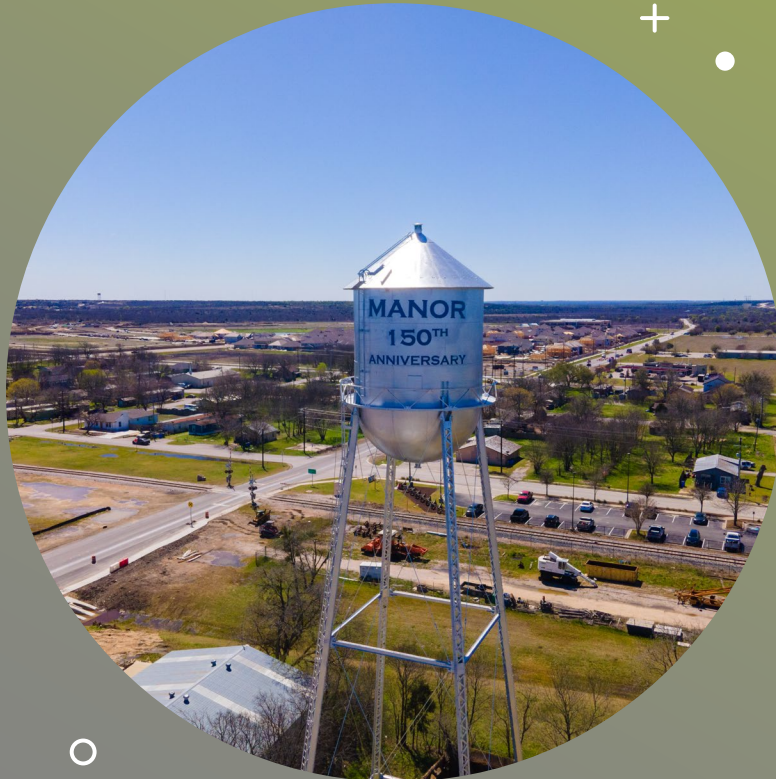


CITY OF MANOR

Travis County, Texas

Proposed FY 2023-2024 Annual Budget



PROPOSED FY 2023-2024 ANNUAL BUDGET

Scott Moore, City Manager

Lydia Collins, Director of Finance

September 6, 2023



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 \$1,114,264 or 12.94%, and of that amount \$1,033,009 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 \$0.4802
- Debt Rate \$0.1988
- Total \$0.6853
 - A. The property tax rate \$0.6763
 - B. The no-new-revenue (NNR) tax rate \$0.6763
 - C. The NNR M&O tax rate \$0.4565
 - D. The voter-approval tax rate \$0.6711
 - E. The debt rate \$0.1988
 - F. The de minimis rate \$0.6789

(4) total amount of municipal debt obligations \$ 30,140,000.00



CITY OF MANOR

COUNCIL-APPOINTED ADVISORY GROUPS, ORGANIZATIONS, AND REPRESENTATIVE AGENCIES

CITY

Board of Adjustment
Planning & Zoning Commission
Public Improvement District (PID) Committee
Tax Increment Reinvestment Zone, No. 1 (TIRZ)
Budget Committee
Park Committee
Public Tree Advisory Board
Economic Development Committee
Emergency Management Committee
Public Safety Committee and Community Advisory Committee
Capital Improvement Committee
Education Committee
Healthcare Committee
Community Collaborative Committee
Charter Review Commission
Ethics Commission
Community Impact Fee Advisory Committee
Manor Housing Public Facility Corporation

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



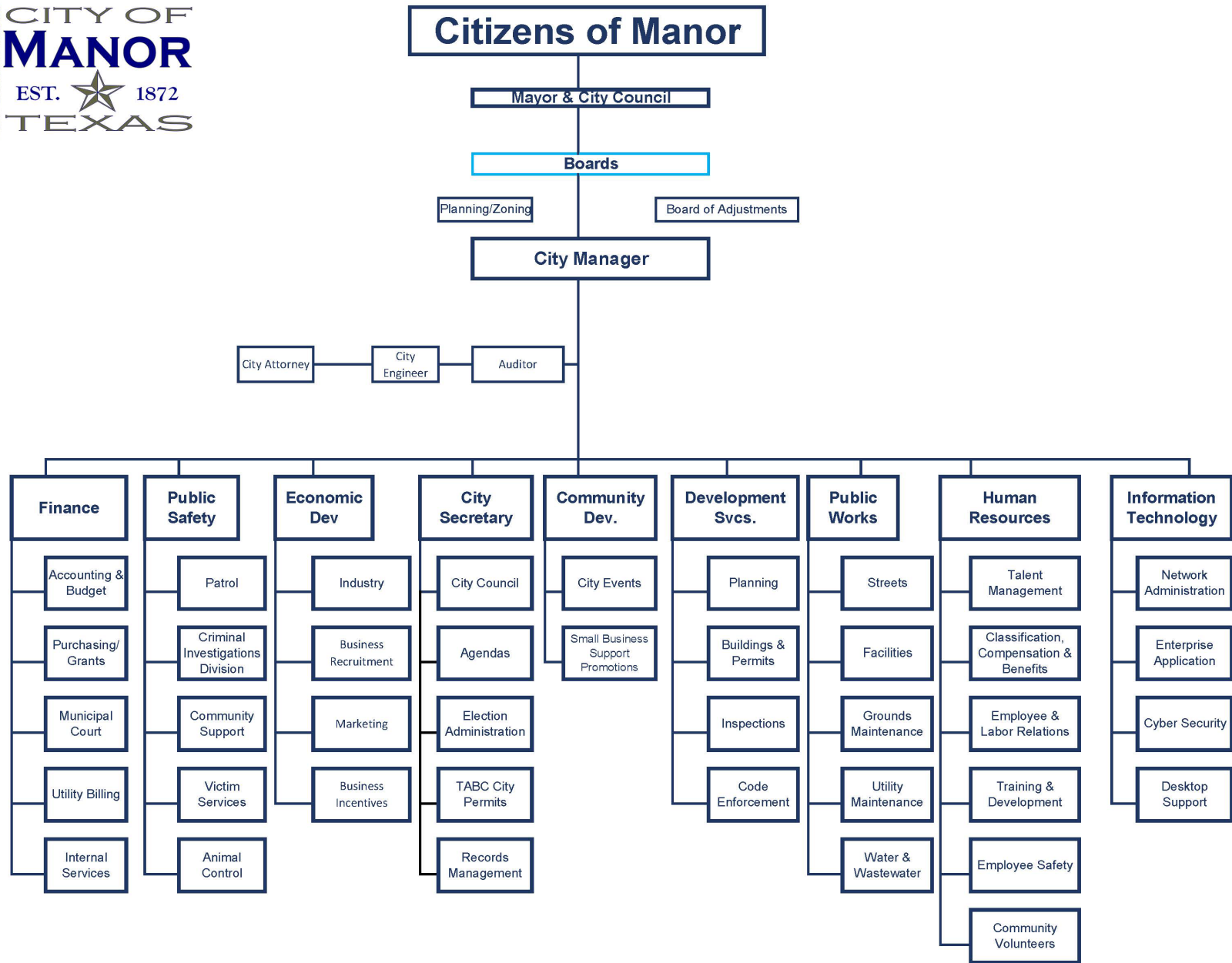
Sonia Wallace
Council Member
Place 4



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

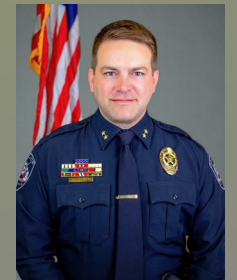
○ Matthew Woodard.....Director of Public Works

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



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, 2023, through September 30, 2024, is hereby presented for your consideration.

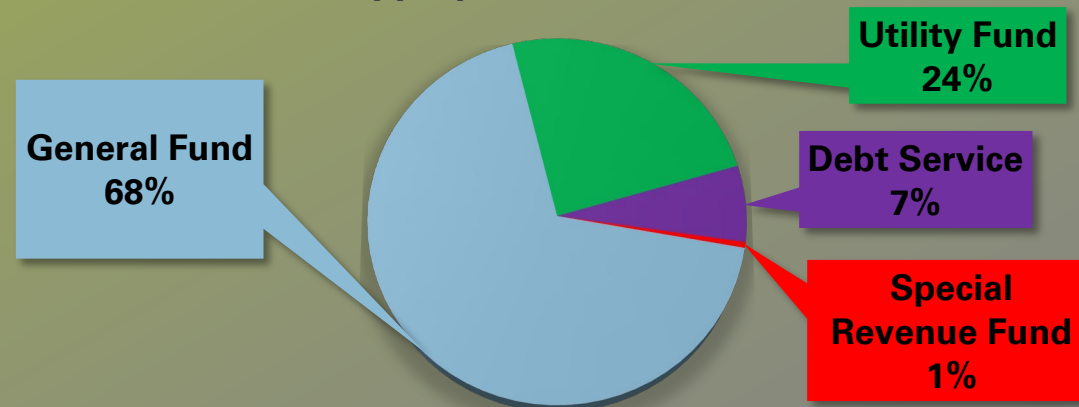
The grand total of all appropriations for all departments, operations, and functions proposed for the FY 2023-2024 Annual Budget is \$34,559,064 to be generally distributed as described herein.

The proposed FY 2023-2024 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 2023-2024 Annual Budget as proposed is delineated into four (4) basic funding categories:

- **General Fund (\$19.7M)** – revenues and expenditures related to the provision of primary or traditional city services whose main financial support comes from tax dollars
- **Utility Fund (\$7.5M)** – 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 (\$0.066M)** – revenues and expenditures related to various projects and programs that are supported by a dedicated revenue stream

Total Appropriations - All Funds



FY 2023-2024 ANNUAL BUDGET- BUDGET HIGHLIGHTS

○ General Fund Revenue

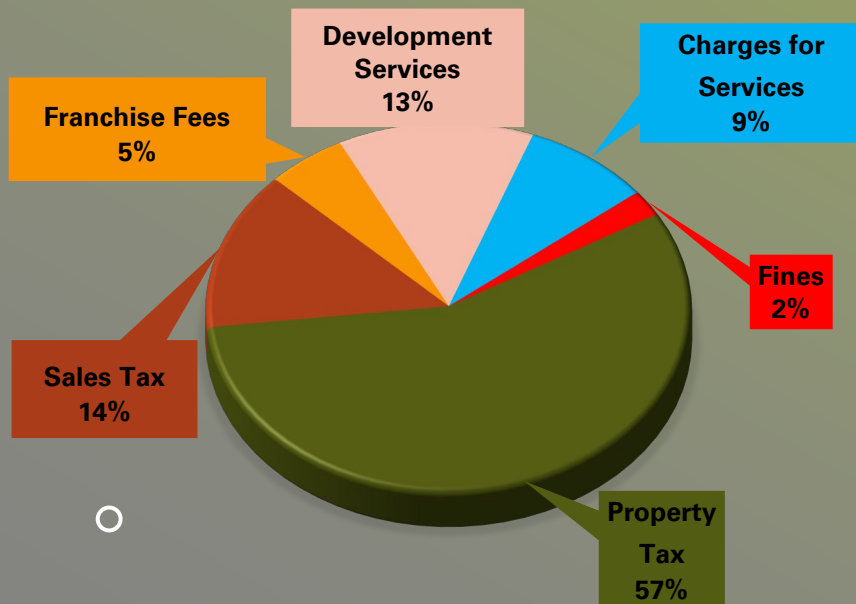
The General Fund is the City of Manor’s principal operating fund for essential city services and is supported by a variety of revenue sources. Property (Ad Valorem) Taxes and Sales Tax, however, provide the primary funding support as the graph below shows.

Property Taxes – Property tax revenue projected in FY23-24 assumes moderate growth in the city’s taxable valuation, as home construction is anticipated to continue at its present rate throughout the fiscal year.

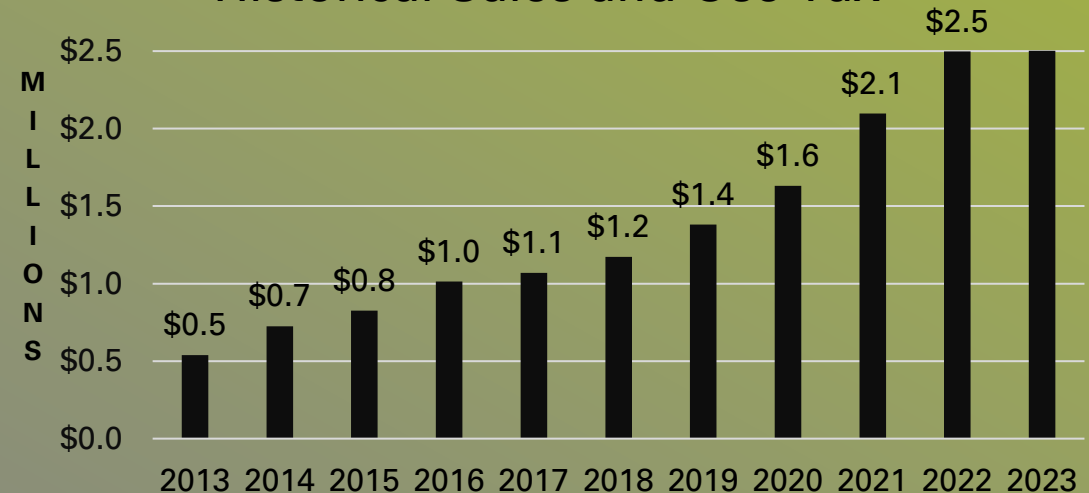
- The proposed FY23-24 Budget is predicated on adoption of a tax rate of \$0.6789. This rate will lower the tax rate from \$.7470 by \$.0681.

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 **\$2.5M** by FY23-24 year-end



Historical Sales and Use Tax



2021 Certificates of Obligation/Capital Improvement Program

2021 Certificates of Obligation

Water

	INITIAL
FM 973 12" Waterline	525,320.00
FM 973 12" Waterline (Oversizing from 12" to 16")	230,000.00
Gregg Manor Water Storage Supply-Ground Storage Tank and Pumps	3,126,620.00
US 290 12" Waterline	380,765.00
Subtotal - Water	\$4,262,705.00

Wastewater

FM 973 Gravity Wastewater Line (Oversizing from 8" to 12" and 12" to 15")	417,910.00
Bell Farms Lift Station Expansion	799,250.00
Presidential Glen Lift Station Expansion	799,250.00
Subtotal - Wastewater	\$2,016,410.00

Total - All Funds **\$6,279,115.00**

Issuance Cost/Misc. \$80,885.00

GRAND TOTAL **\$ 6,360,000.00**

Status of the projects as of 8/8/2023

Water

FM 973 12" Waterline – **Project Completed**
 FM 973 12" Waterline (Oversizing from 12" to 16") – **Project Completed**
 Gregg Manor Water Storage Supply-Ground Storage Tank and Pumps – **Advertised for Bidding, Bid Opening August 22, 2023**

US 290 12" Waterline – **Surveying Complete and easement descriptions sent to ROW agent**

Wastewater

FM 973 Gravity Wastewater line – **Project Completed**
 Bell FARMS Lift Station Expansion – **Under Construction**
 Presidential Glen Lift Station Expansion – **Under Construction**

Tax Notes Series 2022

Water

Gregg Lane Ground Storage Tank and Pressurization Facilities	\$ 3,781,000.00
FM 973 Water Line	\$ 454,000.00
Subtotal - Water	\$ 4,235,000.00

Wastewater

Cottonwood WWTP Phase III Expansion	\$ 4,160,000.00
Subtotal - Wastewater	\$ 4,160,000.00

Streets

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

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

Status of the projects as of 8/8/2023

Water

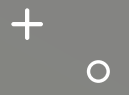
Gregg Lane Ground storage tank and pressurization facilities – **Preliminary Design**
 FM 973 Waterline – **Survey completed, working on easement descriptions**

Wastewater

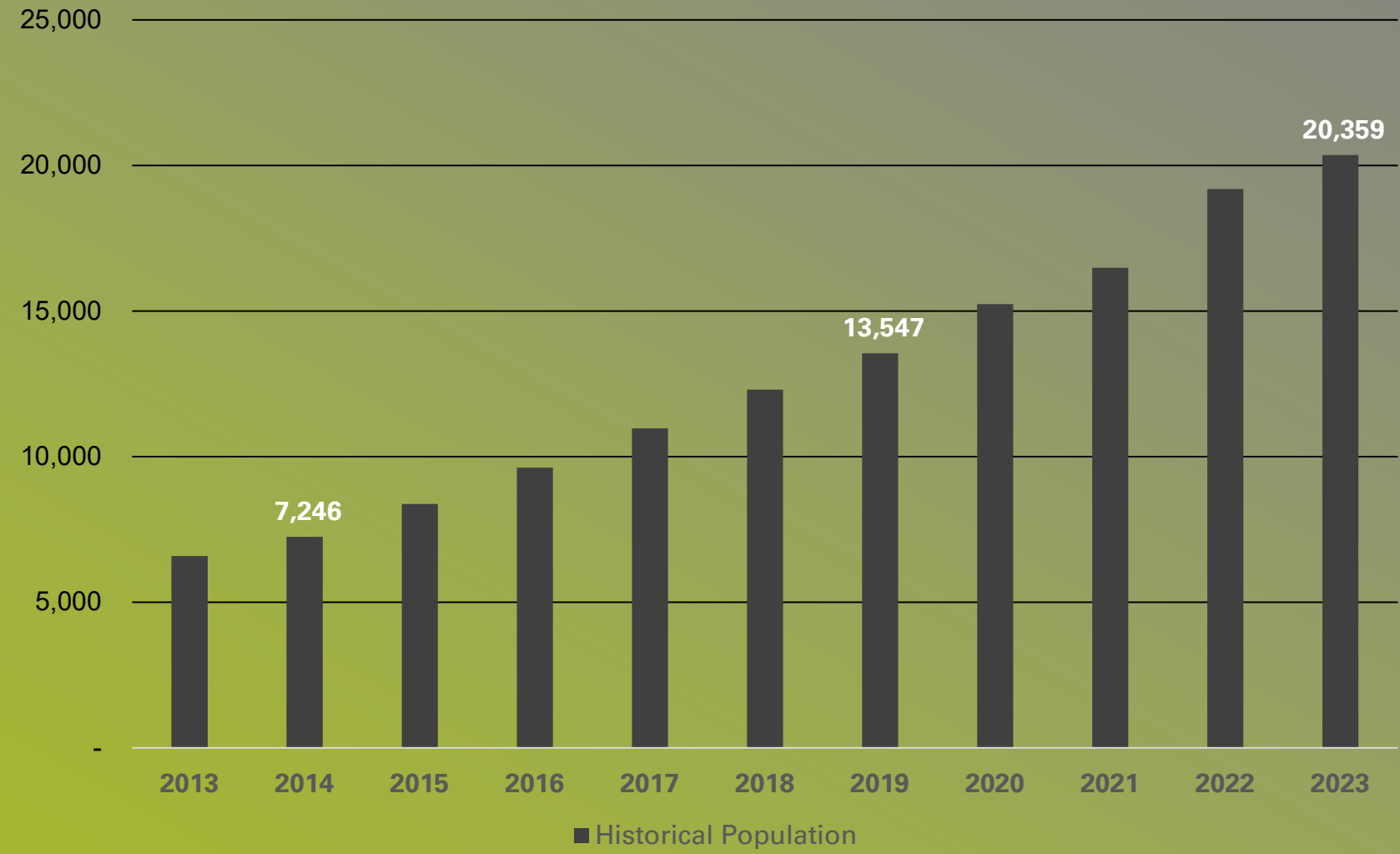
Cottonwood WWTP Phase III Expansion – **Working with Grant Dev Svcs on resubmittal scope for EDA Grant**

Streets

Improvements to roadways, including public safety feature improvements – **Plans approved for 1st half of project**



Historical Population

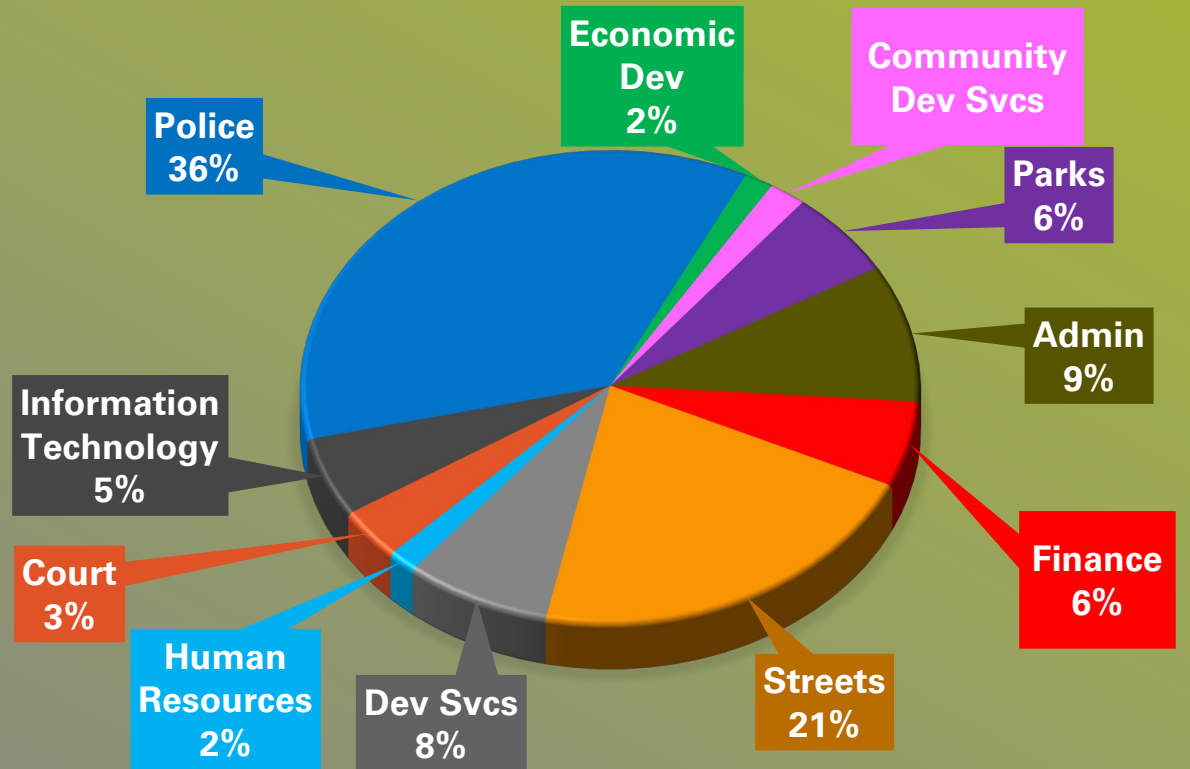


FY 2023-2024 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.

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 2023-2024 Annual Budget includes total General Fund expenditures of **\$19.7M**.

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 2023-2024 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.

Staffing

The proposed budget includes full-year funding for up to **one hundred eighteen (118) total city employees with only 91 filled positions**: one hundred fifteen (115) 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 2022-2023 mid-year budget amendment for both full-year funding of new positions and the deletion/reclassification of others:

- Unfunded 2 Social resource specialist positions
- Funded Emergency Management Coordinator
- Funded Crime Analyst Technician

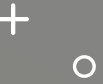
New positions included in the proposed FY 2023-2024 Budget:

- 1 Meter Technician
- 2 Construction Inspectors
- 3 Wastewater Crewman

Employee Compensation

- The City continues to strive to provide appropriate and market – competitive compensation for all city employees in order to provide the highest possible level of services.
- The proposed *FY 2023-2024 Budget* includes the adopted pay scale study approved by City Council on August 2, 2023 with the recommended title changes.
- Cost-of-Living Adjustment (COLA) of 3% in base salaries for all full-time positions. In July 2023, the Consumer Price Index (CPI) had a 4.9% cost-of-living. as of July 2023, the CPI was **4.9%**.

FY 2023-2024 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.



Administration

- Anticipated increase of 16% to the health insurance cost
- Increase of Right of Way purchases related back to **Comprehensive Plan Implementation T.3**
- Laserfische product for internal use for records management

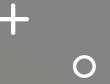
Streets

- Anticipated increase of 16% to the health insurance cost
- The proposed FY2023-2024 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.
- Increase of \$100,000 for street repairs related back to **Comprehensive Plan Implementation T.16**
- Increase of \$138,000 for stormwater master plan related back to **Comprehensive Plan Implementation IF.3**

Development Services

- Anticipated increase of 16% to the health insurance cost
- Land planning use fiscal analysis related back to **Comprehensive Plan Implementation LU-10**
- Increase in contracted building inspection services
- Online interactive public portal for city maps

FY 2023-2024 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.



Parks

- Anticipated increase of 16% to the health insurance cost
- Increase to cemetery repairs/maintenance as approved at CCM 8/2/2023
- Increase in engineering services/contracted services Comprehensive Plan Implementation PR.9
- Design ideas for splash pad Comprehensive Plan Implementation PR.24
- Design ideas for inclusive park have met with 2 vendors as of 8/4/2023 with a meeting with a 3rd vendor Comprehensive Plan Implementation PR.22
- Grant Development Services is preparing a Parks Master Plan and grant funding Comprehensive Plan Implementation PR.9, 12,15, 42, 45

Court

- Anticipated increase of 16% to the health insurance cost

Police

- Anticipated increase of 16% to the health insurance cost
- Repairs to Police department building
- Increase of 15% for Travis County Dispatching Services
- New line-item K-9 unit
- New line item CTRS (Central TEXAS Regional SWAT)

Information Technology

- Anticipated increase of 16% to the health insurance cost

FY 2023-2024 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.



Economic Development Services

- Anticipated increase of 16% to the health insurance cost
- Increase of 18% to the sales tax rebate for Greenview Development
- Increase of contracted services for downtown strategic plan, TIRZ Consulting, downtown façade grant program incentive, downtown infrastructure short-term incentive, etc related back to Comprehensive Plan Implementation ED 18, 19, 21, 22, 1 & 3

Community Development Services

- Anticipated increase of 16% to the health insurance cost

Human Resoucrs

- Anticipated increase of 16% to the health insurance cost
- New g/l for marketing material

Public Works

- Anticipated increase of 16% to the health insurance cost
- Requesting 2 new positions (Construction Inspectors)
- Increase to repair the Miller building (roof and floor repair). Repairs were originally done in June 2015

FY 2023-2024 ANNUAL BUDGET- BUDGET HIGHLIGHTS CONT.

Water Department

- Anticipated increase of 16% to the health insurance cost
- Increase in R.O.W. acquisitions for infrastructure
- Vehicles under Enterprise program
- Increase in water testing
- Increase in engineering services for water master plan Comprehensive Plan Implementation IF6
- Increase to Capital Outlay > \$5K for Water tank purchase this was approved by Council on 7/5/2023

Wastewater Department

- Anticipated increase of 16% to the health insurance cost
- Repairs to pumphouse. This is located behind the PD
- Increase in engineering services for I&I program phase 2 and WW master programs referenced in Comprehensive Plan Implementation IF19

FINANCIAL SUMMARY OF ALL FUNDS PROJECTED FY 2023-2024

	General Fund	Debt Service (I&S) Fund	Special Revenue Fund	Utility Water/Wastewater Fund	Total All Funds
Est. Revenue	19,798,134	4,188,697	228,104	7,564,758	31,779,693
Total Funds Available	19,798,134	4,188,697	228,104	7,564,758	31,779,693
Budgeted Expenditures	19,798,134	4,188,697	100,000	7,564,758	31,651,589



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 2023-24 fiscal year are \$19,798,134. Direct expenditures are proposed to be \$19,798,134. 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 2022-23 ORIGINAL BUDGET	FY 2022-23 CURRENT BUDGET	Y-T-D ACTUAL AS OF 8/11/2023	REQUESTED 2023-24 BUDGET
ADMINISTRATION				
TAXES	12,140,315	12,140,315	11,965,026	13,927,200
MISCELLANEOUS	102,000	111,810	(138,963)	31,810
PERMITS/LICENSES	6,290	6,290	225	6,290
OTHER	50,129	50,129	1,242,714	1,242,646
TOTAL ADMINISTRATION	12,298,734	12,308,544	13,069,002	15,207,946
STREET				
MISCELLANEOUS	187,474	187,474	312,885	187,474
SANITATION CHARGES	1,120,000	1,120,000	1,375,210	1,120,000
TOTAL STREET	1,307,474	1,307,474	1,688,095	1,307,474
DEVELOPMENT SERVICES				
MISCELLANEOUS	48,930	48,930	47,433	54,310
PERMITS/LICENSES	3,100,850	3,100,850	2,167,087	2,374,211
TOTAL DEVELOPMENT SERVICES	3,149,780	3,149,780	2,214,520	2,428,521
COURT				
MISCELLANEOUS	1,200	1,200	1,824	1,400
COURT FEES	417,098	417,098	424,727	419,037
TOTAL COURT	418,298	418,298	426,551	420,437
POLICE				
MISCELLANEOUS	42,513	42,513	71,648	42,513
POLICE CHARGES/FEES	56,850	56,850	51,962	76,138
TOTAL POLICE	99,363	99,363	123,610	118,651
NON-DEPARTMENTAL				
TRANSFERS	0	0	0	315,105
TOTAL NON-DEPARTMENTAL	0	0	0	315,105
TOTAL REVENUES	17,273,649	17,283,459	17,521,778	19,798,134

GENERAL FUND EXPENDITURE SUMMARY

A summary of expenditures is included for each department. Expenditures are grouped into the following categories; these categories apply to the General 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 2022-23 ORIG. BUDGET	FY 2022-23 CURR. BUDGET	Y-T-D ACTUAL AS OF 8/11/2023	REQUESTED 2023-24 BUDGET
ADMINISTRATION				
PERSONNEL	469,587	469,587	324,641	498,583
OPERATING	445,532	445,532	520,815	437,799
REPAIRS & MAINTENANCE	44,000	44,000	37,181	38,600
CONTRACTED SERVICES	288,300	288,300	751,126	539,300
TOTAL ADMINISTRATION	1,247,419	1,247,419	1,633,764	1,514,282
FINANCE				
PERSONNEL	708,012	708,012	501,666	757,499
OPERATING	237,680	237,680	222,104	237,680
REPAIRS & MAINTENANCE	2,700	2,700	8,582	3,000
CONTRACTED SERVICES	63,200	63,200	45,338	67,200
DEBT PAYMENTS	0	0	0	20,000
TOTAL FINANCE	1,011,592	1,011,592	777,690	1,085,379
STREET				
PERSONNEL	574,079	574,079	397,093	675,637
OPERATING	243,095	243,095	227,364	248,670
REPAIRS & MAINTENANCE	190,000	190,000	112,545	190,000
CONTRACTED SERVICES	2,444,000	2,444,000	1,968,079	2,782,800
DEBT PAYMENTS	235,301	235,301	702,348	235,301
CAPITAL OUTLAY < \$5K	10,000	10,000	229,497	10,000
CAPITAL OUTLAY > \$5K	10,000	10,000	3,011	10,000
TOTAL STREET	3,706,475	3,706,475	3,639,937	4,152,408

GENERAL FUND EXPENDITURE SUMMARY CON'T

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

DEVELOPMENT SERVICES

PERSONNEL	888,261	888,261	532,467	948,228
OPERATING	140,899	140,899	134,369	219,915
REPAIRS & MAINTENANCE	4,400	4,400	6,600	4,400
CONTRACTED SERVICES	655,000	655,000	487,077	695,000
DEBT PAYMENTS	20,000	20,000	6,458	28,500
TOTAL DEVELOPMENT SERVICES	1,708,560	1,708,560	1,166,972	1,896,043

PARKS

PERSONNEL	502,589	502,589	403,832	606,627	
OPERATING	+	42,250	42,250	34,815	54,650
REPAIRS & MAINTENANCE	●	393,500	393,500	116,675	341,000
CONTRACTED SERVICES	○	4,000	4,000	15,457	12,000
DEBT PAYMENTS		41,889	41,889	6,458	54,518
GRANT EXPENDITURES		0	0	0	10,000
CAPITAL OUTLAY < \$5K		8,250	8,250	5,774	8,250
CAPITAL OUTLAY > \$5K		25,000	25,000	0	25,000
TOTAL PARKS		1,017,478	1,017,478	583,011	1,112,045

COURT

PERSONNEL	237,840	237,840	211,383	351,112
OPERATING	52,245	52,245	20,201	52,245
CONTRACTED SERVICES	291,500	291,500	125,535	181,198
CAPITAL OUTLAY < \$5K	1,620	1,620	0	1,620
CAPITAL OUTLAY > \$5K	13,307	13,307	0	13,307
TOTAL COURT	596,512	596,512	357,119	599,483

GENERAL FUND EXPENDITURE SUMMARY CON'T

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

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

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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.

POLICE

PERSONNEL	4,613,172	4,613,172	3,124,651	4,963,924
OPERATING	462,762	462,762	414,787	709,878
REPAIRS & MAINTENANCE	96,500	96,500	98,817	111,500
CONTRACTED SERVICES	346,000	346,000	323,030	393,349
DEBT PAYMENTS	565,500	565,500	422,104	565,500
CAPITAL OUTLAY < \$5K	+	1,000	1,000	1,052
CAPITAL OUTLAY > \$5K	●	126,470	126,470	97,851
TOTAL POLICE	○	6,211,404	6,211,404	4,482,292

INFORMATION TECHNOLOGY (I.T.)

PERSONNEL	267,185	267,185	207,994	310,447
OPERATING	250,600	250,600	160,256	251,600
REPAIRS & MAINTENANCE	5,000	5,000	4,022	5,000
CONTRACTED SERVICES	274,371	274,371	191,168	274,371
CAPITAL OUTLAY < \$5K	35,000	35,000	50,958	45,000
CAPITAL OUTLAY > \$5K	109,884	109,884	25,641	109,884
TOTAL INFORMATION TECHNOLOGY		942,040	942,040	640,039

GENERAL FUND EXPENDITURE SUMMARY CON'T

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

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

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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.

ECONOMIC DEV. SVCS

PERSONNEL	167,085	167,085	131,426	174,111
OPERATING	81,200	81,200	21,620	86,300
CONTRACT SERVICES	385,000	388,000	2,525	919,000
TOTAL ECONOMIC DEV SVCS	633,285	636,285	155,571	1,179,411

HUMAN RESOURCES

PERSONNEL	224,734	224,734	148,659	230,871
OPERATING	46,100	46,100	48,639	70,600
TOTAL HUMAN RESOURCES	270,834	270,834	197,298	301,471

COMMUNITY DEV. SVCS

PERSONNEL	125,349	125,349	93,630	120,649
OPERATING	212,850	212,850	93,879	156,850
TOTAL COMMUNITY DEV	338,199	338,199	187,509	277,499
<u>TOTAL EXPENDITURES</u>	<u>17,683,799</u>	<u>17,686,799</u>	<u>13,821,202</u>	<u>20,183,134</u>

UTILITY FUND REVENUE SUMMARY

Revenues are generally a function of certain “rates” applied to specific quantifiable amounts such as volumes of water used, wastewater used and sanitation service. The chart summarizes estimated revenue for the utility fund by major funding category. This is followed by a more detailed look at revenue by general category.

	FY 2022-23 ORIG. BUDGET	FY 2022-23 CURR. BUDGET	Y-T-D ACTUAL AS OF 8/11/2023	REQUESTED 2023-24 BUDGET
<u>WATER</u>				
MISCELLANEOUS	525	525	493,302	525
WATER/SEWER CHARGES	3,328,429	3,328,429	3,126,418	3,527,371
TRANSFERS	0	0	0	977,211
TOTAL WATER	3,328,954	3,328,954	3,619,719	4,505,107
<u>WASTEWATER</u>				
WATER/SEWER CHARGES	2,878,132	2,878,132	3,373,730	3,059,651
TOTAL WASTEWATER	2,878,132	2,878,132	3,373,730	3,059,651
TOTAL REVENUES	6,207,086	6,207,086	6,993,449	7,564,758

UTILITY FUND EXPENDITURE SUMMARY

A summary of expenditures is included for each department. Expenditures are grouped into the following categories; these categories apply to the 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 leases and other debt instruments according to a pre-determined payment schedule.

	FY 2022-23 ORIGINAL BUDGET	FY 2022-23 CURRENT BUDGET	Y-T-D ACTUAL AS OF 8/11/2023	REQUESTED 2023-24 BUDGET
PUBLIC WORKS				
PERSONNEL	413,704	413,704	420,012	619,396
OPERATING	28,450	28,450	15,187	29,702
REPAIRS & MAINTENANCE	11,500	11,500	10,130	41,500
CONTRACTED SERVICES	31,045	31,045	73,480	31,445
TOTAL PUBLIC WORKS	494,199	494,199	522,022	731,543
WATER				
PERSONNEL	487,951	487,951	219,712	603,164
OPERATING	296,219	296,219	460,522	438,039
REPAIRS & MAINTENANCE +	66,500	66,500	72,185	102,500
WATER/WASTEWATER ●	2,267,750	2,267,750	1,732,973	2,267,750
CONTRACTED SERVICES	138,300	138,300	77,253	138,300
DEBT PAYMENTS ○	129,308	129,308	54,236	129,308
CAPITAL OUTLAY < \$5K	8,000	8,000	8,319	8,000
CAPITAL OUTLAY > \$5K	253,840	253,840	331,944	848,058
TOTAL WATER	3,647,868	3,647,868	2,957,142	4,535,119
WASTEWATER				
PERSONNEL	203,733	203,733	157,353	468,982
OPERATING	585,357	585,357	361,720	533,412
REPAIRS & MAINTENANCE	71,500	71,500	182,973	92,000
WATER/WASTEWATER	68,000	68,000	59,701	80,500
CONTRACTED SERVICES	804,000	804,000	690,770	835,248
DEBT PAYMENTS	9,210	9,210	0	20,000
CAPITAL OUTLAY < \$5K	5,000	5,000	0	5,000
CAPITAL OUTLAY > \$5K	30,000	30,000	0	262,955
TOTAL WASTEWATER	1,776,800	1,776,800	1,452,518	2,298,097
TOTAL EXPENDITURES	5,918,867	5,918,867	4,931,683	7,564,759
REVENUES OVER/(UNDER) EXPENDITURES	288,219	288,219	2,061,767	0

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.

	FY 2022-23 ORIGINAL BUDGET	FY 2022-23 CURRENT BUDGET	Y-T-D ACTUAL AS OF 8/11/2023	REQUESTED 2023-24 BUDGET
<u>NON-DEPARTMENTAL</u>				
TAXES	4,176,588	4,176,588	4,181,544	4,176,588.00
OTHER	12,109	12,109	10,675	12,109.00
TRANSFERS	0	0	0	-
TOTAL NON-DEPARTMENTAL	+	4,188,697	4,188,697	4,192,220
		●		
TOTAL REVENUES		○	4,188,697	4,188,697.00

	FY 2022-23 ORIGINAL BUDGET	FY 2022-23 CURRENT BUDGET	Y-T-D ACTUAL AS OF 8/11/2023	REQUESTED 2022-23 BUDGET
<u>NON-DEPARTMENTAL</u>				
OPERATING	150	150	300	150.00
DEBT PAYMENTS	4,176,438	4,176,438	4,177,614	4,177,373.50
TRANSFERS	0	0	0	-
TOTAL NON-DEPARTMENTAL	4,176,588	4,176,588	4,177,914	4,177,523.50
TOTAL EXPENDITURES	4,176,588	4,176,588	4,177,914	4,177,523.50
REVENUES OVER/(UNDER) EXPENDITURES	12,109	12,109	14,306	11,173.50

SPECIAL RESERVE H.O.T. AND T.I.R.Z. FUND SUMMARY

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 tourist; historical restoration and preservation; directional signage to public sights and attractions frequently visited by tourist; 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.

Tax Increment Reinvestment Zone - Are special zones created by City Council to attract new investment in an area. These zones help finance costs of redevelopment and promote growth in areas that would otherwise not attract sufficient market development in a timely manner. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

	FY 2022-23 ORIGINAL BUDGET	FY 2022-23 CURRENT BUDGET	Y-T-D ACTUAL AS OF 8/11/2023	REQUESTED 2023-24 BUDGET
<u>ADMINISTRATION</u>				
TAXES	66,610	66,610	208,215	212,652
OTHER	25	25	0	15,452
TOTAL ADMINISTRATION	66,635	66,635	208,215	228,104
TOTAL REVENUES	<u>66,635</u>	<u>66,635</u>	<u>208,215</u>	<u>228,104</u>

	FY 2022-23 ORIGINAL BUDGET	FY 2022-23 CURRENT BUDGET	Y-T-D ACTUAL AS OF 8/11/2023	REQUESTED 2022-23 BUDGET
<u>ADMINISTRATION</u>				
OPERATING	100,000	100,000	66,626	100,000
TOTAL ADMINISTRATION	100,000	100,000	66,626	100,000
TOTAL EXPENDITURES	<u>100,000</u>	<u>100,000</u>	<u>66,626</u>	<u>100,000</u>
REVENUES OVER/(UNDER) EXPENDITURES	(33,365)	(33,365)	141,589	128,104

SPECIAL RESERVE IMPACT 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 2022-23 ORIGINAL BUDGET	FY 2022-23 CURRENT BUDGET	Y-T-D ACTUAL AS OF 8/11/2023	REQUESTED 2023-24 BUDGET
WATER				
OTHER	630,434	630,434	527,570	656,444
TOTAL WATER OTHER	630,434	630,434	527,570	656,444
WASTEWATER				
OTHER	1,682,352	1,682,352	1,581,928	1,682,352
TOTAL WASTEWATER OTHER	1,682,352	1,682,352	1,581,928	1,682,352
		+		
TOTAL REVENUES	2,312,786	2,312,786	2,109,498	2,338,796
		○		
	FY 2022-23 ORIGINAL BUDGET	FY 2022-23 CURRENT BUDGET	Y-T-D ACTUAL AS OF 8/11/2023	REQUESTED 2023-24 BUDGET
WATER				
REPAIRS & MAINTENANCE	1,100,000	1,100,000	1,106,523	454,544
CONTRACTED SERVICES	6,500	6,500	0	6,500
TOTAL WATER	1,106,500	1,106,500	1,106,523	461,044
WASTEWATER				
REPAIRS & MAINTENANCE	5,702,752	5,702,752	1,817,090	1,852,752
CONTRACTED SERVICES	25,000	25,000	0	25,000
TOTAL WASTEWATER	5,727,752	5,727,752	1,817,090	1,877,752
TOTAL EXPENDITURES	6,834,252	6,834,252	2,069,086	2,338,796
REVENUES OVER/(UNDER) EXPENDITURES	(4,521,466)	(4,521,466)	40,411	(0)

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City Sponsored Events for FY 2023-2024

- o OctoberManor Night at the Park
- o NovemberArbor Day
- o DecemberHolidays in the Park
- o JanuaryMartin Luther King Day
- o FebruaryBlack History Luncheon
- o AprilEaster Egg Dash
- o JuneJuneteenth
- o July4th of July Fireworks Show
- o September.....Hispanic Heritage Month

City Partnered Events for FY 2023-2024

- o MayManorPalooza
- o NovemberVeteran’s Day Service



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THANK YOU

City of Manor

Website: www.manortx.gov