-	-	2,182	-
10-04-4207 Plat Fees	109,865	109,326	106,079	100,000	100,000	76,082	75,000
10-04-4208 Plan Reviews	842,016	589,953	707,600	600,000	600,000	807,972	725,000
10-04-4209 Planned Unit Dev. Fees	-	7,304	-	-	-	1,636	-
10-04-4210 Events Fees	-	-	-	-	-	-	-
Total Licenses and Permits Revenues	4,469,876	3,623,839	3,907,621	4,707,500	4,707,500	4,864,267	4,808,000
Fines and Fees Revenues							
10-05-4400 Court Fines	164,488	236,489	491,741	400,000	400,000	450,829	425,000
10-05-4401 Rev Court Fines	3,048	3,464	8,506	11,000	11,000	-	-
10-05-4404 OMNI/TLFTA Revenue	-	588	1,281	1,000	1,000	2,060	2,000
Total Fines and Fees Revenues	167,537	240,541	501,528	412,000	412,000	452,889	427,000
Interest Revenues							
10-06-4600 Interest Income	88,365	616,913	777,508	700,000	700,000	257,000	200,000
Total Interest Revenues	88,365	616,913	777,508	700,000	700,000	257,000	200,000
Other Source Revenues							
10-07-4701 Skynet - Lease Rental	8,400	7,700	7,700	8,400	8,400	5,345	8,400
10-07-4704 Grant Revenues	-	-	-	-	-	790,740	-
10-07-4721 Pipeline Application	7,000	-	-	-	-	-	-
10-07-4723 Pipeline ROW Crossing Fees	39,100	35,000	23,000	25,000	25,000	17,455	25,000
10-07-4800 Insurance & Other Reimbursements	532	1,242	6,961	1,000	1,000	43,196	3,000
10-07-4802 AISD Dispatch	12,000	12,000	12,000	12,000	12,000	13,091	16,000
10-07-4803 TCLEOS	-	2,171	6,065	6,065	6,065	6,399	6,065
10-07-4804 Sale/Disposition of Assets	-	-	886,433	-	-	4,402	-
10-07-4808 Donations for City Events	-	1,500	3,500	10,000	10,000	3,927	10,000
10-07-4809 TIRZ Cost of Service	-	476,010	363,135	529,545	529,545	577,685	728,205
10-07-4810 TIRZ Admin Fee	-	100,000	60,000	60,000	60,000	87,273	60,000
10-07-4811 Other Income	18,371	14,491	104,151	10,000	10,000	53,535	70,000
10-07-4812 Mud 83 Cost of Service	-	-	-	31,775	31,775	-	27,675
10-07-4840 MEDC Contributions	-	-	-	-	-	-	-
Total Other Source Revenues	85,403	650,114	1,472,945	693,785	693,785	1,603,049	954,345
Transfer-In Revenues							
10-09-4953 Transfer In - Parks Fund	-	-	-	-	-	-	15,000
10-09-4999 Transfer In - Fund Balance	-	855,000	3,316,649	597,789	597,789	597,789	2,000,000
Total Transfer-In Revenues	-	855,000	3,316,649	597,789	597,789	597,789	2,015,000
Total General Fund Revenues	12,015,798	13,946,958	19,383,087	15,790,688	15,790,688	16,837,294	19,318,348
Revenues by Category							
Ad Valorem Tax Revenues	4,401,665	4,758,544	5,588,423	5,817,864	5,817,864	5,441,425	5,884,004
Miscellaneous Tax Revenues	2,178,857	2,436,647	3,041,779	2,050,750	2,050,750	2,712,596	4,139,000
Franchise Fee Revenues	624,095	765,361	776,634	811,000	811,000	908,279	891,000
Licenses and Permits Revenues	4,469,876	3,623,839	3,907,621	4,707,500	4,707,500	4,864,267	4,808,000
Fines and Fees Revenues	167,537	240,541	501,528	412,000	412,000	452,889	427,000
Interest Revenues	88,365	616,913	777,508	700,000	700,000	257,000	200,000
Other Source Revenues	85,403	650,114	1,472,945	693,785	693,785	1,603,049	954,345
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	855,000	3,316,649	597,789	597,789	597,789	2,015,000
Total Revenues	12,015,798	13,946,958	19,383,087	15,790,688	15,790,688	16,837,294	19,318,348

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

REVENUES – Details by Type General Fund FY 2025-2026: \$17,303,348



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

FUNDING USES (EXPENDITURES)

ADMINISTRATION

Administration includes the activities of the City Council, City Manager, City Secretary, and Public Information Officer. The City Manager provides the direction, leadership, and coordination of all departments. Functions include the management of City development plans, property acquisition, annexation, council agendas, responding to public information requests, and overall City management.

LEGAL

Legal includes the City Attorney, who effectively advises and represents the City Council and city departments on all legal matters, and manages outside counsel and consultants in an efficient and responsible manner.

LIBRARY

The City of Manvel helps the Manvel branch of the Brazoria County Library System with rental space costs, utilities, and a shared book program. This library provides services to both juveniles and adults.

FINANCE

The Finance Department has general responsibility for the financial administration of the City which includes the recording and documenting of all financial transactions, idle fund investment, debt management, budget preparation, risk management, tax collection, centralized cash receipts, accounts receivable, CIP and contract management, grant management, payroll, purchasing goods and services for the City, and payment of all invoices.

INFORMATION TECHNOLOGY

The Information Technology Division handles hardware and software computer issues for City Hall and other City locations. Network security, phone issues, and general communications also fall under the department's scope.

PERSONNEL

The Personnel Department handles all personnel-related issues for City Hall and other City locations. They are also responsible for all benefits coordination and training for all employees.

MUNICIPAL COURT

The Manvel Municipal Court handles fine-only Class-C criminal misdemeanor and City Ordinance violations. The Manvel Municipal Court has a Presiding Judge, Alternate Judges, Court Administrator and Deputy Court Clerks.

DEVELOPMENT SERVICES

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

The Development Services Department provides plan review and inspection services for permits submitted by homeowners, businesses, contractors, and others functions necessary for the orderly development and growth of the City.

PUBLIC WORKS

The Department of Public Works is responsible for repairs and maintenance of the City's water system, sewer system, tree maintenance, streets, storm drains, parks, buildings and related facilities. It also provides oversight of City fleet and equipment, CIP management, HVAC, electric, and other general maintenance of City facilities.

FIRE MARSHAL

The Fire Marshal's Office is responsible for conducting plan reviews of commercial buildings, performing inspections of new and existing structures within the City and ETJ, and responding to and investigating fire incidents to determine the origin and cause. Other services include inspecting new and existing occupancies, responding to complaints of property violations, and assisting with police activities as back up on emergency and/or non-emergency calls.

EMERGENCY MANAGEMENT

The Emergency Management Division performs the functions of planning, preparation, recovery and reduction of the impact from any type of disaster that could affect the City.

CODE ENFORCEMENT

The Code Enforcement Division is responsible for correcting violations of City code. These violations could encompass violations regarding residential property and/or land, commercial violations, health and food, or citizen complaints.

ANIMAL CONTROL

The Animal Control Division is responsible for the enforcement of State law and ordinances of the City of Manvel as it pertains to animal control, nuisance investigations, and animal cruelty investigations.

POLICE

The Police Department is responsible for maintaining the safety of the citizens of the City of Manvel as well as the persons who travel to and visit our City. Included in the overall police budget increase are the related costs such as equipment, minor tools, fuel, replacement vehicles, and additional staffing this year.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

EXPENDITURES – Department Totals

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
General Fund Expenditures							
Administration Expenditures							
Personnel Services	1,189,800	1,574,221	1,033,927	1,179,014	1,179,014	1,154,098	853,222
Commodities	34,944	37,974	34,536	35,500	35,500	35,345	48,950
Contractual Services	472,506	559,014	672,183	185,500	185,500	191,899	171,100
Other Services	333,355	339,604	442,109	524,000	524,000	531,302	650,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	650,000	1,512,500	-	-	-	1,230,550
Total Administration Expenditures	2,030,605	3,160,813	3,695,256	1,924,014	1,924,014	1,912,644	2,953,822
Legal Expenditures							
Personnel Services	-	-	-	-	-	-	348,123
Commodities	-	-	-	-	-	-	1,650
Contractual Services	-	-	-	-	-	-	40,250
Other Services	-	-	-	-	-	-	6,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Legal Expenditures	-	-	-	-	-	-	396,023
Library Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	5,329	7,493	6,172	7,900	7,900	7,187	10,400
Contractual Services	81,238	82,540	88,789	94,000	94,000	90,519	103,000
Other Services	3,193	3,294	-	3,300	3,300	-	3,300
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Library Expenditures	89,761	93,327	94,961	105,200	105,200	97,706	116,700
Finance Expenditures							
Personnel Services	415,645	392,320	530,633	433,096	433,096	410,739	453,041
Commodities	3,328	8,178	9,454	6,800	6,800	6,814	12,300
Contractual Services	129,641	154,063	135,808	164,300	164,300	164,494	192,800
Other Services	3,369	8,872	9,588	10,750	10,750	17,885	11,780
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Finance Expenditures	551,983	563,433	685,483	614,946	614,946	599,931	669,921
Information Tech Expenditures							
Personnel Services	296,447	337,640	370,782	410,250	410,250	387,845	417,094
Commodities	13,605	13,078	6,003	14,500	14,500	5,316	14,500
Contractual Services	162,681	82,680	82,758	245,050	245,050	210,079	264,500
Other Services	64,650	73,912	202,520	183,000	183,000	200,383	225,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Information Tech Expenditures	537,384	507,310	662,064	852,800	852,800	803,623	921,094
Human Resources Expenditures							
Personnel Services	-	-	-	262,069	262,069	263,520	270,434
Commodities	-	-	-	3,250	3,250	2,116	3,300
Contractual Services	-	-	-	150	150	-	22,150
Other Services	-	-	-	7,250	7,250	13,275	7,250
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Human Resources Expenditures	-	-	-	272,719	272,719	278,911	303,134
Municipal Court Expenditures							
Personnel Services	226,288	247,533	307,926	380,632	380,632	333,978	392,966
Commodities	6,250	7,524	11,306	9,500	9,500	7,840	8,700
Contractual Services	47,925	89,810	108,306	80,350	80,350	99,525	105,350
Other Services	7,189	7,330	8,193	7,300	7,300	6,742	10,300
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Municipal Court Expenditures	287,652	352,198	435,731	477,782	477,782	448,084	517,316

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

EXPENDITURES – Department Totals (cont.)

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
General Fund Expenditures							
Development Services Expenditures							
Personnel Services	663,707	943,009	816,938	1,089,776	1,089,776	1,076,188	1,218,558
Commodities	13,455	18,920	12,699	14,100	14,100	4,752	14,100
Contractual Services	689,482	551,881	598,368	580,750	580,750	808,673	780,750
Other Services	46,754	8,338	3,574	13,000	13,000	8,566	13,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Development Services Expenditures	1,413,397	1,522,147	1,431,579	1,697,626	1,697,626	1,898,180	2,026,408
Public Works Expenditures							
Personnel Services	813,280	976,664	1,294,403	1,730,288	1,730,288	1,637,843	1,970,834
Commodities	177,051	201,963	216,307	230,000	240,000	220,566	222,000
Contractual Services	254,879	224,613	167,849	265,000	275,000	224,040	294,900
Other Services	285,260	237,595	187,008	219,221	199,221	141,937	162,500
Capital Outlays	311,681	376,602	672,591	291,789	291,789	-	245,000
Transfer-Out	-	-	-	-	-	-	-
Total Public Works Expenditures	1,842,151	2,017,438	2,538,159	2,736,298	2,736,298	2,224,386	2,895,234
Parks Expenditures							
Personnel Services	-	-	-	-	-	-	62,212
Commodities	-	-	-	-	-	-	5,500
Contractual Services	-	-	-	-	-	-	8,500
Other Services	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	31,000
Transfer-Out	-	-	-	-	-	-	-
Total Parks Expenditures	-	-	-	-	-	-	107,212
Fire Marshal Expenditures							
Personnel Services	170,623	133,240	293,411	407,027	407,027	338,213	374,351
Commodities	29,249	15,256	11,313	25,000	25,000	18,118	15,500
Contractual Services	37,602	24,259	21,542	31,850	31,850	14,577	16,800
Other Services	52,347	18,216	7,061	28,000	28,000	9,681	19,500
Capital Outlays	35,705	-	49,075	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Fire Marshal Expenditures	325,525	190,971	382,401	491,877	491,877	380,590	426,151
Emergency Management Expenditures							
Personnel Services	-	-	111,236	-	-	45,169	123,359
Commodities	3,296	1,975	11,835	20,000	20,000	25,297	18,000
Contractual Services	-	-	-	-	-	-	-
Other Services	52,422	67,850	761,106	17,100	17,100	7,807	42,500
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Emergency Management Expenditures	55,717	69,825	884,177	37,100	37,100	78,273	183,859
Code Enforcement Expenditures							
Personnel Services	-	160,245	183,185	188,234	188,234	180,832	188,626
Commodities	-	6,881	16,702	27,750	27,750	4,788	10,750
Contractual Services	-	4,095	5,484	56,800	56,800	4,737	48,200
Other Services	-	2,540	6,678	7,000	7,000	1,658	5,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Code Enforcement Expenditures	-	173,761	212,049	279,784	279,784	192,016	252,576
Animal Control Expenditures							
Personnel Services	-	-	-	156,310	156,310	140,236	146,760
Commodities	-	-	-	32,250	32,250	13,936	12,750
Contractual Services	-	-	-	32,100	32,100	15,850	28,000
Other Services	-	-	-	7,500	7,500	3,288	5,000
Capital Outlays	-	-	-	76,800	76,800	47,566	-
Transfer-Out	-	-	-	-	-	-	-
Total Animal Control Expenditures	-	-	-	304,960	304,960	220,877	192,510

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

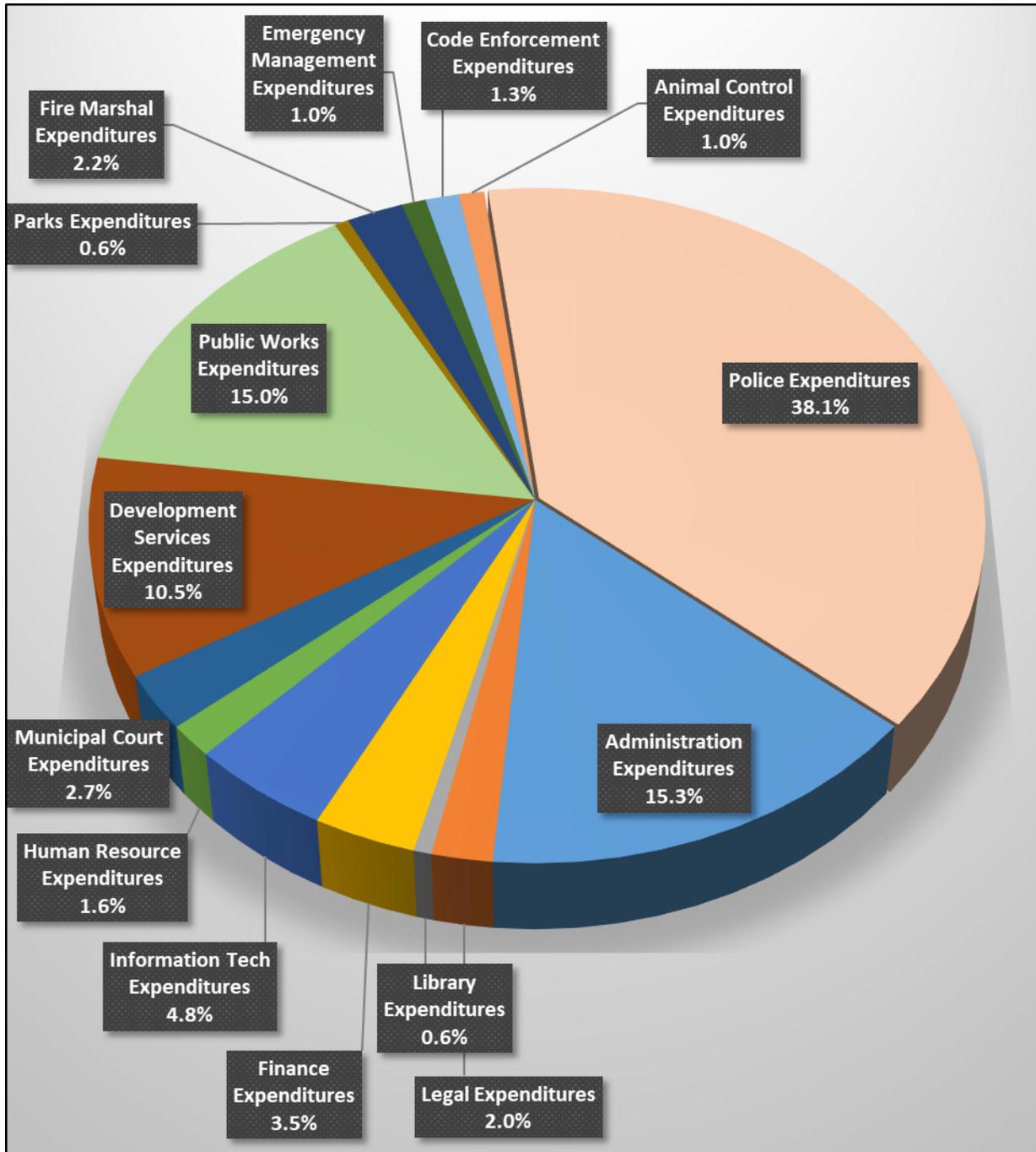
EXPENDITURES – Department Totals (cont.)

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
General Fund Expenditures							
Police Expenditures							
Personnel Services	3,140,940	3,819,993	4,380,048	4,958,970	4,958,970	4,657,656	6,050,873
Commodities	187,529	213,654	337,506	352,600	352,600	317,379	348,700
Contractual Services	176,160	261,799	407,319	422,700	422,700	365,856	518,500
Other Services	158,609	95,397	126,707	116,315	116,315	157,718	168,315
Capital Outlays	746,392	18,173	231,840	45,000	45,000	106,895	270,000
Transfer-Out	-	-	-	-	-	-	-
Total Police Expenditures	4,409,629	4,409,016	5,483,421	5,895,585	5,895,585	5,605,504	7,356,388
Total General Fund Expenditures	11,543,804	13,060,239	16,505,280	15,690,688	15,690,688	14,740,725	19,318,348
Expenditures by Category							
Personnel Services	6,916,730	8,584,865	9,322,491	11,195,663	11,195,663	10,626,319	12,870,453
Commodities	474,036	532,896	673,833	779,150	789,150	669,456	747,100
Contractual Services	2,052,113	2,034,755	2,288,406	2,158,550	2,168,550	2,190,249	2,594,800
Other Services	1,007,147	862,948	1,754,544	1,143,736	1,123,736	1,100,241	1,329,445
Capital Outlays	1,093,777	394,776	953,506	413,589	413,589	154,461	546,000
Transfer-Out	-	650,000	1,512,500	-	-	-	1,230,550
Total Expenditures	11,543,804	13,060,239	16,505,280	15,690,688	15,690,688	14,740,725	19,318,348
Expenditures by Department							
Administration	2,030,605	3,160,813	3,695,256	1,924,014	1,924,014	1,912,644	2,953,822
Legal	-	-	-	-	-	-	396,023
Library	89,761	93,327	94,961	105,200	105,200	97,706	116,700
Finance	551,983	563,433	685,483	614,946	614,946	599,931	669,921
Information Tech	537,384	507,310	662,064	852,800	852,800	803,623	921,094
Human Resources	-	-	-	272,719	272,719	278,911	303,134
Municipal Court	287,652	352,198	435,731	477,782	477,782	448,084	517,316
Development Services	1,413,397	1,522,147	1,431,579	1,697,626	1,697,626	1,898,180	2,026,408
Public Works	1,842,151	2,017,438	2,538,159	2,736,298	2,736,298	2,224,386	2,895,234
Parks	-	-	-	-	-	-	107,212
Fire Marshal	325,525	190,971	382,401	491,877	491,877	380,590	426,151
Emergency Management	55,717	69,825	884,177	37,100	37,100	78,273	183,859
Code Enforcement	-	173,761	212,049	279,784	279,784	192,016	252,576
Animal Control	-	-	-	304,960	304,960	220,877	192,510
Police	4,409,629	4,409,016	5,483,421	5,895,585	5,895,585	5,605,504	7,356,388
Total Expenditures	11,543,804	13,060,239	16,505,280	15,690,688	15,690,688	14,740,725	19,318,348

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

General Fund Expenditures by Department FY 2025-2026: \$19,318,348



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

ADMINISTRATION

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

- City Administration
- Mayor/City Council
- City Secretary
- Public Information Officer

DEPARTMENT DESCRIPTION

Administration includes the activities of the City Manager and City Secretary. 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 2024-2025 DEPARTMENT ACCOMPLISHMENTS

- Achieved 100% compliance with all Public Information Act (open records) requests, ensuring full transparency and accountability.
- Expanded social media outreach, with enhanced content focused on hurricane preparedness and other emergency management topics.
- Increased resident engagement and awareness through expanded notifications regarding the new Mass Emergency Notification System, Everbridge/Manvel MNS.
- Continued staff development and team-building initiatives, reinforcing the City's Mission Statement and Core Values.
- Successfully planned and executed the third annual Budget Town Hall, providing residents with transparent and accessible budget information.

FY 2025-2026 DEPARTMENT GOALS

- Enhance Resident Communication and Engagement - Expand the use of Everbridge/Manvel MNS, website updates, and social media platforms to provide timely, accurate, and accessible information on city services, emergency notifications, and community events.
- Advance Records Management and Transparency - Implement improved digital filing and retention practices to increase efficiency and maintain full compliance with the Texas Public Information Act and records retention schedules.
- Strengthen Employee Development and Workplace Culture - Continue building on the City's Mission Statement and Core Values through targeted training, cross-departmental collaboration, and recognition initiatives to promote a positive and unified organizational culture.
- Promote Fiscal Accountability and Public Engagement in Budgeting - Host the fourth annual Budget Town Hall and develop additional tools (e.g., online budget dashboards or fact sheets) to increase public understanding of the City's finances and encourage resident participation.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Administration Expenditures							
Personnel Services							
10-10-5000 Salaries	856,553	1,203,925	755,187	875,358	875,358	856,904	624,644
10-10-5001 Additional Compensation	29,988	-	-	-	-	-	-
10-10-5002 Overtime	6	788	1,025	3,011	3,011	1,939	-
10-10-5006 Longevity	1,980	2,280	1,980	3,540	3,540	3,938	1,980
10-10-5010 FICA Expense	53,230	62,514	50,386	68,858	68,858	60,127	48,782
10-10-5012 Unemployment Insurance	19,555	18,004	13,773	21,240	21,240	9,670	24,300
10-10-5030 Health Insurance	70,073	77,727	83,291	99,645	99,645	99,499	80,298
10-10-5031 Vision Insurance	816	812	810	906	906	1,101	679
10-10-5032 Life & LTD	1,969	9,030	4,951	2,987	2,987	5,752	2,588
10-10-5033 Dental	3,122	3,108	3,334	3,415	3,415	4,161	2,562
10-10-5034 Retirement	96,403	134,462	91,206	76,783	76,783	89,184	52,628
10-10-5035 Cell Phone Allowance	1,791	1,950	3,893	5,200	5,200	4,556	3,250
10-10-5036 Auto Allowance	16,735	16,325	12,725	13,000	13,000	13,016	7,800
10-10-5037 Pay Reimbursement	33,808	38,638	7,511	-	-	-	-
10-10-5038 Flex	218	255	256	315	315	285	225
10-10-5039 Flex Card - Health Ins	1,967	2,292	2,169	2,800	2,800	2,381	2,100
10-10-5040 Workers Compensation	1,586	2,113	1,433	1,956	1,956	1,586	1,386
Total Personnel Services	1,189,800	1,574,221	1,033,927	1,179,014	1,179,014	1,154,098	853,222
Commodities							
10-10-5210 Employee Relations	-	-	-	-	-	3,203	10,000
10-10-5220 Janitorial Supplies & Cleaning	22,724	27,283	25,626	25,000	25,000	23,999	28,000
10-10-5222 Postage	3,642	5,064	2,901	3,000	3,000	1,534	2,900
10-10-5230 Office Expense	7,241	4,614	4,520	5,000	5,000	4,301	5,500
10-10-5240 Minor Tools & Equipment	595	716	336	1,100	1,100	582	550
10-10-5260 Apparel	743	297	1,153	1,400	1,400	1,726	2,000
Total Commodities	34,944	37,974	34,536	35,500	35,500	35,345	48,950
Contractual Services							
10-10-5320 Bank Fees	-	(229)	1	-	-	-	-
10-10-5340 Copier Lease/Maintenance	1,528	2,093	3,578	3,000	3,000	4,167	9,600
10-10-5362 Records Retention	1,485	1,230	1,230	2,000	2,000	884	2,000
10-10-5380 Building Repair & Maintenance	49,163	39,026	20,487	20,000	20,000	18,314	24,500
10-10-5400 Legal Fees	124,714	75,403	23,244	25,000	25,000	49,565	-
10-10-5418 Employment Testing	140	-	-	500	500	480	500
10-10-5420 Electricity	12,597	15,321	20,148	12,500	12,500	23,517	23,000
10-10-5422 Electricity - Street Lights	45,043	47,557	58,282	50,000	50,000	54,177	56,000
10-10-5423 Storm Recovery Charge	22,850	-	-	-	-	-	-
10-10-5430 Gas Utilities	1,187	2,178	1,223	2,000	2,000	1,518	2,000
10-10-5432 Rental Equipment	2,338	82	-	-	-	-	-
10-10-5438 County Recording Fees	648	538	918	1,500	1,500	1,125	1,500
10-10-5440 Computer Maintenance/Support	4,302	6,161	17,233	-	-	-	-
10-10-5441 Computer Software	4,616	-	-	-	-	-	-
10-10-5442 Website Administration	4,728	11,715	15,981	25,000	25,000	18,885	25,000
10-10-5445 Telephone	49,507	53,473	32,803	35,000	35,000	13,846	18,000
10-10-5476 Codification	1,225	5,358	3,021	6,000	6,000	5,420	6,000
10-10-5507 MUD 43 Reimbursement	145,450	297,632	474,035	-	-	-	-
10-10-5550 Radio Usage	984	1,476	-	3,000	3,000	-	3,000
Total Contractual Services	472,506	559,014	672,183	185,500	185,500	191,899	171,100

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Administration Expenditures							
Other Services							
10-10-5600 Marketing	-	340	12,072	21,000	21,000	52,873	37,000
10-10-5620 Council Expenses	20,155	17,864	17,562	20,000	20,000	26,838	20,000
10-10-5621 Council Pay	12,400	38,057	37,145	43,000	43,000	37,653	43,000
10-10-5622 Dues & Subscriptions	48,664	12,422	8,484	14,500	14,500	9,516	14,500
10-10-5625 Publications	-	35	-	-	-	-	-
10-10-5630 Insurance and Bonds	169,723	196,000	243,469	250,000	250,000	265,876	394,000
10-10-5632 City Functions & Meetings	4,235	10,694	8,602	12,000	12,000	7,316	15,000
10-10-5633 Public Notice Expense	2,350	5,501	7,663	7,000	7,000	3,421	7,000
10-10-5645 Training & Travel	9,613	12,299	11,490	16,000	16,000	8,735	20,000
10-10-5650 Mileage	-	102	-	500	500	269	500
10-10-5676 Elections Expense	5,082	22,267	4,970	9,000	9,000	19,529	9,000
10-10-5678 Holiday & Special Events	16,992	17,004	16,691	31,000	31,000	29,355	40,000
10-10-5800 Eng/Consulting/Planning Fees	44,142	7,018	73,962	100,000	100,000	69,922	50,000
Total Other Services	333,355	339,604	442,109	524,000	524,000	531,302	650,000
Capital Outlays							
10-10-6020 Capital Outlay - Equipment	-	-	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-	-	-
Transfer-Out							
10-95-8540 Transfer To - Utility Fund	-	-	-	-	-	-	-
10-95-8581 Transfer To - TIRZ #3	-	-	-	-	-	-	-
10-95-8582 Transfer To - Capital Projects Fund	-	450,000	1,412,500	-	-	-	383,550
10-95-8590 Transfer To - Debt Service	-	-	-	-	-	-	214,000
10-95-8591 Transfer To - Veh/Equip Replace Fund	-	200,000	-	-	-	-	633,000
10-95-8592 Transfer To - Parks Fund	-	-	100,000	-	-	-	-
Total Transfer-Out	-	650,000	1,512,500	-	-	-	1,230,550
Total Administration Expenditures	2,030,605	3,160,813	3,695,256	1,924,014	1,924,014	1,912,644	2,953,822

ADMINISTRATION	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
City Manager	1	1	1	1	1
Assistant City Manager	1	1	1		
City Attorney	1	1	1	1	
City Secretary	1	1	1	1	1
Assistant City Secretary	1	1	1	1	1
Executive Assistant			1	1	1
Legal Assistant				1	
Public Information Officer	1	1	1	1	1
Total	6	6	7	7	5

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
GF operating budget per capita	\$1,113	\$1,059	\$1,115	\$805	\$1,000
Public information requests answered timely	99%	100%	100%	100%	100%
FTE per 1,000 population	7.76	7.54	7.36	5.81	6.78

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

LEGAL

DEPARTMENT VISION STATEMENT

To effectively advise and represent the City Council and city departments on all legal matters and manage outside counsel and consultants in an efficient and responsible manner.

DEPARTMENT DESCRIPTION

The City Attorney is appointed by the City Council. The City Attorney shall serve at the discretion of the council and shall receive for his/her services such compensation as may be fixed by the council. The city attorney shall be the adviser to, and attorney for, all the offices and departments of the city, and shall represent the city in all litigation and legal proceedings; provided, however, the council may retain special counsel at any time it is deemed appropriate and necessary. The city attorney shall review all documents, contracts, and legal instruments in which the city may have an interest. The city attorney shall perform such other duties prescribed by this Charter, by ordinance, or as directed by the council.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Legal Expenditures							
Personnel Services							
10-11-5000 Salaries		-					268,381
10-11-5006 Longevity							600
10-11-5010 FICA Expense							21,074
10-11-5012 Unemployment Insurance							-
10-11-5030 Health Insurance							25,123
10-11-5031 Vision Insurance							259
10-11-5032 Life & LTD							986
10-11-5033 Dental							976
10-11-5034 Retirement							22,736
10-11-5035 Cell Phone Allowance							1,300
10-11-5036 Auto Allowance							5,200
10-11-5038 Flex							90
10-11-5039 Flex Card - Health Ins							800
10-11-5040 Workers Compensation							599
Total Personnel Services	-	-	-	-	-	-	348,123
Commodities							
10-11-5222 Postage							100
10-11-5230 Office Expense							1,000
10-11-5240 Minor Tools & Equipment							50
10-11-5260 Apparel							500
Total Commodities	-	-	-	-	-	-	1,650
Contractual Services							
10-11-5400 Legal Fees							40,000
10-11-5418 Employment Testing							250
Total Contractual Services	-	-	-	-	-	-	40,250
Other Services							
10-11-5622 Dues & Subscriptions							1,000
10-11-5645 Training & Travel							5,000
Total Other Services	-	-	-	-	-	-	6,000
Total Legal Expenditures	-	-	-	-	-	-	396,023

LEGAL	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
City Attorney					1
Legal Assistant					1
Total	0	0	0	0	2

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

LIBRARY

DEPARTMENT VISION STATEMENT

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

DEPARTMENT DESCRIPTION

The Manvel library is part of the Brazoria County Library System. The City of Manvel helps 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 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Library Expenditures							
Commodities							
10-15-5220 Janitorial Supplies & Cleaning	5,329	6,653	6,113	7,500	7,500	7,187	10,000
10-15-5243 Small Furniture & Fixtures	-	840	59	400	400	-	400
Total Commodities	5,329	7,493	6,172	7,900	7,900	7,187	10,400
Contractual Services							
10-15-5380 Building Repair & Maintenance	5,077	2,744	5,727	8,500	8,500	605	8,500
10-15-5420 Electricity	5,125	5,639	6,503	5,500	5,500	6,502	8,500
10-15-5445 Telephone	1,436	1,078	-	-	-	(109)	-
10-15-5459 Lease Expense - Library	69,600	73,080	76,560	80,000	80,000	83,520	86,000
Total Contractual Services	81,238	82,540	88,789	94,000	94,000	90,519	103,000
Other Services							
10-15-5670 Book Plan - Library	3,193	3,294	-	3,300	3,300	-	3,300
Total Other Services	3,193	3,294	-	3,300	3,300	-	3,300
Total Library Expenditures	89,761	93,327	94,961	105,200	105,200	97,706	116,700

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

FINANCE

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

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

DEPARTMENT DESCRIPTION

The Finance Department has general responsibility for the financial administration of the City. The department is responsible for preparing/coordinating the budget and departmental spending for the City, recording/documenting all financial transactions, investing idle funds, managing debt, processing cash receipts, managing grants, processing payroll, purchasing goods/services for the City, and processing and paying invoices.

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

FY 2024-2025 DEPARTMENT ACCOMPLISHMENTS

- Maintained all PFIA certifications for investment officers
- Received GFOA award for distinguished budget
- Updated Vendor Policy

FY 2025-2026 DEPARTMENT GOALS

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

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Finance Expenditures							
Personnel Services							
10-20-5000 Salaries	311,856	288,364	392,023	313,425	313,425	298,114	327,062
10-20-5002 Overtime	523	2,660	1,458	3,837	3,837	2,535	495
10-20-5006 Longevity	1,020	1,200	1,200	1,260	1,260	1,402	1,500
10-20-5010 FICA Expense	23,570	21,409	28,776	24,393	24,393	21,587	25,222
10-20-5030 Health Insurance	38,446	42,968	64,798	55,681	55,681	54,785	63,964
10-20-5031 Vision Insurance	463	458	507	517	517	513	517
10-20-5032 Life & LTD	1,205	1,083	1,395	1,707	1,707	1,150	1,972
10-20-5033 Dental	1,769	1,970	2,086	1,952	1,952	1,936	1,952
10-20-5034 Retirement	34,449	30,009	35,390	27,200	27,200	25,726	27,210
10-20-5035 Cell Phone Allowance	-	-	430	650	650	651	650
10-20-5038 Flex Admin Expense	174	156	202	180	180	191	180
10-20-5039 Flex Card - Health Ins	1,567	1,384	1,710	1,600	1,600	1,587	1,600
10-20-5040 Workers Compensation	602	659	656	693	693	560	716
Total Personnel Services	415,645	392,320	530,633	433,096	433,096	410,739	453,041
Commodities							
10-20-5230 Office Expense	3,251	7,772	7,523	5,000	5,000	5,907	5,100
10-20-5240 Minor Tools & Equipment	21	69	1,003	1,000	1,000	-	6,400
10-20-5260 Apparel	56	336	928	800	800	906	800
Total Commodities	3,328	8,178	9,454	6,800	6,800	6,814	12,300
Contractual Services							
10-20-5418 Employment Testing	-	140	280	300	300	-	300
10-20-5440 Computer Maintenance/Support	53,360	81,775	36,060	43,000	43,000	36,376	50,000
10-20-5450 Tax Assessor Fees	2,398	3,711	2,926	3,000	3,000	3,548	3,500
10-20-5475 Accounting Fee Expense	3,500	-	-	-	-	-	-
10-20-5477 Audit & Professional Fees	32,560	22,910	30,750	33,000	33,000	36,502	35,000
10-20-5479 Appraisal Fees	37,823	45,527	65,792	85,000	85,000	88,068	104,000
Total Contractual Services	129,641	154,063	135,808	164,300	164,300	164,494	192,800
Other Services							
10-20-5615 Bank/Credit Card Processing Fees	-	-	-	-	-	-	-
10-20-5622 Dues & Subscriptions	1,125	1,324	1,265	750	750	693	780
10-20-5645 Training & Travel	2,244	7,548	5,944	8,000	8,000	9,402	9,000
10-20-5650 Mileage	-	-	-	-	-	-	-
10-20-5675 Education Reimbursement	-	-	2,380	2,000	2,000	7,790	2,000
Total Other Services	3,369	8,872	9,588	10,750	10,750	17,885	11,780
Total Finance Expenditures	551,983	563,433	685,483	652,852	614,946	599,931	669,921

FINANCE	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Finance Director	1	1	1	1	1
Accountant	1	1	1	1	1
Utility Supervisor/Accounting Technician	1	1	1	1	1
Utility Billing - AP Clerk			1	1	1
Human Resources Manager	1	1			
Personnel Director			1		
Human Resource Generalist			1		
Total	4	4	6	4	4

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
GFOA Annual Budget Award	7th	8th	-	1st	2nd
Council reports created on time for Council	83%	100%	100%	100%	100%
Payroll electronic transfers	99%	99%	99%	99%	99%
Utility billing customers	1701	1765	1895	1997	2100

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

INFORMATION TECHNOLOGY

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

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

DEPARTMENT DESCRIPTION

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

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

FY 2024-25 DEPARTMENT ACCOMPLISHMENTS

- Successfully moved servers and network to new PD Building
- Implementation of new Cyber security programs
- Hired IT Tech for PD station

FY 2025-26 DEPARTMENT GOALS

- Continued Excellence in Customer Service.
- Network moved for new Public Works building
- Network and server move for new Administration building

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Information Tech Expenditures							
Personnel Services							
10-25-5000 Salaries	221,021	247,891	271,448	298,551	298,551	277,619	297,620
10-25-5006 Longevity	300	300	180	300	300	334	480
10-25-5007 Part Time Wages	-	-	-	-	-	-	-
10-25-5010 FICA Expense	16,912	18,215	20,258	22,912	22,912	21,150	22,854
10-25-5030 Health Insurance	28,570	39,724	48,675	55,681	55,681	59,049	63,964
10-25-5031 Vision Insurance	1,157	422	442	517	517	465	517
10-25-5032 Life Insurance & LTD	806	932	1,034	1,707	1,707	1,119	1,972
10-25-5033 Dental Insurance	1,308	1,612	1,818	1,952	1,952	1,755	1,952
10-25-5034 Retirement	23,625	26,308	24,413	25,549	25,549	23,688	24,656
10-25-5035 Cell Phone Allowance	1,471	580	590	650	650	651	650
10-25-5038 Flex Spend Admin	86	120	176	180	180	160	180
10-25-5039 Flex Card Spending	775	1,075	1,274	1,600	1,600	1,328	1,600
10-25-5040 Workers Compensation	416	462	476	651	651	528	649
Total Personnel Services	296,447	337,640	370,782	410,250	410,250	387,845	417,094
Commodities							
10-25-5225 Fuel	-	107	151	1,000	1,000	377	1,000
10-25-5230 Office Expense	7,486	6,439	3,898	7,000	7,000	2,185	7,000
10-25-5240 Minor Tools & Equipment	6,119	6,533	1,955	6,500	6,500	2,754	6,500
Total Commodities	13,605	13,078	6,003	14,500	14,500	5,316	14,500
Contractual Services							
10-25-5418 Employment Testing	416	280	140	300	300	240	300
10-25-5440 Computer Maintenance/Support	112,423	61,079	54,460	95,000	95,000	79,554	70,000
10-25-5441 Computer Software	23,989	10,699	13,183	25,000	25,000	9,123	85,450
10-25-5443 Computer Replacement	25,008	10,245	14,975	124,000	124,000	120,613	108,000
10-25-5446 Uniforms	846	377	-	750	750	550	750
Total Contractual Services	162,681	82,680	82,758	245,050	245,050	210,079	264,500
Other Services							
10-25-5622 Dues & Subscriptions	53,089	69,189	198,583	168,000	168,000	197,846	210,000
10-25-5645 Training & Travel	11,561	4,723	3,937	15,000	15,000	2,537	15,000
10-25-5650 Mileage	-	-	-	-	-	-	-
10-25-5800 Professional Services	-	-	-	-	-	-	-
Total Other Services	64,650	73,912	202,520	183,000	183,000	200,383	225,000
Total Information Tech Expenditures	537,384	507,310	662,064	665,764	852,800	803,623	921,094

INFORMATION TECHNOLOGY	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
IT Network Manager	1	1	1	1	1
Systems Administrator	1	1	1	1	1
Cyber Security Technician	1	1	1	1	1
Computer Tech	-	1	1	1	1
Total	3	4	4	4	4

Performance Measure	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Number of PC's supported	83	137	150	160	180
Number of help tickets	1,037	1,483	1,560	-	-

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

PERSONNEL

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

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

DEPARTMENT DESCRIPTION

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

FY 2024-25 DEPARTMENT ACCOMPLISHMENTS

- Processed 28 new hires for fiscal year
- Lowed the separation rate by 30%
- Added 2 additional benefits workshops to engage in wellness

FY 2025-26 DEPARTMENT GOALS

- Continued Excellence in Customer Service.
- Implementing new HRIS system for onboarding and document control

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Human Resources Expenditures							
Personnel Services							
10-26-5000 Salaries	-	-	-	183,750	183,750	183,980	189,263
10-26-5006 Longevity	-	-	-	420	420	467	540
10-26-5007 Part Time Wages	-	-	-	-	-	-	-
10-26-5010 FICA Expense	-	-	-	14,139	14,139	13,877	14,570
10-26-5030 Health Insurance	-	-	-	43,964	43,964	45,701	46,169
10-26-5031 Vision Insurance	-	-	-	259	259	257	259
10-26-5032 Life Insurance & LTD	-	-	-	853	853	675	986
10-26-5033 Dental Insurance	-	-	-	976	976	968	976
10-26-5034 Retirement	-	-	-	15,766	15,766	15,729	15,718
10-26-5035 Cell Phone Allowance	-	-	-	650	650	651	650
10-26-5038 Flex Spend Admin	-	-	-	90	90	96	90
10-26-5039 Flex Card Spending	-	-	-	800	800	794	800
10-26-5040 Workers Compensation	-	-	-	402	402	326	414
Total Personnel Services	-	-	-	262,069	262,069	263,520	270,434
Commodities							
10-26-5225 Fuel	-	-	-	-	-	-	-
10-26-5230 Office Expense	-	-	-	2,500	2,500	1,410	2,500
10-26-5240 Minor Tools & Equipment	-	-	-	500	500	8	500
10-26-5260 Apparel	-	-	-	250	250	699	300
Total Commodities	-	-	-	3,250	3,250	2,116	3,300
Contractual Services							
10-26-5418 Employment Testing	-	-	-	150	150	-	150
10-26-5440 Computer Maintenance/Support	-	-	-	-	-	-	22,000
10-26-5441 Computer Software	-	-	-	-	-	-	-
10-26-5442 Website Administration	-	-	-	-	-	-	-
10-26-5443 Computer Replacement	-	-	-	-	-	-	-
10-26-5446 Uniforms	-	-	-	-	-	-	-
Total Contractual Services	-	-	-	150	150	-	22,150
Other Services							
10-26-5622 Dues & Subscriptions	-	-	-	750	750	53	750
10-26-5645 Training & Travel	-	-	-	6,500	6,500	6,774	6,500
10-26-5650 Mileage	-	-	-	-	-	-	-
10-26-5675 Education Reimbursement	-	-	-	-	-	6,447	-
10-26-5800 Professional Services	-	-	-	-	-	-	-
Total Other Services	-	-	-	7,250	7,250	13,275	7,250
Total Human Resources Expenditures	-	-	-	272,719	272,719	278,911	303,134

PERSONNEL	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Personnel Director				1	1
Human Resource Generalist				1	1
Total	0	0	0	2	2

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

MUNICIPAL COURT

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

- Citations
- Court Dockets
- Warrants
- Collections

DEPARTMENT DESCRIPTION

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

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

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

FY 2024-2025 DEPARTMENT ACCOMPLISHMENTS

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

FY 2025-2026 DEPARTMENT GOALS

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

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Court Expenditures							
Personnel Services							
10-30-5000 Salaries	164,898	179,220	211,304	261,360	261,360	230,466	266,869
10-30-5002 Overtime	725	1,486	2,786	5,287	5,287	2,529	1,801
10-30-5006 Longevity	60	240	300	7,740	7,740	334	480
10-30-5009 Certification	38	1,413	2,445	2,600	2,600	1,952	1,950
10-30-5010 FICA Expense	12,565	13,477	16,220	21,190	21,190	17,761	20,739
10-30-5030 Health Insurance	28,895	32,629	54,133	55,681	55,681	58,578	75,244
10-30-5031 Vision Insurance	348	345	377	517	517	463	517
10-30-5032 Life & LTD	563	567	700	1,707	1,707	802	1,972
10-30-5033 Dental	1,327	1,320	1,551	1,952	1,952	1,746	1,952
10-30-5034 Retirement	15,137	15,260	16,246	20,216	20,216	17,073	19,073
10-30-5035 Cell Phone Allowance	-	200	-	-	-	-	-
10-30-5038 Flex	130	104	150	180	180	164	180
10-30-5039 Flex Card - Health Ins	1,175	934	1,272	1,600	1,600	1,358	1,600
10-30-5040 Workers Compensation	429	339	441	602	602	752	589
Total Personnel Services	226,288	247,533	307,926	380,632	380,632	333,978	392,966
Commodities							
10-30-5222 Postage	2,974	3,947	6,407	4,000	4,000	3,985	3,500
10-30-5230 Office Expense	2,620	3,208	3,685	4,000	4,000	3,636	4,000
10-30-5240 Minor Tools & Equipment	655	369	-	-	-	-	-
10-30-5260 Apparel	-	-	1,214	1,500	1,500	218	1,200
Total Commodities	6,250	7,524	11,306	9,500	9,500	7,840	8,700
Contractual Services							
10-30-5405 Jail Housing	180	-	-	-	-	-	-
10-30-5418 Employment Testing	-	58	140	150	150	480	150
10-30-5440 Computer Maintenance/Support	9,030	10,757	12,111	12,500	12,500	8,873	12,500
10-30-5445 Telephone	456	308	158	700	700	-	700
10-30-5448 Court Interpreter	465	713	1,712	2,000	2,000	474	2,000
10-30-5451 Prosecuting Attorney	31,779	72,309	85,513	55,000	55,000	84,777	80,000
10-30-5580 Warrant Fees	6,016	5,666	8,674	10,000	10,000	4,921	10,000
Total Contractual Services	47,925	89,810	108,306	80,350	80,350	99,525	105,350
Other Services							
10-30-5615 Credit Card Processing Fees	4,582	5,645	4,731	3,000	3,000	4,295	5,000
10-30-5622 Dues & Subscriptions	110	265	1,677	1,000	1,000	49	2,000
10-30-5645 Training & Travel	2,498	1,420	1,785	3,300	3,300	2,398	3,300
Total Other Services	7,189	7,330	8,193	7,300	7,300	6,742	10,300
Total Court Expenditures	287,652	352,198	435,731	329,484	477,782	448,084	517,316

MUNICIPAL COURT	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Court Administrator	1	1	1	1	1
Deputy Court Clerk	2	2	3	3	3
Total	3	3	4	4	4
Presiding Judge	1	1	1	1	1
Alternate Judge	3	3	3	3	3
Part-time Deputy Court Clerk	2				

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Number of Citations	662	2,425	3,602	3,335	4,000
Number of Violations	905	4,509	5,407	4,415	5,500
Warrants	1,882	1,389	1,956	2,119	2,250

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

DEVELOPMENT SERVICES

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

- Planning
- Engineering
- Permits
- Inspections
- GIS

DEPARTMENT DESCRIPTION

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

FY 2024-2025 DEPARTMENT ACCOMPLISHMENTS

- Adoption of the City of Manvel Strategic Plan.
- Coordination of the Comprehensive Master Plan and Major Thoroughfare Plan update process.
- Amendment to the Subdivision Ordinance to expand Original Manvel Townsite Boundaries and other changes to make the regulations effective and efficient.
- Amendment to the zoning Ordinance to include tree preservation requirements and to adopt the current version of North American Industrial Classification System (NAICS) Code.
- Provided regular development updates to Planning, Development, and Zoning Commission and City Council.
- Implemented an interactive map on city website showing ongoing development and new businesses.
- Implemented an interactive development guide online platform to provide step-by-step instructions, necessary permit links and documentation, and clear guidelines for the development process.
- Completed a Street sign inventory.
- Submitted Texas Department of Transportation's Transportation Alternative grant application and Texas Parks and Wildlife Department's Local Park grant application.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

FY 2025-2026 DEPARTMENT GOALS

- Improve development processes and checklists for effectiveness and efficiency with a focus reducing review times for new development projects.
- Adoption of the ongoing Comprehensive Master Plan and Major Thoroughfare Plan update.
- Reviewing and updating development regulations and requirements based on the adopted Strategic Plan and the recommendation of the ongoing Comprehensive Master Plan update.
- Make improvements to the development guide for user friendliness.
- Become paperless for plan and permit submittals by the end of the Fiscal Year.
- Continue improved coordination with other agencies, developers, and builders.
- Improve online presence with all application and development checklists for better customer service.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Development Services Expenditures							
Personnel Services							
10-40-5000 Salaries	489,815	689,921	585,295	786,283	786,283	791,280	881,537
10-40-5002 Overtime	3,466	4,241	1,530	9,037	9,037	1,998	2,169
10-40-5006 Longevity	1,440	1,800	2,280	1,200	1,200	1,335	1,620
10-40-5010 FICA Expense	37,015	51,973	44,107	60,984	60,984	59,537	67,777
10-40-5030 Health Insurance	68,456	107,738	119,076	146,998	146,998	138,799	172,651
10-40-5031 Vision Insurance	811	1,146	949	1,294	1,294	1,283	1,423
10-40-5032 Life & LTD	1,941	5,030	2,172	4,267	4,267	3,044	5,423
10-40-5033 Dental	5,544	2,064	3,903	4,879	4,879	4,840	5,367
10-40-5034 Retirement	51,696	73,677	53,219	68,002	68,002	67,573	73,120
10-40-5035 Cell Phone Allowance	-	38	128	650	650	651	650
10-40-5038 Flex	275	405	356	450	450	479	495
10-40-5039 Flex Card - Health Ins	1,992	3,609	2,984	4,000	4,000	3,969	4,400
10-40-5040 Workers Compensation	1,255	1,367	939	1,732	1,732	1,401	1,925
Total Personnel Services	663,707	943,009	816,938	1,089,776	1,089,776	1,076,188	1,218,558
Commodities							
10-40-5225 Fuel	-	337	171	600	600	327	600
10-40-5230 Office Expense	5,891	5,155	6,509	6,500	6,500	2,771	6,500
10-40-5240 Minor Tools & Equipment	6,207	12,747	5,231	5,000	5,000	-	5,000
10-40-5260 Apparel	1,357	680	789	2,000	2,000	1,654	2,000
Total Commodities	13,455	18,920	12,699	14,100	14,100	4,752	14,100
Contractual Services							
10-40-5360 Plat Fees	246	383	(14,634)	-	-	-	-
10-40-5412 Plan Reviews	129,646	140,806	147,121	120,000	120,000	161,024	160,000
10-40-5418 Employment Testing	1,412	-	560	750	750	-	750
10-40-5439 Inspections	503,000	366,022	430,262	400,000	400,000	582,799	488,000
10-40-5440 Computer Maintenance/Support Fees	55,179	44,670	35,058	60,000	60,000	64,849	132,000
Total Contractual Services	689,482	551,881	598,368	580,750	580,750	808,673	780,750
Other Services							
10-40-5615 Credit Card Processing Fees	35,277	1,566	180	500	500	180	500
10-40-5622 Dues & Subscriptions	315	1,209	204	2,000	2,000	926	2,000
10-40-5638 Vehicle Repair/Maintenance	-	-	335	2,500	2,500	2,108	2,500
10-40-5645 Training & Traveling	3,662	5,563	2,855	8,000	8,000	5,352	8,000
10-40-5650 Mileage	-	-	-	-	-	-	-
10-40-5670 Vehicle/Equip Replacement Fee	7,500	-	-	-	-	-	-
10-40-5800 Eng/Consulting/Planning Fees	-	-	-	-	-	-	-
Total Other Services	46,754	8,338	3,574	13,000	13,000	8,566	13,000
Total Development Services Expenditures	1,413,397	1,522,147	1,431,579	1,697,626	1,697,626	1,898,180	2,026,408

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

DEVELOPMENT SERVICES	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Development Services Director	1	1	1	1	1
Development Manager			1	1	1
Permits Specialist	3	2	3	3	3
Planner	1	1	1	1	1
Assistant Planner	1	1	1	1	1
GIS Specialist	1	1	1	1	1
GIS Tech					1
Capital Projects Manager	1	1			
Assistant City Engineer			1	1	1
Engineer	1	1			1
Associate Engineer	1	1	1	1	
Administrative Assistant	1	1			
Total	11	10	10	10	11

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
New Home Permits	890	563	707	983	1,000
New Commercial Permits	27	34	54	31	40
Inspections	21,304	15,718	16,024	19,567	20,000
Civil Plan Reviews	82	89	96	105	120
Plat Reviews	100	71	84	165	170
Sign Permits	70	87	101	72	80
Zoning Change and Variances	20	21	26	27	30
Pre-Development Meetings	74	88	54	109	110
Pre-Construction Meetings	41	28	64	99	100

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

PUBLIC WORKS

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

- Streets and Sign Maintenance
- Drainage
- Capital Projects
- Facility Maintenance
- Fleet Maintenance

DEPARTMENT DESCRIPTION

The Department of Public Works is responsible for the repair and maintenance of the City's streets, roadways, storm drains, right-of-way, trees, buildings, and related facilities. The department also oversees water and wastewater systems, capital projects, and ensures the safe and effective operation of municipal infrastructure

FY 2024-25 DEPARTMENT ACCOMPLISHMENTS

- Executed an Interlocal Agreement (ILA) with Brazoria County Road and Bridge Department to begin resurfacing Alleluia Trail, Mason Road, Burnett Road, and Kirchner Road.
- Partnered with Hayden Paving to complete Phase 2 of the road paving program.
- Contracted with Flintco to complete construction of the new Public Works Facility.
- Completed the construction of the Police Station and the Elevated Storage Tank (EST).
- Maintained a safe work environment for employees with zero accidents.
- Sustained professional working relationships with external agencies and neighboring cities

FY 2025-26 DEPARTMENT GOALS

- Uphold the ILA with Brazoria County for the reconstruction and rehabilitation of two miles of roadway.
- Develop a Sidewalk Maintenance Program to assess conditions, guide upkeep, and establish budget requirements. The city is projected to add 12,000 ft of sidewalk along Lewis Ln, Charlotte St, Tankersley, McCoy, and Large.
- Expand employee training to maximize efficiency and reduce safety hazards.
- Finish construction of the new Public Works Facility.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Public Works Expenditures							
Personnel Services							
10-50-5000 Salaries	572,457	667,416	875,231	1,113,874	1,113,874	1,126,447	1,303,803
10-50-5002 Overtime	4,171	8,921	5,785	30,287	30,287	14,682	31,725
10-50-5006 Longevity	1,320	1,980	3,000	32,880	32,880	3,271	3,960
10-50-5007 Part Time Wages	473	630	-	-	-	-	-
10-50-5010 FICA Expense	43,131	50,071	65,996	91,337	91,337	86,704	104,161
10-50-5030 Health Insurance	99,465	139,146	210,654	272,391	272,391	238,550	319,475
10-50-5031 Vision Insurance	1,205	1,467	1,736	2,458	2,458	2,192	2,717
10-50-5032 Life & LTD	2,179	2,590	3,429	8,108	8,108	4,333	10,845
10-50-5033 Dental	4,545	5,664	7,144	9,270	9,270	7,930	10,246
10-50-5034 Retirement	63,579	69,523	81,329	101,848	101,848	94,110	112,373
10-50-5035 Cell Phone Allowance	1,225	1,925	3,700	3,900	3,900	3,059	2,600
10-50-5036 Auto Allowance	-	-	3,300	13,000	13,000	16,493	19,500
10-50-5038 Flex	416	501	624	855	855	814	990
10-50-5039 Flex Card - Health Ins	2,876	4,509	5,341	7,600	7,600	6,780	8,800
10-50-5040 Workers Compensation	16,238	22,320	27,134	42,480	42,480	32,477	39,638
Total Personnel Services	813,280	976,664	1,294,403	1,730,288	1,730,288	1,637,843	1,970,834
Commodities							
10-50-5212 Safety Equipment/Supplies	9,190	6,458	6,344	7,000	7,000	9,478	7,500
10-50-5220 Janitorial Supplies & Cleaning	7,407	8,472	9,602	8,000	8,000	10,556	9,500
10-50-5225 Fuel	65,273	75,328	79,354	65,000	65,000	86,312	75,000
10-50-5230 Office Expense	8,820	6,432	4,184	5,000	5,000	4,001	5,000
10-50-5235 Street Signs	36,668	34,413	40,530	50,000	50,000	41,657	50,000
10-50-5240 Minor Tools & Equipment	18,222	14,606	16,370	20,000	30,000	32,770	25,000
10-50-5250 Road Materials	31,471	56,255	59,923	75,000	75,000	35,792	50,000
Total Commodities	177,051	201,963	216,307	230,000	240,000	220,566	222,000
Contractual Services							
10-50-5376 Sidewalk Repairs	57,382	40,485	44,871	75,000	75,000	83,401	75,000
10-50-5418 Employment Testing	1,512	980	980	600	600	1,058	1,000
10-50-5420 Electricity	3,096	3,684	6,181	4,500	4,500	7,526	13,500
10-50-5432 Rental Equipment	51,663	34,203	10,053	45,000	45,000	14,734	45,000
10-50-5436 Communications Expense	4,655	13,053	11,585	10,000	10,000	7,971	10,000
10-50-5437 Striping	26,861	31,507	19,929	35,000	35,000	17,404	35,000
10-50-5445 Telephone	-	613	613	-	-	2,983	2,000
10-50-5446 Uniforms	17,996	17,876	21,277	20,000	30,000	25,589	15,000
10-50-5453 Ground Maintenance	-	-	-	-	-	4,154	-
10-50-5455 Leased Property	1,029	2,400	2,400	1,500	1,500	2,618	2,400
10-50-5456 Ditch Mowing	25,144	28,952	-	400	400	450	20,000
10-50-5457 Clean up/Trash Disposal	2,539	3,315	72	7,500	7,500	1,678	5,000
10-50-5550 Radio Usage	5,412	3,444	3,706	5,500	5,500	-	6,000
10-50-5570 Drainage	57,589	44,103	46,181	60,000	60,000	54,472	65,000
Total Contractual Services	254,879	224,613	167,849	265,000	275,000	224,040	294,900
Other Services							
10-50-5618 Job Recruiting	-	-	140	-	-	-	-
10-50-5635 Building Repair/Maintenance	20,484	31,377	31,274	45,000	45,000	19,816	45,000
10-50-5638 Vehicle Repairs/Maintenance	88,829	56,453	45,929	50,000	60,000	76,453	65,000
10-50-5640 Street Repairs	71,586	141,204	96,205	116,221	78,221	20,139	46,000
10-50-5645 Training & Travel	9,361	8,562	13,461	8,000	16,000	25,529	6,500
10-50-5700 Vehicle/Equip Replacement Fees	95,000	-	-	-	-	-	-
Total Other Services	285,260	237,595	187,008	219,221	199,221	141,937	162,500
Capital Outlays							
10-50-6020 Capital Outlay - Equipment	-	-	158,610	-	-	-	245,000
10-50-6030 Capital Outlay - Vehicle	183,604	-	-	-	-	-	-
10-50-6035 Capital Outlay - Street Reconstruction	128,077	376,602	513,981	291,789	291,789	-	-
10-50-6070 Capital Outlay - Improvements	-	-	-	-	-	-	-
Total Capital Outlays	311,681	376,602	672,591	291,789	291,789	-	245,000
Total Public Works Expenditures	1,842,151	2,017,438	2,538,159	2,736,298	2,736,298	2,224,386	2,895,234

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

PUBLIC WORKS	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Public Works Director	-	-	1	1	1
Superintendent	1	1	1	1	1
Foreman					1
Heavy Equipment Operator	3	3	2	3	3
Maintenance Worker	7	7	8	7	9
Capital Projects Manager			1	1	1
Project Manager				1	1
Right Away Inspectors	3	3	3	2	3
Associate Engineer					1
Administrative Assistant	1	1	1	1	1
Director of Community Services	1	1			
Street Supervisor			1		
Building Maintenance				1	
Groundskeeper				1	
Total	16	16	18	19	22
Part-time Maintenance Worker	1	1			

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Signs installed	83	154	229	250	250
Cubic yards of street debris	400	233	326	350	350
Street patching(hrs)	356	390	410	450	450

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

PARKS

DEPARTMENT VISION STATEMENT

To provide welcoming and accessible parks that enhance the quality of life, strengthen community bonds, and reflect the heart of Manvel’s diverse and growing population.

FUNCTIONS

- Parks

DEPARTMENT DESCRIPTION

The Parks Department is dedicated to enhancing the quality of life for all residents by developing, maintaining, and preserving safe, beautiful, and accessible parks, trails, and public spaces. We are committed to providing diverse recreational opportunities that promote health, wellness, environmental stewardship, and strong community connections.

FY 2024-2025 DEPARTMENT ACCOMPLISHMENTS

- Installed automatic gate for Croix Park
- Installed new soccer goal nets
- Completed the Gardens at Croix Park

FY 2025- 2026 DEPARTMENT GOALS

- Create a walking trail at Almost Heaven Park
- Complete Croix Park’s parking lot
- Complete Heritage Park

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Parks Expenditures							
Personnel Services							
10-55-5000 Salaries							39,520
10-55-5002 Overtime							1,482
10-55-5006 Longevity							-
10-55-5007 Part Time Wages							-
10-55-5010 FICA Expense							3,137
10-55-5030 Health Insurance							11,718
10-55-5031 Vision Insurance							129
10-55-5032 Life & LTD							493
10-55-5033 Dental							488
10-55-5034 Retirement							3,384
10-55-5035 Cell Phone Allowance							-
10-55-5036 Auto Allowance							-
10-55-5038 Flex							45
10-55-5039 Flex Card - Health Ins							400
10-55-5040 Workers Compensation							1,417
Total Personnel Services	-	-	-	-	-	-	62,212
Commodities							
10-55-5212 Safety Equipment/Supplies							500
10-55-5225 Fuel							2,000
10-55-5240 Minor Tools & Equipment							3,000
Total Commodities	-	-	-	-	-	-	5,500
Contractual Services							
10-55-5418 Employment Testing							500
10-55-5420 Electricity							2,000
10-55-5446 Uniforms							2,000
10-55-5453 Ground Maintenance							3,000
10-55-5550 Radio Usage							1,000
Total Contractual Services	-	-	-	-	-	-	8,500
Other Services							
10-55-5635 Building Repair/Maintenance							-
Total Other Services	-	-	-	-	-	-	-
Capital Outlays							
10-55-6020 Capital Outlay - Equipment							31,000
Total Capital Outlays	-	-	-	-	-	-	31,000
Total Parks Expenditures	-	-	-	-	-	-	107,212

PARKS	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Groundskeeper					1
Total	0	0	0	0	1

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

FIRE MARSHAL

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

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

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

- Fire Inspections
- Fire Investigations
- Plan Review
- Public Education

DEPARTMENT DESCRIPTION

The Fire Marshal Department is responsible for conducting plan reviews of commercial buildings and performing inspections of new and existing structures within the city and ETJ to ensure they meet current Fire Codes and City ordinances. The Fire Marshal Department responds to fire incidents to determine the origin and cause, investigate activities leading up to the fire, interview witnesses and makes arrests as needed. The Fire Marshal Department also inspects new and existing occupancies to maintain code requirements in buildings and properties to protect individuals from fire and life safety hazards.

FY 2024-25 DEPARTMENT ACCOMPLISHMENTS

- Hired a full-time Fire Inspector
- Implemented an annual inspection/occupancy survey program.
- Collaborated with Manvel PD to teach a fire investigation class for Teen Citizen Police Academy
- Revised FMO Fee Schedule
- Acquired the Bluebeam software program to conduct electronic plan review
- Increased in-house and external training for staff and leadership.

FY 2025-26 DEPARTMENT GOALS

- Continue updating the processes and procedures for the Fire Marshal's Office
- Implement ESO Properties
- Work with city departments to schedule training courses such as Fire Extinguisher Training, CPR, etc.
- Transfer of records to electronic format
- Maintain a plan review process time of 7-10 business days or less

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

- Maintain an inspection request time of 1-5 business days or less
- Continued to work with Manvel PD on training classes and information
- Update and revise the City Ordinances
- Maintain in-house and external training for staff and leadership
- Update Fire Marshal's Office Webpage

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Fire Marshal							
Personnel Services							
10-70-5000 Salaries	122,931	99,429	220,543	295,051	295,051	249,745	274,145
10-70-5002 Overtime	2,099	-	-	6,930	6,930	1,145	723
10-70-5006 Longevity	840	-	60	120	120	134	240
10-70-5010 FICA Expense	9,628	7,628	16,177	23,359	23,359	18,686	21,245
10-70-5030 Health Insurance	17,838	11,168	26,097	38,060	38,060	33,689	40,793
10-70-5031 Vision Insurance	214	118	255	388	388	341	388
10-70-5032 Life & LTD	463	387	785	1,280	1,280	971	1,479
10-70-5033 Dental	819	452	1,051	1,464	1,464	1,285	1,464
10-70-5034 Retirement	13,917	10,238	20,133	26,048	26,048	21,524	22,919
10-70-5035 Cell Phone Allowance	290	649	2,398	3,250	3,250	2,603	2,600
10-70-5038 Flex	48	45	103	135	135	127	135
10-70-5039 Flex Card - Health Ins	160	400	162	1,200	1,200	1,053	1,200
10-70-5040 Workers Compensation	1,376	2,725	5,648	9,743	9,743	6,910	7,021
Total Personnel Services	170,623	133,240	293,411	407,027	407,027	338,213	374,351
Commodities							
10-70-5217 Public Education & Materials	202	-	674	1,500	1,500	1,221	1,000
10-70-5222 Postage	466	27	72	500	500	-	500
10-70-5225 Fuel	4,617	2,013	2,882	12,000	12,000	3,392	4,000
10-70-5230 Office Expense	5,298	303	780	3,000	3,000	1,757	2,000
10-70-5240 Minor Tools & Equipment	18,666	12,913	6,905	8,000	8,000	11,749	8,000
Total Commodities	29,249	15,256	11,313	25,000	25,000	18,118	15,500
Contractual Services							
10-70-5364 Records & Storage	-	-	-	1,500	1,500	-	1,000
10-70-5370 Radio Repairs	-	-	-	1,500	1,500	-	1,500
10-70-5418 Employment Testing	280	280	-	300	300	120	300
10-70-5440 Computer Maintenance/Support	8,808	13,035	12,546	7,500	7,500	5,667	5,000
10-70-5441 Computer Software	5,561	-	-	-	-	-	-
10-70-5445 Telephone	6,176	6,569	4,929	7,800	7,800	3,479	5,000
10-70-5446 Uniforms	1,999	1,423	2,441	10,000	10,000	5,311	2,500
10-70-5452 Code Enforcement/Abatement	11,827	-	-	-	-	-	-
10-70-5550 Radio Usage	2,952	2,952	1,626	3,250	3,250	-	1,500
Total Contractual Services	37,602	24,259	21,542	31,850	31,850	14,577	16,800
Other Services							
10-70-5622 Dues & Subscriptions	322	287	2,234	4,000	4,000	2,397	2,500
10-70-5638 Vehicle Repairs/Maintenance	4,584	1,493	1,871	5,000	5,000	1,084	5,000
10-70-5645 Training & Travel	1,243	3,361	2,956	12,000	12,000	5,724	7,500
10-70-5659 Firearms/Taser/Ammo	-	-	-	4,000	4,000	476	1,500
10-70-5660 Investigative Expense	-	-	-	3,000	3,000	-	3,000
10-70-5700 Vehicle/Equip Replacement Fees	20,000	13,075	-	-	-	-	-
10-70-5800 Professional Services	26,198	-	-	-	-	-	-
Total Other Services	52,347	18,216	7,061	28,000	28,000	9,681	19,500
Capital Outlays							
10-70-6030 Capital Outlay - Vehicle	35,705	-	49,075	-	-	-	-
Total Capital Outlays	35,705	-	49,075	-	-	-	-
Total Fire Marshal Expenditures	325,525	190,971	382,401	264,260	491,877	380,590	426,151

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

FIRE	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Fire Marshal	1	1	1	1	1
Assistant Fire Marshal	1	1	1	1	1
Fire Inspector	1	1	1	1	1
Code Enforcement Officer	2				
Total	5	3	3	3	3

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Fire Safety Inspections	60	80	260	412	430
Annual Training Hours	40	50	-	-	-
Permits			175	302	325
Certificate of Occupancy Issued			53	92	110
Plan Reviews			140	192	210
Investigation			3	18	25
Public Education & Community Outreach			3	6	20

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

EMERGENCY MANAGEMENT

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

- Emergency Management

DEPARTMENT DESCRIPTION

During FY 2024-25, the Public Safety Director was appointed as the Emergency Management Director and the City hired an Emergency 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 to meet the state and federal guidelines and measure the preparedness level of all departments.

FY 2024-25 DEPARTMENT ACCOMPLISHMENTS

Planning & Documentation

- Added seven additional Hazard Mitigation Projects to the Hazard Mitigation Plan.
- Developed and published the Staff Readiness and Resilience Guide; distributed to employees.
- Developed position and section quick guides for the Emergency Operation Center (EOC).
- Implemented documentation and process flow for EOC and FEMA reimbursement.

Community Engagement & Partnerships

- Launched Manvel CARES (Community Action & Resilience Emergency Support) built partnerships with faith-based groups to coordinate donations, spontaneous volunteer management, sheltering, and support for special populations.
- Attended multiple public outreach events to promote Office of Emergency Management and preparedness awareness.
- Obtained 2 official proclamations for Emergency Management and Preparedness awareness.
- Established and maintained a social media presence with Office of Emergency Management branding to increase community engagement.
- Attended tabletop exercise with Alvin ISD and began building formal relationships with the school district.

Readiness & Operations

- Updated the STEAR (State of Texas Emergency Assistance Registry) list to ensure residents needing evacuation help are identified.
- Monitored State Emergency Operation Center and sent out advisories when needed.
- Conducted ongoing weather monitoring, including issuing alerts to protect life and property during local events.
- Developed processes and departmental responsibilities for debris management.
- Implemented redundant internet connectivity with the purchase and installation of Starlink to ensure continuity of operations.
- Developed Office of Emergency Management Performance Matrix

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Training & Exercise

- Conducted position training for employees and executed a full Emergency Operation Center exercise
- Ongoing 214 training

FY 2025-26 DEPARTMENT GOALS

Planning & Technology

- D4H Software Implementation: Deploy and fully utilize D4H for Emergency Operations Center documentation, tasking, and situational awareness.
- Hurricane Playbook & EOP Annexes: Finish the development and implementation.
- Continuity of Operations Plan (COOP): Outlined and draft completed.
- Debris Management Plan: Develop and adopt a FEMA-compliant debris management plan to streamline disaster recovery, support Public Assistance reimbursement, and ensure coordinated debris clearance operations.
- Emergency Operations Plan (EOP): Begin redevelopment and implementation of the City of Manvel's EOP, with the consideration of conversions to Emergency Support Functions (ESFs) to align with FEMA and regional standards.

Grants & Mitigation Projects

- Submit FMAG Proposals: Generator for High School Lift Station (resubmission) and Citywide Emergency Siren System.
- Submit additional mitigation grants as opportunities become available.
- Pursue Solid Waste Management Grant: For citywide clean-up days and surveillance cameras to prevent illegal dumping.

Training & Exercises

- Ongoing Certification & Training: Ensure 100% ICS/NIMS compliance; each staff completes ≥1 professional course annually.
- Exercises: Expand EOC exercises and cross-departmental training.
- Joint Training: Conduct exercises with Alvin ISD and regional partners to strengthen interoperability.

Community Engagement

- Partnerships: Deepen collaboration with faith-based organizations, Alvin ISD, and Manvel CARES.
- Interlocal Agreements & MOAs: Enter into and maintain agreements with Alvin ISD, the American Red Cross, and other organizations as needed to support sheltering, resource sharing, and coordinated response.
- Public Outreach: Increase public awareness through quarterly community events, seasonal preparedness campaigns, and expanded social media initiatives.
- STEAR Registry: Maintain STEAR Registry and launch campaign awareness about the STEAR program.

Operational Readiness

- EOC System Tests: Conduct 12 per year.
- Mass Communication: Conduct annual test and launch campaign to expand subscriptions.

Compliance & Accountability

- FEMA/NIMS Documentation: Ensure compliance for all employees and volunteers.
- Ordinances & Legal Reviews: Annual review with updates within 90 days; biennial verification of legal references.
- Audit Integrity: Zero findings annually.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Emergency Management Expenditures							
Personnel Services							
10-71-5000 Salaries - Disaster	-	-	45,100	-	-	35,308	92,700
10-71-5002 Overtime - Disaster	-	-	50,488	-	-	-	-
10-71-5006 Longevity	-	-	-	-	-	-	-
10-71-5010 FICA Expense - Disaster	-	-	7,313	-	-	2,701	7,141
10-71-5030 Health Insurance	-	-	-	-	-	3,821	13,405
10-71-5031 Vision Insurance	-	-	-	-	-	68	129
10-71-5032 Life & LTD	-	-	-	-	-	129	493
10-71-5033 Dental	-	-	-	-	-	166	488
10-71-5034 Retirement - Disaster	-	-	8,335	-	-	2,976	7,704
10-71-5035 Cell Phone Allowance	-	-	-	-	-	-	650
10-71-5038 Flex	-	-	-	-	-	-	45
10-71-5039 Flex Card - Health Ins	-	-	-	-	-	-	400
10-71-5040 Workers Compensation	-	-	-	-	-	-	203
10-71-7600 Disaster - Regular Pay	-	-	-	-	-	-	-
Total Personnel Services	-	-	111,236	-	-	45,169	123,359
Commodities							
10-71-5225 Fuel	-	-	-	-	-	313	4,000
10-71-5230 Office Expense	-	-	-	-	-	-	2,000
10-71-5240 Minor Tools & Equipment	3,296	1,975	11,835	20,000	20,000	24,984	12,000
Total Commodities	3,296	1,975	11,835	20,000	20,000	25,297	18,000
Other Services							
10-71-5364 Records & Storage	-	-	-	-	-	-	500
10-71-5370 Radio Repairs	-	-	-	1,600	1,600	-	1,000
10-71-5440 Computer Maintenance/Support	-	-	-	-	-	-	6,000
10-71-5441 Computer Software	-	-	-	-	-	-	5,000
10-71-5445 Telephone	-	-	-	-	-	-	1,000
10-71-5446 Uniforms	-	-	-	-	-	-	500
10-71-5550 Radio Repairs	-	-	-	-	-	-	7,000
10-71-5622 Dues & Subscriptions	-	-	984	1,000	1,000	-	1,500
10-71-5638 Vehicle Repairs/Maintenance	-	-	-	-	-	-	500
10-71-5645 Training & Travel	-	-	-	-	-	-	2,500
10-71-5700 Vehicle/Equip Replacement Fees	-	-	-	2,500	2,500	116	3,500
10-71-5748 Emergency Notification	4,518	4,621	7,050	-	-	-	1,500
10-71-7608 Disaster - General Expenses	47,904	63,229	753,072	12,000	12,000	7,691	12,000
Total Other Services	52,422	67,850	761,106	17,100	17,100	7,807	42,500
Capital Outlays							
10-71-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-	-	-
Total Emergency Management Expenditures	55,717	69,825	884,177	37,100	37,100	78,273	183,859

EMERGENCY MANAGEMENT	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Emergency Management Coordinator				1	1
Total	0	0	0	1	1

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CODE ENFORCEMENT

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

- Code Enforcement
- Health Inspections

DEPARTMENT DESCRIPTION

Code Enforcement is responsible for conducting plan reviews of commercial buildings and performing inspections of new and existing structures within the city and ETJ to ensure they meet current Codes and City ordinances. Code Enforcement also responds to complaints of property violations such as tall grass/weeds and trash/debris on properties to assist the owners with bringing the properties up to code.

FY 2024-25 DEPARTMENT ACCOMPLISHMENTS

- Provide responsive and expedient service to all.
- Always present a professional attitude and image, conveying respect and sincerity.
- Practice great communication skills. This includes listening and reiterating for accuracy and clarity on information exchanged.
- Offer options, resources, and solutions when initiating enforcement actions; be open and creative to alternative solutions that are within the law.
- Educate the customer, to clearly communicate the issues involved and our expectations, goals, and timeframes for necessary actions.
- Provide accurate and clear information, including alternate methods and formats available to customers to access this information.
- Study and advance the science and practice of code enforcement through certification to further the interests of the City of Manvel; to promote fellowship and understanding among its residents without regard to race, creed, color, and national origin, or sex.
- Be honest, fair and consistent in our enforcement efforts.

FY 2025- 26 DEPARTMENT GOALS

- Promote Voluntary Compliance - Encourage property owners and residents to comply with local codes through education, communication, and community engagement before pursuing formal enforcement actions.
- Protect Public Health and Safety - Ensure that properties meet safety and sanitation standards by proactively identifying and addressing code violations that pose risks to the community.
- Support Neighborhood Revitalization - Work collaboratively with residents, neighborhood groups, and other city departments to improve property conditions and contribute to community beautification and stability.
- Respond Promptly and Professionally to Complaints - Investigate and resolve reported violations in a timely, respectful, and consistent manner to build trust and credibility with the public.

CITY OF MANVEL, TEXAS

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- Enhance Public Awareness - Educate the public about property maintenance requirements, local ordinances, and the importance of compliance through outreach, signage, and informational materials.
- Maintain Accurate and Timely Documentation - Keep detailed records of inspections, violations, communications, and enforcement actions to support transparency, accountability, and legal processes.
- Develop Ongoing Professional Skills - Stay informed on code updates, inspection techniques, and best practices through regular training and professional development opportunities.
- Foster Interdepartmental Collaboration - Coordinate with departments such as Public Works, Police, and Fire to address complex or recurring issues that impact overall community quality of life.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Code Enforcement							
Personnel Services							
10-80-5000 Salaries	-	111,760	135,521	125,733	125,733	126,416	129,508
10-80-5002 Overtime	-	2,015	1,100	4,715	4,715	1,647	1,619
10-80-5006 Longevity	-	-	60	120	120	134	240
10-80-5010 FICA Expense	-	8,747	10,197	10,038	10,038	9,259	10,099
10-80-5030 Health Insurance	-	22,405	20,079	32,156	32,156	28,749	31,895
10-80-5031 Vision Insurance	-	242	194	259	259	257	259
10-80-5032 Life & LTD	-	461	408	853	853	519	986
10-80-5033 Dental	-	924	797	976	976	968	976
10-80-5034 Retirement	-	11,718	12,243	11,193	11,193	10,941	10,895
10-80-5035 Cell Phone Allowance	-	625	990	650	650	567	650
10-80-5038 Flex	-	91	56	135	135	96	90
10-80-5039 Flex Card - Health Ins	-	817	437	800	800	794	800
10-80-5040 Workers Compensation	-	442	1,104	605	605	485	609
Total Personnel Services	-	160,245	183,185	188,234	188,234	180,832	188,626
Commodities							
10-80-5222 Postage	-	327	509	750	750	367	750
10-80-5225 Fuel	-	2,081	3,037	7,500	7,500	3,419	4,000
10-80-5230 Office Expense	-	2,293	330	3,000	3,000	625	1,000
10-80-5240 Minor Tools & Equipment	-	2,178	12,826	16,500	16,500	377	5,000
Total Commodities	-	6,881	16,702	27,750	27,750	4,788	10,750
Contractual Services							
10-80-5370 Radio Repair	-	-	-	1,500	1,500	-	1,500
10-80-5418 Employment Testing	-	-	-	200	200	-	200
10-80-5440 Computer Maintenance/Support	-	2,795	2,868	5,000	5,000	3,233	3,000
10-80-5445 Telephone	-	-	194	5,000	5,000	778	1,500
10-80-5446 Uniforms	-	316	1,363	2,500	2,500	726	1,000
10-80-5452 Code Enforcement/Abatement	-	-	-	39,500	39,500	-	40,000
10-80-5550 Radio Usage	-	984	1,059	3,100	3,100	-	1,000
Total Contractual Services	-	4,095	5,484	56,800	56,800	4,737	48,200
Other Services							
10-80-5622 Dues & Subscriptions	-	75	175	1,000	1,000	-	500
10-80-5638 Vehicle Repairs/Maintenance	-	415	5,046	3,500	3,500	442	3,500
10-80-5645 Training & Travel	-	2,050	1,457	2,500	2,500	1,216	1,000
Total Other Services	-	2,540	6,678	7,000	7,000	1,658	5,000
Capital Outlays							
10-80-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-	-	-
Total Code Enforcement Expenditures	-	173,761	212,049	279,784	279,784	192,016	252,576

CITY OF MANVEL, TEXAS

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Code Enforcement Officer	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Code Enforcement Officer		2	2	2	2
Total	0	2	2	2	2

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Inspections within 1 Workday	100%	100%			
Compliance with Code within 30 days	94%	95%			
Calls for Service	206	325	1255	1800	2000
Self-Initiated Calls	102	200	410	600	700
Health Inspections	29	37	200	554	600
Code Inspections	308	199	1255	1800	1900
Stop Work Orders	35	40	72	90	100
Code Violations	308	206	700	896	1000
Assist Other Depts	20	10	48	48	50

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

ANIMAL CONTROL

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

- Animal Control

DEPARTMENT DESCRIPTION

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

FY 2024-25 DEPARTMENT ACCOMPLISHMENTS

- Increased Pet Reunification Rates
- Expanded Public Education Initiatives
- Strengthened Cruelty Investigation Protocols
- Improved Response Times Implemented Proactive Field Patrols
- Supported Successful Adoption Events
- Modernized Equipment and Training

FY 2025-26 DEPARTMENT GOALS

- Promote Responsible Pet Ownership
- Enhance Public Safety
- Reduce Animal Overpopulation
- Ensure Humane Treatment of Animals
- Strengthen Community Partnerships
- Improve Outreach and Public Engagement

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Animal Control							
Personnel Services							
10-85-5000 Salaries	-	-	-	103,740	103,740	95,260	96,622
10-85-5002 Overtime	-	-	-	3,890	3,890	449	1,208
10-85-5006 Longevity	-	-	-	60	60	-	120
10-85-5010 FICA Expense	-	-	-	8,238	8,238	6,735	7,493
10-85-5030 Health Insurance	-	-	-	25,175	25,175	24,916	26,811
10-85-5031 Vision Insurance	-	-	-	259	259	257	259
10-85-5032 Life & LTD	-	-	-	853	853	419	986
10-85-5033 Dental	-	-	-	976	976	968	976
10-85-5034 Retirement	-	-	-	9,186	9,186	8,133	8,084
10-85-5038 Flex	-	-	-	90	90	96	90
10-85-5039 Flex Card - Health Ins	-	-	-	800	800	794	800
10-85-5040 Workers Compensation	-	-	-	3,042	3,042	2,211	3,312
Total Personnel Services	-	-	-	156,310	156,310	140,236	146,760
Commodities							
10-85-5210 Supplies	-	-	-	1,000	1,000	230	1,000
10-85-5222 Postage	-	-	-	250	250	-	250
10-85-5225 Fuel	-	-	-	8,500	8,500	969	3,000
10-85-5230 Office Expense	-	-	-	500	500	93	500
10-85-5240 Minor Tools & Equipment	-	-	-	22,000	22,000	12,644	8,000
Total Commodities	-	-	-	32,250	32,250	13,936	12,750
Contractual Services							
10-85-5370 Radio Repairs	-	-	-	1,000	1,000	-	1,000
10-85-5436 Communications Exepnse	-	-	-	1,000	1,000	-	500
10-85-5440 Computer Maintenance/Support	-	-	-	1,000	1,000	-	500
10-85-5445 Telephone	-	-	-	500	500	764	1,000
10-85-5446 Uniforms	-	-	-	1,500	1,500	237	1,000
10-85-5458 Maintenance Agreements	-	-	-	25,000	25,000	-	20,000
10-85-5473 Animal Control Expense	-	-	-	1,500	1,500	14,850	3,000
10-85-5550 Radio Usage	-	-	-	600	600	-	1,000
Total Contractual Services	-	-	-	32,100	32,100	15,850	28,000
Other Services							
10-85-5618 Job Recruiting	-	-	-	500	500	-	500
10-85-5622 Dues & Subscriptions	-	-	-	500	500	573	500
10-85-5638 Vehicle Repairs/Maintenance	-	-	-	5,000	5,000	1,589	2,000
10-85-5645 Training & Travel	-	-	-	1,500	1,500	1,126	2,000
Total Other Services	-	-	-	7,500	7,500	3,288	5,000
Capital Outlays							
10-85-6030 Capital Outlay - Vehicle	-	-	-	76,800	76,800	47,566	-
Total Capital Outlays	-	-	-	76,800	76,800	47,566	-
Total Animal Control Expenditures	-	-	-	304,960	304,960	220,877	192,510

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

ANIMAL CONTROL	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Animal Control			2	2	2
Total	0	0	2	2	2

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Budget
Animal Complaints	452	774			
Animals Inspected	92	157			
Calls for service			2,050	2,208	2,300
Follow Up Calls			176	82	90
Animal Impounds			252	254	275
Animals Returned to Owner			52	60	75
Animals released to Partners			170	160	180
Animal Adoptions			4	5	10
Directed Patrol			-	1,890	2,000
Livestock Callls			96	100	-
Animals Euthanized			-	1	-

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

POLICE

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

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

DEPARTMENT DESCRIPTION

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

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

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

The Patrol Division is commanded by a Patrol Captain. Patrol consists of Patrol Sergeants Patrol Corporals and Patrol Officers who supervise the patrol officers. The officers of the department are responsible for patrolling the city and enforcing Federal, State and Municipal Laws. Officers enforce traffic law, investigate accidents, respond to and handle calls for service, animal complaints, business and residential alarms, conduct vacation watches and close patrols. Officers write reports and investigate criminal activity which includes processing scenes for evidence, collecting evidence, submitting reports for investigation and prosecution, obtaining warrants for arrest and making arrests of individuals identified as suspects in criminal cases. The traffic division falls under the patrol operations of the department. Traffic officers are specially trained in collision re-construction and investigation, DWI enforcement and Impaired Driving investigations. Currently there are three officers assigned to the traffic division. These officers work

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

staggered shifts and are assigned based on the need of enforcement. They concentrate in high traffic areas and areas where the department has received complaints of speeding or reckless driving.

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

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

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

FY 2024-25 DEPARTMENT ACCOMPLISHMENTS

- Complete the Police Department building
- Added Command staff
- Added two cadet positions to continue annually
- Filled open patrol vacancies
- Purchased necessary equipment to enhance work performance
- Continued community outreach

FY 2025-26 DEPARTMENT GOALS

- Add necessary support personnel to the department
- Bring back the Citizens Police Academy to strengthen community engagement.
- Continued citizen outreach programs
- Continue the department training and education
- Reduce crime in high profile areas utilizing specific data to target these areas and specialized personnel
- Reduce traffic accidents utilizing data to confront reckless driving habits

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Police Expenditures							
Personnel Services							
10-90-5000 Salaries	2,231,313	2,700,375	2,982,193	3,385,904	3,385,904	3,149,137	4,124,652
10-90-5002 Overtime	48,430	55,481	124,726	114,379	114,379	151,927	123,849
10-90-5006 Longevity	5,940	6,780	8,100	16,500	16,500	9,746	10,800
10-90-5009 Certification	16,360	12,475	23,003	25,350	25,350	30,188	33,150
10-90-5010 FICA Expense	173,719	207,109	235,077	271,025	271,025	249,488	328,422
10-90-5030 Health Insurance	334,818	445,598	614,268	687,819	687,819	667,205	891,111
10-90-5031 Vision Insurance	4,028	4,748	4,997	6,080	6,080	5,540	7,374
10-90-5032 Life & LTD	8,057	9,570	10,703	20,056	20,056	12,345	28,099
10-90-5033 Dental	15,606	18,318	20,582	22,932	22,932	20,939	27,811
10-90-5034 Retirement	252,588	284,054	277,967	302,215	302,215	282,889	354,313
10-90-5035 Cell Phone Allowance Expense	884	1,481	-	650	650	278	650
10-90-5038 Flex	1,297	1,654	1,795	1,645	1,645	1,867	2,610
10-90-5039 Flex Card - Health Ins	11,127	14,636	13,864	18,800	18,800	15,485	22,800
10-90-5040 Workers Compensation	36,772	57,713	62,773	85,616	85,616	60,621	95,233
Total Personnel Services	3,140,940	3,819,993	4,380,048	4,958,970	4,958,970	4,657,656	6,050,873
Commodities							
10-90-5210 Supplies	4,632	4,084	4,808	3,500	3,500	5,370	5,000
10-90-5211 Supplies - Crime Prevention	935	1,111	764	5,000	5,000	1,103	4,000
10-90-5220 Janitorial Supplies & Cleaning	3,123	3,445	2,920	5,000	5,000	7,061	7,000
10-90-5222 Postage	1,207	1,113	1,286	1,500	1,500	1,926	1,700
10-90-5225 Fuel	96,298	122,591	109,856	80,000	80,000	127,028	125,000
10-90-5230 Office Expense	6,643	6,168	4,596	5,500	5,500	2,584	6,000
10-90-5240 Minor Tools & Equipment	74,691	75,142	213,276	252,100	252,100	172,307	200,000
Total Commodities	187,529	213,654	337,506	352,600	352,600	317,379	348,700
Contractual Services							
10-90-5364 Records & Evidence Storage	3,994	1,034	703	5,000	5,000	434	5,000
10-90-5370 Radio Repairs	504	5,452	2,341	5,000	5,000	-	5,000
10-90-5380 Building Repair & Maintenance	10,875	5,756	15,068	10,000	10,000	4,617	10,000
10-90-5418 Employment Testing	2,500	2,260	1,555	2,000	2,000	1,407	2,000
10-90-5420 Electricity	6,085	7,582	9,302	8,000	8,000	13,448	120,000
10-90-5430 Gas Utilities	307	430	414	450	450	473	2,500
10-90-5436 Communications Expense	10,551	19,453	21,283	28,000	28,000	19,598	20,000
10-90-5440 Computer Maintenance/Support	765	2,577	1,013	1,000	1,000	44	1,000
10-90-5445 Telephone	28,391	38,259	17,170	45,000	45,000	15,066	20,000
10-90-5446 Uniforms	10,745	13,578	15,090	13,000	13,000	20,595	15,000
10-90-5458 Maintenance Agreements	75,637	138,873	282,465	275,000	275,000	290,174	275,000
10-90-5473 Animal Control Expense	221	-	5,982	250	250	-	-
10-90-5550 Radio Usage	25,584	26,544	34,932	30,000	30,000	-	43,000
Total Contractual Services	176,160	261,799	407,319	422,700	422,700	365,856	518,500
Other Services							
10-90-5618 Job Recruiting	850	600	830	750	750	281	750
10-90-5622 Dues & Subscriptions	863	1,284	1,117	1,250	1,250	1,138	1,500
10-90-5638 Vehicle Repairs/Maintenance	68,391	62,531	95,134	55,000	55,000	106,907	100,000
10-90-5645 Training & Travel	11,506	14,007	13,657	35,000	35,000	28,026	25,000
10-90-5646 Training - LEOS Eligible	2,640	2,080	8,580	6,065	6,065	9,589	6,065
10-90-5659 Firearms/Taser	8,528	9,456	6,793	12,000	12,000	11,260	20,000
10-90-5660 Investigative Expense	831	5,439	597	6,000	6,000	459	5,000
10-90-5685 Jail Operations	-	-	-	250	250	58	10,000
10-90-5700 Vehicle/Equip Replacement Fees	65,000	-	-	-	-	-	-
Total Other Services	158,609	95,397	126,707	116,315	116,315	157,718	168,315
Capital Outlays							
10-90-6020 Capital Outlay - Equipment	22,030	18,173	19,011	-	-	-	-
10-90-6030 Capital Outlay - Vehicle	381,900	-	212,829	45,000	45,000	106,895	270,000
10-90-6040 Capital Outlay - Furniture & Fixtures	312,928	-	-	-	-	-	-
10-90-6080 Capital Outlay - Building	29,534	-	-	-	-	-	-
Total Capital Outlays	746,392	18,173	231,840	45,000	45,000	106,895	270,000
Total Police Expenditures	4,409,629	4,409,016	5,483,421	5,895,585	5,895,585	5,605,504	7,356,388

CITY OF MANVEL, TEXAS

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POLICE	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Director of Public Safety			1	1	1
Assistant Police Chief				1	1
Police Captain	1	1	3	3	3
Police Lieutenant				2	2
Patrol Sergeant	4	4	4	4	4
Detective Sergeant	1	1	1	1	1
Detective Corporals	2	2	2	2	2
Corporals	-	-	4	4	4
Detective	2	2	1	1	1
Patrol Officer	22	22	19	21	20
Foresenic Tech					1
Community Relations Officer	-	-	-	1	1
Jail Supervisor					1
Jailer					4
Communications Officer	7	7	8	8	8
Administrative Assistant/Office Manager	1	1	1	1	1
Records Clerk	1	1	1	1	2
Administrative Sergeant	1	1			
Police Chief	1	1			
Total	43	43	45	51	57

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Calls for Service	23254	36403	41066	38658	40000
Traffic stops	5082	11079	11251	8826	9000
Number of Citations	1386	2666	3892	2356	2500
Arrests	562	571	469	410	450
Warrants Served	22	36	37	38	45
Case Reports Generated	614	1044	1038	1042	1100
Case Reports Cleared	438	737	673	542	560
Close Patrol	3546	4604	9148	9250	9400
Crash Investigations	600	599	815	1024	1100
Alarm Response Residential	378	567	567	538	500
Alarm Response Business	240	80	59	82	70

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

SECTION 7 - 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 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Community Impact Fee Fund Revenues							
Interest Revenues							
45-06-4600 Interest Income	-	-	-	-	-	122,854	60,000
Total Interest Revenues	-	-	-	-	-	122,854	60,000
Utility Revenues							
45-08-4334 Impact Fee - Water	109,870	(4,884)	974,935	300,000	300,000	125,000	125,000
45-08-4336 Impact Fee - Wastewater	37,950	90,971	2,838,535	250,000	250,000	272,904	225,000
Total Utility Revenues	147,820	86,087	3,813,470	550,000	550,000	397,904	350,000
Transfer-In Revenues							
45-09-4999 Transfer In - Fund Balance	-	-	-	1,676,028	1,676,028	1,676,028	275,000
Total Transfer-In Revenues	-	-	-	1,676,028	1,676,028	1,676,028	275,000
Total Community Impact Fee Fund Revenues	147,820	86,087	3,813,470	2,226,028	2,226,028	2,196,786	685,000
Community Impact Fee Fund Expenditures							
Other Services							
45-10-5507 MUD Reimbursement	-	-	-	-	-	-	350,000
Total Other Services	-	-	-	-	-	-	350,000
Transfer-Out							
45-10-8582 Transfer To - Capital Projects Fund	-	233,907	250,000	2,226,028	2,226,028	2,226,028	-
45-95-8582 Transfer To - Capital Projects Fund	-	-	-	-	-	-	335,000
Total Transfer-Out	-	233,907	250,000	2,226,028	2,226,028	2,226,028	335,000
Total Community Impact Fee Fund Expenditures	-	233,907	250,000	2,226,028	2,226,028	2,226,028	685,000
Net Revenues over (Expenditures)	147,820	(147,820)	3,563,470	-	-	(29,242)	-
Fund Balance - Beginning	-	147,820	-	3,563,470	3,563,470	3,563,470	1,858,200
Fund Balance - Transfer Out	-	-	-	(1,676,028)	(1,676,028)	(1,676,028)	(275,000)
Fund Balance - Ending	147,820	-	3,563,470	1,887,442	1,887,442	1,858,200	1,583,200
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	122,854	60,000
Other Source Revenues	-	-	-	-	-	-	-
Utility Revenues	147,820	86,087	3,813,470	550,000	550,000	397,904	350,000
Transfer-In Revenues	-	-	-	1,676,028	1,676,028	1,676,028	275,000
Total Revenues	147,820	86,087	3,813,470	2,226,028	2,226,028	2,196,786	685,000
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	350,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	233,907	250,000	2,226,028	2,226,028	2,226,028	335,000
Total Expenditures	-	233,907	250,000	2,226,028	2,226,028	2,226,028	685,000

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

PARKS FUND

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Parks Fund Revenues							
Transfer-In Revenues							
55-07-4950 Transfer In - Gen Fund	-	-	-	-	-	-	-
55-09-4950 Transfer In - Gen Fund	-	-	100,000	-	-	-	-
55-09-4999 Transfer In - Fund Balance	-	308,100	208,100	-	1,000	1,000	15,164
Total Transfer-In Revenues	-	308,100	308,100	-	1,000	1,000	15,164
Total Parks Fund Revenues	-	308,100	308,100	-	1,000	1,000	15,164
Parks Fund Expenditures							
Contractual Services							
55-55-5377 Beautification Projects	52,102	50,358	-	-	-	-	-
55-55-5380 Building Repair & Maintenance	1,498	-	-	-	-	-	-
55-55-5420 Electricity	617	692	998	-	1,000	1,411	-
55-55-5453 Grounds Maintenance	16,167	5,000	-	-	-	710	-
Total Contractual Services	70,385	56,049	998	-	1,000	2,121	-
Capital Outlays							
55-55-6070 Capital Outlay - Improvements	164,577	100	284,362	-	-	8,319	-
Total Capital Outlays	164,577	100	284,362	-	-	8,319	-
Transfer-Out							
55-95-8510 Transfer-Out General Fund	-	-	-	-	-	-	15,164
Total Transfers Out	-	-	-	-	-	-	15,164
Total Parks Fund Expenditures	234,962	56,149	285,360	-	1,000	10,440	15,164
Net Revenues over (Expenditures)	(234,962)	251,951	22,740	-	-	(9,440)	-
Fund Balance - Beginning	502,075	267,113	210,964			25,604	15,164
Fund Balance - Transfer Out	-	(308,100)	(208,100)			(1,000)	(15,164)
Fund Balance - Ending	267,113	210,964	25,604			15,164	(0)
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues	-	-	-	-	-	-	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	308,100	308,100	-	1,000	1,000	15,164
Total Revenues	-	308,100	308,100	-	1,000	1,000	15,164
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Contractual Services	70,385	56,049	998	-	1,000	2,121	-
Other Services	-	-	-	-	-	-	-
Capital Outlays	164,577	100	284,362	-	-	8,319	-
Transfer-Out	-	-	-	-	-	-	15,164
Total Expenditures	234,962	56,149	285,360	-	1,000	10,440	15,164

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

HOTEL OCCUPANCY TAX FUND

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Hotel/Motel Tax Fund Revenues							
Miscellaneous Tax Revenues							
60-02-4901 Hotel Taxes	68,366	81,895	90,037	60,000	60,000	64,285	60,000
Total Miscellaneous Tax Revenues	68,366	81,895	90,037	60,000	60,000	64,285	60,000
Interest Revenues							
60-06-4600 Interest Income	-	-	-	-	-	16,406	6,000
Total Interest Revenues	-	-	-	-	-	16,406	6,000
Transfers In							
60-09-4999 Transfer In - Fund Balance	-	-	-	485,000	485,000	485,000	485,000
Total Capital Outlays	-	-	-	485,000	485,000	485,000	485,000
Total Hotel/Motel Tax Fund Revenues	68,366	81,895	90,037	545,000	545,000	565,691	551,000
Hotel/Motel Tax Fund Expenditures							
Other Services							
60-10-5725 Advertising & Promotion	75	77	1,500	295,000	295,000	129,935	301,000
60-10-5678 Holidays & Special Events	-	-	-	250,000	250,000	75,000	250,000
Total Other Services	75	77	1,500	545,000	545,000	204,935	551,000
Total Hotel/Motel Tax Fund Expenditures	75	77	1,500	545,000	545,000	204,935	551,000
Net Revenues over (Expenditures)	68,291	81,819	88,537			360,756	-
Fund Balance - Beginning	695,068	763,358	845,177			933,714	1,294,470
Fund Balance - Transfer Out	-	-	-			-	-
Fund Balance - Ending	763,358	845,177	933,714			1,294,470	1,294,470
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	68,366	81,895	90,037	60,000	60,000	64,285	60,000
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	16,406	6,000
Other Source Revenues	-	-	-	-	-	-	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	-	-	485,000	485,000	485,000	485,000
Total Revenues	68,366	81,895	90,037	545,000	545,000	565,691	551,000
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Services	75	77	1,500	545,000	545,000	204,935	551,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Expenditures	75	77	1,500	545,000	545,000	204,935	551,000

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

MUNICIPAL JURY FUND

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Municipal Jury Fund Revenues							
Fines and Fees Revenues							
61-05-4400 Court Fines	150	185	367	150	150	295	300
Total Fines and Fees Revenues	150	185	367	150	150	295	300
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	150	185	367	150	150	295	300
Municipal Jury Fund Expenditures							
Other Services							
61-10-5634 Jury Cost	15	-	-	150	150	39	300
Total Other Services	15	-	-	150	150	39	300
Total Municipal Jury Fund Expenditures	15	-	-	150	150	39	300
Net Revenues over (Expenditures)	135	185	367	-	-	256	-
Fund Balance - Beginning	-	135	320			687	943
Fund Balance - Transfer Out	-	-	-			-	-
Fund Balance - Ending	135	320	687			943	943
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	150	185	367	150	150	295	300
Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues	-	-	-	-	-	-	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	-	-	-	-	-	-
Total Revenues	150	185	367	150	150	295	300
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Services	15	-	-	150	150	39	300
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Expenditures	15	-	-	150	150	39	300

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

COURT SECURITY FUND

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Court Security Fund Revenues							
Fines and Fees Revenues							
62-05-4400 Court Fines	7,624	9,313	18,274	7,000	7,000	14,553	13,900
Total Fines and Fees Revenues	7,624	9,313	18,274	7,000	7,000	14,553	13,900
Transfer-In Revenues							
62-09-4999 Transfer-In Fund Balance	-	(8,000)	-	-	-	-	-
Total Transfer-In Revenues	-	(8,000)	-	-	-	-	-
Total Court Security Fund Revenues	7,624	1,313	18,274	7,000	7,000	14,553	13,900
Court Security Fund Expenditures							
Commodities							
62-10-5240 Minor Tools & Equipment	3,355	-	-	3,000	3,000	-	3,000
Total Commodities	3,355	-	-	3,000	3,000	-	3,000
Contractual Services							
62-10-5433 Security Equipment	-	-	-	-	-	-	-
62-10-5434 Bailiff - Security	-	-	-	3,500	3,500	-	10,400
Total Contractual Services	-	-	-	3,500	3,500	-	10,400
Other Services							
62-10-5645 Training & Travel	-	-	-	500	500	-	500
Total Other Services	-	-	-	500	500	-	500
Total Court Security Fund Expenditures	3,355	-	-	7,000	7,000	-	13,900
Net Revenues over (Expenditures)	4,268	1,313	18,274	-	-	14,553	-
Fund Balance - Beginning	29,892	34,159	43,473			61,746	76,300
Fund Balance - Transfer Out	-	8,000	-			-	-
Fund Balance - Ending	34,159	43,473	61,746			76,300	76,300
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	7,624	9,313	18,274	7,000	7,000	14,553	13,900
Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues	-	-	-	-	-	-	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	(8,000)	-	-	-	-	-
Total Revenues	7,624	1,313	18,274	7,000	7,000	14,553	13,900
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	3,355	-	-	3,000	3,000	-	3,000
Contractual Services	-	-	-	3,500	3,500	-	10,400
Other Services	-	-	-	500	500	-	500
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Expenditures	3,355	-	-	7,000	7,000	-	13,900

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

TRUANCY PREVENTION FUND

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Truancy Prevention Fund Revenues							
Fines and Fees Revenues							
63-05-4400 Court Fines	7,340	10,383	18,381	5,500	5,500	14,757	14,000
Total Fines and Fees Revenues	7,340	10,383	18,381	5,500	5,500	14,757	14,000
Other Source Revenues							
63-07-4811 Other Income	40	1,694	1,500	400	400	1,189	400
Total Other Source Revenues	40	1,694	1,500	400	400	1,189	400
Total Truancy Prevention Fund Revenues	7,380	12,077	19,881	5,900	5,900	15,946	14,400
Truancy Prevention Fund Expenditures							
Personnel Services							
63-10-5000 Salaries	799	-	-	-	-	-	-
Total Personnel Services	799	-	-	-	-	-	-
Commodities							
63-10-5230 Office Expense	4,052	11,172	6,205	5,900	5,900	10,902	9,400
Total Commodities	4,052	11,172	6,205	5,900	5,900	10,902	9,400
Other Services							
63-10-5645 Training & Travel	352	-	-	-	-	782	5,000
Total Other Services	352	-	-	-	-	782	5,000
Total Truancy Prevention Fund Expenditures	5,203	11,172	6,205	5,900	5,900	11,684	14,400
Net Revenues over (Expenditures)	2,177	905	13,676	-	-	4,261	-
Fund Balance - Beginning	-	2,177	3,082			16,757	21,019
Fund Balance - Transfer Out	-	-	-			-	-
Fund Balance - Ending	2,177	3,082	16,757			21,019	21,019
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	7,340	10,383	18,381	5,500	5,500	14,757	14,000
Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues	40	1,694	1,500	400	400	1,189	400
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	-	-	-	-	-	-
Total Revenues	7,380	12,077	19,881	5,900	5,900	15,946	14,400
Expenditures by Category							
Personnel Services	799	-	-	-	-	-	-
Commodities	4,052	11,172	6,205	5,900	5,900	10,902	9,400
Contractual Services	-	-	-	-	-	-	-
Other Services	352	-	-	-	-	782	5,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Expenditures	5,203	11,172	6,205	5,900	5,900	11,684	14,400

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

COURT TECHNOLOGY FUND

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Court Technology Fund Revenues							
Fines and Fees Revenues							
64-05-4400 Court Fines	4,751	7,645	10,453	6,000	6,000	11,895	8,500
Total Fines and Fees Revenues	4,751	7,645	10,453	6,000	6,000	11,895	8,500
Transfer-In Revenues							
64-09-4999 Transfer In - Fund Balance	-	4,500	1,000	1,000	1,000	1,000	1,000
Total Transfer-In Revenues	-	4,500	1,000	1,000	1,000	1,000	1,000
Total Court Technology Fund Revenues	4,751	12,145	11,453	7,000	7,000	12,895	9,500
Court Technology Fund Expenditures							
Commodities							
64-10-5240 Minor Tools & Equipment	1,375	6,843	370	2,500	2,500	982	-
Total Commodities	1,375	6,843	370	2,500	2,500	982	-
Contractual Services							
64-10-5440 Computer Maintenance/Support	-	168	-	4,500	4,500	-	9,500
Total Contractual Services	-	168	-	4,500	4,500	-	9,500
Total Court Technology Fund Expenditures	1,375	7,010	370	7,000	7,000	982	9,500
Net Revenues over (Expenditures)	3,376	5,134	11,083	-	-	11,913	-
Fund Balance - Beginning	21,719	25,095	25,730			35,812	46,725
Fund Balance - Transfer Out	-	(4,500)	(1,000)			(1,000)	(1,000)
Fund Balance - Ending	25,095	25,730	35,812			46,725	45,725
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	4,751	7,645	10,453	6,000	6,000	11,895	8,500
Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues	-	-	-	-	-	-	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	4,500	1,000	1,000	1,000	1,000	1,000
Total Revenues	4,751	12,145	11,453	7,000	7,000	12,895	9,500
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	1,375	6,843	370	2,500	2,500	982	-
Contractual Services	-	168	-	4,500	4,500	-	9,500
Other Services	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Expenditures	1,375	7,010	370	7,000	7,000	982	9,500

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

LAW ENFORCEMENT FUND

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Law Enforcement Fund Revenues							
Interest Revenues							
65-06-4600 Interest Income	-	-	-	-	-	-	-
Total Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues							
65-07-4505 Seizure Funds	-	3,376	11,955	1,000	1,000	352	1,000
Total Other Source Revenues	-	3,376	11,955	1,000	1,000	352	1,000
Total Law Enforcement Fund Revenues	-	3,376	11,955	1,000	1,000	352	1,000
Law Enforcement Fund Expenditures							
Commodities							
65-90-5240 Minor Tools & Equipment	-	-	-	1,000	1,000	-	1,000
Total Commodities	-	-	-	1,000	1,000	-	1,000
Total Law Enforcement Fund Expenditures	-	-	-	1,000	1,000	-	1,000
Net Revenues over (Expenditures)	-	3,376	11,955	-	-	352	-
Fund Balance - Beginning	4,020	4,020	7,396			19,351	19,704
Fund Balance - Transfer Out	-	-	-			-	-
Fund Balance - Ending	4,020	7,396	19,351			19,704	19,704
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues	-	3,376	11,955	1,000	1,000	352	1,000
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	-	-	-	-	-	-
Total Revenues	-	3,376	11,955	1,000	1,000	352	1,000
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	1,000	1,000	-	1,000
Contractual Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	1,000	1,000	-	1,000

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

PUBLIC, EDUCATIONAL, and GOVERNMENT (PEG) FEE FUND

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
PEG Fee Fund Revenues							
Franchise Fee Revenues							
67-03-4110 PEG Fees	16,956	13,178	15,018	10,000	10,000	13,730	10,000
Total Franchise Fee Revenues	16,956	13,178	15,018	10,000	10,000	13,730	10,000
Transfer-In Revenues							
67-09-4999 Transfer In - Fund Balance	-	40,000	40,000	40,000	40,000	40,000	40,000
Total Transfer-In Revenues	-	40,000	40,000	40,000	40,000	40,000	40,000
Total PEG Fee Fund Revenues	16,956	53,178	55,018	50,000	50,000	53,730	50,000
PEG Fee Fund Expenditures							
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)	16,956	53,178	55,018	-	-	53,730	-
Fund Balance - Beginning	155,448	172,404	185,581			200,600	214,330
Fund Balance - Transfer Out	-	(40,000)	(40,000)			(40,000)	(40,000)
Fund Balance - Ending	172,404	185,581	200,600			214,330	174,330
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	16,956	13,178	15,018	10,000	10,000	13,730	10,000
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues	-	-	-	-	-	-	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	40,000	40,000	40,000	40,000	40,000	40,000
Total Revenues	16,956	53,178	55,018	50,000	50,000	53,730	50,000
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Capital Outlays	-	-	-	50,000	50,000	-	50,000
Transfer-Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	50,000	50,000	-	50,000

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

SOUTH MANVEL DEVELOPMENT AUTHORITY (SMDA) FUND

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
SMDA Fund Revenues							
Interest Revenues							
80-06-4600 Interest Income	3,004	23,806	30,086	1,000	1,000	36,520	20,000
Total Interest Revenues	3,004	23,806	30,086	1,000	1,000	36,520	20,000
Other sources							
80-07-4830 Bond Proceeds	-	-	17,077,483	-	-	3,605,790	-
Total Other Sources Revenues	-	-	17,077,483	-	-	3,605,790	-
Transfer-In Revenues							
80-09-4961 Transfer In - TIRZ #3	-	1,051,983	1,820,105	2,527,022	2,527,022	1,936,256	3,083,240
Total Transfer-In Revenues	-	1,051,983	1,820,105	2,527,022	2,527,022	1,936,256	3,083,240
Total SMDA Fund Revenues	3,004	1,075,789	18,927,674	2,528,022	2,528,022	5,578,565	3,103,240
SMDA Fund Expenditures							
Contractual Services							
80-10-5330 Administrative Support Services	-	100,000	60,000	60,000	60,000	80,000	60,000
80-10-5461 Planning & Development	-	-	1,575	5,000	5,000	-	5,000
Total Contractual Services	-	100,000	61,575	65,000	65,000	80,000	65,000
Other Services							
80-10-5477 Audit Fees	-	-	-	-	-	13,500	-
80-91-7001 Bond Principal	-	-	-	205,000	205,000	410,000	660,000
80-91-7100 Interest Expense	-	-	-	880,075	880,075	1,679,600	1,628,035
80-91-7102 Fiscal Agents Fee	-	-	3,750	3,000	3,000	10,750	3,000
80-91-7105 Bond Issuance Cost	-	-	621,418	-	-	206,952	-
Total Other Services	-	-	625,168	1,088,075	1,088,075	2,320,802	2,291,035
							4,582,070
Capital Outlays							
80-91-7559 Projects	-	-	15,058,302	845,402	845,402	3,090,900	19,000
Total Capital Outlays	-	-	15,058,302	845,402	845,402	3,090,900	19,000
Transfers Out							
80-95-8510 Transfer To General Fund	-	476,010	363,135	529,545	529,545	529,545	728,205
Total Capital Outlays	-	476,010	363,135	529,545	529,545	529,545	728,205
Total SMDA Fund Expenditures	-	576,010	16,108,180	2,528,022	2,528,022	6,021,247	3,103,240
Net Revenues over (Expenditures)	3,004	499,779	2,819,494	-	-	(442,681)	-
Fund Balance - Beginning	512,145	515,150	1,014,928			3,834,423	3,391,741
Fund Balance - Transfer Out	-	-	-			-	-
Fund Balance - Ending	515,150	1,014,928	3,834,423			3,391,741	3,391,741
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	3,004	23,806	30,086	1,000	1,000	36,520	20,000
Other Source Revenues	-	-	17,077,483	-	-	3,605,790	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	1,051,983	1,820,105	2,527,022	2,527,022	1,936,256	3,083,240
Total Revenues	3,004	1,075,789	18,927,674	2,528,022	2,528,022	5,578,565	3,103,240
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Contractual Services	-	100,000	61,575	65,000	65,000	80,000	65,000
Other Services	-	-	625,168	1,088,075	1,088,075	2,320,802	2,291,035
Capital Outlays	-	-	15,058,302	845,402	845,402	3,090,900	19,000
Transfer-Out	-	476,010	363,135	529,545	529,545	529,545	728,205
Total Expenditures	-	576,010	16,108,180	2,528,022	2,528,022	6,021,247	3,103,240

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

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

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
TIRZ #3 Fund Revenues							
Ad Valorem Tax Revenues							
81-01-4000 Current Ad Valorem Taxes	179,756	608,940	1,517,488	2,346,022	2,346,022	1,933,891	2,742,240
81-01-4010 Delinquent Ad Valorem Taxes	-	7,927	690	1,000	1,000	6,451	1,000
81-01-4020 Brazoria County - Ad Valorem Taxes	48,433	132,165	301,928	140,000	140,000	-	300,000
Total Ad Valorem Tax Revenues	228,189	749,032	1,820,105	2,487,022	2,487,022	1,940,341	3,043,240
Miscellaneous Tax Revenues							
81-02-4030 Sales Tax Revenues	39,655	35,107	-	40,000	40,000	-	40,000
Total Miscellaneous Tax Revenues	39,655	35,107	-	40,000	40,000	-	40,000
Total TIRZ #3 Fund Revenues	267,844	784,139	1,820,105	2,527,022	2,527,022	1,940,341	3,083,240
TIRZ #3 Fund Expenditures							
Transfer-Out							
81-95-8587 Transfer Out - SMDA Fund	-	1,051,983	1,820,105	2,527,022	2,527,022	1,940,341	3,083,240
Total Transfer-Out	-	1,051,983	1,820,105	2,527,022	2,527,022	1,940,341	3,083,240
Total TIRZ #3 Fund Expenditures	-	1,051,983	1,820,105	2,527,022	2,527,022	1,940,341	3,083,240
Net Revenues over (Expenditures)	267,844	(267,844)	-	-	-	0	-
Fund Balance - Beginning	-	267,844	(0)			(0)	0
Fund Balance - Transfer Out	-	-	-			-	-
Fund Balance - Ending	267,844	(0)	(0)			0	0
Revenues by Category							
Ad Valorem Tax Revenues	228,189	749,032	1,820,105	2,487,022	2,487,022	1,940,341	3,043,240
Miscellaneous Tax Revenues	39,655	35,107	-	40,000	40,000	-	40,000
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	-	-
Other Source Revenues	-	-	-	-	-	-	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	-	-	-	-	-	-
Total Revenues	267,844	784,139	1,820,105	2,527,022	2,527,022	1,940,341	3,083,240
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	1,051,983	1,820,105	2,527,022	2,527,022	1,940,341	3,083,240
Total Expenditures	-	1,051,983	1,820,105	2,527,022	2,527,022	1,940,341	3,083,240

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

MUD 83 FUND

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Mud 83 Fund Revenues							
Ad Valorem Tax Revenues							
83-01-4012 Property Tax Incentives	-	-	25,407	32,600	32,600	45,096	288,844
Total Ad Valorem Tax Revenues	-	-	25,407	32,600	32,600	45,096	288,844
Interest Revenues							
83-06-4600 Interest Income	-	-	-	-	-	1,444	1,000
Total Interest Revenues	-	-	-	-	-	1,444	1,000
Total MUD 83 Fund Revenues	-	-	25,407	32,600	32,600	46,540	289,844
TIRZ #3 Fund Expenditures							
Other Sources							
83-91-7103 Property Tax Expenses	-	-	-	-	-	70,504	289,844
Total Transfer-Out	-	-	-	-	-	70,504	289,844
Transfer-Out							
83-95-8510 Transfer Out - General Fund	-	-	-	31,775	31,775	-	-
Total Transfer-Out	-	-	-	31,775	31,775	-	-
Total TIRZ #3 Fund Expenditures	-	-	-	31,775	31,775	70,504	289,844
Net Revenues over (Expenditures)	-	-	25,407	825	825	(23,963)	-
Fund Balance - Beginning	-	-	-	-	-	25,407	1,444
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	25,407	-	-	1,444	1,444
Revenues by Category							
Ad Valorem Tax Revenues	-	-	25,407	32,600	32,600	45,096	288,844
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	1,444	1,000
Other Source Revenues	-	-	-	-	-	-	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	-	-	-	-	-	-
Total Revenues	-	-	25,407	32,600	32,600	46,540	289,844
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	70,504	289,844
Total Expenditures	-	-	-	-	-	70,504	289,844

CITY OF MANVEL, TEXAS

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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 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Manvel Economic Development Fund Revenues							
Miscellaneous Tax Revenues							
90-02-4030 Sales Tax Revenue	1,109,256	1,235,877	1,520,889	1,600,000	1,600,000	1,783,329	1,600,000
Total Miscellaneous Tax Revenues	1,109,256	1,235,877	1,520,889	1,600,000	1,600,000	1,783,329	1,600,000
Interest Revenues							
90-06-4600 Interest Income	26,835	201,215	356,676	177,000	177,000	345,108	177,000
Total Interest Revenues	26,835	201,215	356,676	177,000	177,000	345,108	177,000
Transfer-In Revenues							
90-09-4999 Transfer In - Fund Balance	-	-	500,000	500,000	500,000	-	500,000
Total Transfer-In Revenues	-	-	500,000	500,000	500,000	-	500,000
Total Manvel Economic Development Fund Revenues	1,136,091	1,437,092	2,377,565	2,277,000	2,277,000	2,128,437	2,277,000
Manvel Economic Development Fund Expenditures							
Commodities							
90-10-5230 Office Expense	135	-	207	500	500	72	500
Total Commodities	135	-	207	500	500	72	500
Contractual Services							
90-10-5305 Service Agreements	-	-	-	12,000	12,000	-	12,000
90-10-5477 Audit Fees	2,880	2,990	3,100	5,000	5,000	-	5,000
Total Contractual Services	2,880	2,990	3,100	17,000	17,000	-	17,000
Other Services							
90-10-5622 Dues & Subscriptions	7,422	7,250	7,750	8,000	8,000	7,091	8,000
90-10-5625 Publications	-	-	-	1,500	1,500	-	1,500
90-10-5644 Orientation and Training	-	-	800	1,000	1,000	-	1,000
90-10-5647 Conference/Meetings	1,383	220	386	6,000	6,000	4,353	6,000
90-10-5655 Other Expenses	-	-	-	3,000	3,000	-	3,000
Total Other Services	8,805	7,470	8,936	19,500	19,500	11,444	19,500
Capital Outlays							
90-10-6201 MEDC Project	91,523	-	27,214	800,000	800,000	7,870	800,000
90-10-6205 Project Reimbursement	90,000	-	-	-	-	-	-
90-10-7511 Municipal Complex	-	-	-	1,440,000	1,440,000	1,400,000	1,440,000
90-10-7600 Contingency	-	-	-	-	-	-	-
Total Capital Outlays	181,523	-	27,214	2,240,000	2,240,000	1,407,870	2,240,000
Total Manvel Economic Development Fund Expenditures	193,343	10,460	39,457	2,277,000	2,277,000	1,419,385	2,277,000
Net Revenues over (Expenditures)	942,748	1,426,632	2,338,108	-	-	709,052	-
Fund Balance - Beginning	3,730,891	4,673,639	6,100,271			7,938,379	8,647,431
Fund Balance - Transfer Out	-	-	(500,000)			-	(500,000)
Fund Balance - Ending	4,673,639	6,100,271	7,938,379			8,647,431	8,147,431
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	1,109,256	1,235,877	1,520,889	1,600,000	1,600,000	1,783,329	1,600,000
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	26,835	201,215	356,676	177,000	177,000	345,108	177,000
Other Source Revenues	-	-	-	-	-	-	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	-	500,000	500,000	500,000	-	500,000
Total Revenues	1,136,091	1,437,092	2,377,565	2,277,000	2,277,000	2,128,437	2,277,000
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	135	-	207	500	500	72	500
Contractual Services	2,880	2,990	3,100	17,000	17,000	-	17,000
Other Services	8,805	7,470	8,936	19,500	19,500	11,444	19,500
Capital Outlays	181,523	-	27,214	2,240,000	2,240,000	1,407,870	2,240,000
Transfer-Out	-	-	-	-	-	-	-
Total Expenditures	193,343	10,460	39,457	2,277,000	2,277,000	1,419,385	2,277,000

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

SECTION 8 - 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 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Vehicle Replacement Fund Revenues							
Interest Revenues							
12-06-4600 Interest Income	-	-	-	-	-	17,375	-
Total Interest Revenues	-	-	-	-	-	17,375	-
Other Source Revenues							
12-07-4740 Vehicle/Equipment Replacement Fees	256,500	-	-	-	-	-	-
12-07-4800 Insurance & Other Reimbursements	88,558	-	55,423	-	-	15,791	-
12-07-4815 Gain on Sale of Asset Disposal	-	-	-	-	-	16,167	-
Total Other Source Revenues	345,058	-	55,423	-	-	31,958	-
Transfer-In Revenues							
12-09-4950 Transfer In - Gen Fund	-	200,000	-	-	-	-	633,000
12-09-4951 Transfer In - Utility Fund	-	80,000	-	80,000	80,000	87,273	160,000
12-09-4999 Transfer In - Fund Balance	-	-	280,000	200,000	200,000	218,182	140,000
Total Transfer-In Revenues	-	280,000	280,000	280,000	280,000	305,455	933,000
Total Vehicle Replacement Fund Revenues	345,058	280,000	335,423	280,000	280,000	354,788	933,000
Vehicle Replacement Fund Expenditures							
Other Services							
12-10-5655 Other Expenses	-	-	-	-	-	-	-
12-10-6370 Depreciation Expense	161,504	147,757	-	150,000	150,000	-	150,000
Total Other Services	161,504	147,757	-	150,000	150,000	-	150,000
Capital Outlays							
12-91-6030 Capital Outlay - Vehicle	-	176,522	195,737	130,000	130,000	275,006	783,000
Total Capital Outlays	-	-	195,737	130,000	130,000	275,006	783,000
Total Vehicle Replacement Fund Expenditures	161,504	147,757	195,737	280,000	280,000	275,006	933,000
Net Revenues over (Expenditures)	183,554	132,243	139,686	-	-	79,782	-
Fund Balance - Beginning	1,183,538	1,367,091	1,499,334			1,359,021	1,220,621
Fund Balance - Transfer Out	-	-	(280,000)			(218,182)	(140,000)
Fund Balance - Ending	1,367,091	1,499,334	1,359,021			1,220,621	1,080,621

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

UTILITY FUND

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



Revenues by Type and Expenditures by Department

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Utility Fund Revenues							
Interest Revenues	-	-	-	-	-	54,625	25,000
Other Source Revenues	25,538	256,821	4,399	375,000	375,000	425,883	395,500
Utility Revenues	4,533,509	3,255,139	2,489,687	2,400,454	2,400,454	2,672,866	3,343,146
Transfer-In Revenues	-	-	30,000	-	-	-	-
Total Utility Fund Revenues	4,559,047	3,511,960	2,524,086	2,775,454	2,775,454	3,153,374	3,763,646
Utility Fund Expenditures							
Administration Expenditures	688,196	754,537	707,030	1,070,854	1,070,854	1,164,994	1,538,346
Water Expenditures	680,358	748,563	383,461	1,229,600	1,229,600	789,943	1,557,300
Wastewater Expenditures	317,221	314,286	445,247	475,000	475,000	401,050	668,000
Total Utility Fund Expenditures	1,685,774	1,817,385	1,535,737	2,775,454	2,775,454	2,355,987	3,763,646
Net Revenues over Expenses	2,873,272	1,694,575	988,349			797,387	0
Transfer Ins			(30,000)			-	-
Beginning Fund Balance	12,007,809	14,881,081	16,575,657			17,534,006	18,331,393
Ending Fund Balance	14,881,081	16,575,657	17,534,006			18,331,393	18,331,393

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Revenues – Details by Type

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Utility Fund Revenues							
Interest Revenues							
40-06-4600 Interest Income	-	-	-	-	-	54,625	25,000
Total Interest Revenues	-	-	-	-	-	54,625	25,000
Other Source Revenues							
40-07-4811 Other Income	25,538	256,821	4,399	375,000	375,000	425,883	395,500
Total Other Source Revenues	25,538	256,821	4,399	375,000	375,000	425,883	395,500
Utility Revenues							
40-08-4301 Water Revenue	801,098	1,061,151	1,214,138	1,234,143	1,234,143	1,253,490	1,687,000
40-08-4302 Wastewater Revenue	728,873	633,952	999,736	1,059,811	1,059,811	1,046,843	1,382,146
40-08-4311 Water Meters	58,970	26,053	57,682	60,000	60,000	92,698	60,000
40-08-4320 Set-Up Fee	10,980	5,946	6,383	14,000	14,000	10,582	14,000
40-08-4321 Tap Connection Fees	3,000	5,800	185,000	7,500	7,500	246,982	175,000
40-08-4390 Late Penalty Fees	20,357	21,888	26,748	25,000	25,000	22,272	25,000
40-08-4971 Contributed Capital	2,910,231	1,500,348	-	-	-	-	-
Total Utility Revenues	4,533,509	3,255,139	2,489,687	2,400,454	2,400,454	2,672,866	3,343,146
Transfer-In Revenues							
40-09-4950 Transfer In - General Fund	-	-	-	-	-	-	-
40-09-4999 Transfer In - Fund Balance	-	-	30,000	-	-	-	-
Total Transfer-In Revenues	-	-	30,000	-	-	-	-
Total Utility Fund Revenues	4,559,047	3,511,960	2,524,086	2,775,454	2,775,454	3,153,374	3,763,646
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	54,625	25,000
Other Source Revenues	25,538	256,821	4,399	375,000	375,000	425,883	395,500
Utility Revenues	4,533,509	3,255,139	2,489,687	2,400,454	2,400,454	2,672,866	3,343,146
Transfer-In Revenues	-	-	30,000	-	-	-	-
Total Revenues	4,559,047	3,511,960	2,524,086	2,775,454	2,775,454	3,153,374	3,763,646

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Expenditures – Department Totals

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Utility Fund Expenditures							
Administration Expenditures							
Personnel Services	283,158	565,081	528,257	573,161	742,554	736,643	868,046
Commodities	16,896	25,050	16,685	22,000	21,200	18,162	24,700
Contractual Services	3,324	28,483	31,016	37,600	40,100	64,079	50,600
Other Services	93,508	55,923	131,072	53,500	131,000	210,110	41,000
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	80,000	136,000	136,000	554,000
Total Administration Expenditures	396,886	674,537	707,030	766,261	1,070,854	1,164,994	1,538,346
Water Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	18,799	72,430	57,670	30,000	130,000	55,233	130,000
Contractual Services	168,747	168,536	169,421	125,000	174,600	168,528	174,800
Other Services	174,192	135,031	140,560	137,000	525,000	546,327	840,500
Capital Outlays	304,069	372,565	15,810	382,000	400,000	19,855	412,000
Transfer-Out	-	-	-	-	-	-	-
Total Water Expenditures	665,808	748,563	383,461	674,000	1,229,600	789,943	1,557,300
Wastewater Expenditures							
Personnel Services	-	-	-	-	-	-	-
Commodities	25,248	19,755	18,954	25,000	35,000	26,825	35,000
Contractual Services	120,179	177,515	227,426	132,500	235,000	233,615	245,000
Other Services	143,119	117,015	177,905	175,000	205,000	108,493	375,000
Capital Outlays	-	-	20,962	-	-	32,117	13,000
Transfer-Out	-	-	-	-	-	-	-
Total Wastewater Expenditures	288,545	314,286	445,247	332,500	475,000	401,050	668,000
Total Utility Fund Expenditures	1,351,239	1,737,385	1,535,737	1,772,761	2,775,454	2,355,987	3,763,646
Expenditures by Category							
Personnel Services	283,158	565,081	528,257	573,161	742,554	736,643	868,046
Commodities	60,943	117,235	93,309	77,000	186,200	100,219	189,700
Contractual Services	292,250	374,534	427,862	295,100	449,700	466,221	470,400
Other Services	410,819	307,970	449,537	365,500	861,000	864,931	1,256,500
Capital Outlays	304,069	372,565	36,772	382,000	400,000	51,972	425,000
Transfer-Out	-	-	-	80,000	136,000	136,000	554,000
Total Expenditures	1,351,239	1,737,385	1,535,737	1,772,761	2,775,454	2,355,987	3,763,646
Expenditures by Department							
Administration	396,886	674,537	707,030	766,261	1,070,854	1,164,994	1,538,346
Water	665,808	748,563	383,461	674,000	1,229,600	789,943	1,557,300
Wastewater	288,545	314,286	445,247	332,500	475,000	401,050	668,000
Total Expenditures	1,351,239	1,737,385	1,535,737	1,772,761	2,775,454	2,355,987	3,763,646

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Utility Fund - Administration

DEPARTMENT VISION STATEMENT

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

FUNCTIONS

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

DEPARTMENT DESCRIPTION

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

FY 2024-25 DEPARTMENT ACCOMPLISHMENTS

- Extensive TCEQ Audit on Water System and BC Mud 42 Wastewater System
- Set up an employee goal and action plan to obtain licensing and further their careers
- Installed 1 new Lift station Pump at Corporate
- Conducted a bottom cleaning of Large Lift Station
- Rehab of Well at Maverick Water Plant, Repairs to casing, jetting the well and installing new pump and motor resulting in an additional 100 GPM (currently at 300GPM)
- Completed upgrades at Lewis Lift station Removed 3" suction pipe. Replaced with new 3" SCH. 80 PVC, flange, gasket/bolt kits, and riser clamp.
Fabricated two pipe supports to mount under each 3" pipe
- Extended water and sanitary sewer down 1128, Lewis and McCoy
- Conducted annual GST & HPT inspections
- De-commissioned Blue Water Lakes Lift station, Commissioned and start-up of Valencia Lift station
- Installed new booster pump at school road
- Smoke tested Lakeland Subdivision, found, and repaired 7 broken cleanouts, installed stainless steel I&I preventers
- Installed Antenna and hardware on Brazoria County tower to allow remote reading of water meters

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

- Implemented Performance testing and a preventative maintenance plan for the 2 large turbine water wells
- Nearly 150 new connections to the water system were added
- As of June 1st, Performed 3,000 line locates for Texas 811
- The utilities department completed over 400 hours of job-related training, and added 6 additional TCEQ licenses, as well as a having Our Utility Foreman obtain his CDL

FY 2025-26 DEPARTMENT GOALS

- Continue to seek ways to increase water accountability
- Continue to strengthen the water supplies to meet the needs of added growth
- Create social media accounts for the utility department to better communicate with our residents
- Continue Fire Hydrant flushing program
- Cross train every employee and to make department operate more effective & efficient
- Continue smoke testing to identify I&I issues
- Continue operations in water & wastewater to eliminate any potential TCEQ violations
- Complete fire hydrant survey w/ outside contractor

PERSONNEL SCHEDULE	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Budget
Operations Superintendent	1	1	1	1	1
Plant Operator	2	2	1	2	2
Utility Foreman			1	1	1
Distribution Crew Leader					1
Utility Technician	4	4	4	5	4
Inspector	1	1			
Heavy Equipment Operator	1	1	1	1	1
Administrative Assistant					1
Total	9	9	8	10	11

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Budget
Utility billing Customers	1,701	1,765	1,895	2064	2100
Customers using bank draft	343	170	297	338	350
Water billing versus produced	97.01%	98%	95%	95%	98%

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

UTILITY FUND – ADMINISTRATION

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Administration Expenditures							
Personnel Services							
40-10-5000 Salaries	366,192	367,894	359,912	491,463	491,463	482,942	585,389
40-10-5002 Overtime	11,183	10,043	8,703	18,569	18,569	33,804	18,751
40-10-5006 Longevity	120	360	480	720	720	801	900
40-10-5010 FICA Expense	28,746	28,860	28,241	39,096	39,096	39,325	46,109
40-10-5030 Health Insurance	72,912	81,049	84,388	120,082	120,082	112,977	136,221
40-10-5031 Vision Insurance	873	858	825	1,294	1,294	1,188	1,423
40-10-5032 Life & LTD	1,402	1,416	1,363	4,267	4,267	1,932	5,423
40-10-5033 Dental	3,438	3,279	3,391	4,879	4,879	4,483	5,367
40-10-5034 Retirement	41,577	38,778	30,715	43,595	43,595	44,067	49,744
40-10-5035 Cell Phone Allowance	613	688	1,170	1,950	1,950	1,563	650
40-10-5038 Flex	137	266	175	450	450	407	450
40-10-5039 Flex Card - Health Ins	1,234	2,392	1,505	4,000	4,000	3,379	4,400
40-10-5040 Workers Compensation	8,913	7,718	7,390	12,189	12,189	9,774	13,219
40-10-5041 Pension Expense	3,311	21,481	-	-	-	-	-
Total Personnel Services	540,651	565,081	528,257	742,554	742,554	736,643	868,046
Commodities							
40-10-5200 OPEB Expense	3,851	7,496	-	-	-	-	-
40-10-5222 Postage	3,759	4,904	8,263	3,700	3,700	7,206	6,700
40-10-5225 Fuel	1,140	-	-	-	-	-	-
40-10-5230 Office Expense	3,185	1,768	2,695	2,500	2,500	1,883	3,000
40-10-5240 Minor Tools & Equipment	20,898	10,883	5,727	15,000	15,000	9,073	15,000
Total Commodities	32,833	25,050	16,685	21,200	21,200	18,162	24,700
Contractual Services							
40-10-5300 Equipment Rental	1,332	-	-	-	-	-	-
40-10-5380 Building Repair & Maintenance	-	430	367	1,000	1,000	709	1,000
40-10-5418 Employment Testing	280	-	280	750	750	-	750
40-10-5430 Gas Utilities	504	525	477	750	750	523	750
40-10-5440 Computer Maintenance/Support	3,475	8,829	11,051	14,500	14,500	41,110	25,000
40-10-5445 Telephone	7,653	6,838	4,724	7,000	7,000	6,078	7,000
40-10-5446 Uniforms	255	10,877	14,118	14,500	14,500	15,659	14,500
40-10-5550 Radio Usage	-	984	-	1,600	1,600	-	1,600
Total Contractual Services	13,499	28,483	31,016	40,100	40,100	64,079	50,600
Other Services							
40-10-5615 Credit Card Processing Fees	27,982	35,392	93,079	90,000	90,000	172,885	-
40-10-5622 Dues & Subscriptions	-	-	-	-	-	3,756	-
40-10-5638 Vehicle Repairs/Maintenance	4,031	12,427	16,809	16,000	16,000	14,500	16,000
40-10-5645 Training & Travel	8,357	8,104	16,583	20,000	20,000	12,718	20,000
40-10-5655 Other Expenses	344	-	4,600	-	-	268	-
40-10-5700 Vehicle/Equip Replacement Fees	60,000	-	-	-	-	-	-
40-10-5800 Eng/Consulting/Planning Fees	500	-	-	5,000	5,000	5,983	5,000
Total Other Services	101,214	55,923	131,072	131,000	131,000	210,110	41,000
Transfer-Out							
40-95-8590 Transfer To - Debt Service	-	-	-	56,000	56,000	56,000	394,000
40-95-8591 Transfer To - Veh/Equip Replace Fund	-	80,000	-	80,000	80,000	80,000	160,000
Total Transfer-Out	-	80,000	-	136,000	136,000	136,000	554,000
Total Administration Expenditures	688,196	754,537	707,030	1,070,854	1,070,854	1,164,994	1,538,346

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

WATER

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Water Expenditures							
Commodities							
40-54-5204 Chemicals	22,888	42,444	31,148	50,000	50,000	22,445	50,000
40-54-5225 Fuel	1,140	-	-	-	-	-	-
40-54-5240 Minor Tools & Equipment	6,338	4,487	12,818	30,000	30,000	26,563	30,000
40-54-5245 Fire Hydrants	22,829	25,499	13,704	50,000	50,000	6,225	50,000
Total Commodities	53,195	72,430	57,670	130,000	130,000	55,233	130,000
Contractual Services							
40-54-5310 New Meter Purchase	93,443	81,068	82,969	75,000	75,000	77,939	75,000
40-54-5420 Electricity	38,001	71,714	74,679	75,000	75,000	76,641	75,000
40-54-5440 Computer Maintenance/Support	5,040	-	-	-	-	-	-
40-54-5445 Telephone	719	185	302	500	500	530	700
40-54-5446 Uniforms	6,415	82	160	100	100	-	100
40-54-5499 Laboratory Expenses	14,182	15,487	11,312	24,000	24,000	13,418	24,000
Total Contractual Services	157,800	168,536	169,421	174,600	174,600	168,528	174,800
Other Services							
40-54-5636 Equipment Repairs/Maintenance	107,599	115,600	123,513	125,000	125,000	121,424	420,000
40-54-5638 Vehicle Repairs/Maintenance	4,612	-	-	-	-	-	-
40-54-5645 Training & Travel	7,040	-	-	-	-	-	-
40-54-5700 Vehicle/Equip Replacement Fees	9,000	-	-	-	-	-	-
40-54-5729 Permits & Assessments	4,963	18,701	7,047	22,000	22,000	19,866	22,000
40-54-5742 Subsidence Fees	8,418	730	10,000	3,000	3,000	-	3,000
40-54-5748 Surface Water Acquisition	-	-	-	375,000	375,000	405,038	395,500
Total Other Services	141,632	135,031	140,560	525,000	525,000	546,327	840,500
Capital Outlays							
40-54-6020 Capital Outlay - Equipment	-	-	15,810	-	-	19,855	12,000
40-54-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
40-54-8410 Depreciation Expense	327,731	372,565	-	400,000	400,000	-	400,000
Total Capital Outlays	327,731	372,565	15,810	400,000	400,000	19,855	412,000
Total Water Expenditures	680,358	748,563	383,461	1,229,600	1,229,600	789,943	1,557,300

WASTEWATER

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Wastewater Expenditures							
Commodities							
40-56-5204 Chemicals	8,785	14,550	16,359	20,000	20,000	12,561	20,000
40-56-5240 Minor Tools & Equipment	9,127	5,205	2,595	15,000	15,000	14,264	15,000
Total Commodities	17,912	19,755	18,954	35,000	35,000	26,825	35,000
Contractual Services							
40-56-5419 Sludge Hauling	47,386	82,418	78,664	110,000	110,000	82,384	110,000
40-56-5420 Electricity	47,945	60,420	98,770	75,000	75,000	100,006	85,000
40-56-5432 Rental Equipment	196	-	-	10,000	10,000	2,703	10,000
40-56-5445 Telephone	3,195	-	-	-	-	-	-
40-56-5446 Uniforms	3,969	212	-	-	-	-	-
40-56-5499 Laboratory Expenses	17,502	34,466	49,992	40,000	40,000	48,521	40,000
Total Contractual Services	120,192	177,515	227,426	235,000	235,000	233,615	245,000
Other Services							
40-56-5636 Equipment Repairs/Maintenance	177,610	117,015	175,845	175,000	175,000	108,384	345,000
40-56-5645 Training & Travel	1,507	-	-	-	-	-	-
40-56-5729 Permits & Assessments	-	-	2,060	30,000	30,000	109	30,000
Total Other Services	179,116	117,015	177,905	205,000	205,000	108,493	375,000
Capital Outlays							
40-56-6020 Capital Outlay - Equipment	-	-	20,962	-	-	32,117	13,000
40-56-6030 Capital Outlay - Vehicle	-	-	-	-	-	-	-
Total Capital Outlays	-	-	20,962	-	-	32,117	13,000
Total Wastewater Expenditures	317,221	314,286	445,247	475,000	475,000	401,050	668,000

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

SECTION 9 - DEBT SERVICE FUND

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

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Debt Service

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023- 2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Debt Service Fund Revenues							
Ad Valorem Tax Revenues							
30-01-4000 Current Ad Valorem Tax Rev.	1,826,218	2,922,694	4,043,555	4,359,273	4,359,273	4,378,784	4,374,104
30-01-4010 Delinquent Ad Valorem Tax Revenue	27,899	65,730	18,098	30,000	30,000	3,882	20,000
30-01-4011 P&I on Ad Valorem Taxes	12,110	13,301	35,565	15,000	15,000	24,712	23,000
Total Ad Valorem Tax Revenues	1,866,228	3,001,726	4,097,218	4,404,273	4,404,273	4,407,378	4,417,104
Interest Revenues							
30-06-4600 Interest Income	14,312	49,373	62,231	50,000	50,000	77,529	80,000
Total Interest Revenues	14,312	49,373	62,231	50,000	50,000	77,529	80,000
Other Source Revenues							
30-07-4811 Other Income	90,000	-	-	-	-	-	-
Total Other Source Revenues	90,000	-	-	-	-	-	-
Transfer-In Revenues							
30-09-4950 Transfer In - General Fund	-	-	-	-	-	-	214,000
30-09-4951 Transfer In - Utility Fund	-	-	-	56,000	56,000	56,000	394,000
30-09-4954 Transfer In - Capital Projects	-	-	-	893,200	893,200	893,200	335,000
30-09-4960 Transfer In - MEDC Fund	-	-	-	1,000,000	1,000,000	1,000,000	1,400,000
30-09-4999 Transfer In - Fund Fund	-	-	-	263,446	263,446	263,446	93,000
Total Transfer-In Revenues	-	-	-	2,212,646	2,212,646	2,212,646	2,436,000
Total Debt Service Fund Revenues	1,970,539	3,051,100	4,159,449	6,666,919	6,666,919	6,697,554	6,933,104
Debt Service Fund Expenditures							
Other Services							
30-91-7001 Bond Principal	1,385,000	2,050,000	1,830,000	1,890,000	1,890,000	1,890,000	1,940,000
30-91-7100 Interest Expense	616,321	1,000,555	2,668,105	4,269,919	4,269,919	4,269,919	4,202,549
30-91-7102 Fiscal Agents Fee	2,650	2,650	6,650	12,000	12,000	4,050	6,000
30-91-7103 Property Tax Rebates	-	-	-	495,000	495,000	648,696	784,555
Total Other Services	2,003,971	3,053,205	4,504,755	6,666,919	6,666,919	6,812,665	6,933,104
Total Debt Service Fund Expenditures	2,003,971	3,053,205	4,504,755	6,666,919	6,666,919	6,812,665	6,933,104
Net Revenues over (Expenditures)	(33,432)	(2,105)	(345,305)	-	-	(115,111)	0
Fund Balance - Beginning	468,891	435,459	433,354	88,048	88,048	88,048	(27,063)
Fund Balance - Transfer Out	-	-	-	-	-	-	-
Fund Balance - Ending	435,459	433,354	88,048	88,048	88,048	(27,063)	(27,063)
Revenues by Category							
Ad Valorem Tax Revenues	1,866,228	3,001,726	4,097,218	4,404,273	4,404,273	4,407,378	4,417,104
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	14,312	49,373	62,231	50,000	50,000	77,529	80,000
Other Source Revenues	90,000	-	-	-	-	-	-
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	-	-	2,212,646	2,212,646	2,212,646	2,436,000
Total Revenues	1,970,539	3,051,100	4,159,449	6,666,919	6,666,919	6,697,554	6,933,104
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Services	2,003,971	3,053,205	4,504,755	6,666,919	6,666,919	6,812,665	6,933,104
Capital Outlays	-	-	-	-	-	-	-
Transfer-Out	-	-	-	-	-	-	-
Total Expenditures	2,003,971	3,053,205	4,504,755	6,666,919	6,666,919	6,812,665	6,933,104

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Long-Term Debt Principal and Interest Payments by Year

	2013 CO		2015 GO		2016 CO		2017 CO	
	Prin	Int	Prin	Int	Prin	Int	Prin	Int
FY26	110,000	24,105	240,000	4,800	230,000	72,450	160,000	73,619
FY27	115,000	21,518			230,000	65,550	165,000	68,744
FY28	120,000	18,755			230,000	58,650	170,000	63,719
FY29	120,000	15,875			230,000	51,750	175,000	58,544
FY30	125,000	12,748			230,000	44,850	180,000	53,219
FY31	125,000	9,373			230,000	37,950	185,000	47,744
FY32	130,000	5,800			230,000	31,050	195,000	42,044
FY33	135,000	1,958			230,000	24,150	200,000	36,119
FY34					230,000	17,250	205,000	30,044
FY35					230,000	10,350	210,000	23,819
FY36					230,000	3,450	215,000	17,444
FY37							225,000	10,703
FY38							230,000	3,594
FY39								
FY40								
FY41								
FY42								
FY43								
FY44								
FY45								
FY46								
FY47								
FY48								
FY49								
FY50								
FY51								
FY52								
FY53								
FY53								
	980,000	110,130	240,000	4,800	2,530,000	417,450	2,515,000	529,353

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

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

	2018 CO		2019 CO		2023 CO		2024 CO	
	Prin	Int	Prin	Int	Prin	Int	Prin	Int
FY26	450,000	217,319	150,000	70,794	600,000	1,403,456		2,258,500
FY27	465,000	203,594	155,000	64,694	630,000	1,373,456	415,000	2,248,125
FY28	480,000	189,419	160,000	58,394	660,000	1,341,956	860,000	2,216,250
FY29	495,000	174,794	170,000	51,794	695,000	1,308,956	905,000	2,172,125
FY30	510,000	159,719	175,000	46,644	725,000	1,274,206	950,000	2,125,750
FY31	525,000	144,194	180,000	43,094	765,000	1,237,956	1,000,000	2,077,000
FY32	540,000	128,219	180,000	39,381	800,000	1,199,706	1,050,000	2,025,750
FY33	560,000	111,369	185,000	35,503	840,000	1,159,706	1,105,000	1,971,875
FY34	575,000	93,634	190,000	31,400	885,000	1,117,706	1,160,000	1,915,250
FY35	595,000	74,981	195,000	27,069	930,000	1,073,456	1,220,000	1,855,750
FY36	615,000	55,319	200,000	22,625	975,000	1,026,956	1,285,000	1,793,125
FY37	635,000	34,213	200,000	18,125	1,025,000	978,206	1,350,000	1,727,250
FY38	660,000	11,550	205,000	13,312	1,075,000	926,956	1,415,000	1,658,125
FY39			210,000	8,125	1,130,000	873,206	1,490,000	1,585,500
FY40			220,000	2,750	1,185,000	816,706	1,565,000	1,509,125
FY41					1,245,000	757,456	1,645,000	1,428,875
FY42					1,295,000	707,656	1,730,000	1,344,500
FY43					1,345,000	655,856	1,820,000	1,255,750
FY44					1,400,000	602,056	1,915,000	1,162,375
FY45					1,455,000	546,056	2,010,000	1,064,250
FY46					1,515,000	487,856	2,115,000	961,125
FY47					1,575,000	427,256	2,220,000	852,750
FY48					1,635,000	364,256	2,340,000	738,750
FY49					1,705,000	298,856	2,455,000	618,875
FY50					1,775,000	228,525	2,580,000	493,000
FY51					1,845,000	155,306	2,715,000	360,625
FY52					1,920,000	79,200	2,855,000	221,375
FY53							3,000,000	75,000
FY53								
	7,105,000	1,598,322	2,775,000	533,704	31,630,000	22,422,931	45,170,000	39,716,750

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	2023 SMDA CO		2024 SMDA CO		TOTAL	
	Prin	Int	Prin	Int	Prin	Int
FY26	515,000	875,463	145,000	174,800	2,600,000	5,151,200
FY27	535,000	852,288	155,000	168,275	2,865,000	5,044,725
FY28	560,000	828,213	165,000	161,300	3,405,000	4,917,900
FY29	585,000	803,013	170,000	153,875	3,545,000	4,774,850
FY30	615,000	776,688	175,000	146,225	3,685,000	4,627,300
FY31	645,000	749,013	185,000	138,350	3,840,000	4,475,300
FY32	520,000	716,763	100,000	130,025	3,745,000	4,312,937
FY33	545,000	690,763	105,000	125,525	3,905,000	4,155,009
FY34	575,000	663,513	110,000	120,800	3,930,000	3,989,597
FY35	605,000	634,763	115,000	115,850	4,100,000	3,816,038
FY36	635,000	604,513	120,000	110,675	4,275,000	3,634,106
FY37	670,000	572,763	125,000	105,275	4,230,000	3,446,534
FY38	705,000	539,263	130,000	99,650	4,420,000	3,252,450
FY39	740,000	504,013	140,000	93,800	3,710,000	3,064,644
FY40	775,000	467,013	145,000	87,500	3,890,000	2,883,094
FY41	815,000	428,263	155,000	80,250	3,860,000	2,694,844
FY42	860,000	387,513	160,000	72,500	4,045,000	2,512,169
FY43	900,000	344,513	170,000	64,500	4,235,000	2,320,619
FY44	690,000	299,513	140,000	56,000	4,145,000	2,119,944
FY45	730,000	263,288	145,000	49,000	4,340,000	1,922,594
FY46	770,000	224,963	150,000	41,750	4,550,000	1,715,694
FY47	810,000	184,538	160,000	34,250	4,765,000	1,498,794
FY48	855,000	142,013	165,000	26,250	4,995,000	1,271,269
FY49	900,000	97,125	175,000	18,000	5,235,000	1,032,856
FY50	950,000	49,875	185,000	9,250	5,490,000	780,650
FY51					4,560,000	515,931
FY52					4,775,000	300,575
FY53					3,000,000	75,000
FY53					0	0
	17,505,000	12,699,638	3,690,000	2,383,675	114,140,000	80,306,623

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation - Series 2013

	2013		
	PRINCIPAL	INTEREST	TOTAL
2/15/2026	110,000.00	12,685.00	122,685.00
8/15/2026		11,420.00	11,420.00
2/15/2027	115,000.00	11,420.00	126,420.00
8/15/2027		10,097.50	10,097.50
2/15/2028	120,000.00	10,097.50	130,097.50
8/15/2028		8,657.50	8,657.50
2/15/2029	120,000.00	8,657.50	128,657.50
8/15/2029		7,217.50	7,217.50
2/15/2030	125,000.00	7,217.50	132,217.50
8/15/2030		5,530.00	5,530.00
2/15/2031	125,000.00	5,530.00	130,530.00
8/15/2031		3,842.50	3,842.50
2/15/2032	130,000.00	3,842.50	133,842.50
8/15/2032		1,957.50	1,957.50
2/15/2033	135,000.00	1,957.50	136,957.50
8/15/2040	\$980,000.00	\$110,130.00	\$1,090,130.00

GO Refunding Bonds - Series 2015

	2015		
	PRINCIPAL	INTEREST	TOTAL
2/15/2026		2,400.00	2,400.00
8/15/2026	240,000.00	2,400.00	242,400.00
8/15/2040	\$240,000.00	\$4,800.00	\$244,800.00

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation - Series 2016

	2016		
	PRINCIPAL	INTEREST	TOTAL
2/15/2026	230,000.00	37,950.00	267,950.00
8/15/2026		34,500.00	34,500.00
2/15/2027	230,000.00	34,500.00	264,500.00
8/15/2027		31,050.00	31,050.00
2/15/2028	230,000.00	31,050.00	261,050.00
8/15/2028		27,600.00	27,600.00
2/15/2029	230,000.00	27,600.00	257,600.00
8/15/2029		24,150.00	24,150.00
2/15/2030	230,000.00	24,150.00	254,150.00
8/15/2030		20,700.00	20,700.00
2/15/2031	230,000.00	20,700.00	250,700.00
8/15/2031		17,250.00	17,250.00
2/15/2032	230,000.00	17,250.00	247,250.00
8/15/2032		13,800.00	13,800.00
2/15/2033	230,000.00	13,800.00	243,800.00
8/15/2033		10,350.00	10,350.00
2/15/2034	230,000.00	10,350.00	240,350.00
8/15/2034		6,900.00	6,900.00
2/15/2035	230,000.00	6,900.00	236,900.00
8/15/2035		3,450.00	3,450.00
2/15/2036	230,000.00	3,450.00	233,450.00
8/15/2040	\$2,530,000.00	\$417,450.00	\$2,947,450.00

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation - Series 2017

	2017		
	PRINCIPAL	INTEREST	TOTAL
2/15/2026	160,000.00	38,009.38	198,009.38
8/15/2026		35,609.38	35,609.38
2/15/2027	165,000.00	35,609.38	200,609.38
8/15/2027		33,134.38	33,134.38
2/15/2028	170,000.00	33,134.38	203,134.38
8/15/2028		30,584.38	30,584.38
2/15/2029	175,000.00	30,584.38	205,584.38
8/15/2029		27,959.38	27,959.38
2/15/2030	180,000.00	27,959.38	207,959.38
8/15/2030		25,259.38	25,259.38
2/15/2031	185,000.00	25,259.38	210,259.38
8/15/2031		22,484.38	22,484.38
2/15/2032	195,000.00	22,484.38	217,484.38
8/15/2032		19,559.38	19,559.38
2/15/2033	200,000.00	19,559.38	219,559.38
8/15/2033		16,559.38	16,559.38
2/15/2034	205,000.00	16,559.38	221,559.38
8/15/2034		13,484.38	13,484.38
2/15/2035	210,000.00	13,484.38	223,484.38
8/15/2035		10,334.38	10,334.38
2/15/2036	215,000.00	10,334.38	225,334.38
8/15/2036		7,109.38	7,109.38
2/15/2037	225,000.00	7,109.38	232,109.38
8/15/2037		3,593.75	3,593.75
2/15/2038	230,000.00	3,593.75	233,593.75
8/15/2040	\$2,515,000.00	\$529,353.24	\$3,044,353.24

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation - Series 2018

	2018		
	PRINCIPAL	INTEREST	TOTAL
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
8/15/2040	\$7,105,000.00	\$1,598,321.80	\$8,703,321.80

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation - Series 2019

	2019		
	PRINCIPAL	INTEREST	TOTAL
2/15/2026	150,000.00	36,896.88	186,896.88
8/15/2026		33,896.88	33,896.88
2/15/2027	155,000.00	33,896.88	188,896.88
8/15/2027		30,796.88	30,796.88
2/15/2028	160,000.00	30,796.88	190,796.88
8/15/2028		27,596.88	27,596.88
2/15/2029	170,000.00	27,596.88	197,596.88
8/15/2029		24,196.88	24,196.88
2/15/2030	175,000.00	24,196.88	199,196.88
8/15/2030		22,446.88	22,446.88
2/15/2031	180,000.00	22,446.88	202,446.88
8/15/2031		20,646.88	20,646.88
2/15/2032	180,000.00	20,646.88	200,646.88
8/15/2032		18,734.38	18,734.38
2/15/2033	185,000.00	18,734.38	203,734.38
8/15/2033		16,768.75	16,768.75
2/15/2034	190,000.00	16,768.75	206,768.75
8/15/2034		14,631.25	14,631.25
2/15/2035	195,000.00	14,631.25	209,631.25
8/15/2035		12,437.50	12,437.50
2/15/2036	200,000.00	12,437.50	212,437.50
8/15/2036		10,187.50	10,187.50
2/15/2037	200,000.00	10,187.50	210,187.50
8/15/2037		7,937.50	7,937.50
2/15/2038	205,000.00	7,937.50	212,937.50
8/15/2038		5,375.00	5,375.00
2/15/2039	210,000.00	5,375.00	215,375.00
8/15/2039		2,750.00	2,750.00
2/15/2040	220,000.00	2,750.00	222,750.00
8/15/2040	\$2,775,000.00	\$533,703.20	\$3,308,703.20

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation - Series 2023

	2023		
	PRINCIPAL	INTEREST	TOTAL
2/15/2026	600,000	701,728	1,301,728
8/15/2026		701,728	701,728
2/15/2027	630,000	686,728	1,316,728
8/15/2027		686,728	686,728
2/15/2028	660,000	670,978	1,330,978
8/15/2028		670,978	670,978
2/15/2029	695,000	654,478	1,349,478
8/15/2029		654,478	654,478
2/15/2030	725,000	637,103	1,362,103
8/15/2030		637,103	637,103
2/15/2031	765,000	618,978	1,383,978
8/15/2031		618,978	618,978
2/15/2032	800,000	599,853	1,399,853
8/15/2032		599,853	599,853
2/15/2033	840,000	579,853	1,419,853
8/15/2033		579,853	579,853
2/15/2034	885,000	558,853	1,443,853
8/15/2034		558,853	558,853
2/15/2035	930,000	536,728	1,466,728
8/15/2035		536,728	536,728
2/15/2036	975,000	513,478	1,488,478
8/15/2036		513,478	513,478
2/15/2037	1,025,000	489,103	1,514,103
8/15/2037		489,103	489,103
2/15/2038	1,075,000	463,478	1,538,478
8/15/2038		463,478	463,478
2/15/2039	1,130,000	436,603	1,566,603
8/15/2039		436,603	436,603
2/15/2040	1,185,000	408,353	1,593,353
8/15/2040		408,353	408,353

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation – Series 2023 cont’d.

	2023		
	PRINCIPAL	INTEREST	TOTAL
2/15/2041	1,245,000	378,728	1,623,728
█ 8/15/2041		378,728	378,728
2/15/2042	1,295,000	353,828	1,648,828
█ 8/15/2042		353,828	353,828
2/15/2043	1,345,000	327,928	1,672,928
█ 8/15/2043		327,928	327,928
2/15/2044	1,400,000	301,028	1,701,028
█ 8/15/2044		301,028	301,028
2/15/2045	1,455,000	273,028	1,728,028
█ 8/15/2045		273,028	273,028
2/15/2046	1,515,000	243,928	1,758,928
█ 8/15/2046		243,928	243,928
2/15/2047	1,575,000	213,628	1,788,628
█ 8/15/2047		213,628	213,628
2/15/2048	1,635,000	182,128	1,817,128
█ 8/15/2048		182,128	182,128
2/15/2049	1,705,000	149,428	1,854,428
█ 8/15/2049		149,428	149,428
2/15/2050	1,775,000	114,263	1,889,263
█ 8/15/2050		114,263	114,263
2/15/2051	1,845,000	77,653	1,922,653
█ 8/15/2051		77,653	77,653
2/15/2052	1,920,000	39,600	1,959,600
█ 8/15/2052		39,600	39,600
2/15/2053			
	\$31,630,000.00	\$22,422,931.47	\$54,052,931.47

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation – Series 2024

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2/15/2026	0	1,129,250	1,129,250
8/15/2026		1,129,250	1,129,250
2/15/2027	410,000	1,129,250	1,539,250
8/15/2027		1,118,875	1,118,875
2/15/2028	850,000	1,118,875	1,968,875
8/15/2028		1,097,375	1,097,375
2/15/2029	900,000	1,097,375	1,997,375
8/15/2029		1,074,750	1,074,750
2/15/2030	955,000	1,074,750	2,029,750
8/15/2030		1,051,000	1,051,000
2/15/2031	1,015,000	1,051,000	2,066,000
8/15/2031		1,026,000	1,026,000
2/15/2032	1,080,000	1,026,000	2,106,000
8/15/2032		999,750	999,750
2/15/2033	1,150,000	999,750	2,149,750
8/15/2033		972,125	972,125
2/15/2034	1,220,000	972,125	2,192,125
8/15/2034		943,125	943,125
2/15/2035	1,295,000	943,125	2,238,125
8/15/2035		912,625	912,625
2/15/2036	1,380,000	912,625	2,292,625
8/15/2036		880,500	880,500
2/15/2037	1,465,000	880,500	2,345,500
8/15/2037		846,750	846,750
2/15/2038	1,560,000	846,750	2,406,750
8/15/2038		811,375	811,375

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation – Series 2024 cont’d.

	2024		
	PRINCIPAL	INTEREST	TOTAL
2/15/2039	1,645,000	811,375	2,456,375
8/15/2039		774,125	774,125
2/15/2040	1,735,000	774,125	2,509,125
8/15/2040		735,000	735,000
2/15/2041	1,820,000	735,000	2,555,000
█ 8/15/2041		693,875	693,875
2/15/2042	1,915,000	693,875	2,608,875
█ 8/15/2042		650,625	650,625
2/15/2043	2,005,000	650,625	2,655,625
█ 8/15/2043		605,125	605,125
2/15/2044	2,090,000	605,125	2,695,125
█ 8/15/2044		557,250	557,250
2/15/2045	2,175,000	557,250	2,732,250
█ 8/15/2045		507,000	507,000
2/15/2046	2,270,000	507,000	2,777,000
█ 8/15/2046		454,125	454,125
2/15/2047	2,365,000	454,125	2,819,125
█ 8/15/2047		398,625	398,625
2/15/2048	2,470,000	398,625	2,868,625
█ 8/15/2048		340,125	340,125
2/15/2049	2,575,000	340,125	2,915,125
█ 8/15/2049		278,750	278,750
2/15/2050	2,690,000	278,750	2,968,750
█ 8/15/2050		214,250	214,250
2/15/2051	2,805,000	214,250	3,019,250
█ 8/15/2051		146,375	146,375
2/15/2052	2,930,000	146,375	3,076,375
█ 8/15/2052		75,000	75,000
2/15/2053	3,065,000	75,000	3,140,000
	\$47,835,000.00	\$39,716,750.00	\$87,551,750.00

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation – Series 2023 SMDA

	2023 SMDA		TOTAL
	PRINCIPAL	INTEREST	
10/1/2025	0	437,731	437,731
4/1/2026	515,000	437,731	952,731
10/1/2026	0	426,144	426,144
4/1/2027	535,000	426,144	961,144
10/1/2027	0	414,106	414,106
4/1/2028	560,000	414,106	974,106
10/1/2028	0	401,506	401,506
4/1/2029	585,000	401,506	986,506
10/1/2029	0	388,344	388,344
4/1/2030	615,000	388,344	1,003,344
10/1/2030	0	374,506	374,506
4/1/2031	645,000	374,506	1,019,506
10/1/2031	0	358,381	358,381
4/1/2032	520,000	358,381	878,381
10/1/2032	0	345,381	345,381
4/1/2033	545,000	345,381	890,381
10/1/2033	0	331,756	331,756
4/1/2034	575,000	331,756	906,756
10/1/2034	0	317,381	317,381
4/1/2035	605,000	317,381	922,381
10/1/2035	0	302,256	302,256
4/1/2036	635,000	302,256	937,256
10/1/2036	0	286,381	286,381
4/1/2037	670,000	286,381	956,381
10/1/2037	0	269,631	269,631
4/1/2038	705,000	269,631	974,631
10/1/2038	0	252,006	252,006
4/1/2039	740,000	252,006	992,006
10/1/2039	0	233,506	233,506
4/1/2040	775,000	233,506	1,008,506
10/1/2040	0	214,131	214,131
4/1/2041	815,000	214,131	1,029,131
10/1/2041	0	193,756	193,756
4/1/2042	860,000	193,756	1,053,756
10/1/2042	0	172,256	172,256
4/1/2043	900,000	172,256	1,072,256
10/1/2043	0	149,756	149,756
4/1/2044	690,000	149,756	839,756
10/1/2044	0	131,644	131,644
4/1/2045	730,000	131,644	861,644
10/1/2045	0	112,481	112,481
4/1/2046	770,000	112,481	882,481
10/1/2046	0	92,269	92,269
4/1/2047	810,000	92,269	902,269
10/1/2047	0	71,006	71,006
4/1/2048	855,000	71,006	926,006
10/1/2048	0	48,563	48,563
4/1/2049	900,000	48,563	948,563
10/1/2049	0	24,938	24,938
4/1/2050	950,000	24,938	974,938
	\$17,505,000.00	\$12,699,637.50	\$30,204,637.50

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

Certificates of Obligation – Series 2024 SMDA

	2024 SMDA		
	PRINCIPAL	INTEREST	TOTAL
10/1/2025	0	87,400	87,400
4/1/2026	145,000	87,400	232,400
10/1/2026	0	84,138	84,138
4/1/2027	155,000	84,138	239,138
10/1/2027	0	80,650	80,650
4/1/2028	165,000	80,650	245,650
10/1/2028	0	76,938	76,938
4/1/2029	170,000	76,938	246,938
10/1/2029	0	73,113	73,113
4/1/2030	175,000	73,113	248,113
10/1/2030	0	69,175	69,175
4/1/2031	185,000	69,175	254,175
10/1/2031	0	65,013	65,013
4/1/2032	100,000	65,013	165,013
10/1/2032	0	62,763	62,763
4/1/2033	105,000	62,763	167,763
10/1/2033	0	60,400	60,400
4/1/2034	110,000	60,400	170,400
10/1/2034	0	57,925	57,925
4/1/2035	115,000	57,925	172,925
10/1/2035	0	55,338	55,338
4/1/2036	120,000	55,338	175,338
10/1/2036	0	52,638	52,638
4/1/2037	125,000	52,638	177,638
10/1/2037	0	49,825	49,825
4/1/2038	130,000	49,825	179,825
10/1/2038	0	46,900	46,900
4/1/2039	140,000	46,900	186,900
10/1/2039	0	43,750	43,750
4/1/2040	145,000	43,750	188,750
10/1/2040	0	40,125	40,125
4/1/2041	155,000	40,125	195,125
10/1/2041	0	36,250	36,250
4/1/2042	160,000	36,250	196,250
10/1/2042	0	32,250	32,250
4/1/2043	170,000	32,250	202,250
10/1/2043	0	28,000	28,000
4/1/2044	140,000	28,000	168,000
10/1/2044	0	24,500	24,500
4/1/2045	145,000	24,500	169,500
10/1/2045	0	20,875	20,875
4/1/2046	150,000	20,875	170,875
10/1/2046	0	17,125	17,125
4/1/2047	160,000	17,125	177,125
10/1/2047	0	13,125	13,125
4/1/2048	165,000	13,125	178,125
10/1/2048	0	9,000	9,000
4/1/2049	175,000	9,000	184,000
10/1/2049	0	4,625	4,625
4/1/2050	185,000	4,625	189,625
	\$3,690,000.00	\$2,383,675.00	\$6,073,675.00

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

SECTION 10 - CAPITAL PROJECTS FUND



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

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

CITY OF MANVEL, TEXAS

FISCAL YEAR 2025-2026 ANNUAL BUDGET

CAPITAL PROJECTS FUND

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Capital Projects Fund Revenues							
Interest Revenues							
50-06-4600 Interest Income	82,747	1,320,382	3,776,583	2,000,000	2,500,000	3,490,930	1,250,000
Total Interest Revenues	82,747	1,320,382	3,776,583	2,000,000	2,500,000	3,490,930	1,250,000
Other Source Revenues							
50-07-4704 Grant Revenues	-	-	29,307	-	-	2,433,091	-
50-07-4811 Other Income	121,531	304,356	488,924	100,000	100,000	3,031,410	100,000
50-07-4830 Bond Proceeds	-	33,530,000	50,000,000	-	-	-	-
50-07-4831 Bond Premium	-	1,897,389	238,306	-	-	-	-
Total Other Source Revenues	121,531	35,731,746	50,756,538	100,000	100,000	5,464,501	100,000
Transfer-In Revenues							
50-09-4950 Transfer In - Gen Fund	-	450,000	1,412,500	-	-	-	383,500
50-09-4963 Transfer In - Impact Fee Fund	-	233,907	250,000	2,226,029	2,226,029	2,226,028	335,000
50-09-4964 Transfer In - Cap Projects Bond Fund	-	-	-	-	-	-	-
50-09-4999 Transfer In - Fund Balance	-	11,609,069	45,347,997	89,670,599	89,670,599	-	53,162,556
Total Transfer-In Revenues	-	12,292,976	47,010,497	91,896,628	91,896,628	2,226,028	53,881,056
Total Capital Projects Fund Revenues	204,278	49,345,104	101,543,618	93,996,628	94,496,628	11,181,459	55,231,056
Capital Projects Fund Expenditures							
Personnel Services							
50-91-5000 Salaries	-	-	-	-	-	-	-
50-91-5010 FICA Expense	-	-	-	-	-	-	-
50-91-5030 Health Insurance	-	-	-	-	-	-	-
50-91-5031 Vision Insurance	-	-	-	-	-	-	-
50-91-5032 Life Insurance & LTD	-	-	-	-	-	-	-
50-91-5033 Dental Insurance	-	-	-	-	-	-	-
50-91-5034 Retirement	-	-	-	-	-	-	-
50-91-5038 Flex Admin Expense	-	-	-	-	-	-	-
50-91-5039 Flex Card Expense Health Ins	-	-	-	-	-	-	-
Total Personnel Services	-	-	-	-	-	-	-
Capital Outlays							
50-91-7105 Bond Issuance Cost	-	423,086	232,340	-	-	-	-
50-91-7402 Master Water Plan	10,111	-	-	-	-	-	-
50-91-7403 Master Wastewater Plan	3,121	-	-	-	-	-	-
50-91-7404 City Hall Front Parking Lot	181,502	7,940	-	-	-	-	-
50-91-7408 City Hall Bldg-Expansion	-	263	-	-	-	46,480	-
50-91-7409 Rogers/Holley Street Construction	-	100	-	-	-	150,000	-
50-91-7412 Comprehensive Plan & Thoroughfare	300,402	-	95,425	192,813	192,813	-	46,480
50-91-7413 Impact Fee Study	133,821	317,217	-	150,000	150,000	-	150,000
50-91-7419 Council Approved Projects	39,730	44,951	-	-	-	-	-
50-91-7502 Water Plant Improvements	328,328	-	3,856	9,084	9,084	-	-
50-91-7506 Elevated Storage Tank	-	-	2,743,492	4,020,506	4,020,506	2,697,956	-
50-91-7507 Surface Water Rights Acquisition	-	633,065	-	-	-	-	-
50-91-7511 Municipal Complex	803,342	531,676	-	1,627,281	1,627,281	1,016,473	1,016,473
50-91-7516 East WWTP	1,736,648	-	-	-	-	900,000	-
50-91-7518 Cemetary Waterline Loop	-	25,508	-	-	-	115,481	-
50-91-7523 Purchases of Land	359,513	-	-	900,000	900,000	-	900,000
50-91-7524 Masters/Jordan Development	155,410	-	45,976	128,516	128,516	13,035	-
50-91-7529 FM 1128 Water Line Ext	73,513	28,284	2,757	2,081,455	2,081,455	-	-
50-91-7530 IT Project	172,677	339,066	-	-	-	-	-
50-91-7531 Building Planning	169,809	114,551	71,229	25,883	25,883	25,883	-
50-91-7532 Wastewater Improvements	553,774	1,109,896	408,577	1,457,010	1,457,010	873,021	-
50-91-7533 SCADA Improvements	26,542	316,019	21,939	-	-	-	-
50-91-7534 WRF Construction	-	-	4,010	39,997,439	39,997,439	30,882,472	30,882,472
50-91-7535 Police Station	-	68,605	6,279,353	19,917,295	19,917,295	-	-
50-91-7536 Public Works Building	-	22,650	1,524,658	6,509,335	6,509,335	4,495,767	7,527,177
50-91-7537 City Hall Expansion	-	-	618,614	5,981,139	5,981,139	5,707,716	5,707,716
50-91-7538 Heritage Park	-	-	-	-	-	(172)	533,948
50-91-7556 Croix Parking Lot Construction	-	-	-	-	500,000	468,000	468,000
50-91-7557 Clark Rd Project CSJ0912-31-317	-	-	409,490	-	-	-	-
50-91-7558 Lighting Upgrade	-	-	27,153	59,267	59,267	-	-
50-91-7559 Other Projects	24,241	-	265,691	10,046,406	10,046,406	8,913,780	7,998,790
Total Capital Outlays	5,072,486	3,982,879	12,754,560	93,103,428	93,603,428	56,305,892	55,231,056
Transfer-Out							
50-95-5890 Transfer to Debt Service Fund	-	-	-	893,200	893,200	-	-
Total Transfer-Out	-	-	-	893,200	893,200	-	-
Total Capital Projects Fund Expenditures	5,072,486	3,982,879	12,754,560	93,996,628	94,496,628	56,305,892	55,231,056
Net Revenues over (Expenditures)	(4,868,207)	45,362,225	88,789,058	-	-	(45,124,433)	-
Fund Balance - Beginning	14,692,114	9,823,907	43,577,063	-	-	87,018,123	41,893,690
Fund Balance - Transfer Out	-	(11,609,069)	(45,347,997)	-	-	-	(53,162,556)
Fund Balance - Ending	9,823,907	43,577,063	87,018,123	-	-	41,893,690	(11,268,866)

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2024 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2024-25 Estimated Totals	FY 2025-26 Proposed Budget
Capital Projects Fund Revenues							
Revenues by Category							
Ad Valorem Tax Revenues	-	-	-	-	-	-	-
Miscellaneous Tax Revenues	-	-	-	-	-	-	-
Franchise Fee Revenues	-	-	-	-	-	-	-
Licenses and Permits Revenues	-	-	-	-	-	-	-
Fines and Fees Revenues	-	-	-	-	-	-	-
Interest Revenues	82,747	1,320,382	3,776,583	2,000,000	2,500,000	3,490,930	1,250,000
Other Source Revenues	121,531	35,731,746	50,756,538	100,000	100,000	5,464,501	100,000
Utility Revenues	-	-	-	-	-	-	-
Transfer-In Revenues	-	12,292,976	47,010,497	91,896,628	91,896,628	2,226,028	53,881,056
Total Revenues	204,278	49,345,104	101,543,618	93,996,628	94,496,628	11,181,459	55,231,056
Expenditures by Category							
Personnel Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Capital Outlays	5,072,486	3,982,879	12,754,560	93,103,428	93,603,428	56,305,892	55,231,056
Transfer-Out	-	-	-	893,200	893,200	-	-
Total Expenditures	5,072,486	3,982,879	12,754,560	93,996,628	94,496,628	56,305,892	55,231,056

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

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.

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====



Project Name:	Comprehensive Plan						Status:	Future
Project Description:	The Comprehensive Plan will be reexamined and updated to account for the rapid growth throughout the City. It will also need to be determined if the peripheral plans are moving in the right direction to complement the Comprehensive Plan.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
	\$270,000						\$270,000	
Funding Source	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total	
General Obligation Bond							\$0	
Certificate of Obligation							\$0	
City Funding			\$263	\$95,425	\$146,333	\$46,480	\$288,500	
Utility Funding							\$0	
Impact Fees							\$0	
Other							\$0	
Funding Total	\$0	\$0	\$263	\$95,425	\$146,333	\$46,480	\$288,500	
Spending Phases	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total	
Professional Services			\$263	\$95,425	\$146,333	\$46,480	\$288,500	
Studies/Analysis							\$0	
Land/ROW							\$0	
Construction							\$0	
Equipment							\$0	
Other							\$0	
Project Total	\$0	\$0	\$263	\$95,425	\$146,333	\$46,480	\$288,500	
Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Personnel							\$0	
Operation & Maintenance							\$0	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====



Project Name:	Impact Fee Study						Status:	Future
Project Description:	The Impact fee Study will reexamine the previous fee schedules for the impact that new development has on our water and sewer systems in accordance with the guiding principles.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
				\$75,000	\$75,000		\$150,000	
Funding Source	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total	
General Obligation Bond							\$0	
Certificate of Obligation							\$0	
City Funding							\$0	
Utility Funding							\$0	
Impact Fees						\$150,000	\$150,000	
Other							\$0	
Funding Total	\$0	\$0	\$0	\$0	\$0	\$150,000	\$150,000	
Spending Phases	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total	
Professional Services						\$150,000	\$150,000	
Studies/Analysis							\$0	
Land/ROW							\$0	
Construction							\$0	
Equipment							\$0	
Other							\$0	
Project Total	\$0	\$0	\$0	\$0	\$0	\$150,000	\$150,000	
Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Personnel							\$0	
Operation & Maintenance							\$0	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====



Project Name:	City Center/Municipal Complex						Status:	In progress
Project Description:	The City Center reaffirms a commitment to providing a lifestyle rich with small-town charm and sense of community by offering a place for residents, friends and neighbors to come together for special events and for day-to-day interaction. This complex will include a new City Hall, Police Station, Library, Municipal Court, and a sports complex.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
	\$9,300,000						\$9,300,000	

Funding Source	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total
General Obligation Bond							\$0
Certificate of Obligation	\$6,139,571	\$803,342	\$531,676	\$0	\$610,808	\$1,016,473	\$9,101,870
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$6,139,571	\$803,342	\$531,676	\$0	\$610,808	\$1,016,473	\$9,101,870

Spending Phases	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total
Professional Services		\$803,342	\$531,676	\$0	\$610,808	\$1,016,473	\$2,962,299
Studies/Analysis							\$0
Land/ROW	\$4,696,262						\$4,696,262
Construction	\$1,443,409						\$1,443,409
Equipment							\$0
Other							\$0
Project Total	\$6,139,671	\$803,342	\$531,676	\$0	\$610,808	\$1,016,473	\$9,101,970

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0						

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====



Project Name:	Water Reclamation Facility						Status:	In progress
Project Description:	Water Reclamation Facility will offer more processing capacity for all new development and future growth							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
					\$40,000,000		\$40,000,000	

Funding Source	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total
General Obligation Bond							\$0
Certificate of Obligation					\$40,000,000		\$40,000,000
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$0	\$0	\$40,000,000	\$0	\$40,000,000

Spending Phases	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction				\$4,010	\$9,113,518	\$30,882,472	\$40,000,000
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$0	\$4,010	\$9,113,518	\$30,882,472	\$40,000,000

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====



Project Name:	Public Works Building						Status:	In Progress
Project Description:	The department of Public Works is currently being housed in a lease building. The new building will allow for growth within the department and it will be in a centralized area.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
	\$10,731,410						\$10,731,410	

Funding Source	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total
General Obligation Bond							\$0
Certificate of Obligation			\$22,650	\$1,524,658	\$2,013,568	\$7,527,177	\$11,088,053
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$22,650	\$1,524,658	\$2,013,568	\$7,527,177	\$11,088,053

Spending Phases	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total
Professional Services			\$22,650	\$29,463	\$15,538		\$67,651
Studies/Analysis							\$0
Land/ROW							\$0
Construction				\$1,495,194	\$1,998,030	\$7,527,177	\$11,020,402
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$22,650	\$1,524,658	\$2,013,568	\$7,527,177	\$11,088,053

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0						

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====



Project Name:	City Hall Expansion						Status:	In Progress
Project Description:	Currently City Hall is two buildings and staff is still growing. The new facility will allow enough room for current staff and some growth.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
	\$6,000,000						\$6,000,000	

Funding Source	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total
General Obligation Bond							\$0
Certificate of Obligation				\$618,614	\$618,614	\$5,981,139	\$7,218,367
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$0	\$618,614	\$618,614	\$5,981,139	\$7,218,367

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services					\$253,297		\$253,297
Studies/Analysis							\$0
Land/ROW				\$596,516			\$596,516
Construction				\$22,098	\$20,126	\$5,707,716	\$5,749,940
Equipment							\$0
Other							\$0
Project Total	\$0	\$0	\$0	\$618,614	\$273,423	\$5,707,716	\$6,599,753

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====



Project Name:	Heritage Park						Status:	In Progress
Project Description:	Heritage Park will be behind across City Hall. It will provide a small park with walking trails, playgrounds, and gathering places for the Original Townsite of Manvel.							
Project Type:	General	Parks	Streets	Water	Waste	Surface	Total	
		\$468,000					\$468,000	

Funding Source	Prior	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Future	Total
General Obligation Bond						\$468,000	\$468,000
Certificate of Obligation							\$0
City Funding							\$0
Utility Funding							\$0
Impact Fees							\$0
Other							\$0
Funding Total	\$0	\$0	\$0	\$0	\$0	\$468,000	\$468,000

Spending Phases	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services							\$0
Studies/Analysis							\$0
Land/ROW							\$0
Construction							\$0
Equipment							\$0
Other					\$172	\$468,000	\$468,172
Project Total	\$0	\$0	\$0	\$0	\$172	\$468,000	\$468,172

Associated Operating Costs	Prior	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel							\$0
Operation & Maintenance							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF MANVEL, TEXAS

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SECTION 11 - SUPPLEMENTAL INFORMATION



General Community Information



Glossary of Terms



CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

GENERAL COMMUNITY INFORMATION

Government	Date of Incorporation	1960
	Form of Government	Council - Manager
Demographics	Population	2025 – 19,309 2022 – 14,803 (est) 2020 – 9,992 2010 – 5,179
Schools	Elementary	City - 5
	Middle Schools	City - 3
	High Schools	City – 1
	College & Career Academy	City - 2
Economics	Median Household Income – Manvel	\$113,938
	Median Household Income – Texas	\$76,292
	Median Household Income – Nation	\$83,730
	Per Capita Income – Manvel	\$44,338
	Median Individual Income - Texas	\$59,280
	Median Individual Income – Nation	\$45,140
Tax Structure	2024 Tax Year per \$100 of Appraised Value	
	City of Manvel	0.560000
	Emergency District #3	0.077459
	Brazoria County Road and Bridge	0.041921
	Brazoria County	0.303546
	Alvin Community College	0.155988
	Alvin ISD	1.120000
Bond Rating		AA+
Services	Number of police stations	1
	Sworn Officers	40
Parks	Number of Developed Parks	1
	Number of Undeveloped Parks	2
	Park Acreage	34
Health Facilities	General Area	2
	Special Purpose Health Care Centers	6
Other	County of Government	Commissioners Court
	Area of City	23 sq. miles
	Area of ETJ (Extra Territorial Jurisdiction)	17 sq. miles
	Education (% high school graduate or greater)	88%
	Median Housing Value	\$359,457

CITY OF MANVEL, TEXAS

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GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF MANVEL, TEXAS

=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

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

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

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

BONDS ISSUED – Bonds sold by the City.

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

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

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

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

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

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

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

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

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

CITY OF MANVEL, TEXAS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF MANVEL, TEXAS

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

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

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

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

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

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

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

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

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

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

RESTRICTED FUND BALANCE – Amounts constrained to specific purposes by law through constitutional provisions or enabling legislation or by contract whereby constraints have been placed on the use of funds

CITY OF MANVEL, TEXAS

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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.

CITY OF MANVEL, TEXAS

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2025 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Form 50-856

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,115,665,109
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,115,665,109
4.	Prior year total adopted tax rate.	\$ 0.580000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 8,502,803
	B. Prior year values resulting from final court decisions:.....	-\$ 7,098,000
	C. Prior year value loss. Subtract B from A. ³	\$ 1,404,803
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 0
	B. Prior year disputed value:.....	-\$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,404,803

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,117,089,912
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ¹	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 74,000 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 23,245,182 C. Value loss. Add A and B. ⁴	\$ 23,319,182
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 2,157,628 B. Current year productivity or special appraised value: - \$ 8,690 C. Value loss. Subtract B from A. ⁷	\$ 2,148,938
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 25,468,120
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 361,793,732
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,729,808,060
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 9,686,925
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 51,471
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 9,738,396
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,279,111,405 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 375,522,502 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,903,588,903

¹ Tex. Tax Code §26.012(15)
² Tex. Tax Code §26.012(15)
³ Tex. Tax Code §26.012(15)
⁴ Tex. Tax Code §26.05(c)
⁵ Tex. Tax Code §26.012(13)
⁶ Tex. Tax Code §26.012(13)
⁷ Tex. Tax Code §26.012(13)
⁸ Tex. Tax Code §26.012, 26.04(-2)
⁹ Tex. Tax Code §26.03(c)

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 67,061,069
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 67,061,069
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,970,649,972
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 165,036,267
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 165,036,267
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,805,613,705
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.539339 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.317026 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,117,069,912

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(b)(8)
¹⁷ Tex. Tax Code §26.012(b)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 6,711,662
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 32,426</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 1,081,841</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -1,049,415</p> <p>E. Add Line 30 to 31D.</p>	\$ 5,662,247
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,805,613,705
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.313591 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.041

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.313591 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100. \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.313591 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.324566 /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 4,733,505</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 4,733,505</p>	\$ 4,733,505
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 4,733,505
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 99.71 %</p> <p>C. Enter the 2023 actual collection rate. 101.05 %</p> <p>D. Enter the 2022 actual collection rate. 100.19 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p> <p style="text-align: right;">100.00 %</p>	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 4,733,505
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,970,649,972
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.240200 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.564768 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(b)
²⁸ Tex. Tax Code §26.012(f)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§20.04(h), (h-1) and (h-2)

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³³ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,970,649,972
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.539339 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.539339 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.564766 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.564766 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,970,649,972
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³³ Tex. Tax Code §26.041(d)
³⁴ Tex. Tax Code §26.041(f)
³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(c)
³⁷ Tex. Tax Code §26.041(c)
³⁸ Tex. Tax Code §26.045(d)
³⁹ Tex. Tax Code §26.045(f)

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Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.564766 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.608381 /\$100
	B. Unused increment rate (Line 67)	\$ 0.002457 /\$100
	C. Subtract B from A	\$ 0.606924 /\$100
	D. Adopted Tax Rate	\$ 0.560000 /\$100
	E. Subtract D from C	\$ 0.046924 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 1,879,634,298
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 881,999
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.560708 /\$100
	B. Unused increment rate (Line 66)	\$ 0.034145 /\$100
	C. Subtract B from A	\$ 0.526563 /\$100
	D. Adopted Tax Rate	\$ 0.560000 /\$100
	E. Subtract D from C	\$ -0.033437 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,837,727,056
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.562048 /\$100
	B. Unused increment rate (Line 66)	\$ 0.008801 /\$100
	C. Subtract B from A	\$ 0.573247 /\$100
	D. Adopted Tax Rate	\$ 0.570000 /\$100
	E. Subtract D from C	\$ 0.003247 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 1,422,802,074
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 46,188
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 928,197 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.047101 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.611867 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §26.04(c)(2)(B)

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2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴³ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.313591 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,870,648,972
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.025372 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.240200 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.579163 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁵

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁴

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.580000 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁶ If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁷ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,729,808,060
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,805,613,705
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁸	\$ 0.000000 /\$100

⁴³ Tex. Tax Code §26.012(b-a)
⁴⁴ Tex. Tax Code §26.003(a)(1)
⁴⁵ Tex. Tax Code §26.042(b)
⁴⁶ Tex. Tax Code §26.042(f)
⁴⁷ Tex. Tax Code §26.042(c)
⁴⁸ Tex. Tax Code §26.042(b)

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Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.611867</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>28</u>	\$ <u>0.539339</u> /\$100
Voter-approval tax rate. As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>68</u>	\$ <u>0.611867</u> /\$100
De minimis rate. If applicable, enter the current year de minimis rate from Line 73.	\$ <u>0.579183</u> /\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.²¹

<p>print here ▶</p>	KRISTIN BULANEK <small>Printed Name of Taxing Unit Representative</small>	
<p>sign here ▶</p>	Kristin Bulanek	<p>Digitally signed by Kristin Bulanek Date: 2025.07.25 14:07:19 -05'00'</p>
	Taxing Unit Representative	Date

²¹ Tex. Tax Code §§26.04(c-2) and (d-2)

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=====FISCAL YEAR 2025-2026 ANNUAL BUDGET=====

