



**PROPOSED
FY 2024-2025
ANNUAL BUDGET**

Scott Moore, City Manager

Belen Peña, Director of Finance

September 18, 2024



CITY OF MANOR - CITY COUNCIL



Dr. Christopher Harvey
Mayor



Emily Hill
Council Member
Place 1
Mayor Pro Tem



Anne Weir
Council Member
Place 2



Maria Amezcua
Council Member
Place 3



Sonia Wallace
Council Member
Place 4



Aaron Moreno
Council Member
Place 5



Deja Hill
Council Member
Place 6

CITY OF MANOR

COUNCIL-APPOINTED ADVISORY GROUPS, ORGANIZATIONS, AND REPRESENTATIVE AGENCIES

CITY

Board of Adjustment
Planning & Zoning Commission
Community Impact Fee Advisory Committee
Charter Review Commission
Ethics Commission
Manor Housing Public Facility Corporation

COUNCIL

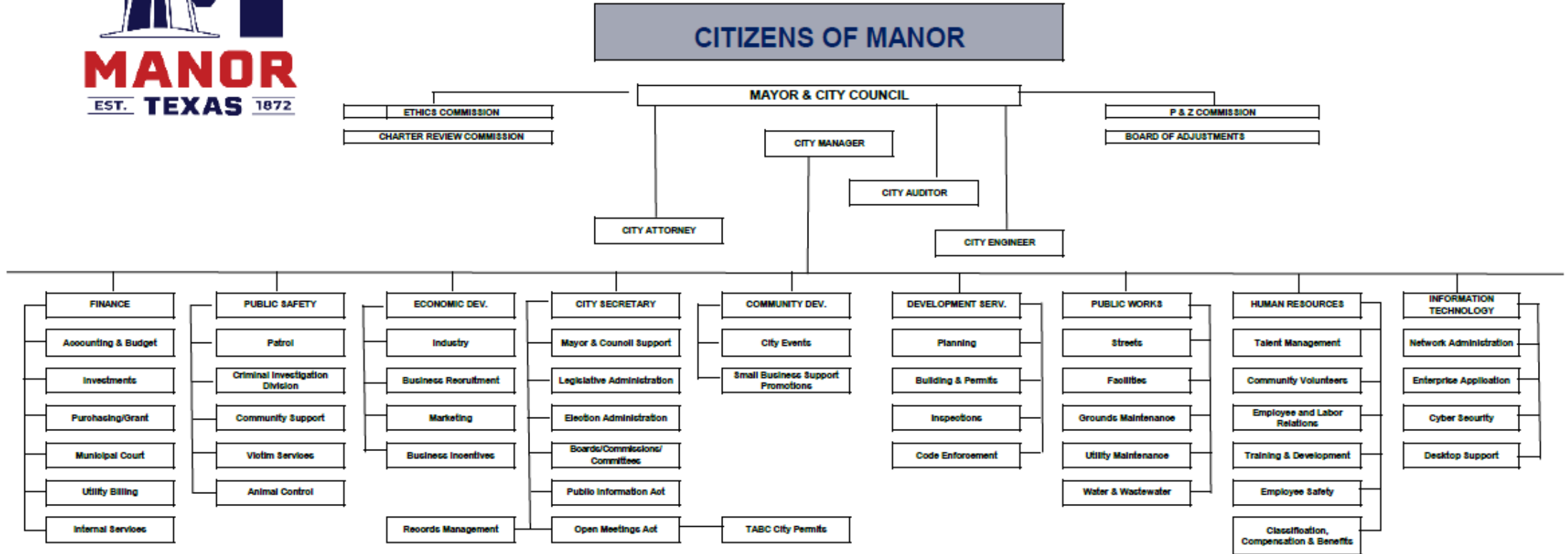
Public Improvement District (PID) Committee
Tax Increment Reinvestment Zone, No. 1 (TIRZ)
Park Committee
Public Tree Advisory Board
Economic Development Committee
Emergency Management Committee
Public Safety Committee and Community Advisory Committee
Capital Improvement Committee
Community Collaborative Committee
Healthcare Committee

REGION

Capital Area Council of Governments (CAPCOG)
Capital Area Metropolitan Planning Organization (CAMPO)
National League of Cities (NLC)
Central Texas Regional Mobility (CTRM)
Texas Economic Development Council (TEDC)
Innovating Commerce Serving Communities (ICSC)
Capital Metro
Travis County ESD#12
Keep Manor Beautiful
Manville Water
EPCOR
Oncor Electric
Bluebonnet Electric
Texas Film Commission
Travis County Office of Emergency Management
Texas Municipal League (TML)



**ORGANIZATIONAL CHART
FY 2024-2025**



CITY OF MANOR SENIOR MANAGEMENT TEAM

Scott Moore.....City Manager

Belen Peña.....Director of Finance

Ryan Phipps.....Chief of Police

Lluvia Almaraz.....City Secretary

Matthew Woodard.....Director of Public Works

Scott Dunlop.....Director of Development Services

Tracey Dubois-Vasquez.....Director of Human Resources

Scott Jones.....Director of Economic Development

Phil Green.....Director of Information Technology





Article III Section 8.05 of the Manor City Charter states “the City Manager is responsible for the timely preparation and presentation of the budget”. The **General Fund** is the primary operating fund in the budget used to account for resources not required to be accounted for in other funds devoted to specific activities. It is used to account for operations of basic City functions such as public safety, public works, cultural and leisure programs, community planning/development plus direction and management of all municipal functions. Services provided by the City are classified according to activity and presented as operating departments in the Budget.

As a spending plan for the year the budget contains estimates of revenues expected to be generated in the forthcoming year as well as the cost of programs that are planned for the year. Two basic elements of all funds are revenue and expenditures, the latter of which authorize expenditures for line items that appear in each departmental breakdown. These are detailed in the budget document for each activity in each fund. The former are estimates of fiscal resources that are expected to be generated during the subject fiscal year and are intended to finance programs of “Expenditures” for that same time frame.

Total revenue estimated to be received for the 2024-2025 fiscal year are \$22,113,600. Direct expenditures are proposed to be \$22,113,600. The following are general comments on sources and expected trends of revenue for the General Fund in the forthcoming fiscal year.

MAYOR AND CITY COUNCIL

In accordance with the provisions of Article III Section 8.04 of the Manor City Charter, the proposed *Annual Operating Budget* for the City of Manor for the Fiscal Year of October 1, 2024, through September 30, 2025, is hereby presented for your consideration.

The grand total of all appropriations for all departments, operations, and functions proposed for the FY 2024-2025 Annual Budget is \$42,506,216 to be generally distributed as described herein.

The proposed FY 2024-2025 Annual Budget is a zero based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, and services. Our primary goal of this proposed budget is to maintain existing service levels. The staff remains focused on enhancing service levels wherever possible.

As required by section 102.005 (d) of the Texas Local Government Code, the City of Manor provides the following statement on this cover page of its budget:

The budget will raise \$1,590,961 (15.77% approx) more property tax revenues than last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,833,290.

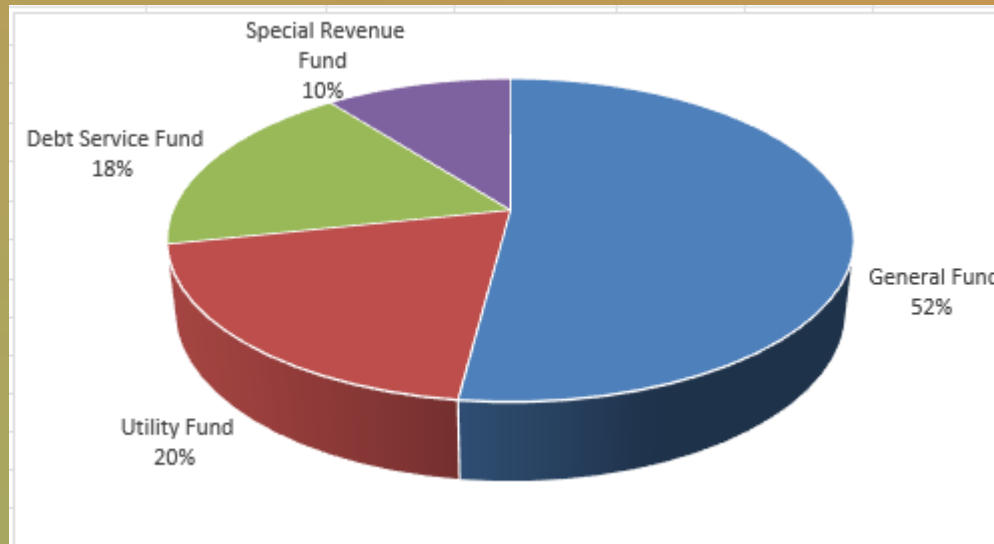
Operation and Maintenance Rate	0.5178
Debt Rate	0.3359
Total	0.8537

The property tax rate	0.8537
The no-new-revenue tax rate	0.6677
The NNR M&O rax rate	0.4957
The voter-approval tax rate	0.8489
The debt rate	0.3359
The de minimis rate	0.8537

Total Amount of Municipal debt obligation \$77,930,000

The FY 2024-2025 Annual Budget as proposed is delineated into four (4) basic funding categories:

- **General Fund (\$22.1M)** – revenues and expenditures related to the provision of primary or traditional city services whose main financial support comes from tax dollars
- **Utility Fund (\$8.3M)** – an enterprise fund monitoring all financial transactions relating to the provision of potable water and sanitary sewer services through the city’s systems
- **Debt Service (\$7.5M)** – all proceeds and expenditures related to servicing, annual debt payments, and/or management of various debt obligations
- **Special Revenue (\$4.4M)** – revenues and expenditures related to various projects and programs that are supported by a dedicated revenue stream



GENERAL FUND – REVENUES AND EXPENSES

+ The General Fund is the City of Manor’s principal operating fund for essential city services and is supported by a variety of revenue sources

	PROPOSED FY 2024-2025		
	BUDGET REVENUES	BUDGET EXPENSES	NET
GENERAL FUND			
COUNCIL	-	613,938	(613,938)
ADMINISTRATION	17,171,300	1,772,893	15,398,407
FINANCE DEPT.	-	1,170,655	(1,170,655)
STREET DEPT.	1,949,000	4,252,073	(2,303,073)
DEVELOPMENT SERVICES	2,345,100	1,642,302	702,798
PARKS	-	1,289,453	(1,289,453)
MUNICIPAL COURT	533,200	589,835	(56,635)
POLICE DEPT.	107,000	8,019,262	(7,912,262)
IT DEPT.	-	1,243,258	(1,243,258)
ECONOMIC DEV. SVCS.	-	676,746	(676,746)
COMMUNITY DEV SVCS	8,000	542,180	(534,180)
HUMAN RESOURCES	-	301,005	(301,005)
TRANSFERS	-	-	-
GENERAL FUND TOTALS	22,113,600	22,113,600	-

UTILITY FUND – REVENUES AND EXPENSES

- + Revenues are generally a function of certain “rates” applied to specific quantifiable amounts such as water volumes, wastewater, and sanitation services.

	PROPOSED FY 2024-2025		
	BUDGET REVENUES	BUDGET EXPENSES	NET
UTILITY FUND			
PUBLIC WORKS	0	995,876	(995,876)
WATER	4,159,190	4,334,023	(174,833)
WASTEWATER	3,535,000	2,858,022	676,978
STORMWATER	643,730	150,000	
TRANSFERS	-	-	-
UTILITY FUND TOTALS	8,337,920	8,337,920	-

DEBT SERVICE FUND – REVENUES AND EXPENSES

Debt Service – The City’s obligation to pay the principal and interest of all bonds according to a pre-determined payment schedule.



Debt Service Obligations 2024 AV Tax Year

CITY OF MANOR DEBT OBLIGATIONS			
	Purpose	Amount of Issue	Outstanding as of Oct 1, 2024
2012 Series GO Refunding	2001,2004 GO, & 2004 CO	3,510,000.00	125,000.00
2012 Certificate of Obligation	City Hall, PD Bldg., & PW Bldg.	1,835,000.00	425,000.00
2015 Series GO Refunding	2007 GO & 2007 CO	4,750,000.00	1,545,000.00
2016 Series CO Bond	W/WW Expansion & Streets	18,000,000.00	12,050,000.00
2021 CO Bond	W/WW Expansion	6,360,000.00	5,215,000.00
2022 Tax Note	W/WW Expansion	10,000,000.00	7,325,000.00
2023 Series Certificate of Obligations	W/WW Exp, P&R, Streets	36,245,000.00	36,245,000.00
2024 Series Certificate of Obligations	Infrastructure, Econ.Dev	15,000,000.00	15,000,000.00
Totals		95,700,000.00	77,930,000.00

	2023-24	2024-25	Change
Total Taxable Property Value	2,101,439,419	2,256,097,556	154,658,137
Adjusted -Total I&S Fund Pymts (Debt Service)	4,177,524	7,580,234	3,402,710
I&S Rate for Ad Valorem Tax	0.1988	0.33599	0.13720

Previous Tax Year De Minimis Tax Rate 0.6789
Current Tax Year De Minimis Tax Rate 0.8537

BUDGET FY 2024-2025

Fiscal Year Oct 1, 2024 to Sept 30, 2025			
Principal Due	Interest Due	Fees	Total
60,000.00	3,187.50	150.00	63,337.50
140,000.00	10,582.50		150,582.50
500,000.00	35,380.50		535,380.50
1,170,000.00	275,945.00	635.00	1,446,580.00
390,000.00	91,784.00		481,784.00
1,380,000.00	217,552.50		1,597,552.50
500,000.00	1,812,250.00		2,312,250.00
	992,766.69		992,766.69
4,140,000.00	3,439,448.69	785.00	7,580,233.69

LESS YEAR END BALANCE FORWARD: 0.00

ADJUSTED FY 24-25 DEBT SERVICE = 7,580,233.69

RESTRICTED/SPECIAL FUNDS – REVENUES AND EXPENSES

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Restricted/Special Funds – The City creates these funds to account for and report the proceeds of specific revenue sources that are restricted to particular purposes.

	PROPOSED FY 2024-2025		
	BUDGET REVENUES	BUDGET EXPENSES	NET
RESTRICTED FUNDS			
OTHER	242,104	91,050	151,054
HOTEL OCCUPANCY	140,000	50,000	90,000
CAPT IMPACT-WATER	844,358	461,044	383,314
CAPT IMPACT-WW	2,030,000	1,725,000	305,000
CAPITAL PROJECTS	1,200,000	19,674,333	(18,474,333)
RESTRICTED FUND TOTALS	4,456,462	22,001,427	(17,544,965)

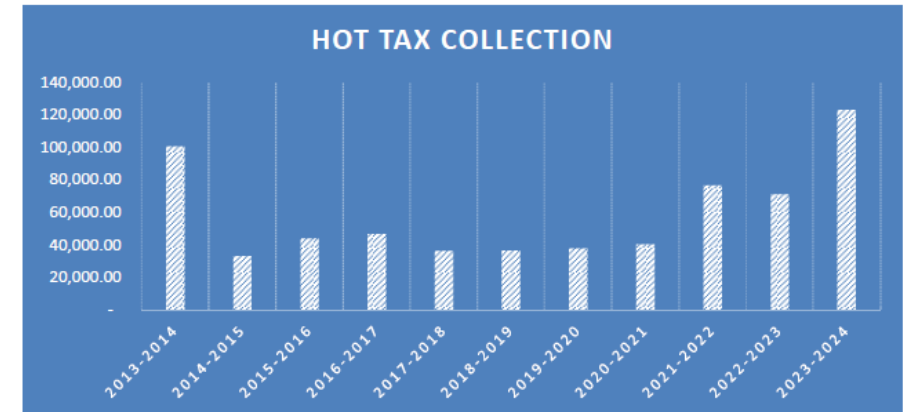
HOTEL OCCUPANCY TAX

Hotel Occupancy Tax Fund (H.O.T.) – Funds from this source are collected from lodging establishments located in the City and its ETJ, that offer rooms for rent daily. Revenue from this source is to be used for advertising and promotional programs to attract tourists; historical restoration and preservation; directional signage to public sights and attractions frequently visited by tourists; the construction, maintenance, and operation of a convention or visitor center; certain transportation systems serving tourist and hotel guest; encouragement and promotion of the arts; facilities and personnel for the registration of convention delegates.



CITY OF MANOR, TEXAS HOT TAX COLLECTION

YEAR	
2013-2014	100,445.16
2014-2015	33,050.47
2015-2016	43,752.28
2016-2017	46,553.66
2017-2018	36,270.56
2018-2019	36,511.47
2019-2020	37,693.67
2020-2021	40,238.38
2021-2022	76,458.38
2022-2023	71,068.77
2023-2024	122,952.55
TOTAL	644,995.35



SALES AND USE TAX

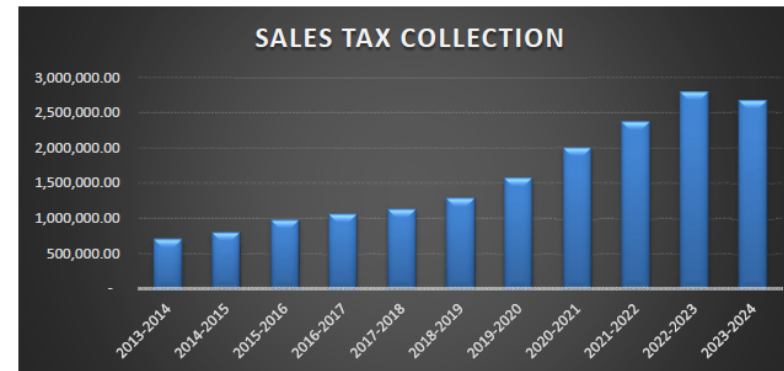
Sales and Use Tax: The State of Texas imposes a 6.25% sales and use tax on “all retail sales, leases and rentals of most goods, as well as taxable services”. The City of Manor imposes an additional 2.0% sales tax to create a maximum combined rate of 8.25%. Of that total Austin MTA (Capital Metro) receives 1.0%, and Travis County Emergency Services District 12 **0.05%**. The City has experienced steady annual increases in sales tax revenue over the last decade, but the last two years have produced historical income levels:

- Total Sales Tax Revenue is currently projected to exceed **\$2.9M** by FY24-25 year-end



CITY OF MANOR, TEXAS SALES TAX COLLECTION

MONTH	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
OCTOBER	38,158.42	50,826.45	59,106.57	77,610.62	78,922.90	85,635.16	104,974.43	125,287.67	168,991.65	233,083.02	229,427.72
NOVEMBER	66,112.75	74,601.37	86,757.45	107,153.54	121,211.04	134,032.33	168,389.87	180,749.02	230,535.22	246,801.16	291,723.42
DECEMBER	45,780.00	54,657.19	61,497.73	75,889.63	74,524.93	92,065.56	129,343.45	135,150.83	180,169.06	215,096.18	234,020.67
JANUARY	37,090.97	51,893.12	66,159.11	79,356.52	74,043.24	97,291.36	107,442.85	136,037.45	162,109.77	204,671.68	214,428.47
FEBRUARY	69,479.81	87,247.63	100,062.86	123,840.63	119,952.05	125,880.97	180,654.14	206,067.64	242,001.95	277,846.74	302,279.21
MARCH	36,578.64	51,547.97	67,515.98	70,697.39	77,308.15	80,858.82	100,248.30	126,256.16	155,816.34	203,717.25	187,067.73
APRIL	52,802.71	62,405.67	69,426.22	77,547.91	72,412.04	84,775.72	103,086.20	128,067.51	142,233.99	196,960.34	196,462.68
MAY	79,826.51	87,340.46	99,207.74	107,093.55	119,886.82	140,262.19	154,261.48	214,025.27	236,012.90	257,267.97	289,324.80
JUNE	51,746.26	66,977.60	78,229.01	75,354.18	95,287.39	105,071.11	114,010.89	171,234.02	179,888.02	194,979.38	223,407.96
JULY	77,803.71	59,213.17	78,192.50	74,361.13	88,052.67	100,514.69	122,454.71	161,382.19	225,308.00	216,659.77	226,334.42
AUGUST	86,030.90	89,920.54	106,542.72	107,873.23	122,309.48	138,889.92	178,318.95	219,156.68	244,911.27	298,817.15	279,402.76
SEPTEMBER	69,027.15	69,542.85	105,728.73	79,805.86	91,941.82	105,029.10	108,768.28	198,386.09	213,600.89	262,439.17	
TOTALS	710,437.83	806,174.02	978,426.62	1,056,584.19	1,135,852.53	1,290,306.93	1,571,953.55	2,001,800.53	2,381,579.06	2,808,339.81	2,673,879.84





THANK YOU