



**MANOR**  
**EST. TEXAS 1872**

# PROPOSED FY 2025-2026 ANNUAL BUDGET

Scott Moore, City Manager

Belen Peña, Director of Finance

September 17, 2025



# 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 Care Advisory Board  
Economic Development Committee  
Emergency Management Committee  
Public Safety Committee and Community Advisory Committee  
Capital Improvement Committee  
Community Collaborative Committee  
Health Committee

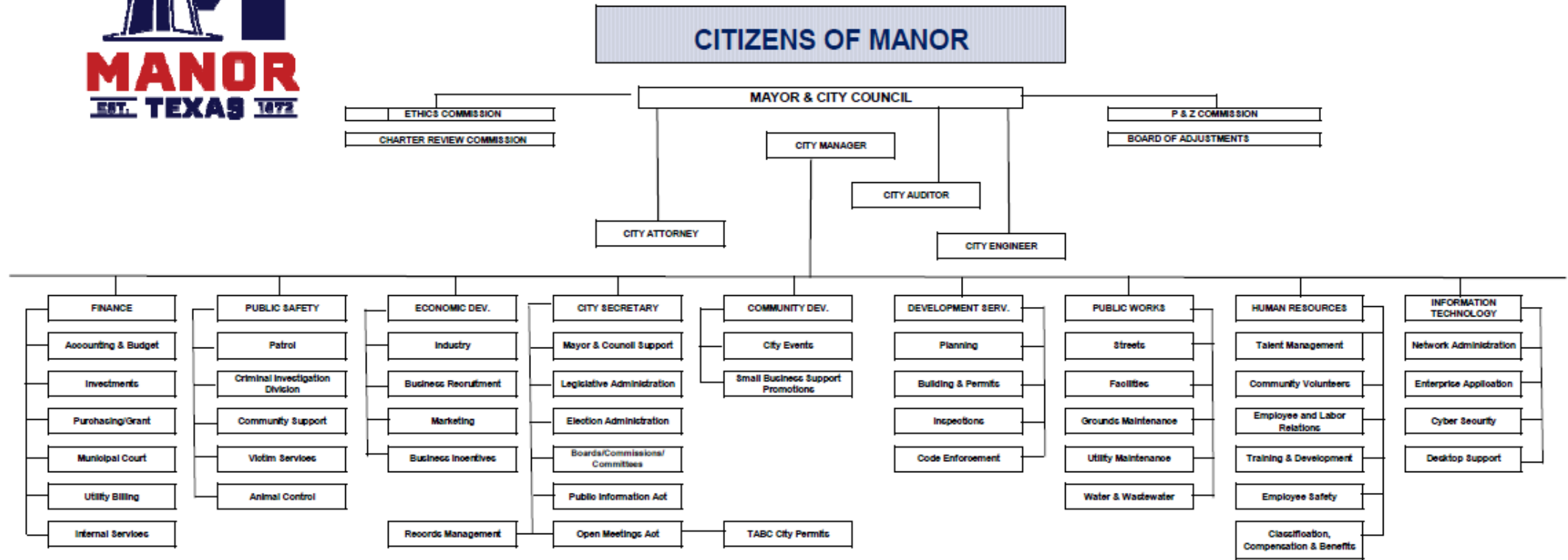
### REGION

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 2025-2026



# 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
- Michael Burrell.....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 2025-2026 fiscal year are \$25,895,685. Direct expenditures are proposed to be \$25,895,685. 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, 2025, through September 30, 2026, is hereby presented for your consideration.

The grand total of all appropriations for all departments, operations, and functions proposed for the FY 2025-2026 Annual Budget is \$58,726,414 to be generally distributed as described herein.

The proposed FY 2025-2026 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 **\$1,022,972 (10.83% 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 **\$1,980,528.**

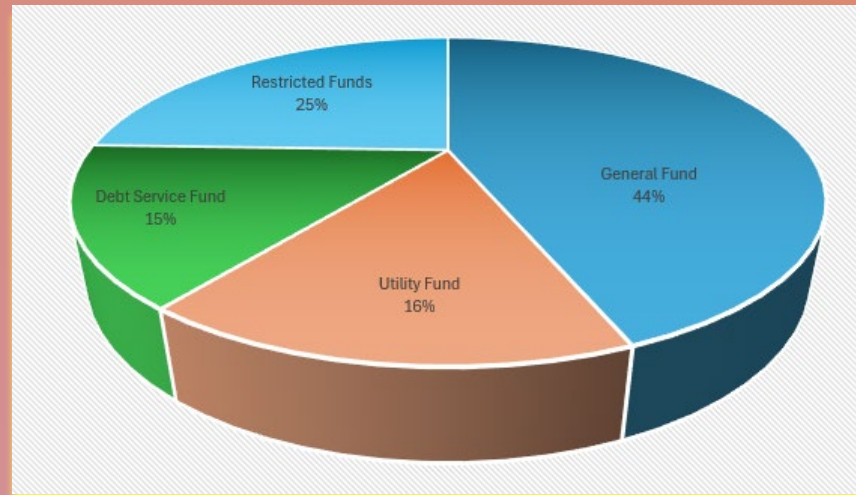
Maintenance & Operation Rate	0.510346
Debt Rate	0.343354
Total	0.853700

The Property Tax Rate	0.853700
The No-New-Revenue Tax Rate	0.842745
The NNR M&O Tax Rate	0.503127
The Voter-Approval Tax Rate	0.864090
The Debt Rate	0.343354
The De minimus Rate	0.865613

Total Amount of Municipal Debt Obligation    \$ 82,610,000

The FY 2025-2026 Annual Budget as proposed is delineated into four (4) basic funding categories:

- **General Fund (\$25.8M)** – revenues and expenditures related to the provision of primary or traditional city services whose main financial support comes from tax dollars
- **Utility Fund (\$9.4M)** – 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 Fund (\$9.0M)** – all proceeds and expenditures related to servicing, annual debt payments, and/or management of various debt obligations
- **Restricted Funds (\$14.3M)** – 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 2025-2026		
	BUDGET REVENUES	BUDGET EXPENSES	NET
GENERAL FUND			
COUNCIL	-	639,438	(639,438)
ADMINISTRATION	20,166,885	2,330,344	17,836,541
FINANCE DEPT.	-	1,320,286	(1,320,286)
STREET DEPT.	2,099,000	4,721,486	(2,622,486)
DEVELOPMENT SERVICES	2,923,100	2,141,478	781,622
PARKS	-	2,146,639	(2,146,639)
MUNICIPAL COURT	583,700	762,981	(179,281)
POLICE DEPT.	100,000	9,221,034	(9,121,034)
IT DEPT.	-	1,503,344	(1,503,344)
ECONOMIC DEV. SVCS.	-	691,813	(691,813)
COMMUNITY DEV SVCS	15,000	-	15,000
HUMAN RESOURCES	8,000	416,842	(408,842)
TRANSFERS	-	-	-
<b>GENERAL FUND TOTALS</b>	<b>25,895,685</b>	<b>25,895,685</b>	<b>(0)</b>

# 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 2025-2026		
	BUDGET REVENUES	BUDGET EXPENSES	NET
UTILITY FUND			
PUBLIC WORKS	-	887,645	(887,645)
WATER	4,822,250	4,646,106	176,144
WASTEWATER	3,860,000	3,212,100	647,900
STORMWATER	770,000	706,400	
TRANSFERS	-	-	-
UTILITY FUND TOTALS	9,452,250	9,452,250	0



# 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 2025 AV Tax Year

CITY OF MANOR DEBT OBLIGATIONS				
	Purpose	Maturity	Amount of Issue	Outstanding as of Oct 1, 2025
2012 Series GO Refunding	2001, 2004 GO, & 2004 CO	2026	3,510,000.00	65,000.00
2012 Certificate of Obligation	City Hall, PD Bldg., & PW Bldg.	2027	1,835,000.00	285,000.00
2015 Series GO Refunding	2007 GO & 2007 CO	2027	4,750,000.00	1,045,000.00
2016 Series CO Bond	W /WW Expansion & Streets	2031	18,000,000.00	10,880,000.00
2021 CO Bond	W /WW Expansion	2036	6,360,000.00	4,825,000.00
2022 Tax Note	W /WW Expansion	2029	10,000,000.00	5,945,000.00
2023 Series Certificate of Obligations	W /WW Exp, P&R, Streets	2042	36,245,000.00	35,745,000.00
2024 Series Certificate of Obligations	Infrastructure, Econ.Dev	2042	15,000,000.00	15,000,000.00
2025 Tax Note	W /WW Expansion	2035	8,820,000.00	8,820,000.00
<b>Totals</b>			<b>104,520,000.00</b>	<b>82,610,000.00</b>

	2024-2025	2025-2026	Change
Total Taxable Property Value	2,378,189,136	2,613,371,143	235,182,007
Adjusted - Total I&S Fund Pymts (Debt S	7,580,234	8,973,121	1,392,887
I&S Rate for Ad Valorem Tax	0.335900	0.343354	0.00745

Previous Tax Year      De Minimis Tax Rate 0.853700  
Current Tax Year      Voter-Approval Tax Rate 0.864090  
Council Proposed Tax Rate 0.853700

## BUDGET FY 2025-2026

Fiscal Year Oct 1, 2025 to Sept 30, 2026			
Principal Due	Interest Due	Fees	Total
65,000.00	1,657.50	150.00	66,807.50
140,000.00	7,096.50		147,096.50
515,000.00	23,930.50		538,930.50
1,200,000.00	249,152.00	635.00	1,449,787.00
395,000.00	84,920.00		479,920.00
1,420,000.00	176,566.50		1,596,566.50
500,000.00	1,787,250.00		2,287,250.00
100,000.00	806,763.00		906,763.00
-	1,500,000.00		1,500,000.00
<b>4,335,000.00</b>	<b>4,637,336.00</b>	<b>785.00</b>	<b>8,973,121.00</b>

LESS YEAR END BALANCE FORWARD: 0.00

ADJUSTED FY 25-26 DEBT SERVICE = 8,973,121.00

# RESTRICTED/SPECIAL FUNDS – REVENUES AND EXPENSES

**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.

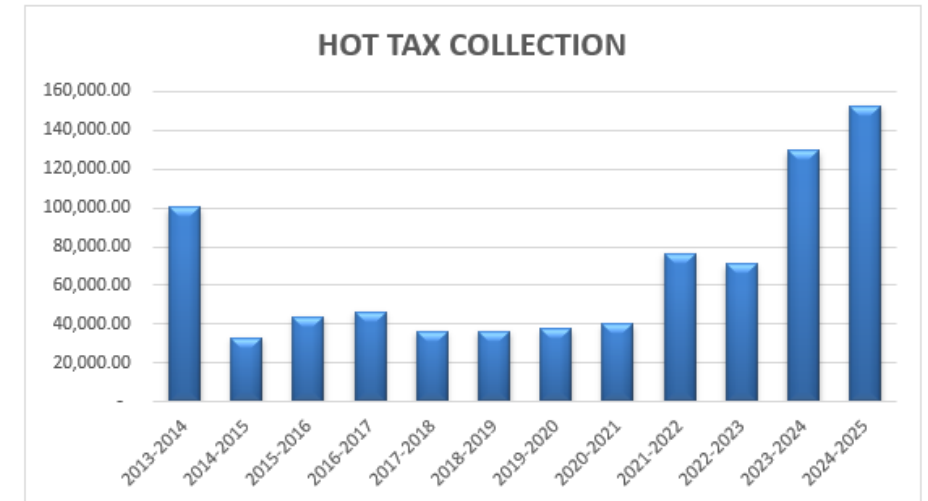
	PROPOSED FY 2025-2026		
	BUDGET REVENUES	BUDGET EXPENSES	NET
RESTRICTED FUNDS			
OTHER	123,000	91,000	32,000
HOTEL OCCUPANCY	155,000	50,000	105,000
CAPT IMPACT-WATER	1,019,358	461,044	558,314
CAPT IMPACT-WW	3,050,000	1,725,000	1,325,000
CAPITAL PROJECTS	10,020,000	5,100,000	4,920,000
<b>RESTRICTED FUND TOTALS</b>	<b>14,367,358</b>	<b>7,427,044</b>	<b>6,940,314</b>

# 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	129,333.04
2024-2025	152,316.93
<b>TOTAL</b>	<b>803,692.77</b>

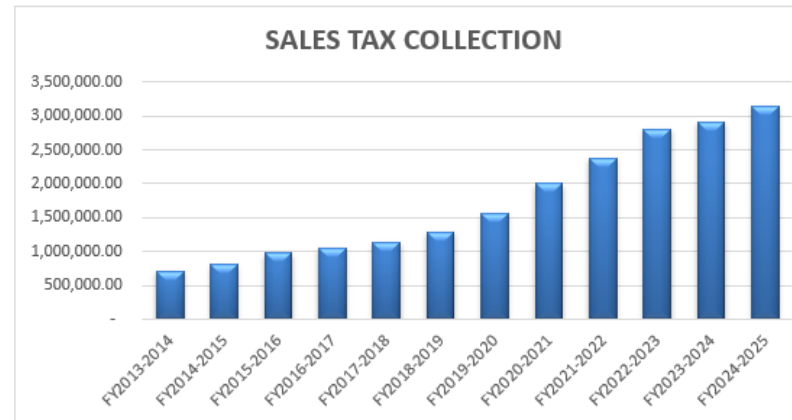


# SALES AND USE TAX

**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 **\$3.8M** by FY25-26 year-end.

MONTH	FY2013-2014	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
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	249,565.26
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	315,680.85
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	281,813.32
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	293,640.95
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	327,199.51
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	264,801.21
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	211,167.30
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	314,440.47
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	246,848.84
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	277,186.13
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	362,273.74
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	235,396.13	
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	2,909,275.97	3,144,617.58



NOTE: SALES TAX IS RECEIVED TWO MONTHS AFTER COLLECTION  
FOR EXAMPLE: OCTOBER SALES TAX IS RECEIVED IN DECEMBER





# THANK YOU