



# CITY OF MANOR

TRAVIS COUNTY, TEXAS

# PROPOSED FY 2022-2023 Annual Budget

City of Manor, Texas

**Scott Moore, City Manager**  
**Lydia M. Collins, Director of Finance**  
**September 7, 2022**



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:

This budget will raise more total property taxes than last year's budget by \$1,607,868 or 21%, and of that amount \$1,522,937 is tax revenue to be raised from new property added to the tax roll this year.

(2) the record vote of each member of the governing body;

Christopher Harvey, Mayor \_\_\_\_\_ Emily Hill, Mayor Pro Tem \_\_\_\_\_ Councilmembers; Anne Weir \_\_\_\_\_, Maria Amezcua \_\_\_\_\_, Sonia Wallace \_\_\_\_\_, Aaron Moreno \_\_\_\_\_, Deja Hill \_\_\_\_\_.

(3) the municipal property tax rates for the preceding fiscal year:

Operation and Maintenance Rate	\$0.5090
Debt Rate	<u>\$0.2380</u>
Total	\$0.7470
A. The property tax rate;	\$0.7470
B. The no-new-revenue (NNR) tax rate	\$0.6235
C. The NNR M&O tax rate	\$0.4807
D. The voter-approval tax rate	\$0.4975
E. The debt rate	\$0.2380
F. The de minimis rate	\$0.7472

(4) total amount of municipal debt obligations \$ 28,095,000



CITY OF MANOR



150<sup>TH</sup>

*Anniversary*



# CITY OF MANOR

## COUNCIL-APPOINTED ADVISORY GROUPS, ORGANIZATIONS, AND REPRESENTATIVE AGENCIES

### CITY

- Board of Adjustment
- Planning & Zoning Commission
- Budget Committee
- 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
- Capital Improvement Committee
- Education Committee
- Healthcare Committee

### REGION

- Capital Area Council of Governments (CAPCOG)
- Capital Area Metropolitan Planning Organization (CAMPO)
- Capital Metro
- Travis County ESD#12
- Friends of Manor Parks
- Keep Manor Beautiful
- Manville Water
- EPCOR
- Oncor Electric
- Bluebonnet Electric
- Texas Film Commission
- Travis County Office of Emergency Management



# 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



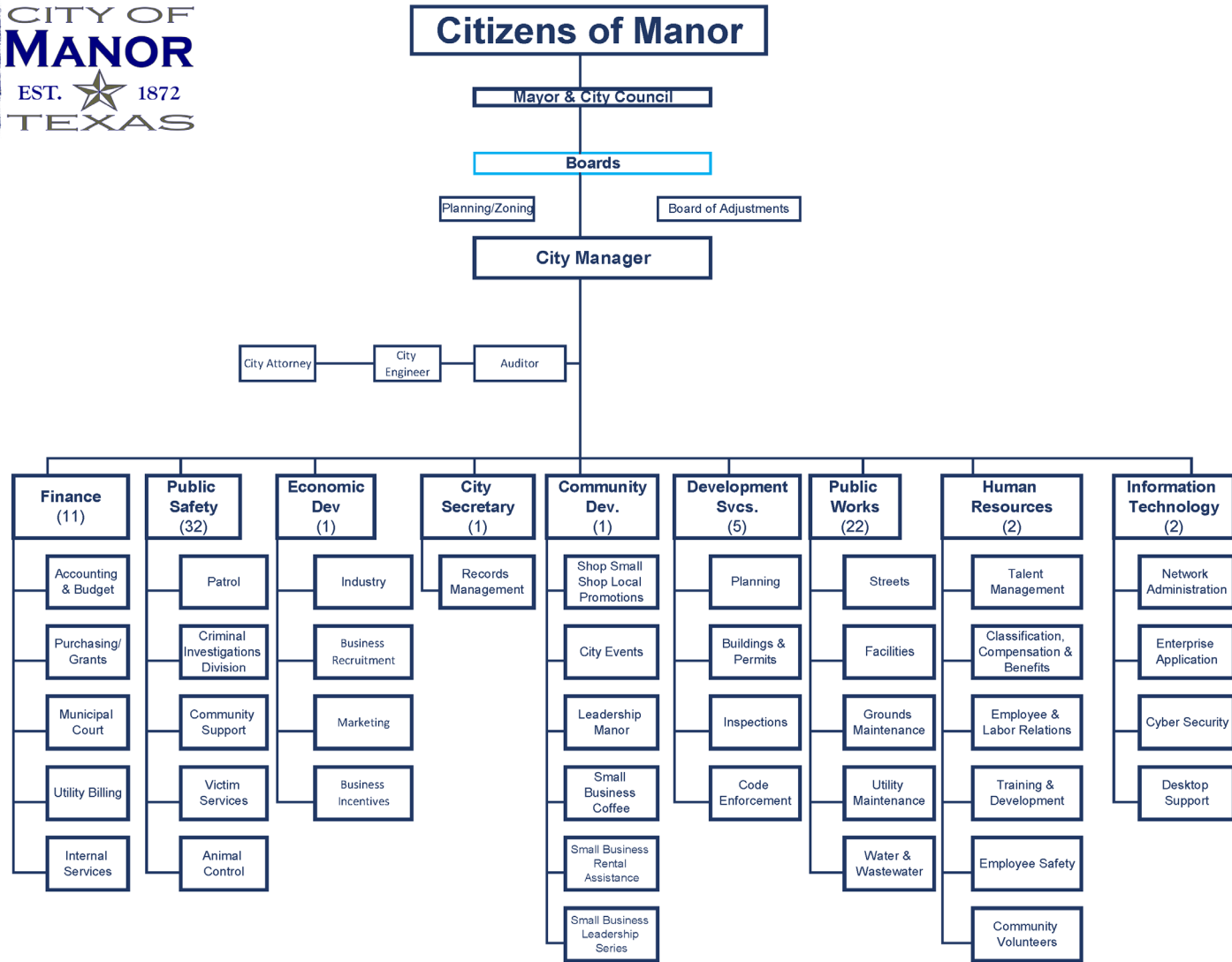
Sonia Wallace  
Council Member  
Place 4



Aaron Moreno  
Council Member  
Place 5



Deja Hill  
Council Member  
Place 6



# CITY OF MANOR SENIOR MANAGEMENT TEAM

- Scott Moore**.....City Manager
- Lydia Collins**.....Director of Finance
- Ryan Phipps**.....Chief of Police
- Lluvia Almaraz**.....City Secretary
- Michael Tuley**.....Director of Public Works
- Scott Dunlop**.....Director of Development Services
- Debra Charbonneau**.....Director of Community Services
- Tracey Dubois-Vasquez**.....Director of Human Resources
- Scott Jones**.....Director of Economic Development
- Phil Green**.....Director of Information Technology







## Mayor and City Council,

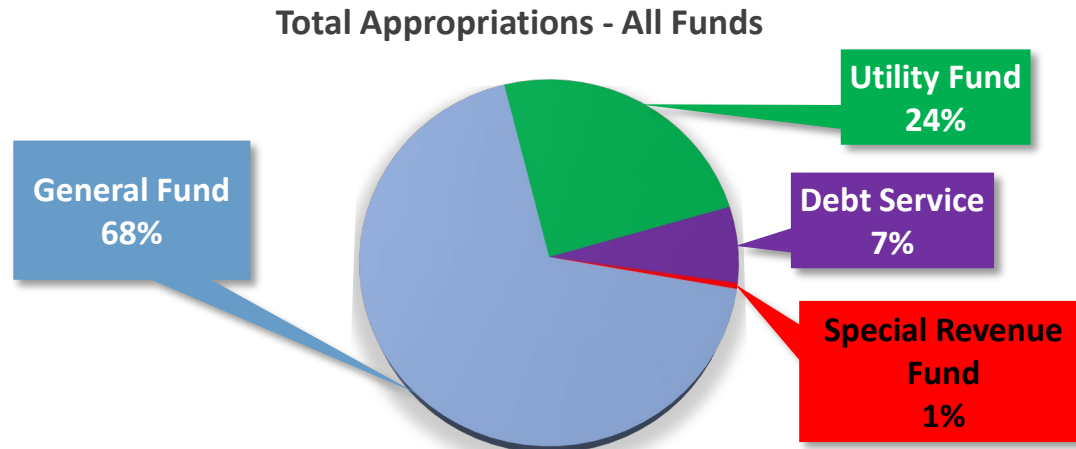
In accordance with the provisions of Article III Section 8.04 of the Manor City Charter, the proposed *Annual Operating Budget* for the City of Manor for the Fiscal Year of October 1, 2022 through September 30, 2023, is hereby presented for your consideration.

The grand total of all appropriations for all departments, operations, and functions proposed for the FY 2022-2023 Annual Budget is \$25,755,684 to be generally distributed as described herein.

The proposed FY 2022-2023 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 levels of service, staff remains focused on enhancing service levels wherever possible.

The FY 2022-2023 Annual Budget as proposed is delineated into four (4) basic funding categories:

- \* **General Fund (\$17.2M)** – revenues and expenditures related to the provision of primary or traditional city services whose main financial support comes from tax dollars
- \* **Utility Fund (\$6.2M)** – 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 (\$4.1M)** – all proceeds and expenditures related to servicing, annual debt payments, and/or management of various debt obligations
- \* **Special Revenue (\$0.057M)** – revenues and expenditures related to various projects and programs that are supported by a dedicated revenue stream

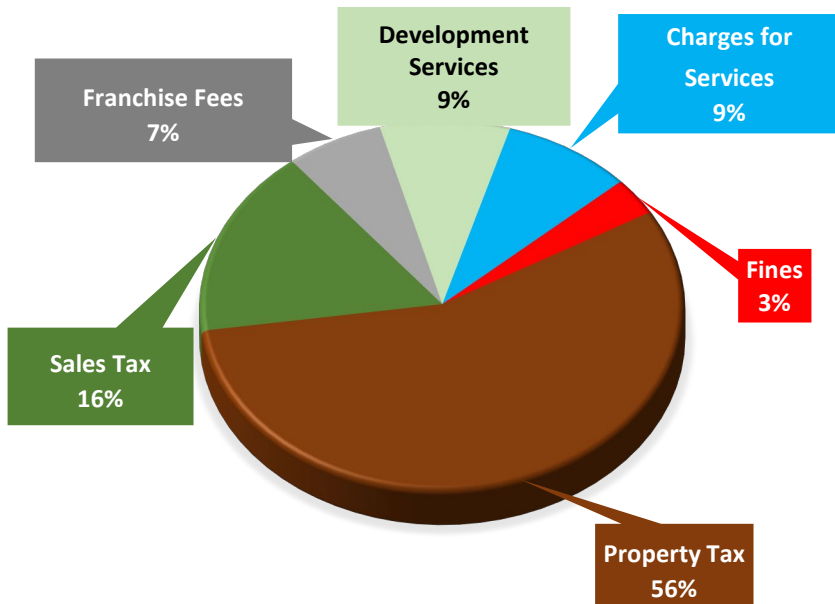


# FY 2022-2023 ANNUAL BUDGET- BUDGET HIGHLIGHTS

## General Fund Revenue

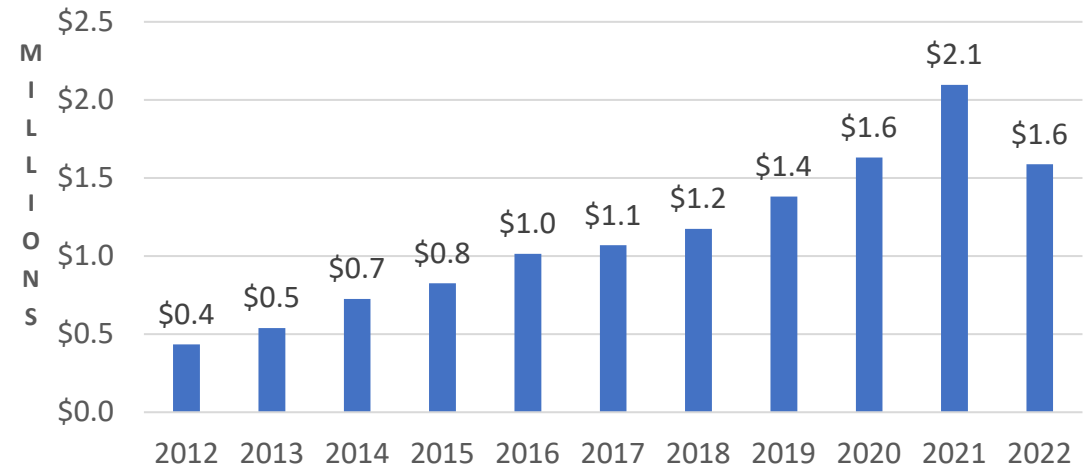
The General Fund is the City of Manor’s principal operating fund for essential city services and is supported by a variety of revenue sources. Property (Ad Valorem) Taxes and Sales Tax, however, provide the primary funding support as the graph below shows.

- Property Taxes** – Property tax revenue projected in FY22-23 assumes moderate growth in the city’s taxable valuation, as home construction is anticipated to continue at its present rate throughout the fiscal year.
  - The proposed FY22-23 Budget is predicated on adoption of a tax rate of \$0.7470. This rate will lower the tax rate from \$.7827 by \$.0357.



- Sales 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 **\$2.8M** by FY22-23 year-end – which would be the City’s highest annual total ever (with last year’s total of **\$2.4M** being the second highest)

## Historical Sales and Use Tax



# FY 2022-2023 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.

## 2021 Certificates of Obligation

### Water

FM 973 12" Waterline	
FM 973 12" Waterline (Oversizing from 12" to 16")	
Gregg Manor Water Storage Supply-Ground Storage Tank and Pumps	
US 290 12" Waterline	
Subtotal - Water	

### Wastewater

FM 973 Gravity Wastewater Line (Oversizing from 8" to 12" and 12" to 15")	
Bell Farms Lift Station Expansion	
Presidential Glen Lift Station Expansion	
Subtotal - Wastewater	

Total - All Funds

Issuance Cost/Misc.

GRAND TOTAL

INITIAL
525,320.00
230,000.00
3,126,620.00
380,765.00
<b>\$4,262,705.00</b>
417,910.00
799,250.00
799,250.00
<b>\$2,016,410.00</b>
<b>\$ 6,279,115.00</b>
\$80,885.00
<b>\$ 6,360,000.00</b>

## 2021 Certificates of Obligation/Capital Improvement Program

- Late 2021, the City Council approved the issuance of the Certificates of Obligation (COs) in a total amount of \$6.36M to fund various water and wastewater projects.
- A majority of Council supported the proposed Capital Improvement Projects (CIP) Program. The purpose of these bonds is to pay for contractual obligations of the City to be incurred for the following purpose, to wit; (1) design and construction of, and the acquisition of equipment and other property for, the improvement and expansion of water and sewer lines, the construction of new water and sewer lines, the addition of new ground storage tanks and pumps, and the expansion of one or more lift stations; and (2) the payment of professional services and costs of issuance related thereto.

# FY 2022-2023 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.

## 2022 Certificates of Obligation

### Water

	INITIAL
Gregg Lane Ground Storage Tank and Pressurization Facilities	\$ 3,781,000.00
FM973 Water Line	\$ 454,000.00
Subtotal - Water	<b>\$ 4,235,000.00</b>

### Wastewater

Cottonwood WWTP Phase III Expansion	\$ 4,160,000.00
Subtotal - Wastewater	<b>\$ 4,160,000.00</b>

### Streets

Improvements to roadways, including safety feature improvements	\$ 1,500,000.00
Subtotal - Streets	<b>\$ 1,500,000.00</b>

Total - All Funds	<b>\$ 9,895,000.00</b>
Issuance Cost/Misc.	<b>\$ 105,000.00</b>
GRAND TOTAL	<b>\$ 10,000,000.00</b>

## 2022 Certificates of Obligation/Capital Improvement Program

- On August 24, 2022 Council voted and unanimously approved the issuance of the Tax Note Series 2022 in a total amount of \$10M to fund various water, wastewater and street projects.
- 500,000 ground storage tank and pump station to provide additional storage and system pressurization on east side of water system
- Water line connecting Butler Tract area to north FM 973 water distribution system
- Plant expansion to serve near-term growth in the Cottonwood Basin

# FY 2022-2023 ANNUAL BUDGET- BUDGET HIGHLIGHTS AND ISSUES

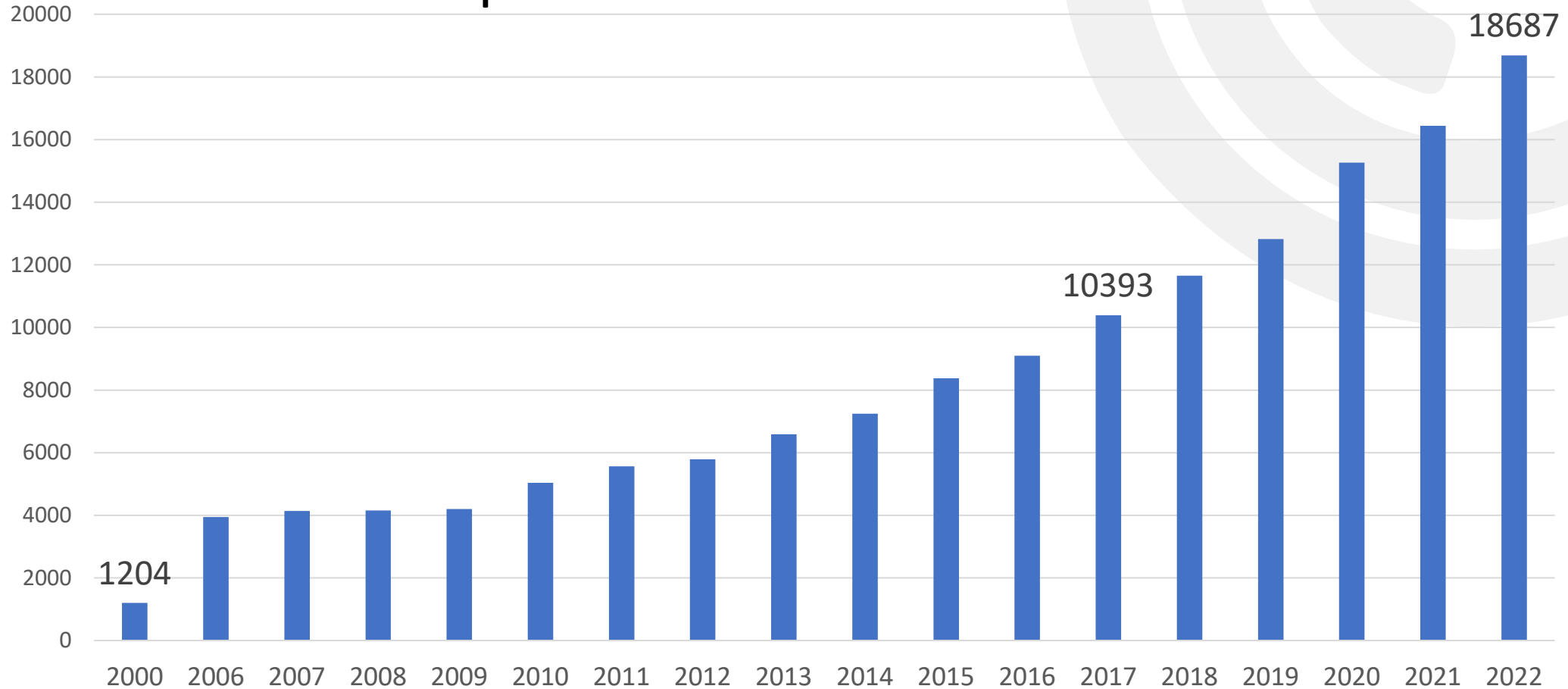
As the City Council is aware, Manor has been growing tremendously over the past two decades, but particularly in the past couple years that growth has super charged. From a city of 1,204 residents in 2000 to an estimated population of 18,687 today - with half that growth having occurred only in the last five years (Historical Population Growth). That is a 271% increase in residents since the 2010 census. It took 17 years to grow by approximately 9,000 residents, but in the last 5 years we've grown by an additional 9,000.

In response to the demands on the Development Services Department, in 2016 we implemented an online permitting system – My Government Online.

Commercial business development will follow this growth in housing as more rooftops continue. With the Bank of America project, The Holiday Inn, Whole Foods Distribution Center, MISD k-8 campus, and Compass Rose k-7 are just a few of the business projects expected to open for business in FY 2022-2023



# Historical Population Growth



**\*Graph shows population within City limits only**

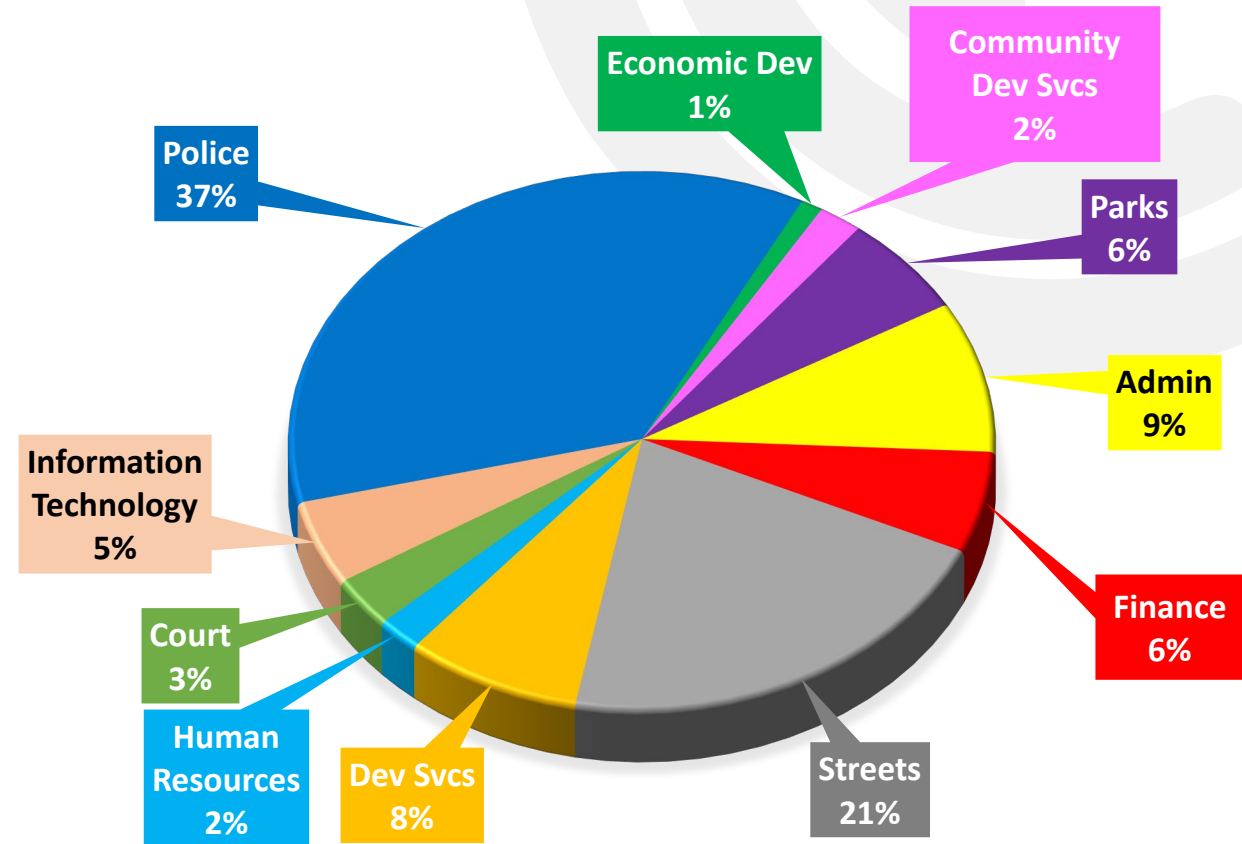


# FY 2022-2023 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.

## General Fund Expenditures

The General Fund is the primary operating fund of the City of Manor and is utilized to account for all costs traditionally associated with city government. The proposed FY 2022-2023 Annual Budget includes total General Fund expenditures of **\$17.2M**.

Within City of Manor operations, General Fund Expenditures are those costs associated with the provision of essential city services including, but not limited to public safety, parks, public works, mobility and asset maintenance. The primary sources of income supporting the General Fund are Property and Sales Taxes.



# FY 2022-2023 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.

## Staffing

The proposed budget includes full-year funding for up to **one hundred eleven (111) total city employees with only 78 filled positions**: one hundred ten (110) full-time, one (1) part-time position and two (2) police reserve positions. Police reserve position is not paid, the city does include workers comprehensive and auto liability insurance.

These staffing positions include changes approved by Council in the FY 21-22 mid-year budget amendment for both full-year funding of new positions and the deletion/reclassify of others:

- One (1) Director of Public Works to shadow retiring current Director of Public Works
- One (1) Director of Economic Development
- Delete IT manager Position

New positions included in the proposed FY22-23 Budget are:

- Reclassify One (1) Purchasing Agent to Finance Manager
- Reclassify One (1) Receptionist to Utility Clerk
- One (1) Development Services Supervisor
- Two (2) Building Inspectors
- One (1) Plan Reviewer
- One (1) Parks Crewman
- Four (4) Police Officers; **International Association of Chiefs of Police (IACP) recommends at least 2.2 officers per 1,000 residents**
- Reclassify One (1) Captain position to Assistant Chief
- One (1) Information Technology Technician





# FY 2022-2023 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.

## EMPLOYEE COMPENSATION

The City must continue to strive to provide appropriate and market – competitive compensation for all city employees in order to provide the highest possible level of services. Accordingly, the proposed *FY22-23 Budget* includes a Cost-of-Living Adjustment (COLA) of **10%** in base salaries for all current full-time city employees. In 2021 the Consumer Price Index (CPI) had a **9.3%** cost-of-living. As of July 2022, the CPI was **8.5%** with an additional anticipated increase of **2.3%** by December 2022.

Analysis is on-going, but it is currently anticipated that there will be a **18%** increase in overall costs associated with *Employee Health Insurance* – for both the City and employees. This is due to the City’s rolling loss ratio at 114%.

## PARKS

In the recent past, the City established a Park Fund. This is a general ledger account; where money paid by developers at Final Plat approval in lieu of the dedication of land and interest thereon, shall be held in said fund in trust to be used solely and exclusively for the purpose of purchasing and/or equipping public park and recreational land. This shall be used solely for the purpose of purchasing and/or equipping or improving land for public park and recreation uses and shall never be used for maintaining or operating public park facilities, or for any other purpose.

This general ledger account had deposits on 6/16/2020, 7/20/2020, 8/12/2021 for a total of **\$470,250.00**. The Parks department also has \$300,000 budgeted for park repairs and/or maintenance.

## STREETS MAINTENANCE

The proposed FY22-23 Budget includes a \$700,000 investment in street maintenance and/or improvements. This amount will go towards Blake Manor Road. This will involve full-depth repair for portions of the road and mill and overlay. The work will be from the City Limits to Lexington.



# FY 2022-2023 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.

## UTILITY RATES

The City is currently in the middle of a water and wastewater rate study. Our last rate study showed a 12% increase to the water base rate only. We will have a presentation from Raftelis in the next few weeks.

## CITY VEHICLES

The following vehicles are in the proposed FY22-23 Budget:

- Eight (8) Police vehicles
- Three (3) Trucks for Streets
- Two (2) Trucks for Development Services
- One (1) Truck for Parks
- Three (3) Trucks for Water

## CITY EQUIPMENT

The following equipment are in the proposed FY22-23 Budget:

- One (1) Genie S-45
- One (1) Tandem 12 yard Dump truck
- One (1) Gradall Excavator
- One (1) Valve Exercise
- One (1) Mini Excavator



# FINANCIAL SUMMARY OF ALL FUNDS PROJECTED FY 2022-23

	<b>General Fund</b>	<b>Debt Service (I&amp;S) Fund</b>	<b>Special Revenue Fund</b>	<b>Utility Water/Wastewater Fund</b>	<b>Total All Funds</b>
Est. Revenue	17,274,799	4,176,713	9,167,485	6,207,086	36,826,083
Total Funds Available	17,274,799	4,176,713	9,167,485	6,207,086	36,826,083
Budgeted Expenditures	17,274,799	4,176,713	11,168,637	5,675,527	38,295,676

\* Reference Exhibit "A"



## Proposed Annual Budget Fiscal Year 2022-23

Original Budget Adopted: \_\_\_\_\_

Ordinance Number: \_\_\_\_\_

Amended Budget Adopted: \_\_\_\_\_

Ordinance Number: \_\_\_\_\_

FY 2022-2023			31-Aug-22			FY 2022-23			FUND BALANCES	
BUDGETED REVENUES	BUDGETED EXPENSES	NET	FYTD ACTUAL REVENUES	FYTD ACTUAL EXPENSES	NET	BUDGET REVENUES	BUDGET EXPENSES	NET	ESTIMATED 30-Sep-22	PROJECTED 30-Sep-23
<b>GENERAL FUND</b>										
10,602,194	1,748,711	8,853,483	10,642,995	972,446	9,670,550	12,298,734	1,627,619	10,671,115		
-	794,390	(794,390)	0	745,951	(745,951)	-	1,006,792	(1,006,792)		
1,304,604	3,435,385	(2,130,781)	1,444,272	2,338,422	(894,150)	1,307,474	3,706,475	(2,399,001)		
2,337,199	908,987	1,428,212	3,374,165	811,194	2,562,971	3,149,780	1,318,760	1,831,020		
40,000	1,206,419	(1,166,419)	40,000	614,616	(574,616)	-	1,017,478	(1,017,478)		
405,270	596,512	(191,242)	489,791	376,671	113,121	418,298	596,512	(178,214)		
330,861	4,966,454	(4,635,593)	92,252	4,279,063	(4,186,811)	99,363	6,211,404	(6,112,041)		
-	767,741	(767,741)	-	607,302	(607,302)	-	937,240	(937,240)		
1,150	415,670	(414,520)	1,132	285,489	(284,357)	-	248,286	(248,286)		
-	-	-	-	-	-	1,150	338,199	(337,049)		
-	181,009	(181,009)	-	131,431	(131,431)	-	266,034	(266,034)		
-	-	-	-	-	-	-	-	-		
<b>15,021,278</b>	<b>15,021,278</b>	<b>-</b>	<b>16,084,607</b>	<b>11,162,584</b>	<b>4,922,023</b>	<b>17,274,799</b>	<b>17,274,799</b>	<b>0</b>		
<b>UTILITY FUND</b>										
0	563,139	(563,139)	0	495,615	(495,615)	0	484,699	(484,699)		
2,448,683	2,998,967	(550,284)	3,367,763	2,191,918	1,175,845	3,328,954	3,414,028	(85,074)		
2,040,250	1,151,127	889,123	2,817,895	1,131,339	1,686,556	2,878,132	1,776,800	1,101,332		
-	-	-	-	-	-	-	-	-		
<b>4,488,933</b>	<b>4,713,233</b>	<b>(224,300)</b>	<b>6,185,659</b>	<b>3,818,872</b>	<b>2,366,786</b>	<b>6,207,086</b>	<b>5,675,527</b>	<b>531,559</b>		
<b>19,510,211</b>	<b>19,734,511</b>	<b>(224,300)</b>	<b>22,270,265</b>	<b>14,981,456</b>	<b>7,288,809</b>	<b>23,481,885</b>	<b>22,950,326</b>	<b>531,559</b>	<b>1,355,584</b>	<b>1,887,143</b>
<b>2,210,247</b>	<b>2,183,123</b>	<b>27,124</b>	<b>2,189,619</b>	<b>2,816,434</b>	<b>(626,815)</b>	<b>4,176,713</b>	<b>4,176,588</b>	<b>125</b>	<b>91,186</b>	<b>91,311</b>
<b>RESTRICTED FUNDS</b>										
12,000	7,307	4,693	3,282	-	3,282	9,500	9,500	-	46,674	46,674
8,600	7,620	980	3,740	-	3,740	8,400	500	7,900	12,518	20,418
33,225	9,000	24,225	74,789	58,824	15,964	30,709	305,285	(274,576)	457,267	182,691
392,006	-	392,006	800,412	959,441	(159,029)	392,006	364,102	27,904	734,293	762,197
864,500	-	864,500	3,856,682	5,220,183	(1,363,501)	2,615,438	3,909,455	(1,294,017)	2,208,728	914,711
-	-	-	-	-	-	-	478,700	(478,700)	478,700	0
6,283,904	6,283,904	-	6,283,904	208,634	6,075,270	6,075,270	6,075,270	0	-	-
<b>7,594,235</b>	<b>6,307,831</b>	<b>1,286,404</b>	<b>11,449,630</b>	<b>6,783,434</b>	<b>4,666,196</b>	<b>9,131,323</b>	<b>11,142,812</b>	<b>(2,011,489)</b>	<b>3,985,151</b>	<b>1,973,662</b>
<b>29,314,693</b>	<b>28,225,465</b>	<b>1,089,228</b>	<b>35,909,514</b>	<b>24,581,325</b>	<b>11,328,189</b>	<b>36,789,921</b>	<b>38,269,726</b>	<b>(1,479,804)</b>	<b>5,431,922</b>	<b>3,952,117</b>

The General Fund is the general operating fund and the largest fund of the city as it includes all traditional government services such general administration, street and drainage, maintenance, development services, police and courts, and parks.

The Utility Fund accounts for the city's water and wastewater enterprise. Unlike the general fund it operates as a proprietary fund functioning more like a business.

The Restricted Funds are used only for specific purposes. Revenues and payments are limited either by state law or local ordinance.

# General Fund

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 2022-23 fiscal year are \$17,274,799. Direct expenditures are proposed to be \$17,274,799. The following are general comments on sources and expected trends of revenue for the General Fund in the forthcoming fiscal year.



# General Fund Revenue Summary

Revenues are generally a function of certain “rates” applied to specific quantifiable amounts such as assessed property values, volumes of water used, a percentage of gross revenues (franchise fees), etc. The chart summarizes estimated revenue for the general fund by major funding category. This is followed by a more detailed look at revenue by general category.

	FY 2021-22 ORIG. BUDGET	FY 2021-22 CURR. BUDGET	Y-T-D ACTUAL AS OF 07/31/2022	REQUESTED 2022-23 BUDGET
<u>ADMINISTRATION</u>				
TAXES	9,955,027	10,062,775	9,833,586	12,140,315
MISCELLANEOUS	215,000	433,000	434,038	102,000
PERMITS/LICENSES	6,290	6,290	3,915	6,290
OTHER	100,129	100,129	51,239	50,129
<b>TOTAL ADMINISTRATION</b>	<b>10,276,446</b>	<b>10,602,194</b>	<b>10,322,779</b>	<b>12,298,734</b>
<u>STREET</u>				
MISCELLANEOUS	187,474	187,474	105,018	187,474
SANITATION CHARGES	1,117,130	1,117,130	1,088,779	1,120,000
<b>TOTAL STREET</b>	<b>1,304,604</b>	<b>1,304,604</b>	<b>1,193,797</b>	<b>1,307,474</b>
<u>DEVELOPMENT SERVICES</u>				
MISCELLANEOUS	38,345	38,345	42,942	48,930
PERMITS/LICENSES	1,880,497	2,298,854	3,104,863	3,100,850
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>1,918,842</b>	<b>2,337,199</b>	<b>3,147,805</b>	<b>3,149,780</b>
<u>COURT</u>				
MISCELLANEOUS	1,096	1,200	1,886	1,200
COURT FEES	403,660	404,070	428,128	417,098
<b>TOTAL COURT</b>	<b>404,756</b>	<b>405,270</b>	<b>430,014</b>	<b>418,298</b>
<u>POLICE</u>				
MISCELLANEOUS	272,661	272,661	32,070	42,513
POLICE CHARGES/FEES	56,380	56,850	55,061	56,850
<b>TOTAL POLICE</b>	<b>329,041</b>	<b>329,511</b>	<b>87,131</b>	<b>99,363</b>
<u>COMMUNITY DEV SVCS</u>				
MISCELLANEOUS	400	1,150	1,132	1,150
<b>TOTAL COMMUNITY SERVICES</b>	<b>400</b>	<b>1,150</b>	<b>1,132</b>	<b>1,150</b>
<b>TOTAL REVENUES</b>	<b>14,274,089</b>	<b>15,019,928</b>	<b>15,222,660</b>	<b>17,274,799</b>

# GENERAL FUND EXPENDITURE SUMMARY

A summary of expenditures is included for each department. Expenditures are grouped into the following categories; these categories apply to both the General and Utility Fund.

**Personnel** - Accounts for all funded staff salaries, benefits, overtime, all insurance, payroll taxes as well as the City's portion of retirement contribution.

**Operating** – Expenditures for the operations of the department; and supplies and services utilized by the department.

**Repairs & Maintenance** – Expenditures for the maintenance of equipment and buildings

**Contracted Services** – Expenditures for engineering and legal services; and document storage.

**Debt Payments** – The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

	FY 2021-22 ORIG. BUDGET	FY 2021-22 CURR. BUDGET	Y-T-D ACTUAL AS OF 07/31/2022	REQUESTED 2022-23 BUDGET
<u>ADMINISTRATION</u>				
PERSONNEL	430,840	295,099	224,708	464,787
OPERATING	576,510	638,312	208,443	445,532
REPAIRS & MAINTENANCE	44,000	44,000	17,530	44,000
CONTRACTED SERVICES	651,800	771,300	448,766	673,300
<b>TOTAL ADMINISTRATION</b>	<b>1,703,150</b>	<b>1,748,711</b>	<b>899,447</b>	<b>1,627,619</b>
<u>FINANCE</u>				
PERSONNEL	603,665	563,489	413,555	703,212
OPERATING	151,365	165,002	184,343	237,680
REPAIRS & MAINTENANCE	2,700	2,700	968	2,700
CONTRACTED SERVICES	57,900	63,200	59,576	63,200
<b>TOTAL FINANCE</b>	<b>815,631</b>	<b>794,391</b>	<b>658,442</b>	<b>1,006,792</b>
<u>STREET</u>				
PERSONNEL	531,301	373,918	297,285	574,079
OPERATING	183,495	217,195	172,477	243,095
REPAIRS & MAINTENANCE	175,000	335,000	215,519	190,000
CONTRACTED SERVICES	1,973,250	2,395,350	1,129,861	2,444,000
DEBT PAYMENTS	36,359	53,922	86,169	235,301
CAPITAL OUTLAY < \$5K	10,000	10,000	1,429	10,000
CAPITAL OUTLAY > \$5K	50,000	50,000	12,275	10,000
<b>TOTAL STREET</b>	<b>2,959,405</b>	<b>3,435,385</b>	<b>1,915,015</b>	<b>3,706,475</b>
<u>DEVELOPMENT SERVICES</u>				
PERSONNEL	550,904	498,768	372,060	883,461
OPERATING	100,121	135,819	99,774	140,899
REPAIRS & MAINTENANCE	4,400	4,400	1,005	4,400
CONTRACTED SERVICES	270,000	270,000	221,105	270,000
<b>TOTAL DEVELOPMENT SVCS</b>	<b>925,425</b>	<b>908,987</b>	<b>700,402</b>	<b>1,318,760</b>

# GENERAL FUND EXPENDITURE SUMMARY

A summary of expenditures is included for each department. Expenditures are grouped into the following categories; these categories apply to both the General and Utility Fund.

**Personnel** - Accounts for all funded staff salaries, benefits, overtime, all insurance, payroll taxes as well as the City's portion of retirement contribution.

**Operating** – Expenditures for the operations of the department; and supplies and services utilized by the department.

**Repairs & Maintenance** – Expenditures for the maintenance of equipment and buildings

**Contracted Services** – Expenditures for engineering and legal services; and document storage.

**Debt Payments** – The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

	FY 2020-21	FY 2020-22	Y-T-D ACTUAL	REQUEST
	ORIG. BUDGET	CURR. BUDGET	AS OF 7/31/2022	2022-21 BUDGET
<u>PARKS</u>				
PERSONNEL	417,152	401,179	258,406	502,589
OPERATING	25,850	35,850	28,159	42,250
REPAIRS & MAINTENANCE	183,000	665,621	183,101	393,500
CONTRACTED SERVICES	1,500	1,500	0	4,000
DEBT PAYMENTS	24,518	24,518	32,371	41,889
CAPITAL OUTLAY < \$5K	10,750	10,750	290	8,250
CAPITAL OUTLAY > \$5K	67,000	67,000	60,422	25,000
TOTAL PARKS	729,770	1,206,418	562,750	1,017,478
<u>COURT</u>				
PERSONNEL	350,202	237,840	178,185	237,840
OPERATING	51,245	52,245	28,554	52,245
CONTRACTED SERVICES	291,500	291,500	136,946	291,500
CAPITAL OUTLAY < \$5K	1,620	1,620	0	1,620
CAPITAL OUTLAY > \$5K	13,307	13,307	0	13,307
TOTAL COURT	707,874	596,512	343,685	596,512
<u>POLICE</u>				
PERSONNEL	3,861,713	3,586,682	2,650,400	4,613,172
OPERATING	336,444	415,895	332,567	462,762
REPAIRS & MAINTENANCE	96,500	121,500	99,408	96,500
CONTRACTED SERVICES	306,207	306,207	283,871	346,000
DEBT PAYMENTS	453,500	453,500	384,466	565,500
CAPITAL OUTLAY < \$5K	6,200	6,200	670	1,000
CAPITAL OUTLAY > \$5K	125,470	76,470	31,602	126,470
TOTAL POLICE	5,186,034	4,966,454	3,782,984	6,211,404



# GENERAL FUND EXPENDITURE SUMMARY

A summary of expenditures is included for each department. Expenditures are grouped into the following categories; these categories apply to both the General and Utility Fund.

**Personnel** - Accounts for staff salaries, benefits, overtime, all insurance, payroll taxes as well as the City's portion of retirement contribution.

**Operating** – Expenditures for the operations of the department; and supplies and services utilized by the department.

**Repairs & Maintenance** – Expenditures for the maintenance of equipment and buildings

**Contracted Services** – Expenditures for engineering and legal services; and document storage.

**Debt Payments** – The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

	FY 2020-21	FY 2020-22	Y-T-D ACTUAL	REQUEST
	ORIG. BUDGET	CURR. BUDGET	AS OF 7/31/2022	2022-21 BUDGET
<u>INFORMATION TECHNOLOGY (I.T.)</u>				
PERSONNEL	274,649	179,701	134,643	262,385
OPERATING	174,500	221,600	164,622	250,600
REPAIRS & MAINTENANCE	11,085	11,085	3,763	5,000
CONTRACTED SERVICES	190,000	210,471	151,022	274,371
CAPITAL OUTLAY < \$5K	35,000	35,000	61,557	35,000
CAPITAL OUTLAY > \$5K	70,000	109,884	16,794	109,884
<b>TOTAL I.T</b>	<b>755,234</b>	<b>767,741</b>	<b>532,401</b>	<b>937,240</b>
<u>ECONOMIC DEV. SVCS</u>				
PERSONNEL	246,129	174,558	167,085	167,085
CONTRACT SERVICES				15,000
OPERATING	12,850	16,110	81,200	81,200
<b>TOTAL ECONOMIC DEV SVCS</b>	<b>258,979</b>	<b>190,668</b>	<b>248,285</b>	<b>263,285</b>
<u>COMMUNITY DEV. SVCS</u>				
PERSONNEL	246,129	172,158	117,290	125,349
OPERATING	137,850	241,110	108,768	212,850
<b>TOTAL COMMUNITY DEV</b>	<b>383,979</b>	<b>413,268</b>	<b>226,058</b>	<b>338,199</b>
<u>HUMAN RESOURCES</u>				
PERSONNEL	121,008	121,008	78	219,934
OPERATING	181,008	181,008	105,344	46,100
<b>TOTAL HUMAN RESOURCES</b>	<b>302,017</b>	<b>302,017</b>	<b>105,423</b>	<b>266,034</b>
<b>TOTAL EXPENDITURES</b>	<b>14,727,497</b>	<b>15,330,553</b>	<b>9,974,892</b>	<b>17,289,799</b>

# UTILITY FUND REVENUE SUMMARY

A summary of expenditures is included for each department. Expenditures are grouped into the following categories; these categories apply to both the General and Utility Fund.

**Personnel** - Accounts for staff salaries, benefits, overtime, all insurance, payroll taxes as well as the City's portion of retirement contribution.

**Operating** – Expenditures for the operations of the department; and supplies and services utilized by the department.

**Repairs & Maintenance** – Expenditures for the maintenance of equipment and buildings

**Contracted Services** – Expenditures for engineering and legal services; and document storage.

**Debt Payments** – The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

## WATER

MISCELLANEOUS

WATER/SEWER CHARGES

OTHER

TRANSFERS

TOTAL WATER

## WASTEWATER

OTHER FINANCING SOURCES

WATER/SEWER CHARGES

OTHER

TRANSFERS

TOTAL WASTEWATER

TOTAL REVENUES

FY 2021-22	FY 2021-22	Y-T-D ACTUAL	REQUESTED
ORIG. BUDGET	CURR. BUDGET	AS OF 07/31/2022	2022-23 BUDGET
525	525	80,770	525
2,448,158	2,448,218	2,762,092	3,328,429
0	0	0	0
0	0	0	0
2,448,683	2,448,743	2,842,862	3,328,954
0	0	0	0
2,040,250	2,040,250	2,283,053	2,878,132
641	0	0	0
0	0	0	0
2,040,891	2,040,250	2,283,053	2,878,132
4,489,574	4,488,993	5,125,915	6,207,086

# UTILITY FUND EXPENDITURES SUMMARY

A summary of expenditures is included for each department. Expenditures are grouped into the following categories; these categories apply to both the General and Utility Fund.

**Personnel** - Accounts for staff salaries, benefits, overtime, all insurance, payroll taxes as well as the City's portion of retirement contribution.

**Operating** – Expenditures for the operations of the department; and supplies and services utilized by the department.

**Repairs & Maintenance** – Expenditures for the maintenance of equipment and buildings

**Contracted Services** – Expenditures for engineering and legal services; and document storage.

**Debt Payments** – The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

	FY 2021-22 ORIG. BUDGET	FY 2021-22 CURR. BUDGET	Y-T-D ACTUAL AS OF 07/31/2022	REQUESTED 2022-23 BUDGET
<b>PUBLIC WORKS</b>				
PERSONNEL	437,745	467,744	400,384	413,704
OPERATING	28,350	28,350	8,186	28,450
REPAIRS & MAINTENANCE	36,000	36,000	16,262	11,500
CONTRACTED SERVICES	3,500	31,045	15,110	31,045
<b>TOTAL PUBLIC WORKS</b>	<b>505,595</b>	<b>563,139</b>	<b>439,942</b>	<b>484,699</b>
<b>WATER</b>				
PERSONNEL	501,562	501,562	187,158	487,951
OPERATING	214,934	258,502	237,991	296,219
REPAIRS & MAINTENANCE	66,500	66,500	84,632	66,500
WATER/WASTEWATER	2,053,750	2,053,750	1,495,682	2,267,750
CONTRACTED SERVICES	3,800	8,300	6,300	138,300
DEBT PAYMENTS	80,353	80,353	81,618	129,308
CAPITAL OUTLAY < \$5K	10,000	10,000	845	8,000
CAPITAL OUTLAY > \$5K	20,000	20,000	13,204	20,000
TRANSFERS	0	0	0	0
<b>TOTAL WATER</b>	<b>2,950,899</b>	<b>2,998,967</b>	<b>2,107,429</b>	<b>3,414,028</b>
<b>WASTEWATER</b>				
PERSONNEL	196,338	195,568	136,366	203,733
OPERATING	360,315	404,907	375,763	585,357
REPAIRS & MAINTENANCE	59,000	59,000	32,635	71,500
WATER/WASTEWATER	59,650	184,650	218,938	68,000
CONTRACTED SERVICES	239,002	272,002	255,440	804,000
DEBT PAYMENTS	0	0	0	9,210
CAPITAL OUTLAY < \$5K	5,000	5,000	0	5,000
CAPITAL OUTLAY > \$5K	30,000	30,000	13,081	30,000
TRANSFERS	0	0	0	0
<b>TOTAL WASTEWATER</b>	<b>949,305</b>	<b>1,151,127</b>	<b>1,032,223</b>	<b>1,776,800</b>
<b>TOTAL EXPENDITURES</b>	<b>4,405,799</b>	<b>4,713,233</b>	<b>3,579,594</b>	<b>5,675,527</b>

# DEBT SERVICE FUND SUMMARY

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

## REVENUE SUMMARY

### NON-DEPARTMENTAL

TAXES  
OTHER  
TRANSFERS  
TOTAL NON-DEPARTMENTAL

TOTAL REVENUES

## EXPENDITURE SUMMARY

### NON-DEPARTMENTAL

OPERATING  
DEBT PAYMENTS  
TRANSFERS  
TOTAL NON-DEPARTMENTAL

TOTAL EXPENDITURES

FY 2021-22	FY 2021-22	Y-T-D ACTUAL	REQUESTED
ORIG. BUDGET	CURR. BUDGET	AS OF 07/31/2022	2022-23 BUDGET
2,210,122	2,210,122	2,179,684	4,176,588.00
125	665	545	125.00
0	0	0	-
2,210,247	2,210,787	2,180,229	4,176,713.00
2,210,247	2,210,787	2,180,229	4,176,713.00
FY 2021-22	FY 2021-22	Y-T-D ACTUAL	REQUESTED
ORIG. BUDGET	CURR. BUDGET	AS OF 07/31/2022	2022-23 BUDGET
150	150	300	150.00
2,182,973	2,182,973	2,190,122	4,176,438.00
0	0	0	-
2,183,123	2,183,123	2,190,422	4,176,588.00
2,183,123	2,183,123	2,190,422	4,176,588.00

# SPECIAL RESERVE H.O.T. FUND SUMMARY

**Hotel Tax Fund** – 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 promotional activities of the City

	FY 2021-22	FY 2021-22	Y-T-D ACTUAL	REQUESTED
	ORIG.	CURR.	AS OF	
	BUDGET	BUDGET	07/31/2022	2022-23 BUDGET
REVENUE SUMMARY				
<u>ADMINISTRATION</u>				
TAXES	33,200	33,200	66,556	66,610
OTHER	25	25	0	25
TOTAL ADMINISTRATION	33,225	33,225	66,556	66,635
<b>TOTAL REVENUES</b>	<b>33,225</b>	<b>33,225</b>	<b>66,556</b>	<b>66,635</b>
	FY 2021-22	FY 2021-22	Y-T-D ACTUAL	REQUESTED
	ORIG.	CURR.	AS OF	
	BUDGET	BUDGET	07/31/2022	2022-23 BUDGET
EXPENDITURE SUMMARY				
<u>ADMINISTRATION</u>				
OPERATING	292,002	292,002	341,939	100,000
TOTAL ADMINISTRATION	292,002	292,002	341,939	100,000
<b>TOTAL EXPENDITURES</b>	<b>292,002</b>	<b>292,002</b>	<b>341,939</b>	<b>100,000</b>

# SPECIAL RESERVE IMPACT FEE FUND SUMMARY

**Impact Fee Funds:** Impact fees are mechanisms authorized by the Local Government Code and used by City's to build up reserves for future costs of extending water and wastewater facilities to new development and provide for the expansion of treatment facilities that are needed because of the addition of new users.

	FY 2021-22	FY 2021-22	Y-T-D ACTUAL	REQUESTED
	ORIG. BUDGET	CURR. BUDGET	AS OF 07/31/2022	2022-23 BUDGET
<b>REVENUE SUMMARY</b>				
<b>WATER</b>				
OTHER	392,006	392,006	765,928	492,006
TOTAL WATER OTHER	392,006	392,006	765,928	492,006
<b>WASTEWATER</b>				
OTHER	864,500	864,500	3,775,739	964,500
TOTAL WASTEWATER OTHER	864,500	864,500	3,775,739	964,500
<b>TOTAL REVENUES</b>	<b>1,256,506</b>	<b>1,256,506</b>	<b>4,541,666</b>	<b>1,456,506</b>
<b>EXPENDITURE SUMMARY</b>				
<b>WATER</b>				
REPAIRS & MAINTENANCE	0	0	0	1,100,000
CONTRACTED SERVICES	0	0	954,987	6,500
TOTAL WATER	0	0	954,987	1,106,500
<b>WASTEWATER</b>				
REPAIRS & MAINTENANCE	0	0	5,199,000	5,300,000
CONTRACTED SERVICES	0	0	21,183	25,000
TOTAL WASTEWATER	0	0	5,220,183	5,325,000
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>6,175,170</b>	<b>6,431,500</b>



# PROPOSED FY 2022-2023 ANNUAL BUDGET

CITY OF MANOR, TEXAS

