

# MANOR CITY COUNCIL REGULAR MEETING AGENDA

105 E. EGGLESTON STREET MANOR, TEXAS 78653 MAY 18, 2016 · 7:00 P.M.

#### **CALL TO ORDER AND ANNOUNCE QUORUM PRESENT**

#### **PLEDGE OF ALLEGIANCE**

#### **PUBLIC COMMENTS**

Comments will be taken from the audience on non-agenda related topics for a length of time, not to exceed three minutes per person. Comments on specific agenda items must be made when the item comes before the Council. To address the City Council, please register on the speaker sign-in sheet at least five-minutes prior to the scheduled meeting time. NO ACTION MAY BE TAKEN BY THE CITY COUNCIL DURING PUBLIC COMMENTS.

#### **CONSENT AGENDA**

The following Items will be enacted by one motion. There will be no separate discussion of these items unless requested by the Mayor or a Council Member in which event, the item will be removed from the consent agenda and considered separately.

- 1. Consideration, discussion, and possible action to approve the minutes for the May 4, 2016 City Council Regular Meeting.
- 2. Consideration, discussion, and possible action on acceptance of the April, 2016 Departmental Reports:
  - Development Services
  - Police
  - Municipal Court
  - Public Works

#### **PUBLIC HEARING**

3. Conduct a public hearing on an amendment to Ordinance 402, The Community Fee Ordinance to amend water and wastewater impact fees.

#### **REGULAR AGENDA**

- 4. Consideration, discussion and possible action on an amendment to Ordinance 402, The Community Fee Ordinance to amend water and wastewater impact fees.
- 5. Consideration, discussion, and possible action on acceptance of the unaudited April, 2016 Monthly Financial Report.
- 6. Consideration, discussion, and possible action on presentation and acceptance of the Annual Audit of the Basic Financial Statements of the City of Manor, Texas for the year ended September 30, 2015.
- 7. Consideration, discussion, and possible action on capital improvement financing of either \$18,000,000 to include the wastewater plant expansion and street improvements.
- 8. Consideration, discussion, and possible action on a Resolution Authorizing Publication of Notice of Intention to Issue Combination Tax and Revenue Certificates of Obligation.

City of Manor Page 1

- 9. Consideration, discussion and possible action on a conditional use permit to allow for a daycare business located on lots 1-5, block 12, Town of Manor, locally known as 800 North Lexington Street.
- 10. Consideration, discussion and possible action on a waiver from Ordinance 263B, Section 24(c)(4)(viii) sidewalk requirements for amended plat of lots 3, 4, and 5 block 53 City of Manor, locally known as 301 North Lampasas, to waive the sidewalk requirement on North Lampasas.
- 11. Consideration, discussion and possible action on a waiver from Ordinance 185 Article III Section 60 Construction Plans for lots 8-10, Block 9 City of Manor, at the southwest corner of Murray Ave. and Lexington Street, to waive the requirement for construction plans.
- 12. Consideration, discussion and possible action on a waiver from Ordinance 185 Article II Section 20(j) Chart 1 Height and Placement requirements to reduce the rear setback for lot 3 & East ½ lot 2 Block 50, Town of Manor, locally known as 205 East Eggleston, to reduce the rear setback to 0 feet.
- 13. Consideration, discussion and possible action on a license agreement between the City of Manor and Stonewater HOA for installation and maintenance of sod and irrigation in the City right-of-way.
- 14. Consideration, discussion and possible action on a first reading of a rezoning request for the Lagos Final PUD site plan, 146 acres at the SE corner FM 973 and Brenham St; portions of the Calvin Baker Sur. No. 38, James Manor Sur. No. 39 and 40, James H. Manning Sur. No. 37; from single family residential (R-1) district zoning to Planned Unit Development (PUD) district zoning.
- 15. City Manager April, 2016 Report

#### **ADJOURNMENT**

In addition to any executive session already listed above, the City Council for the City of Manor reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code for the following purposes:

§551.071 Consultation with Attorney §551.072 Deliberations regarding Real Property §551.073 Deliberations regarding Gifts and Donations §551.074 Personnel Matters §551.076 Deliberations regarding Security Devices §551.087 Deliberations regarding Economic Development Negotiations

#### **POSTING CERTIFICATION**

I, hereby, certify that this notice of the Manor City Council Meeting was posted on this 13<sup>th</sup> day of May, 2016 at 5:00 P.M., as required by law in accordance with Section 551.043 of the Texas Government Code.

Frances M. Aguilar, City Secretary	

#### NOTICE OF ASSISTANCE AT PUBLIC MEETINGS:

The City of Manor is committed to compliance with the Americans with Disabilities Act. Manor City Hall and the council chambers are wheelchair accessible and special marked parking is available. Persons with disabilities who plan to attend this meeting and who may need assistance are requested to contact Frances Aguilar, City Secretary at 512-272-5555. Provide a forty-eight hour notice when feasible.

City of Manor Page 2

City Council	Regular	Meeting	Agenda
May 18, 201	.6		

This public notice was removed from the bulletin board at the Manor City Hall on:				
, 2016 at	am/pm by			
	City	Secretary's Office		
	City	of Manor, Texas		

City of Manor Page 3



1	
AGENDA ITEM NO.	

AGENDA ITEM SUMMARY FORM
PROPOSED MEETING DATE: May 18, 2016
PREPARED BY: Frances Aguilar
DEPARTMENT: Administration
AGENDA ITEM DESCRIPTION:
Consideration, discussion, and possible action to approve the minutes for the May 4, 2016 City Council Regular Meeting.
BACKGROUND/SUMMARY:
BACKGROUND/SOMMART.
PRESENTATION: □YES ■NO
ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO
Minutes from May 4, 2016 City Council Regular Meeting
STAFF RECOMMENDATION: It is City staff's recommendation that the City Council approve the minutes for the May 4, 2016 City Council Regular Meeting.
PLANNING & ZONING COMMISSION: □RECOMMENDED APPROVAL □DISAPPROVAL □NONE



2	
AGENDA ITEM NO. 2	

AGENDA ITEM SUMMARY FORM
PROPOSED MEETING DATE: May 18, 2016
PREPARED BY: Frances Aguilar
DEPARTMENT: Administration
AGENDA ITEM DESCRIPTION:
Consideration, discussion, and possible action on acceptance of the April, 2016 Departmental Reports:  • Development Services  • Police  • Municipal Court  • Public Works
BACKGROUND/SUMMARY:
PRESENTATION: □YES ■NO
ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO
April, 2016 Departmental Reports:  • Development Services  • Police  • Municipal Court  • Public Works
STAFF RECOMMENDATION:
It is City staff's recommendation that the City Council acceptance of the April, 2016 Departmental Reports.

PLANNING & ZONING COMMISSION: ☐ RECOMMENDED APPROVAL ☐ DISAPPROVAL ■ NONE

## DEVELOPMENT SERVICES DEPARTMENT REPORT PROJECT VALUATION AND FEE REPORT

#### **FOR**

#### **CITY OF MANOR, TX**

#### **April 1-30, 2016**

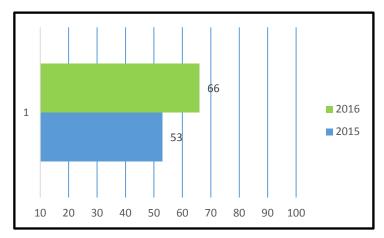
Code	Description	Projects	Segments	Valuation	Fees
102	New Single Family Bldgs-Att Garage	36	180	\$5,377,236.00	\$171,556.20
109	Subdivision	6	6	\$0.00	\$29,435.00
110	Commercial Site Plan	2	2	\$0.00	\$1,719.88
430	Commercial Building	3	15	\$1,436,001.00	\$22,011.10
435	Remodel - Residential Bldgs	2	5	\$43,600.00	\$833.20
436	Remodel - Commercial	1	1	\$115,923.00	\$986.46
ACC	Accessory Bldg Permit	1	1	\$2,300.00	\$105.00
ARB	Arbor & Patio Cover Permits	1	1	\$3,957.00	\$165.00
DEC	Deck & Patio Permits	1	1	\$3,831.78	\$165.00
ELE	Electrical Permit	3	3	\$1,905.00	\$505.00
FEN	Fence Permit	3	3	\$3,256.00	\$135.00
IRR	Irrigation Permit	4	4	\$11,495.00	\$565.00
MEC	Mechanical Permit	2	2	\$8,000.00	\$275.00
PLB	Plumbing Permit	3	3	\$4,500.00	\$375.00
POOL	Pool Permit	1	3	\$60,000.00	\$210.00
SIGN	Sign Permit	4	4	\$28,250.00	\$1,026.00
TESTING	Subdivision - Testing & Inspection	2	2	\$0.00	\$105,633.58
WSF	Water Softner Permit	1	1	\$400.00	\$105.00
ZON	Zoning	1	1	\$0.00	\$555.00
				\$0.00	\$0.00
	Totals	77	238	\$7,100,654.78	\$336,361.42

Total Certificate of Occupancies Issued: 9

Total Inspections(Comm & Res): 562

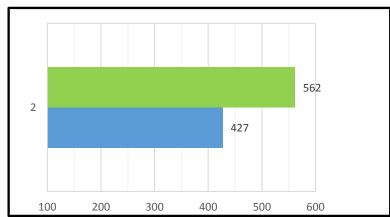
Tom Bolt, City Manager

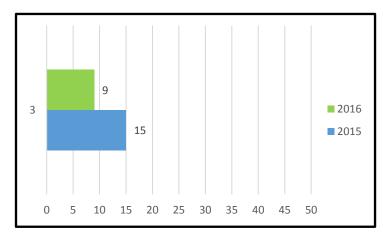




PERMITS ISSUED APR 2016

INSPECTIONS APR 2016





COs ISSUED APR 2016

DEPARTMENT OF DEVELOPMENT SERVICES THOMAS BOLT, DIRECTOR





### **Manor Police Department**

**Monthly Coucil Report** 

Ryan S. Phipps - Chief of Police

Date of Meeting:

05/18/2016

April 2016

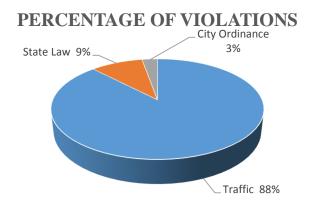
Activity	Reported Month	Same month Prior year	Percentage difference		
Calls for Service	1251	1047	19.4↑	Patrol Car F	Rental
Average CFS per day	41.7	34.9	19.4个	<b>Last Month</b>	\$4,440
Open Cases	17	14	21.4个	YTD	\$25,725
Charges Filed	120	81	48.1↑		
Alarm Responses	37	40	7.5↓		
Drug Cases	29	11	163.6↑		
Family Violence	10	6	66.6个		
Arrests F/M	11F/87M	3F/50M	个266.6 F/ <b>74.0M</b> 个		
Animal Control	12	9	33.3个		
Traffic Accidents	38	34	11.7个		
DWI Arrests	3	5	.40↓		
Traffic Violations	450	414	8.69个		
Ordinance Violations	1	1	o		
Seizures	9	4	125个		
Laboratory Submissions	8	9	11.1↓		

Notes: 4.02 OZ MARIJUANA, 22.7 GRAMS METHAMPHTAMINES, 3.4 GRAMS OF COCAINE SEIZED FOR MONTH OF APRIL 2016

<sup>\*</sup>DNA- DATA NOT AVAILABLE

# City of Manor Municipal Court APRIL 2016

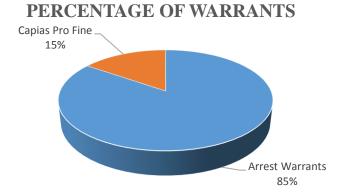
<b>Violations Filed</b>	Apr-16	Apr-15
Traffic	566	343
State Law	61	18
City Ord.	18	16
Total	645	377



Dismissals	Apr-16	Apr-15
DSC	13	11
Deferral	19	14
Insurance	7	0
Compliance	19	10
Prosecutor	106	10
Closed	651	421
Total	815	466

PECENTAGE OF DISMISSALS
DSC 2% Deferral 2% Insurance 1% Compliance 2%
Prosecutor 13%
Closed 80%

Warrants	Apr-16	Apr-15
Arrest Warrants	210	132
Capias Pro Fine	38	71
Total	248	203



<b>Money Collected</b>	in April 2016
Kept By City	\$39,946.64
kept By State	\$19,642.48
Total	\$59,589.12

<b>Money Collected in April 2015</b>			
Kept By City	\$38,808.97		
Kept By State	\$17,421.16		
Total	\$56,230.13		



## April, 2016 REPORT PUBLIC WORKS DEPARTMENT

#### Street and Public, Parks, and Maintenance Department

For the month of April, the Street Department repaired streets, easement roads and performed street sign maintenance.

The Public Parks and Maintenance Department mowed all city facilities, alleys, and right of ways. They cleaned and maintained all city's facilities and parks. They performed all maintenance on vehicles and heavy equipment.

#### **Water and Wastewater Department**

For the month of April, the Water Department performed daily maintenance on the water system, repaired water mains, and tested the water daily. There were 8 water inspections last month.

The Wastewater Department performed daily maintenance on the wastewater plant. They cleaned and unstopped wastewater mains. There were 5 wastewater inspections last month.

#### **Water Production & Purchase**

In April, 28 % percent of the water, we supplied, to our residents was from our well fields, and we purchased 72 % from Bluewater and Manville WSC. In April, the estimated population of residents in the City of Manor is 8,486. Estimated Population for ShadowGlen is 2,488 residents.



ACENDA ITEMANO 3	
AGENDA ITEM NO.	_

AGENDA ITEM SUMMARY FORM			
PROPOSED MEETING DATE: May 18, 2016			
PREPARED BY: Scott Dunlop			
DEPARTMENT: Development Services			
AGENDA ITEM DESCRIPTION:			
Conduct a public hearing on an amendment to Ordinance 402, The Community Fee Ordinance to amend water and wastewater impact fees.			
BACKGROUND/SUMMARY:			
This public hearing is related to the action on Agenda Item #4.			
PRESENTATION: □YES ■NO ATTACHMENTS: □YES (IF YES, LIST IN ORDER TO BE PRESENTED) ■NO			
ATTACHIVIENTS. LITES (IF TES, LIST IN ORDER TO BE PRESENTED) LINO			
STAFF RECOMMENDATION:			
PLANNING & ZONING COMMISSION: □RECOMMENDED APPROVAL □DISAPPROVAL □NONE			



4	
AGENDA ITEM NO.	

AGENDA ITEM SUMMARY FORM
PROPOSED MEETING DATE: May 18, 2016
PREPARED BY: Scott Dunlop
DEPARTMENT: Development Services
AGENDA ITEM DESCRIPTION:
Consideration, discussion and possible action on an amendment to Ordinance 402, The Community Fee Ordinance to amend water and wastewater impact fees.
BACKGROUND/SUMMARY:
The CIP advisory committee convened and recommended raising the water and wastewater impact fees to the maximum allowed under Ordinance 402 (the current impact fee ordinance). The fees are \$2,121 for water and \$2,323.50 for wastewater.
PRESENTATION: □YES ■NO
ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO
CIP advisory committee written notice of recommendation CIP advisory committee signed minutes Ordinance 402 A
Ordinance 402
STAFF RECOMMENDATION:
It is City staff's recommendation that the City Council approve an amendment to Ordinance 402, The Community Fee Ordinance to amend water and wastewater impact fees.

PLANNING & ZONING COMMISSION:  $\square$  RECOMMENDED APPROVAL  $\square$  DISAPPROVAL  $\blacksquare$  NONE



May 12, 2016

Mayor Jonse and Councilmembers,

The Capital Improvement Plan advisory committee at their April  $13^{th}$  special meeting has recommended by a vote of 7-0 to increase the assessed water impact fees to \$2,121.00 and the wastewater impact fee to \$2,323.50 as set forth in Ordinance 402 The Community Fee Ordinance, 2012 Capital Improvements Plan.

Thank you,
CIP Advisory Committee



# MINUTES MANOR CAPITAL IMPROVEMENT PLAN ADVISORY COMMITTEE 105 E. EGGLESTON ST. MANOR, TEXAS 78653 APRIL 13, 2016 7:00 P.M.

MARY ANN PARKER – P&Z CHAIR (P) CHARLES RUSSELL JR – P&Z COMMISSIONER (P) ADRIANA ROJAS – P&Z COMMISSIONER (P) WILLIAM MYERS – P&Z COMMISSIONER (P) ZINDIA PIERSON – P&Z VICE CHAIR (P)
LIAN STUTSMAN – P&Z COMMISSIONER (P)
RAUL HERNANDEZ – P&Z COMMISSIONER (A)
BARTH TIMMERMANN – DEVELOPER REPRESENTATIVE (P)

#### CALL TO ORDER AND ANNOUNCE A QUORUM IS PRESENT

PLANNING AND ZONING CHAIR PARKER ANNOUNCED A QUORUM AND CALLED THE MEETING TO ORDER AT 8:05PM

#### REGULAR AGENDA:

1. DISCUSSION AND POSSIBLE RECOMMENDATION TO AMEND THE WATER IMPACT FEE AND THE WASTEWATER IMPACT FEE AS CALCULATED IN ORDNANCE NO. 402, THE 2012 CAPITAL IMPROVEMENTS PLAN

MOTION TO RECOMMEND RAISING THE WATER IMPACT FEE TO \$2,121.00 AND THE WASTEWATER IMPACT FEE TO \$2,323.50 BY P&Z COMMISSIONER ROJAS, SECONDED BY P&Z COMMISSIONER PIERSON. 7-0 TO APPROVE.

2. ADJOURN

MOTION TO ADJOURN BY P&Z COMMISSIONER ROJAS, SECONDED BY DEVELOPER REPRESENTATIVE BARTH TIMMERMANN. 6-0 TO ADJOURN.

MARY ANN PARKER

CHAIRPERSON

#### **ORDINANCE NO. 402 A**

#### THE COMMUNITY IMPACT FEE ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MANOR, TEXAS, AMENDING ORDINANCE 402 SECTION 2.3; AMENDING EXHIBIT B-4; AMENDING EXHIBIT B-7; AND PROVIDING CONSTRUCTION, REPEALER, SEVERABILITY, OPEN MEETING CLAUSES, AND EFFECTIVE DATE.

- WHEREAS, the City Council of the City of Manor, Texas reconvened the Capital Improvement Plan advisory committee to recommend updating and amending the Community Impact Fee; and,
- WHEREAS, the Capital Improvement Plan advisory committee convened an open meeting on April 13, 2016 and put forth a recommendation to the City Council; and,
- WHEREAS, a public hearing notice was published on April 15, 2016 and held May 18, 2016 for the amendment to the Community Impact Fee; and,
- WHEREAS, the Capital Improvement Plan advisory filed written notice of their recommendation on the proposed impact fees with the City Council; and,
- WHEREAS, the City Council upon considering the recommendations approved the proposed Community Impact Fee amendment; and,
- NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MANOR, TEXAS, THAT:
- **SECTION 1**. Findings of fact. That the above premises and findings of facts are found to be true and correct and incorporated into the body of this ordinance as if copied in their entirety.
- **SECTION 2.** <u>Amendment to Section 2.3</u>, <u>Ordinance 402, The Community Impact Fee</u>. Section 2.3 is hereby amended in its entirety to read as follows:
- **Section 2.3** Amount. The Community Impact Fee for each Living Unit Equivalent shall, as set forth in Exhibit "B" as amended from time to time in accordance with Chapter 395, be \$2,121 for water service and \$2,323.50 for wastewater service for all new assessments. This fee shall apply to lots platted or replatted after May 18, 2016, to land on which new development occurs or is proposed to occur without platting, and in any other circumstance where a previously adopted Impact Fee does not apply.

For all other lots or development, the Community Impact Fee for each Living Unit Equivalent shall be in accordance with amounts imposed in previous Ordinances for the applicable time period as shown in the following schedule:

For lots platted from June 6, 2012 to May 18, 2016, \$1,800 for water service and \$1,800 for wastewater service per Ordinance 402.

For lots platted from November 19, 2008 to June 6, 2012, \$2,500 for water service and \$2,100 for wastewater service per Ordinance 320 as amended.

For lots platted from May 16, 2007 to November 19, 2008, \$2,200 for water service and \$2,100 for wastewater service per Ordinance 320.

For lots platted from July 28, 2004 to May 16, 2007, \$1,700 for water service and \$1,800 for wastewater service per Ordinance 250.

For lots platted from September 27, 2000 to July 28, 2004, \$1,575 for water service and \$1,925 for wastewater service per Ordinance 164.

For lots platted from November 16, 1994 to September 27, 2000, \$1,440 for water service and \$1,630 for wastewater service per Ordinance 79B.

For lots platted from May 18, 1989 to November 16, 1994, \$1,335 for water service and \$2,375 for wastewater service per Ordinance 79A.

For lots platted from October 9, 1985 to May 18, 1989, \$500 for water service and \$850 for wastewater service per Ordinance 79.

**SECTION 3.** <u>Construction</u>. The terms of this provision of this Ordinance shall not be constructed in a manner to conflict with Chapter 395, as amended, and if any term or provision of this Ordinance shall appear to conflict with any term, provision, or condition of Chapter 395, such Ordinance term or provision shall be read, interpreted and construed in a manner consistent with and not in conflict with Chapter 395.

**SECTION 4** Repealer. Every ordinance or parts of ordinances found to be in conflict herewith are hereby repealed.

**SECTION 5** Severability. If any section, sentence, clause, or phrase of this ordinance shall for any reason be held to be invalid, such decision shall not affect the validity of the remaining sections, sentences, clauses, or phrases of this ordinance, but they shall remain in effect.

ORDINANCE NO.	Page 3
SECTION 6. Open Meeting Clause. That meeting at which this Ordinance passed was open of the time, place, and purpose of said meeting wa Chapt. 551, Loc. Gov't Code.	
<b>SECTION 7.</b> Effective Date. This ordinan passage and publication as required by law.	ce shall become effective immediately upon its
DULY PASSED AND APPROVED OF MANOR, TEXAS, BY A VOTE OFMAY, 2016.	D BY THE CITY COUNCIL OF THE CITY TO, ON THIS THE 18th DAY OF
	APPROVED:
	Rita G. Jonse, MAYOR
ATTEST:	
Frances M. Aguilar, CITY SECRETARY	

#### EXHIBIT B-4 CITY OF MANOR WATER IMPACT FEE CALCULATION MAY 2016

CATEGORY	A	MOUNT
Total CIP Eligible Project Cost:	\$	11,241,883.02
Number of LUEs added:	\$	2,650.00
Maximum Water CIF:	\$	4,242.00
50% Credit:	\$	(2,121.00)
MAXIMUM ASSESSABLE CIF:	\$	2,121.00
ASSESSED WATER CIF:	\$	2,121.00

#### EXHIBIT B-7 CITY OF MANOR WASTEWATER IMPACT FEE CALCULATION MAY 2016

CATEGORY		AMOUNT	
Total CIP Eligible Project Cost:	\$	18,123,000.00	
Number of LUEs added:	\$	3,900.00	
Maximum Wastewater CIF:	\$	4,647.00	
50% Credit:	\$	(2,323.50)	
MAXIMUM ASSESSABLE CIF:	\$	2,323.50	
ASSESSED WASTEWATER CIF:	\$	2,323.50	

#### ORDINANCE NO. 402

#### THE COMMUNITY IMPACT FEE ORDINANCE

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, PROVIDING DEFINITIONS; ADOPTING A CAPITAL IMPROVEMENTS PLAN; ESTABLISHING A COMMUNITY IMPACT FEE BASED UPON LIVING UNIT EQUIVALENTS; PROVIDING CONSTRUCTION, SEVERABILITY AND OPEN MEETING CLAUSES; AMENDING AND UPDATING ORDINANCE NO. 320; AND ESTABLISHING AN EFFECTIVE DATE.

Whereas, the City Council of the City of Manor, Texas (the "City Council") adopted Resolution No. 2012-03, on February 15, 2012 and Resolution No. 2012-05, on April 18, 2012, establishing the dates for public hearings and directing that notice to be given for such public hearings to be held as provided for in Chapt. 395, Tex. Loc. Gov't. Code ("Chapter 395");

Whereas, after notice of public hearing for the Land Use Assumptions and Capital Improvements Plan was published on February 23, 2012, the City Council held such public hearing on April 4, 2012 to consider the Land Use Assumptions and Capital Improvements Plan;

Whereas, the City Council approved the proposed Land Use Assumptions and the Capital Improvements Plan by resolution; and

Whereas, in accordance with the above steps, the City Council adopted a Capital Improvements Plan pursuant to Chapter 395 on April 4, 2012;

Whereas, the Advisory Committee filed written comments on the proposed impact fees before the fifth business day before the date of the public hearing; and

Whereas, after notice of public hearing relating to possible amendment of Impact Fees was published on April 26, 2012, the City Council held a public hearing on June 6, 2012 to consider a proposed amendment of Impact Fees;

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

#### PART 1. GENERAL PROVISIONS.

<u>Section</u> 1.1. <u>Title</u>. This ordinance shall be known, and may be cited, as the Community Impact Fee ordinance of the City of Manor, Texas.

Section 1.2. Purpose. This Ordinance is intended to assure the provision of adequate

public facilities to serve new development in the City's service area by requiring said development to pay its pro rata share of the costs of improvements necessitated by and attributable to such new development.

Section 1.3. Authority. This Ordinance is adopted pursuant to Chapter 395, Texas Local Government Code, the Texas Constitution and the general laws of the State of Texas. The provisions of this Ordinance shall not be construed to limit the power of the City to utilize other methods authorized under State law or pursuant to other City powers to accomplish the purposes set forth herein, either in substitution or in conjunction with this Ordinance. Guidelines may be developed by resolution or otherwise to implement and administer this Ordinance.

#### Section 1.4. Definitions. In this Ordinance:

- (1) "Advisory Committee" means the City's Impact Fee Advisory Committee appointed by the City Council pursuant to \$ 395.058, Tex. Loc. Gov't. Code, to advise and assist in the adoption of land use assumptions, review and file comments on the Capital Improvements Plan and to perform the other duties set forth in such section.
- (2) "Assessment" means the determination of the amount of the impact fee per service unit and is the maximum amount which can be imposed on new development pursuant to this Ordinance.
- (3) "Capital Improvement" means either a water facility or a wastewater facility, with a life expectancy of three (3) or more years, to be owned and operated by or on behalf of the City and as listed in the Capital Improvements Plan.
- (4) "Capital Improvements Plan" means a Water Capital Improvements Plan and or a Wastewater Capital Improvements Plan as shown in Exhibit "A".
- (5) "Chapter 395" means Chapter 395, Texas Local Government Code, as amended.
- (6) "City" means the City of Manor, Texas.
- (7) "Credit" means the amount of the reduction of an impact fee or fees, payments or charges for the approved construction or provision of the same type of Capital Improvements for which the fee has been assessed.
- (8) "Facilities Expansion" means either a water facility expansion or a wastewater facility expansion.
- (9) "Final Plat Approval" or "Approval of a Final Plat" means the point at which the applicant has complied with all conditions of approval and the plat has been

released for filing with the County Clerk of Travis County.

- (10) "Guidelines" means administrative or procedural guidelines, if any, developed by the City to further the implementation of the provisions of this Ordinance. Said guidelines, as amended from time to time, shall not supersede any provision or alter any substantive procedure established in this Ordinance.
- (11) "Impact Fee" means a fee, charge or assessment for water facilities, a fee for wastewater facilities, or both, as appropriately imposed on new development by the City in order to fund or recoup the costs of Capital Improvements or Facilities Expansions necessitated by and attributable to such new development. Impact Fees do not include the dedication or rights-of-way or easements for such facilities, the construction of water or wastewater improvements and other infrastructure within the development to serve the development unless such water or wastewater improvement is listed on the Capital Improvements Plan, the dedication of park land or open space, any site-specific facility, or any other work, dedication or improvement that is not a water or wastewater facility listed on the Capital Improvements Plan.
- (12) "Land Use Assumptions" means the projections of population growth and associated changes in land uses and intensities adopted by the City, as may be amended from time to time, upon which the Capital Improvements Plan is based.
- (13) "Living Unit Equivalent (L.U.E.)" means a unit of measure which represents the quantity of water utilized and wastewater generated on an average annual daily basis from a single-family, detached residence of average size and occupancy and which is the standardized measure used for service units. The formula for determining Living Unit Equivalents is set out in the Impact Fee Calculations, attached hereto as Exhibit "B".
- (14) "New Development" means the subdivision of land; the construction, reconstruction, redevelopment, conversion, structural alteration, relocation, or enlargement of any structure; or any use or extension of the use of land; any of which increases the number of service units.
- (15) "Offsite" means located entirely on land which is not included within the bounds of the plat or project being considered for impact fee Assessment.
- (16) "Platted" means platted in accordance with Chapter 212, Tex. Loc. Gov't. Code, or the applicable subdivision or platting procedures of the City of Manor.
- (17) "Service Area" means the area within which impact fees for Capital Improvements or Facilities Expansions will be collected for new development occurring within

such area and within which fees so collected will be expended for those types of improvements or expansions identified in the Capital Improvements Plan applicable to the service area.

- (18) "Service Unit" means the same as "Living Unit Equivalent", which is the applicable standard units of measure shown in Exhibit "B" hereto.
- (19) "Site-Specific Facility" means an improvement or facility which is for the primary use or benefit of a new development and which is not included in the Capital Improvements Plan and for which the developer or property owner is solely responsible under subdivision and other applicable regulations. Site-specific facility may include improvements located offsite, within, or on the perimeter of the new development site.
- (20) "Wastewater Facility" means an improvement for providing sanitary sewer service, including, but not limited to, land or easements, treatment facilities, lift stations, collection lines, or interceptor mains. Wastewater facilities exclude Site-Specific facilities constructed by developers.
- "Wastewater Facility Expansion" means the expansion of the capacity of any existing wastewater facility for the purpose of serving new development, but does not include the repair, maintenance, modernization, or expansion of an existing wastewater facility to serve existing development.
- "Wastewater Capital Improvements Plan" or "Wastewater Improvements Plan" means the adopted plan, as may be amended from time to time, which identifies the wastewater facilities or sanitary sewer expansions and their associated costs which are necessitated by and which are attributable to new development projected within a period not to exceed ten (10) years, and which are to be financed in whole or in part through the imposition of community impact fees pursuant to this Ordinance.
- (23) "Water Facility" means an improvement for providing water service, including, but not limited to, land or easements, water supply, water treatment facilities, water supply facilities, water storage facilities, or water distribution lines. Water facility excludes Site-Specific facilities constructed by developers.
- "Water Facility Expansion" means the expansion of the capacity of any existing water facility, including increasing contract rights for water supply, for the purpose of serving new development, but does not include the repair, maintenance, modernization, or expansion of an existing water facility to serve existing development.
- (25) "Water Capital Improvements Plan" or "Water Improvements Plan" means the

adopted plan, as may be amended from time to time, which identifies the water facilities or water expansions and their associated costs which are necessitated by and which are attributable to new development projected within a period not to exceed ten (10) years, and which are to be financed in whole or in part through the imposition of community impact fees pursuant to this Ordinance.

- (26) Terms used which are defined in § 395.001, Tex. Loc. Gov't. Code, shall have the same meaning as they have in said Code.
- <u>Section</u> 1.5. <u>Adoption of Capital Improvements Plan</u>. The Capital Improvements Plan identifying capital improvements or facility expansions pursuant to which Impact Fees may be assessed, as considered at the <u>April 4, 2012</u> public hearing and as set out in Exhibit "A" attached hereto, is hereby adopted.
- Section 1.6. State Law. Chapter 395 supplements this Ordinance to the extent that its provisions may be applicable hereto and, to such extent, its provisions are incorporated herein.
- Section 1.7. Advisory Committee. (a) The Advisory Committee shall consist of the City Planning and Zoning Commission (the "Commission") and other citizens of the City appointed by the City Council. If the Commission does not include at least one representative of the real estate, development or building industry who is not an employee or official of a governmental entity, the City council shall appoint at least one representative, having such qualifications, as a voting member of the Advisory Committee. If any Impact Fee is to be applied to the extraterritorial jurisdiction of the City, a representative from that area shall be appointed by the City Council.
- (b) The duties of the Advisory Committee shall be as follows:
  - (i) advise and assist the adoption of land use assumptions;
  - (ii) review the Capital Improvements Plan and file written comments;
  - (iii) monitor and evaluate implementation of the Capital Improvements Plan;
  - (iv) file semi-annual reports with respect to the progress of the Capital Improvements Plan and report to the City Council any perceived inequities in implementing the plan or imposing the Impact Fee; and
  - (v) recommend to the City Council as necessary and required the timely amendment and/or update of the Capital Improvements Plan and the Impact Fees.

(c) All information and professional reports concerning the development and implementation of the Capital Improvements Plan shall be made available to the Advisory Committee, and the City staff and contract officers of the City shall provide the committee with such support and assistance as may be required.

#### PART 2. COMMUNITY IMPACT FEE ESTABLISHED.

- <u>Section</u> 2.1. <u>Establishment</u>. There is hereby established a Community Impact Fee which shall be imposed against new development in order to generate revenues for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to such new development.
- Section 2.2. Basis. The Community Impact Fee shall be assessed on the basis of Living Unit Equivalents. The number of Living Unit Equivalents shall be determined at the time of Assessment as hereinafter set out.
- Section 2.3. Amount. The Community Impact Fee for each Living Unit Equivalent shall, as set forth in Exhibit "B" as amended from time to time in accordance with Chapter 395, be \$1,800.00 for water service and \$1,800.00 for wastewater service for all new assessments. This fee shall apply to lots platted or replatted after June 6, 2012, to land on which new development occurs or is proposed to occur without platting, and in any other circumstance where a previously adopted Impact Fee does not apply.

For all other lots or development, the Community Impact Fee for each Living Unit Equivalent shall be in accordance with amounts imposed in previous Ordinances for the applicable time period as shown in the following schedule:

For lots platted from November 19, 2008 to June 6, 2012, \$2,500 for water service and \$2,100 for wastewater service per Ordinance 320 as amended.

For lots platted from May 16, 2007 to November 19, 2008, \$2,200 for water service and \$2,100 for wastewater service per Ordinance 320.

For lots platted from July 28, 2004 to May 16, 2007, \$1,700 for water service and 1,800 for wastewater service per Ordinance 250.

For lots platted from September 27, 2000 to July 28, 2004, \$1,575 for water service and \$1,925 for wastewater service per Ordinance 164.

For lots platted from November 16, 1994 to September 27, 2000, \$1,440 for water service and \$1,630 for wastewater service per Ordinance 79B.

For lots platted from May 18, 1989 to November 16, 1994, \$1,335 for water service and \$2,375 for wastewater service per Ordinance 79A.

For lots platted from October 9, 1985 to May 18, 1989, \$500 for water service and \$850 for wastewater service per Ordinance 79.

- <u>Section</u> **2.4.** <u>Payment</u>. All payments pursuant to this Ordinance shall be made to the City Secretary or his/her designate.
- Section 2.5. Variance or Waiver. (a) The City Council may reduce or waive an impact fee for any service unit that would qualify as affordable housing in accordance with § 395.016 (g), Tex. Loc. Gov't. Code.
- (b) The City Council may grant a waiver from any requirement of this Ordinance on other grounds, as may be set forth in administrative guidelines or as authorized by statute.
- (c) If the City Council grants a variance or waiver to the amount of the Impact Fee due for a new development under this Section, it shall cause to be appropriated from the other City funds the amount of the reduction in the Impact Fee to the capital improvements account.
- Section 2.6. Establishment of Accounts. (a) The City shall establish an account to which interest is allocated for each category of capital facility for which an Impact Fee is imposed pursuant to this Ordinance. Each Impact Fee collected within the service area shall be deposited in such account.
- (b) Interest earned on the Impact Fee account shall be considered funds of the account and shall be used solely for the purposes for which the impact fee was imposed as shown by the Capital Improvements Plan.
- (c) The City shall establish adequate financial and accounting controls to ensure that Impact Fees disbursed from the account are utilized solely for the purposes authorized in Section 2.7. Disbursement of funds shall be authorized by the City at such times as are reasonably necessary to carry out the purposes and intent of this Ordinance; provided, however, that any fee paid shall be expended within a reasonable period of time, but not to exceed ten (10) years from the date the fee is deposited into the account.
- (d) The City shall maintain and keep financial records for Impact Fees, which shall show the source and disbursement of all fees collected or expended and shall be open for public inspection and copying during ordinary business hours.

- Section 2.7. Use of Proceeds. (a) The Impact Fees collected pursuant to this Ordinance may be used to finance or to recoup the costs of any Capital Improvements or Facilities Expansions identified in the Capital Improvements Plan for the service area, including the construction contract price, surveying and engineering fees, land acquisition costs (including land purchases, court awards and costs, attorney's fees, and expert witness fees), and the fees actually paid or contracted to be paid to an independent qualified engineer or other consultants preparing or updating the Capital Improvements Plan who is not an employee of the City. Impact Fees may also be used to pay the principal sum and interest and other finance costs on bonds, notes or other obligations issued by or on behalf of the City to finance such Capital Improvements or Facilities Expansions.
- (b) Impact Fees collected pursuant to this Ordinance shall not be used to pay for any of the following expenses:
  - (i) construction, acquisition or expansion of Capital Improvements or assets other than those identified in the Capital Improvements Plan;
  - (ii) repair, operation, or maintenance of existing or new Capital Improvements or Facilities Expansions;
  - (iii) upgrading, expanding or replacing existing Capital Improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
  - (iv) upgrading, expanding or replacing existing Capital Improvements to provide better service to existing development; provided, however, that Impact Fees may be used to pay the costs of upgrading, expanding or replacing existing Capital Improvements in order to meet the need for new Capital Improvements generated by new development; or
  - (v) administrative and operating costs of the city.

#### PART 3. ASSESSMENT AND COLLECTION OF COMMUNITY IMPACT FEES.

- Section 3.1. Unless there is an agreement for payment of impact fees in another manner, Community Impact Fees shall be assessed and collected on new development in the following manner, subject to Chapter 395, Section 395.019:
- (a) For impact fees adopted and land platted before June 20, 1987, or land on which new development occurs or is proposed without platting, the Community Impact Fee shall be assessed at the earlier of the time application is made for a building permit or for connection to the City's water or wastewater system, provided that in the event the

application or permit expires, the impact fee may be recalculated on the submission of a future application or permit. The assessed Community Impact Fee shall be collected at the earlier of the time of connection to the City's water or sewer system or at the time the City issues either the building permit or the certificate of occupancy.

- (b) For land platted after June 20, 1987, the Community Impact Fee shall be assessed before or at the time of filing of the final plat. The assessed Community Impact Fee, if not already collected, shall be collected: (1) at the time the City issues a building permit; or (2) for land platted outside the corporate boundaries of the City or where a building permit is not being issued, the City shall collect the fees at the time an application for an individual meter connection to the City's water or wastewater system is filed.
- (c) If the provisions of Chapter 395, Section 395.019 are determined to be in conflict with any section of this ordinance, the statute governs.

#### Section 3.2.

Impact fees may be assessed but not collected for property where service is not available unless:

- (a) the City commits to commence construction of necessary facilities identified in the Capital Improvements Plan within two years and will have service available within a reasonable time not to exceed five years;
- (b) the City agrees in writing to permit the property owner to construct or finance the required Capital Improvement(s) or facility expansion(s) and that the costs incurred or funds advanced by such owner will either:
  - (i) be credited against the impact fees otherwise due from such owner; or
  - (ii) be reimbursed to the owner from impact fees paid from such owner and other new developments that will use such improvements or expansions, in which case fees shall be reimbursed to the owner as and when collected by the City from new development; or
- (c) the owner voluntarily requests the City to reserve capacity to serve future development and the City and the owner enter into a valid written agreement;
- (d) provided that any such impact fee assessed but not collected, and for which no written agreement is entered into between the City and the property

owner pursuant to this Section 3.2(shall be thereafter collected at the earlier of the time the City contracts for the capital improvements necessary to serve the property or service is made available to the property; and

- (e)A property owner and the City may enter into a valid written agreement providing for the time and method of the payment of impact fees, which agreement shall prevail over any contrary provision of this Ordinance.
- Section 3.3. Calculation of Impact Fees. (a) Impact fees shall be calculated based upon the number of service units as determined by using the conversion table provided in Exhibit "B". The impact fee required for any property, development or application shall be determined by multiplying the number of service units in the proposed development by the amount of the respective impact fees per service unit set forth in Section 2.3 and in Exhibit "B".
- (b) Should the number of service units required for any property increase after the impact fees for such property are assessed and collected, the impact fees for such property shall be increased in an amount equal to the amount attributable to the additional service units.
- (c) The total amount of impact fees to be paid to and deposited into the impact fee account by the City for any development shall be reduced by any allowable Credits, if any, for the category of Capital Improvements as provided in Section 3.7.
- (d) If at anytime impact fees are assessed against any property but are unpaid, the total amount of such unpaid impact fees shall be attached to the development application, plat and/or other documents applicable to the property and thereafter collected
  - (i) at the earliest time provided for in this Ordinance; and
  - (ii) in no event later than the date service is connected to the property.
- (e) Replatting shall not require recalculation of impact fees unless the number of service units is increased. If a proposed replat increases the number of service units, the impact fee shall be recalculated as provided in Section 3.3(b) above.
- <u>Section</u> 3.4. <u>In Addition to Other Fees</u>. The Community Impact Fee shall be charged in addition to all other fees set out by City Ordinance or regulation including, but not limited to, building permit fees and tap fees, park land dedication requirements and payments in lieu, and dedication of easements and right-of-way.
- <u>Section</u> 3.5. <u>Easement Exclusive of Fees</u>. If granting of easements or rights-of-way is necessary to construction of an Capital Improvement, said easement shall be granted by the

record owner of the land so affected, exclusive and in addition to the payment of the impact fee, and at the time of payment of the impact fee, as a condition of service. If construction of an Capital Improvement is undertaken by the City in any public right-of-way due to lack of said easement, and subsequent relocation of the improvement is required by any public agency, the record owner of the land shall bear all expense of said relocation.

- Section 3.6. Appeals. (a) The property owner or applicant for new development may appeal the following decisions to the City Council: (1) the applicability of an impact fee to the development; (2) the amount of the impact fee due; (3) the availability or the amount of any Credit; (4) the application of any Credit against an impact fee due; (5) the amount of a refund due, if any.
- (b) The burden of proof shall be on the appellant to demonstrate that the amount of the fee or the amount of the Credit was not calculated according to the applicable schedule of service units or the guidelines established for determining Credits.
- (c) The appellant must file a notice of appeal with the City Secretary within thirty (30) days following the decision appealed from. If the notice of appeal is accompanied by a bond or other sufficient surety satisfactory to the City Attorney in an amount equal to the original determination of the impact fee due, the development application may be processed while the appeal is pending.
- Section 3.7. <u>Credits.</u> If the property owner and the City have entered into a valid written agreement authorized by the City Council, then, in that event, to the extent provided for in such agreement, if any, the property owner shall be entitled to:
- (a) an off-set against or Credit for the payment of impact fees otherwise payable by such property owner for the land being developed, to the extent of the approved costs and expense of any such construction, contribution, or dedication of any facility appearing on the Capital Improvements Plan which is required to be constructed by the City in order to serve a property owner's development, that is paid or made by such property owner;
- (b) A Credit against any category of impact fee as provided in the agreement; or
- (c) Reimbursement for the costs of Capital Improvement(s), constructed or paid by the property owner, from Impact Fees received from other new developments that will use such Capital Improvement(s) or facility expansion(s).
- <u>Section</u> 3.8. <u>Refunds</u>. (a) On the request of an owner of property on which an Impact Fee has been paid, the political subdivision shall refund the Impact Fee if existing facilities are available and service is denied or the political subdivision has, after collecting the fee when service was not available, failed to commence construction within two years or

service is not available within a reasonable period considering the type of Capital Improvement or facility expansion to be constructed, but in no event later than five years from the date of the fee payment.

- (b) Upon completion of all the Capital Improvements or Facilities Expansions identified in the Capital Improvements Plan, the City shall recalculate the maximum impact fee per service unit using the actual costs of the Capital Improvements or expansions. If the maximum impact fee per service unit based on actual cost is less than the impact fee per service unit paid, the City shall refund the difference, if such difference exceeds the impact fee paid by more than ten percent (10%). The refund to the record owner shall be calculated by multiplying such difference by the number of service units for the development for which the fee was paid, and interest due shall be calculated upon that amount.
- (c) The City shall refund any impact fee or part thereof that is not spent as authorized by this Ordinance within 10 years after the date of the fee payment.
- (d) An impact fee collected pursuant to this Ordinance shall be considered expended if the total expenditures for Capital Improvements or Facilities Expansions authorized in Section 2.7 within the service area within ten (10) years following the date of collection exceeds the total fees collected for such improvements or expansions during such period.
- (e) If a refund is due pursuant to this section, the City shall pro-rate the same by dividing the difference between the amount of expenditures and the amount of the fees collected by the total number of service units assumed within the service area for the period to determine the refund due per service unit. The total refund payable to any such property owner shall be calculated by multiplying the refund due per service unit by the number of service units for the property for which the fee was paid, and interest due shall be calculated upon that amount.
- (f) Refunds shall be made only to the record owner of the property at the time of the refund and shall bear interest calculated from the date of collection to the date of refund at the statutory rate as set forth in § 302.002 of the Texas Finance Code, or its successor.
- Section 3.9. Updates to Plan and Revision of Fees. (a) The City shall update its land use assumptions and Capital Improvements Plan and shall recalculate its impact fees not less than once every five years in accordance with the procedures set forth in Texas Rev. Civil Statutes, Local Government Code, Section 395, or in any successor statute; provided that after giving the required notice the City Council may determine that no changes or amendments are required.
- (b) The City may review its land use assumptions, Capital Improvements Plan, and

other factors such as market conditions more frequently than provided in subsection (a) to determine if the land use assumptions and Capital Improvements Plan should be updated and the impact fee recalculated or adjusted accordingly.

Section 3.10. Prohibition Against Transfer. The payment of impact fees and Credits earned under this Ordinance shall inure to the benefit of and remain with the land for which such impact fees were paid or Credits earned, and may not be sold, assigned, conveyed or transferred for the benefit of any other land or property. No impact fee receipts, LUEs, rights, benefits or Credits arising under this Ordinance may be sold, assigned, transferred or conveyed except to a subsequent grantee or purchaser of the land for which such fee was paid or Credit earned. All rights or benefits arising from the payment of an impact fee or any Credit shall automatically vest in the owner and each subsequent owner of the land for which the fee was paid or Credit earned.

<u>Section 3.11.</u> <u>School Districts</u>. A school district is not required to pay fees imposed under this Ordinance unless the board of trustees of the district consents by entering into a contract with the City that imposes the fees.

#### PART 4: CLOSING PROVISIONS.

- <u>Section</u> 4.1. <u>Construction</u>. The terms and provisions of this Ordinance shall not be construed in a manner to conflict with Chapter 395, as amended, and if any term or provision of this Ordinance shall appear to conflict with any term, provision or condition of Chapter 395, such Ordinance term or provision shall be read, interpreted and construed in a manner consistent with and not in conflict with Chapter 395.
- <u>Section</u> 4.2. <u>Amendment</u>. <u>Ordinance No. 320</u> is hereby updated and amended in its entirety; provided that such ordinance shall remain in force and effect as herein provided with respect to plats and applications for building permits submitted prior to the effective date of this ordinance.
- <u>Section</u> 4.3. <u>Severability</u>. If any provision of this ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are declared to be severable.
- <u>Section</u> 4.4. <u>Code of Ordinances</u>. It is the intention of the Council that this ordinance shall become a part of the Code of Ordinances of the City of Manor, Texas, and may be renumbered and codified therein accordingly.
- <u>Section</u> 4.5. <u>Effective Date</u>. This ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Tex. Loc. Gov't. Code,

and it is accordingly so ordained.

<u>Section</u> 4.6. <u>Open Meetings</u>. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

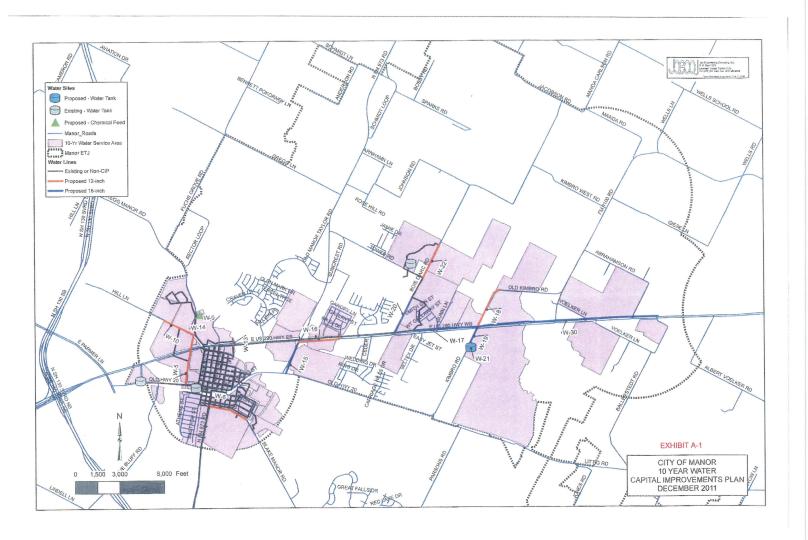
PASSED AND APPROVED on this 6<sup>th</sup> day of June 2012.

ATTEST:

Paulina Torres, City Secretary

THE CITY OF MANOR, TEXAS

Jeff Turner, Mayor



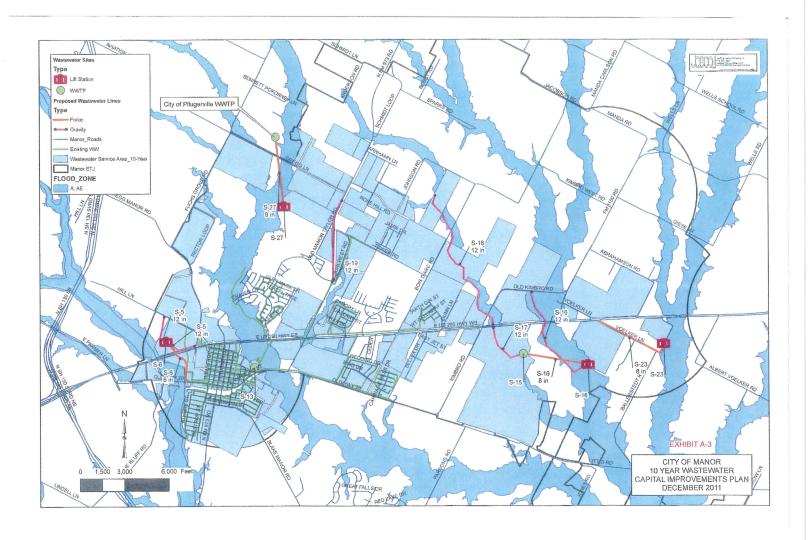
#### CITY OF MANOR WATER IMPROVEMENTS 10-YEAR CAPITAL IMPROVEMENTS PLAN APRIL 2012

The following projects have been identified as required to serve new growth within the service erea, in accordance with

												Construction Cost (adjusted for					
Project No.	Year	Description	Size	Unit	Longth (ft)	Gonstruction Cost (2012 Dollars)	Annual Interest	Period (yr)		Payment	Total Payment	Intiation @ 5% per annum)	Soft Costs	ontingency (10% + 1% per annum)	Financing Cost (5% over 20 Years)	Total Project Costs	Detailed Description
											, , , , , , , , , , , , , , , , , , , ,	<del></del>					Transmission main from
		Gregg Manor Road								•							downtown along realigned Gregg Manor Road to Hill
W-5	2013	Water Line	12	inch	3,500	\$ 294,000,00	0.050	20	\$	31,334.73	\$ 626,694.61	\$ 308,700.00	48,300.00	\$ 35,500.00	\$ 236,194.61	\$ 627,000.00	) Lane
											•						Transmission main from downtown along Blake
																	Manor Road to future FM
																	973, Includes replacing
W-6	2015	Blake Manor Road Water Line	12	inch	3,200	s 288.800.00	0.050	20	s	31,954.20	\$ 639,084,08	\$ 309,120.00 \$	48,400.00	\$ 42,700,00	\$ 240,864.06	s 639,000,0	400 LF of 6" pipe in Downtown Plant
14-0	2010	Life		IIIG1	0,200	200,000.00	0.000			01,004.20	000,004.00	<u> </u>	40,400.00	4 42,100.00	2-10,554,65	0 000,000.0	Facility for boosting
		Gregg Manor Road															disinfectant residuals in
W-9	. 2012	Water Supply - Chemical Feed	N/A	each	N/A	s 200,000.00	0.050	20	\$	20,116.82	\$ 402,336,33	\$ 200,000.00 \$	30,000.00	\$ 20,700.00	\$ 151,636,33	s 402,000.0	wholesale water supplied by Blue Water
																	Water Distribution main
W-10	2016	Hill Lane Water Line	12	inch	3,450	\$ 289,800,00	0.050	20		36,266,44	¢ 705 309 70	\$ 347,760,00 \$	52,200.00	* 62,000,00	\$ 273,388.79	g 725 000 0	along Hill Lane to serve new growth
W-10	2016	His care water cine	12	likat	0,400	4 200,000.00	0.000			30,200.44	4 /20,320.76	3 347,700.00 3	32,200.00	\$ 32,000.00	\$ 213,300,18	# 120,000,U	Connect 12" water lines
		US 290 Crossing at Golf															on north and south sides
W-13	2014	Course	12	Inch	250	\$ 100,000,00	0.050	20	3	11,266.06	\$ 225,321.18	\$ 110,000,00	16,500.00	\$ 13,900.00	\$ 84,921.18	\$ 225,000.0	of US 260 260,000 gal Ground
																	Storage Tank and 1,400
		Gregg Manor Road															gpm expandable pump slation for wholesale
W-14	2018	Water Supply - Ground Storage Tank and Pumps	250,000	nollep		\$ 683,600.00	0.050	20	5	85,532,18	s 1,710,643,57	\$ 820,320,00 8	123,000,00	\$ 122,600,00	\$ 644,723,57	\$ 1,711,000.0	water supply connection
	2010	Charage Tark Char Char		4													Transmission main from
						ì											US 290 to serve new growth on the east and
W-15	2014	FM 973 Water Line	16	Inch	2200	\$ 246,400,00	0.050	20	\$	27,767.14	\$ 555,342.90	\$ 271,040,00 \$	40,700.00	\$ 34,300.00	\$ 209,302.90	\$ 555,000.0	west sides of FM 973
																	D Lanna attaches to
W-16	2015	US 290 Water Line	12	inch	2900	\$ 243,800,00	0.05D	20	s	28,954,74	\$ 579.094.70	\$ 280,140,00 8	42,000.00	s 38.700.00	\$ 216,254,70	s 579.000.0	Parallel 12" waterline to Increase US 290 capacity
11-10	2010	OO LOO TINIO LINO															
																	Extend transmission main from Presidential Gien to
W-17	2015	US 290 Water Line	16	inch	4400	\$ 492,800.00	0.050	20	8	58,570.67	\$ 1,171,413.38	\$ 566,720.00	85,000.00	\$ 78,200.00	\$ 441,493.38	\$ 1,171,000.0	Old Kimbro Road
																	Transmission main to
W-18	2015	Old Kimbro Road Water	12	inch	3000	\$ 252,000.00	0.060	20	s	29,954,56	s 599.091.16	\$ 289,800.00	43,500.00	\$ 40,000,00	\$ 225,791.16	\$ 599,000,0	serve new growth north of US 290
VV-10	2013			11141	0.00	- E00,000.00				201207100		7	- ALLEGANA	10,100.00			Transmission main to
W-19	2017	Old Kimbro Road Water Line	16	inch	3000	\$ 336,000.00	0,050	20		44,181,57	e 000 004 07	\$ 420,000,00	62 000 00	# #7 #00 nn	\$ 333,031.37	e 994 000 0	serve new growth south 0 of US 290
W-19	2017	LINB	10	II (CI)	3000	9 330,000.00	0,000	20	•	44, 101.07	3 000,001.07	4 420,000,00	03,000,00	9 07,000.00	3 333,031.3/	φ 004,000,0	Transmission main to
		Bois D'Arc Lane Water															Improve delivery of water
W-20	2017	Line	16	inch	2700	\$ 302,400.00	0,060	20	<u>\$</u>	39,768,23	\$ 795,364,52	\$ 378,000.00	58,700.00	\$ 60,900.00	\$ 299,764.52	\$ 795,000.0	0 from East EST
																	EST at 665' HGL to meet
		Old Kimbro Road						20	3	404 000 00							peak demands for growth east of Old Kimbro Road
W-21	2017	Elevated Storage Tank	350000	gallon		\$ 1,225,000.00	0.050	20	3	161,082.98	\$ 3.221,009.03	\$ 1,531,250.00	229,700.00	\$ 240,500.00	\$ 1,214,209,03	3 3,222,000.0	Transmission main to
		Bols D'Arc Lane Water															serve new growth north o
W-22	2016	Line	12	inch	2500	\$ 210,000.00	0.050	20	\$	26,279.45	\$ 525,588.95	\$ 252,000.00	37,800.00	\$ 37,700.00	\$ 198,088.95	\$ 528,000.0	0 Tower Rd
																	Increase Pump Capacity
																	(and contracted supply) a
W-24	2020	Gregg Manor Road Pump Improvements	1200	gpm		\$ 25,000,00	0,050	20	5	3,787,45	s 75,749,00	8 35,000.00	6.300,00	s 6,900,00	\$ 28,649.00	\$ 76,000.0	wholesale water 0_connection
77-2-1	2020	r unip ingrovantaris		- dpin		2 20,000,00				-,,,,,,,,		13,000.00	0,000,01	. 0,000,00	20,0 10100	. /5,555,5	
,																	Extend transmission main from Old Kimbro Road to
W-30	2018	US 290 Water Line	18	Inch	12200	\$ 1,365,400,00	0.050	20	\$	188,499.47	\$ 3,769,989.33	\$ 1,776,320.00	266,400.00	\$ 308,400.00	\$ 1,420,869,33	\$ 3,770,000.0	Ballerstedt Road
						17 14. 141.14									T-4-1	e 40 F00 000 0	

Notes:
Wastewater LUEs are defined as producing 275 gallons of wastewater per day per single family residence as determined in the the City of Manor Wastewater Master Plan

Projection for the state of the



#### CITY OF MANOR WASTEWATER IMPROVEMENTS 10-YEAR CAPITAL IMPROVEMENTS PLAN APRIL 2012

The following projects have been identified as required to serve new growth within the service area, in accordance with approved land use assumptions and as part of the 10-year Capital Improvements Plan

Project No.	Year	Description	Construction Cost (2012 Dollars)	Interest	Period	Р	ayment	Total Payment	Size	Length	Construction Cost (adjusted for inflation @ 5% per annum)	Soft Gosts	Contingency (19% + 1% per annum)	Pinencing Cost (6.5% over 20 Years)	Total Project Costs	Detailed Description
S-6	2013	Northwest Manor Gravity Lines	\$ 335,400,00	0.00425	240		2.964.57 <b>\$</b>	711,496.60	12"	4 000	\$ 352,170,00 \$	52,800.00	\$ 40 500 00	\$ 266,026.60	\$ 711 000 00	Gravity Collection Lin to serve new growth in northwest Manor
3-3	2010	Lino	0 000,400.00	0.00420			2,004.01	1,11,400.00	- /2	4,000	0 dox,170.00 g	02,000.00	0 40,000,00	200,020.00	7111000.00	Lift station and forced main to serve new
8-6	2013	Northwest Manor Lift Station and Force Main	\$ 408,120.00	0.00425	240	\$ .	3,607.81 \$	865,673.81	300 gpm		\$ 428,528.00 \$	64,300.00	\$ 49,300.00	\$ 323,747,81	\$ 866,000.00	growth in northwest Manor
S-13	2018	Addl. Wilbarger WWTP Capacity	\$ 4,500,000.00	0.00425	240	\$	51,486,49 \$	12,356,757.16	0.5 MGD		\$ 5,850,000.00 \$	877,500.00	\$ 1,009,100.00	\$ 4,620,157,16	\$ 12,357,000.00	New Treatment Plant Capacity to Serve Ad Growth
S-15	2015	Cottonwood WWTP, Phase 1, 0.25 MGD	\$ 2,250,000.00	0.00425	240	\$	22,178.87 \$	5,322,927.98	250000		\$ 2,587,500.00 \$			\$ 1,990,227,98		Build plant at Region Site, road and electri improvements add
S-16	2018	East Cottonwood Gravity Line, Lift Statlon, & Force Main	\$ 1,089,620,00	0.00425	240	\$	12,467.38 <b>\$</b>	2,992,170.07	15", 18", 30"	21,800	\$ 1,416,506.00 \$	212,500.00	\$ 244,400.00	\$ 1,118,764.07	\$ 2,992,000.00	Extend East Cottonwood gravity v to Regional Site, size for 10-year capacity
S-17	2015	West Cottonwood Gravity Line, US 290 to WWTP	\$ 265,200.00	0.00425	240	s 	2,613.92 \$	627,341.09	27" and 30"	10,800	\$ 304,980.00 S	45,700.00	\$ 42,100.00	\$ 234,561.09	\$ 627,000.00	Extend 27" and 30" gravity ww from confluence with East Cottonwood to US 29 ultimate capacity
S-18	2017	West Cottonwood Gravity Line, Phase 2	\$ 858,000.00	0.00425	240	s	9,357,49 \$	2,245,797.41	21" and 24"	8,200	\$ 1.072,500.00 \$	160,900,00	\$ 172,700.00	\$ 839,697.41	\$ 2,246,000.00	Sèrves West Cottonwood Sub-Ba up to Bols D'Arc Ln, and 24" gravity ww sized for ultimate capacity
S-19	2016	FM 973 Gravity Wastewater Line	\$ 452,400.00	0.00425	240	\$	4,694.92 \$	1,126,779.86	12"	5,800	\$ 542,880.00 \$	81,400.00	\$ 81,200.00	\$ 421,299.88	\$ 1,127,000.00	Serves FM 973 Corridor up to Wilbarger Basin divi
		Willow Lift Station and														Lift Station and Force Main to serve 220 LUEs in Willow Basin along US 290. 10-Yr ADF approx. 60,000 gpd, PWWF approx
S-23	2019	Force Main Wilbarger Lift Station and Force Main to CoP	\$ 466,320.00	0.00425	240	\$	5,781.35 \$	1,387,522.99	200 gpm_		\$ 629,532.00 \$	94,400.00	\$ 144,800.00	\$ 518,790.99	\$ 1,388,000.00	Lift Station and Ford Main to serve area north of Shadowgler
S-27	2016	WWTP	\$ 345,620.00	0.00425	240	\$	3,712.94 \$	891,106.09	12"	5,100	\$ 414,624.00 \$	62,200.00	\$ 81,100.00	\$ 333,182.09	\$ 891,000.00	Wilbarger Basin

Notes: Water LUEs are defined as requiring 375 gallons of water per day per single family residence as determined in the the City of Manor Water Master Plan.

A Street of Street Stre

## EXHIBIT B-1 CITY OF MANOR PLANNING AND DESIGN CRITERIA APRIL 2012

### Water Infrastructure

Criteron	Value	Unit
People per LUE	2.8	
Average Day Water Demand	375	gpd/LUE
Maximum Day Water Demand	750	gpd/LUE
Peak Hour Water Demand	1.5	gpm/LUE
Total Water Storage	200	gal/LUE
Minimum Water Elevated Storage	100	gal/LUE
Minimum Water Hydrotank Capacity	20	gal/LUE
Minimum Water Pump Capacity	0.06	gpm/LUE
Minimum Water System Pressure (Normal Conditions)	35	psi
Minimum Water System Pressure (Fire Flow Conditions)	20	psi
Maximum Water Line Velocity (Peak Hour/Fire Flow Conditions)	5	fps

### Wastewater Infrastructure

Criteron	Value	Unit
People per LUE	2.8	**************************************
Average Wastewater Flow	275	gpd/LUE
Peak Wastewater Flow	1100	gpd/LUE
Minimum Wastewater Line Velocity	2	fps
Maximum Wastewater Line Velocity	8	fps

### Notes:

Water demands and wastewater flows from the City of Manor Adopted Water and Wastewater Master Plans.

System capacities and other design criteria from 30 TAC Chapters 217 and 290.



Iny Engineering Company, Inc. P.O. Box 1220 Loander, Tosas 78549-1220 Tel (112) 278-280 Fax (212) 256-2016

#### EXHIBIT B-2 CITY OF MANOR WATER IMPROVEMENTS 10-YEAR CAPITAL IMPROVEMENTS PLAN PRO RATA CALCULATIONS APRIL 2012

				Total LUE	10-Year LUE		Total Project Cost in 2012			o Rata Project Cost in 2012
Project No.	Year	Description	Size	Capacity	Demand	١	Dollars	Pro Rata Share	•	Dollars
W-5	2013	Gregg Manor Road Water Line	12"	1667	538	\$	627,000.00	32%	\$	202,355.13
W-6	2015	Blake Manor Road Water Line	12"	1667	100	\$	639,000.00	6%	\$	38,332.33
		Gregg Manor Road Water Supply -								
W-9	2012	Chemical Feed	N/A	5750	4200	\$	402,000.00	73%	\$	293,634.78
W-10	2016	Hill Lane Water Line	8"	91	23	\$	725,000.00	25%	\$	183,241.76
W-13	2014	US 290 Crossing at Golf Course	12"	1667	1667	\$	225,000.00	100%	\$	225,000.00
		Gregg Manor Road Water Supply -								
W-14	2016	Ground Storage Tank and Pumps	250000	2500	2500	\$	1,711,000.00	100%	\$	1,711,000.00
W-15	2014	FM 973 Water Line	16"	2400	338	\$	555,000.00	14%	\$	78,162.50
W-16	2015	US 290 Water Line	12"	1667	1667	\$	579,000.00	100%	\$	579,000.00
W-17	2015	US 290 Water Line	16"	2400	719	\$	1,171,000.00	30%	\$	350,812.08
W-18	2015	Old Kimbro Road Water Line	12"	1667	55	\$	599,000.00	3%	\$	19,763.05
W-19	2017	Old Kimbro Road Water Line	16"	2400	179	\$	884,000.00	7%	\$	65,931.67
W-20	2017	Bois D'Arc Lane Water Line	16"	2400	2400	\$	795,000.00	100%	\$	795,000.00
		Old Kimbro Road Elevated Storage								
W-21	2017	Tank	350000	3500	2650	\$	3,222,000.00	76%	\$	2,439,514.29
W-22	2016	Bois D'Arc Lane Water Line	12"	1667	205	\$	526,000.00	12%	\$	64,685.06
		Gregg Manor Road Pump								
W-24	2020	Improvements	1200 ,	2000	2000	\$	76,000.00	100%	\$	76,000.00
W-30	2018	US 290 Water Line	16"	2400	723	\$	3,770,000.00	30%	\$	1,135,712.50
						\$	16.506.000.00		\$	8.017,457.69

### Previously Completed Projects

Year	Total LUE Capacity		Description	Project Cost	LUEs Used	10-Year LUE Demand	Pro Rata Share	Pr	o Rata Project Cost
2002	1667	Creekside Offsite Utilities	12"	\$ 175,000.00	405	173	10%	\$	18,161.37
2005	1667	Greenbury Offsite Utilities	12"	\$ 407,816.64	308	1359	82%	\$	332,467.19
		Water Supply Main From City of Austin to West Elevated Storage							
2007	5,600	Tank and Downtown	16"	\$ 1,057,675.36	1550	2650	47%	\$	500,507.09
2008	5,000	West Elevated Storage Tank	500,000	\$ 2,138,083.58	1550	2650	53%	\$	1,133,184.30
2010	2,400	Presidential Glen Water Lines	16"	\$ 465,054.06	8	1300	54%	\$	251,904.28
2009	5,000	East Manor Elevated Storage Tank	500,000	\$ 1,880,381.34	1550	2650	53%	\$	996,602.11
			Totals	\$ 6 124 000 00				\$	3.232.826.34

CIF Ineligible Projects

Jay Contracting Company (see All the 1220 Lamples Local Total 1220 Lamples Local Total 1220 Lamples Local Experiments

### EXHIBIT B-3 CITY OF MANOR WATER IMPROVEMENTS MISCELLANEOUS PROJECT COSTS APRIL 2012

Description	Amount
Water Impact Fee Fund Balance (deduction)	\$ (58,701.00)
CIF Studies	\$ 10,300.00
Study Cost for Water, Mapping, Modeling	\$ 40,000.00
Total Water-Related Costs	\$ (8.401.00)

## EXHIBIT B-4 CITY OF MANOR WATER IMPACT FEE CALCULATION APRIL 2011

CATEGORY	School September 1	AMOUNT
Total CIP Eligible Project Cost :	\$	11,241,883.02
Number of LUEs added:	\$	2,650.00
Maximum Water CIF:	\$	4,242.00
50% Credit:	\$	(2,121.00)
MAXIMUM ASSESSABLE CIF:	\$	2,121.00
ASSESSED WATER CIF:	\$	1,800.00

#### EXHIBIT B-5 CITY OF MANOR WASTEWATER IMPROVEMENTS 10-YEAR CAPITAL IMPROVEMENTS PLAN PRO RATA CALCULATIONS APRIL 2012

				Total LUE	10-Year LUE	Total Project Cost in 2012		Pro Rata Project Cost in 2012
Project No.	Year	Description	Size	Capacity	Demand	Dollars	Pro Rata Share	Dollars
S-5	2013	Northwest Manor Gravity Lines	12"	825	420	\$ 711,000.00	50.91%	\$ 362,000.00
		Northwest Manor Lift Station and						
S-6	2013	Force Main	12" GM, 300 GPM LS, 8" FM	320	160	\$ 866,000.00	50.00%	\$ 433,000.00
S-13	2018	Addl. Wilbarger WWTP Capacity	500,000	1818	850	\$12,357,000.00	46.75%	\$ 5,777,000.00
		Cottonwood WWTP, Phase 1, 0.25						
S-15	2015	MGD	250,000	909	910	\$ 5,323,000.00	100.10%	\$ 5,328,000.00
		East Cottonwood Gravity Line, Lift						
S-16	2018	Station, & Force Main	12" GM, 350 GPM LS, 8" FM	1000	375	\$ 2,992,000.00	37.50%	\$ 1,122,000.00
		West Cottonwood Gravity Line, US						
S-17	2015	290 to WWTP	12"	1200	540	\$ 627,000.00	45.00%	\$ 282,000.00
		West Cottonwood Gravity Line,						
S-18	2017	Phase 2	12"	1200	540	\$ 2,246,000.00	45.00%	\$ 1,011,000.00
S-19	2016	FM 973 Gravity Wastewater Line	12 <sup>tr</sup>	754	75	\$ 1,127,000.00	9.95%	\$ 112,000.00
S-23	2019	Willow Lift Station and Force Main	200 gpm	210	100	\$ 1,388,000.00	47.62%	\$ 661,000.00
		Wilbarger Lift Station and Force						
S-27	2016	Main to CoP WWTP	12"	679	70	\$ 891,000.00	10.31%	\$ 92,000.00
					Totala	\$ 20 E20 000 00		\$ 45 480 000 00

### Previously Completed Projects

Year	Total LUE Capacity		Description		Project Cost	LUEs Used	10-Year LUE Demand	Pro Rata Share	Pro	Rata Project Cost
			Gravity Sewer Line to Serve		400 000 00			0%		
2001	300	Hamilton Point Sewer Main	Hamilton Point Sub	<u>\$</u>	128,000.00	300	0	0%	- <del>-</del>	
2003	1091	Creekside Offsite/Onsite and Wilbarger WWTP	Lift Station, Forced Main and WWTP	\$	1,033,000.00	726	375	34%	\$	355,000.00
	4004	East Old Highway 20 Gravity Line, Lift Staion, Forced Main (Bell Farms	Gravity Line Lift Station and Forced Main to Serve new growth along Old Highway 20		1.034,873.04	616	650	51%	\$	532,000.00
2004	1264	FM)		-	1,034,073.04	010	000	3170	Ψ.	332,000,00
2005	1885	Greenbury Gravity Line	Gravity Line Along US 290 to Serve Greenbury Sub	\$	619,007.39	308	682	36%	\$	224,000.00
2008	888	Carriage Hills Lift Station and Forced Main	I Lift Station and Forced Main to Serve Carriage Hills Sub	\$	680,972.01	165	175	20%	\$	134,000.00
2009	727	Wilbarger WWTP Capacity Buyback	Purchase excess 200000 gpd capacity from Metro H2O	\$	824,000.00	0	727	100%	\$	824,000.00
			Totals	\$	4,319,852.45				\$	2,069,000.00

Creekside Lift Station Forced Main 2005 Adjustment

Any Engineering Consumpt Inc. P.O. Don't 1800 September 1800 Septe

# EXHIBIT B-6 CITY OF MANOR WASTEWATER IMPROVEMENTS 10-YEAR CAPITAL IMPROVEMENTS PLAN MISCELLANEOUS PROJECT COSTS APRIL 2012

Description	Total Cost
Wastewater Impact Fee Fund Balance (deduction)	\$ (55,776.00)
CIF Studies	\$ 10,300.00
Gilleland Creek COA Impact Fee (628 LUEs @ \$1,400)	\$ 879,200.00
Study Cost for Wastewater, Mapping, Modeling	\$ 40,000.00

Total Sewer-Related Costs \$ 873,724.00



## EXHIBIT B-7 CITY OF MANOR WASTEWATER IMPACT FEE CALCULATION APRIL 2012

CATEGORY	200 mar anns a con	AMOUNT
Total CIP Eligible Project Cost :	\$	18,123,000.00
Number of LUEs added:	\$	3,900.00
Maximum Wastewater CIF:	\$	4,647.00
50% Credit:	\$	(2,323.50)
MAXIMUM ASSESSABLE CIF:	\$	2,323.50

ASSESSED WASTEWATER CIF: \$

1,800.00

### EXHIBIT B-8 CITY OF MANOR WATER AND WASTEWATER IMPACT FEE FACTORS APRIL 2012

### 1. RESIDENTIAL DEVELOPMENT

Community Impact Fees for residential development shall be assessed based upon the number of dwelling units proposed for development times the appropriate LUE Factor for water as shown below.

Dwelling Type	Dwelling Type Units	
Single Family Residential	Per Housing Unit	1
Two-Family Residential	Per Residential Unit	0.7
Three-Family Residential	Per Residential Unit	0.7
Multi-Family Residential	Per Residential Unit	0.5

### 2. NON-RESIDENTIAL DEVELOMENT

Community Impact Fees for all non-residential development shall be assessed based upon the water meter size and type installed to serve the proposed development water, as shown below.

5/8 Positive 1 Displacement  3/4 Positive 1.5 Displacement  1 Positive 2.5 Displacement	actor
3/4 Positive 1.5 Displacement 1 Positive 2.5	Salar Sa
Displacement 1 Positive 2.5	
Displacement Positive 2.5	5
<del>-</del>	
Displacement	5
1-1/2 Positive 5	
Displacement	
Positive 8	
Displacement	
2 Compound 8	
Turbine 10	)
	3
3 Turbine 24	ļ
4 Compound 25	5
4 Turbine 42	2
6 Compound 50	)
6 Turbine 92	2
8 Compound 80	)
8 Turbine 16	0
10 Compound 11	5
10 Turbine 25	0
12 Turbine 33	0



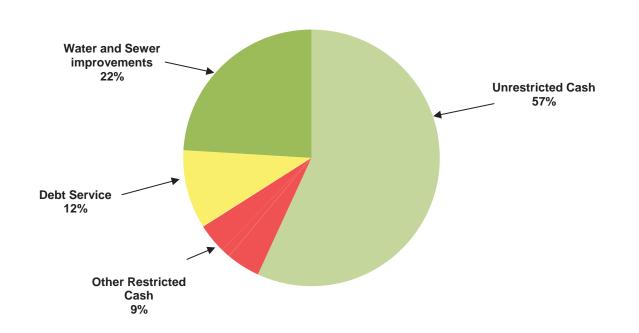


5	
AGENDA ITEM NO.	

AGENDA ITEM SUMMARY FORM						
PROPOSED MEETING DATE: May 18, 2016						
PREPARED BY: Lydia Collins						
DEPARTMENT: Finance						
AGENDA ITEM DESCRIPTION:						
Consideration, discussion, and possible action on acceptance of the unaudited April, 2016 Monthly Financial Report.						
BACKGROUND/SUMMARY:						
PRESENTATION: □YES ■NO						
ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO  Report						
STAFF RECOMMENDATION:  It is City staff's recommendation that the City Council accept the unaudited April, 2016 Monthly Financial Report.						
PLANNING & ZONING COMMISSION: □RECOMMENDED APPROVAL □DISAPPROVAL ■NONE						

### CITY OF MANOR, TEXAS CASH AND INVESTMENTS As of April 2016

CASH AND INVESTMENTS	GENERAL FUND	UTILITY FUND	S	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	TOTAL
Unrestricted:					 		 
Cash for operations	\$1,876,189	\$ 4,474,006					\$ 6,350,195
Restricted:							
Tourism					469,457		469,457
Court security and technology	10,087						10,087
Rose Hill PID					123,841		123,841
<b>Customer Deposits</b>		417,774					417,774
Park	8,443						8,443
Debt service				1,103,488			1,103,488
Capital Projects							
Water and sewer improvements					2,685,334		2,685,334
TOTAL CASH AND INVESTMENTS	\$1,894,719	\$ 4,891,780	\$	1,103,488	\$ 3,278,631	\$ -	\$ 11,168,617



Overview of funds:
GF is in a favorable status.
\$69,426.22 sales tax collected
UF is in a favorable status
DSF is in a favorable status
CIP Fund is in a favorable status



	6	
<b>AGENDA ITEM</b>	NO.	

	AGENDA ITEM SUMMARY FORM
PROPOSED MEET	ING DATE: May 18, 2016
PREPARED BY:	ydia Collins
DEPARTMENT: F	Finance
AGENDA ITEM DE	SCRIPTION:
	ssion, and possible action on presentation and acceptance of the Annual Audit of the Basic of the City of Manor, Texas for the year ended September 30, 2015.
BACKGROUND/SI	JMMARY:
PRESENTATION: [ ATTACHMENTS: [ Annual Audit	■YES ■NO ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO
STAFF RECOMME	INDATION:
It is City staff's recor	mmendation that the City Council accept the Annual Audit of the Basic Financial Statements of exas for the year ended September 30, 2015.
PLANNING & ZON	NING COMMISSION: □RECOMMENDED APPROVAL □DISAPPROVAL ■NONE

CITY OF MANOR, TEXAS
ANNUAL FINANCIAL REPORT
AND
INDEPENDENT AUDITORS' REPORT
YEAR ENDED SEPTEMBER 30, 2015

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### CITY OF MANOR, TEXAS

### TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)	3
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS Statement of Net Position	9
Statement of Activities	10
FUND-LEVEL FINANCIAL STATEMENTS Balance Sheet - Governmental Funds	12
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	16 •
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	18
Statement of Net Position - Proprietary Fund	19
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund	20
Statement of Cash Flows - Proprietary Fund	21
NOTES TO THE FINANCIAL STATEMENTS	23

### CITY OF MANOR, TEXAS

### **TABLE OF CONTENTS - Continued**

	Page
REQUIRED SUPPLEMENTARY INFORMATION	
Statement of Revenues, Expenditures, and Changes in Fund Balances -	
Budget and Actual (Non-GAAP Budgetary Basis)	39
Notes to Required Supplementary Information	40
Schedule of Changes in the City's Net Pension Asset/Liability	
and Related Ratios - Last Ten Years (Unaudited)	41
Texas Municipal Retirement System - Schedule of Funding Progress	
(Unaudited)	42
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER	
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER	
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS	
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING	
STANDARDS	43
SCHEDULE OF FINDINGS AND RESPONSES	45
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	46

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#### INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council City of Manor, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Manor, Texas (the City), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 3 to 8, budgetary comparison information on page 39, schedule of changes in the City's net pension asset/liability and related ratios - last ten years on page 41, and Texas Municipal Retirement System schedule of funding progress on page 42 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 11, 2016, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.

atchey + associates, LLP

Austin, Texas April 11, 2016



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This section of the City of Manor's (the City) annual financial report presents management's discussion and analysis of the City's financial performance during the fiscal year ended September 30, 2015. This discussion and analysis should be read in conjunction with the City's financial statements.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and the required supplementary information. The basic financial statements include two types of statements that present different views of the City:

- The first two statements are governmentwide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the government, reporting the City's operations in more detail than the government-wide statements.
- Governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.
- The financial statements also include notes to the financial statements explaining some of the information in the financial statements and provide more detailed data.
- The report also contains other supplementary information in addition to the basic financial statements themselves.

## FIGURE A-1 REQUIRED COMPONENTS OF THE CITY'S ANNUAL FINANCIAL REPORT

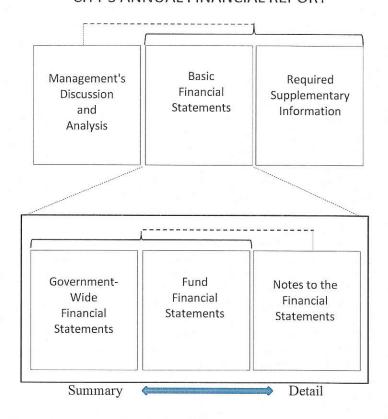


Figure A-1 shows how the parts of this annual report are arranged and related to one another.

The remainder of this overview explains the structure and contents of each of the statements.

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#### **Government-Wide Financial Statements**

The government-wide financial statements report information about the City as a whole using accounting methods similar to those used by private-sector businesses. The statement of net position includes all of the government's assets and liabilities. In the statement of activities, all of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid, and all of the City's governmental activities and city services are combined and show how they are financed.

Both government-wide statements report the City's net position and how it has changed. Net position, the difference between the City's assets plus deferred outflows and liabilities plus deferred inflows, is one way to measure the City's financial health or position. Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the City's most significant (major) funds not the City as a whole. Funds are accounting devices that the City uses to keep track of specific revenue sources and spending for particular purposes.

All cities have at least one major fund:

• Governmental fund — The City's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because these funds do not encompass the additional long-term focus of the government-wide statements, additional information is provided following each fund statement that explains the relationship (or difference) between them.

### Other common major funds:

- Some common funds are required by State law, such as the debt service fund, special revenues fund and capital projects fund.
- Management may establish other funds to control and manage money for particular purposes or to show that it is properly using certain revenue resources, such as special revenue, capital project, and grant funds.

Figure A-2 summarizes the major features of the City's financial statements, including the portion of the city government they cover, and the types of information they contain.

Figure A-2 - Major Features of the City's Government-Wide and Fund Financial Statements

	Fund Statements				
Type of Statements	Government-Wide	Governmental Funds	Proprietary Funds		
Scope	Entire City's government (except fiduciary funds) and the City's component units.	The activities of the City that are not proprietary or fiduciary.	Activities the City operates similar to private business: utilities		
Required financial statements	Statement of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures & Changes in Fund Balances	Statement of Net Position Statement of Revenues, Expenses & Changes in Fund Balances Statement of Cash Flows		
Accounting basis and measurement focus	Accrual accounting and economic resources focus		Accrual accounting and economic resources focus		
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term		
Type of inflow/outflow information	when cash is received or paid	Revenues for which cash is received during or soon after year end; expenditures when goods or services have been received and payment is made during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid		

### THE CITY AS A WHOLE (GOVERNMENT-WIDE)

### FINANCIAL HIGHLIGHTS

- The City's total combined net position was \$14,793,806 at September 30, 2015 (See Figure A-3).
- Current year activity resulted in an increase in the City's net position by \$1,628,021 (See Figure A-4).

### Figure A-3 City's Net Position

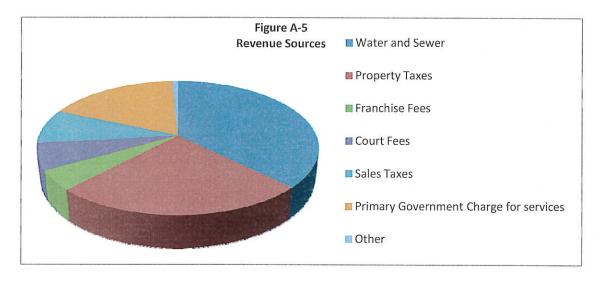
	Governmental		Busine	ss-Type		
	Activities		Acti	vities .	Т	otal
	<u>2015</u>	2014	2015	<u>2014</u>	<u>2015</u>	<u>2014</u>
Assets:						
Current and other assets	\$ 1,474,120	\$ 1,927,272	\$ 7,399,964	\$ 6,087,750	\$ 8,874,084	\$ 8,015,022
Noncurrent assets	7,262,595	6,360,419	10,063,225	10,341,121	17,325,820	16,701,540
Total assets	8,736,715	8,287,691	17,463,189	16,428,871	26,199,904	24,716,562
Deferred outflows	450,808				450,808	<del>-</del>
Liabilities:						
Current liabilities	948,165	841,052	449,531	397,811	1,397,696	1,238,863
Long-term liabilities	9,211,879	5,960,815	1,247,331	4,571,713	10,459,210	10,532,528
Total liabilities	10,160,044	6,801,867	1,696,862	4,969,524	11,856,906	11,771,391
Deferred inflows						
Net position:						
Investment in capital assets	(2,731,877)	(95,544)	8,954,465	5,879,061	6,222,588	5,783,517
Restricted	796,775	801,419	2,926,650	2,151,954	3,723,425	2,953,373
Unrestricted	962,581	779,949	3,885,212	3,428,332	4,847,793	4,208,281
Total net position	\$ (972,521)	\$ 1,485,824	\$ 15,766,327	\$ 11,459,347	\$ 14,793,806	\$ 12,945,171

### Figure A-4 Changes in City Net Position

	Governmental Activities			ss-Type vities	Total		
_			2015	2014	2015	2014	
Revenues:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	2014	
Program revenues		t 0.000 107	Φ 2.652.657	d 2.154.049	\$ 6,029,326	\$ 5,176,685	
Charges for services	\$ 2,376,669	\$ 2,022,437	\$ 3,652,657	\$ 3,154,248	\$ 6,029,326	\$ 3,1,70,003	
General revenues:		0.410.465			2 724 807	3,410,467	
Taxes	3,734,807	3,410,467	1 406	a.co	3,734,807	6,021	
Interest and penalties	3,214	5,259	1,496	762	4,710	,	
Other	33,484	57,061		2.155.010	33,484	57,061	
Total revenues	6,148,174	5,495,224	3,654,153	3,155,010	9,802,327	8,650,234	
Expenses:							
General government	1,058,125	978,417			1,058,125	978,417	
Public safety	2,035,132	1,606,896	-	-	2,035,132	1,606,896	
Streets	806,536	826,005	<b>-</b>		806,536	826,005	
Municipal court	377,537	363,148	_	-	377,537	363,148	
Development services	267,616	292,327	-	-	267,616	292,327	
Sanitation	556,638	508,362	-	_	556,638	508,362	
Bond issue cost	56,820	, <u>-</u>	-	-	56,820	-	
Interest and fiscal charges	124,762	191,981	181,628	200,168	306,390	392,149	
Water and sewer	, -	, <u> </u>	2,709,512	2,085,900	2,709,512	2,085,900	
Total expenses	5,283,166	4,767,136	2,891,140	2,286,068	8,174,306	7,053,204	
Revenues over(under)							
expenses	865,008	728,088	763,013	868,942	1,628,021	1,597,030	
Capital contributions	-	-	-	-	-	-	
Transfers	(3,543,967)	(450,284)	3,543,967	450,284			
Change in net position	(2,678,959)	277,804	4,306,980	1,319,226	1,628,021	1,597,030	
	1,485,824	1,208,020	11,459,347	10,162,075	12,945,171	11,370,095	
Beginning net position Restatement	220,614	1,200,020		(21,954)	220,614	(21,954)	
		\$ 1,485,824	\$ 15,766,327	\$ 11,459,347	\$ 14,793,806	\$ 12,945,171	
Ending net position	Ψ (714,341)	Ψ 1, του, ο2-1	# XD97003D27	\$ 11910730 T7	- 1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

#### **CITY REVENUES**

The majority of the City's revenue is generated from charges for water and sewer services (37%), property taxes (25%), and primary government charges for services (18%). The remaining is obtained from the grants, contributions, sales taxes, franchise fees, court fees and other sources (See Figure A-5).



#### **GROWTH TRENDS**

#### **Governmental Activities**

The City's property tax rate for maintenance and operations decreased from \$0.3940 to \$0.3801 in the current fiscal year generating \$1,297,560 in M&O taxes, an increase of \$265,236 over the previous fiscal year. While the City's franchise fees increased \$7,316, or 2%, and sales taxes increased by \$95,736, or 19%.

### **Business-Type Activities**

Water sales increased by \$218,054, or 14%, while sewer sales increased by \$280,355, or 18%.

### FINANCIAL ANALYSIS OF THE CITY'S FUNDS

### General Fund Budgetary Highlights

General Fund expenditures exceeded revenues and transfers by \$151,271 which was \$40,664 more than budgeted. See details of budget and actual revenues on page 39.

### Capital Assets

During the year ended September 30, 2015, the City invested \$1,257,904 in a broad range of capital assets, including infrastructure, equipment and buildings (See Figure A-6). These additions were funded from bond proceeds and notes payables.

### Figure A-6 City's Capital Assets

	Govern	menta <b>l</b>	Business-Type						
	Activ	vities	Activities		Tota		tal	al	
	2015	2014		2015	<u>2014</u>		<u>2014</u>		<u>2013</u>
Land	\$ 470,607	\$ 470,607	\$	406,816	\$ 406,816	\$	877,423	\$	877,423
Buildings and equipment	4,938,980	3,688,567		280,124	272,633		5,219,104		3,961,200
Sidewalks	244,164	244,164		-	-		244,164		244,164
Streets and improvements	5,283,124	5,283,124		12,992	12,992		5,296,116		5,296,116
Water system		_		7,465,930	7,465,930		7,465,930		7,465,930
Sewer system	-	-		5,692,383	5,692,383		5,692,383		5,692,383
Total at historical cost	10,936,875	9,686,462	1	13,858,245	13,850,754	2	4,795,120		23,537,216
Accumulated depreciation	(3,809,373)	(3,326,043)	(	(3,795,020)	(3,509,633)		(7,604,393)	٠	(6,835,676)
Net capital assets	\$7,127,502	\$ 6,360,419	\$ 1	10,063,225	\$ 10,341,121	\$ 1	7,190,727	\$	16,701,540

#### **Debt Administration**

At year end, the City had \$10,613,494 in outstanding debt. More detailed information about the City's debt is presented in the Notes to the Financial Statements.

Figure A-7 City's Long-Term Debt

	Governmental	Business-Type	Total		
	Activities	Activities			
	<u>2015</u> <u>2014</u>	<u>2015</u> <u>2014</u>	<u>2015</u> <u>2014</u>		
Notes payable	\$ 683,140 \$ 416,550	\$ - \$ -	\$ 683,140 \$ 416,550		
Bonds payable	8,821,594 6,039,413	1,108,760 4,462,060	9,930,354 10,501,473		
Total	\$ 9,504,734 \$ 6,455,963	<b>\$ 1,108,760    \$ 4,462,060</b>	\$10,613,494 \$10,918,023		

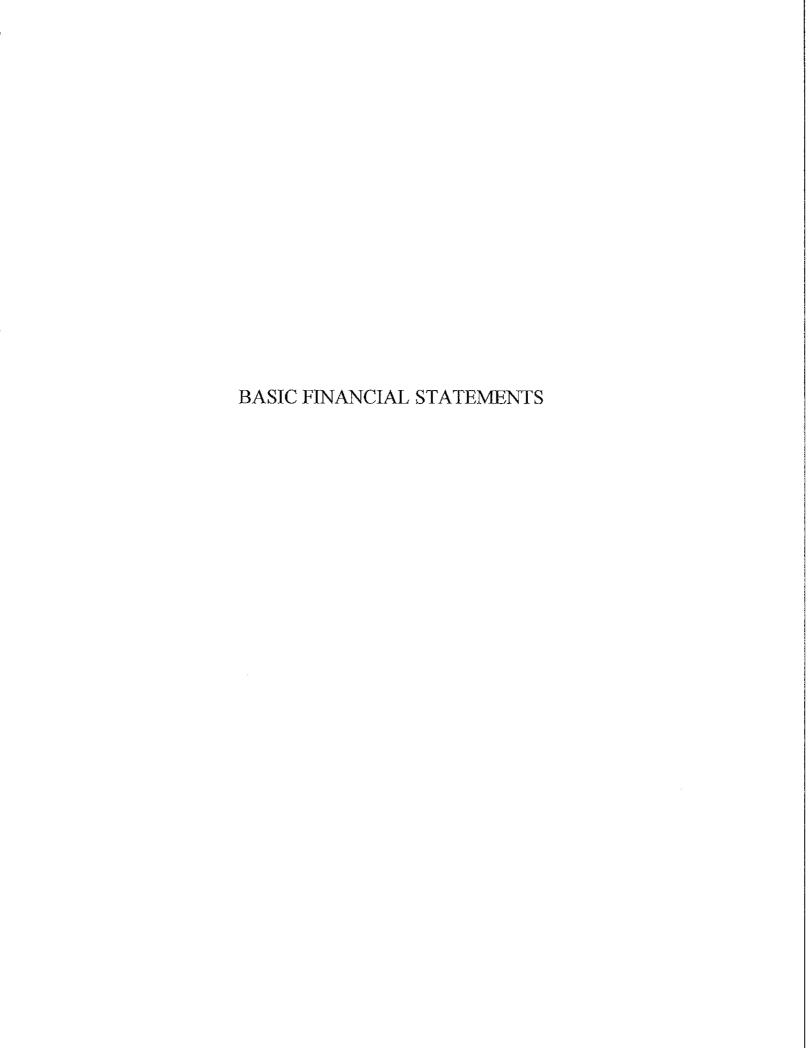
### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Next year's proposed General Fund budget is projected to remain consistent with this year's actual revenues.

General fund proposed expenditures are expected to decrease by \$127,770, resulting in an overall operating deficit of approximately \$417,705 to be offset with operating transfers from the City's business-type activities.

### CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Any questions about this report or need for additional financial information should be addressed to the City of Manor, Attn: City Manager, P.O. Box 387, Manor, TX 78653.



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### CITY OF MANOR, TEXAS STATEMENT OF NET POSITION

**September 30, 2015** 

Activities         Business-Type Activities         Total           ASSETS           Current assets:         8.585,248         \$ 3,808,212         \$ 4,393,460           Receivables, net         92,097         273,563         365,660           Restricted assets:         2,875,240         3,031,965           Investments         640,050         442,949         1,082,999           Non-current assets:         135,093         442,949         1,082,999           Non-current assets:         135,093         5         135,093           Capital assets:         100,000         406,816         877,423           Operciable, net         6,656,895         9,656,409         16,313,304           Total assets         8,736,715         17,463,189         26,199,904           Deferred outflows related to refunding         354,645         5,645         96,163		Primary Government					
Current assets:			ernmental	Bu	siness-Type		Total
Cash and cash equivalents         \$ 585,248         \$ 3,808,212         \$ 4,939,460           Restricted assets:         92,097         273,563         365,660           Restricted assets:         273,563         365,660           Cash and cash equivalents         156,725         2,875,240         3,031,965           Investments         640,050         442,949         1,082,999           Non-current assets:         Non-depreciable         470,607         406,816         877,423           Non-depreciable, net         6,656,895         9,656,409         16,313,304           Total assets         8,736,715         17,463,189         26,199,904           Deferred outflows         8,736,715         17,463,189         26,199,904           Deferred outflows related to refunding         354,645         -         354,645           Deferred outflows related to refunding         354,645         -         354,645           Deferred outflows related to refunding         354,645         -         356,865           Deferred outflows related to refunding         354,645         -         357,676           Total deferred outflows         193,299         162,479         355,778           Current liabilities:         292,248         6,942         36,190<	ASSETS			<del>, ,</del>			·
Receivables, net         92,097         273,563         365,660           Restricted assets:	Current assets:						
Receivables, net         92,097         273,563         365,600           Restricted assets:         Cash and cash equivalents         156,725         2,875,240         3,031,965           Investments         640,050         442,949         1,082,999           Non-current assets:         135,093         -         135,093           Capital assets:         135,093         -         135,093           Capital assets:         470,607         406,816         877,423           Deperciable, net         6,656,895         9,656,409         16,313,304           Total assets         704,631,89         26,199,900           Deferred outflows         8,736,715         17,463,189         26,199,900           Deferred outflows related to refunding         354,645         -         354,645           Deferred outflows related to pensions         96,163         -         450,808           LIABILITIES           Current liabilities:           Payable from unrestricted assets:           Accounts payable         193,299         162,479         355,778           Unearned revenue         5,000         -         5,000           Payable from restricted assets:         29,248         6,942	Cash and cash equivalents	\$	585,248	\$	3,808,212	\$	4,393,460
Restricted assets:         156,725         2,875,240         3,031,965           Investments         640,050         442,949         1,082,999           Non-current assets:         135,093         -         135,093           Capital assets:         135,093         -         135,093           Capital assets:         Non-depreciable         470,607         406,816         877,423           Depreciable, net         6,656,895         9,656,409         16,313,304           Total assets         8,736,715         17,463,189         26,199,904           Deferred outflows           Deferred outflows related to refunding         354,645         -         354,645           Deferred outflows related to pensions         96,163         -         96,163           Total deferred outflows         450,808         450,808         450,808           LIABILITIES           Current liabilities:           Payable from unrestricted assets:           Accounts payable         193,299         162,479         355,778           Unearned revenue         5,000         -         5,000           Payable from restricted assets:         29,248         6,942         36,190           Notes pay	Receivables, net		92,097				
Investments   640,050   442,949   1,082,999     Non-current assets:	Restricted assets:						ŕ
Investments   640,050   442,949   1,082,999   Non-current assets:	Cash and cash equivalents		156,725		2,875,240		3,031,965
Net pension asset         135,093         -         135,093           Capital assets:         3470,607         406,816         877,423           Depreciable, net         6,656,895         9,656,409         16,313,304           Total assets         8,736,715         17,463,189         26,199,904           Deferred outflows           Deferred outflows related to refunding         354,645         -         354,645           Deferred outflows related to pensions         96,163         -         96,163           Total deferred outflows         450,808         -         450,808           LIABILITIES           Current liabilities:           Payable from unrestricted assets:           Accounts payable         193,299         162,479         355,778           Unearned revenue         5,000         -         5,000           Payable from restricted assets:         29,248         6,942         36,190           Notes payable, due within one year         290,728         -         200,728           Bonds payable, due within one year         519,890         280,110         800,000           Non-current liabilities:         73,118         27,142         100,260 <t< td=""><td>Investments</td><td></td><td>640,050</td><td></td><td>442,949</td><td></td><td>•</td></t<>	Investments		640,050		442,949		•
Non-depreciable	Non-current assets:						,
Capital assets:         A 470,607         406,816         877,423           Depreciable, net         6,656,895         9,656,409         16,313,304           Total assets         8,736,715         17,463,189         26,199,904           Deferred outflows           Deferred outflows related to refunding         354,645         -         354,645           Deferred outflows related to pensions         96,163         -         96,163           Total deferred outflows         450,808         -         450,808           LLABILITIES           Current liabilities:           Payable from unrestricted assets:           Accounts payable         193,299         162,479         355,778           Unearned revenue         5,000         -         5,000           Payable from restricted assets:           Interest payable, due within one year         29,248         6,942         36,190           Notes payable, due within one year         519,890         280,110         800,000           Non-current liabilities:           Payable from unrestricted assets:         -         200,728           Compensated absences         73,118         27,142 <t< td=""><td>Net pension asset</td><td></td><td>135,093</td><td></td><td>_</td><td></td><td>135,093</td></t<>	Net pension asset		135,093		_		135,093
Depreciable, net   6,656,895   9,656,409   16,313,304   Total assets   8,736,715   17,463,189   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,199,904   26,105	Capital assets:						,
Depreciable, net   6,656,895   9,656,409   16,313,304   Total assets   8,736,715   17,463,189   26,199,904   Deferred outflows   Sequence   S	Non-depreciable		470,607		406,816		877,423
Deferred outflows   Deferred outflows related to refunding   354,645   - 354,645   Deferred outflows related to pensions   96,163   - 96,163   Total deferred outflows   450,808   - 450,808   Deferred outflows   450,808   - 450,808   Deferred outflows   450,808   Deferred outflows   450,808   Deferred inflows   296,163   - 450,808   Deferred inflows   296,163   Deferred inflows   296,163   Deferred inflows   296,163   Deferred inflows   Deferred in capital assets   Deferred	Depreciable, net		6,656,895		9,656,409		
Deferred outflows related to refunding         354,645         -         354,645           Deferred outflows related to pensions         96,163         -         96,163           Total deferred outflows         450,808         -         450,808           LIABILITIES         Current liabilities:           Payable from unrestricted assets:         Accounts payable         193,299         162,479         355,778           Unearned revenue         5,000         -         5,000           Payable from restricted assets:         Interest payable         29,248         6,942         36,190           Notes payable, due within one year         200,728         -         200,728           Bonds payable, due within one year         519,890         280,110         800,000           Non-current liabilities:         Payable from unrestricted assets:           Compensated absences         73,118         27,142         100,260           Payable from restricted assets:         Customer deposits         -         391,539         391,539           Notes payable, due more than one year         482,411         -         482,411           Bonds payable, due more than one year         8,656,350         828,650         9,485,000 <t< td=""><td>Total assets</td><td></td><td>8,736,715</td><td></td><td>17,463,189</td><td></td><td>26,199,904</td></t<>	Total assets		8,736,715		17,463,189		26,199,904
Deferred outflows related to pensions Total deferred outflows   450,808   - 450,809   -	Deferred outflows						
Deferred outflows related to pensions Total deferred outflows   450,808   -	Deferred outflows related to refunding		354,645		~		354,645
IABILITIES         Current liabilities:           Payable from unrestricted assets:         Accounts payable from unrestricted assets:           Accounts payable (Unearned revenue)         193,299         162,479         355,778           Unearned revenue         5,000         -         5,000           Payable from restricted assets:         36,190         -         20,728           Interest payable, due within one year         200,728         -         200,728           Bonds payable, due within one year         519,890         280,110         800,000           Non-current liabilities:         Payable from unrestricted assets:           Compensated absences         73,118         27,142         100,260           Payable from restricted assets:         Customer deposits         -         391,539         391,539           Notes payable, due more than one year         482,411         -         482,411           Bonds payable, due more than one year         8,656,350         828,650         9,485,000           Total liabilities         10,160,044         1,696,862         11,856,906           Deferred inflows         -         -         -         -           Net investment in capital assets         (2,731,877)         8,954,465	Deferred outflows related to pensions		96,163		-		
Current liabilities:         Payable from unrestricted assets:       193,299       162,479       355,778         Unearned revenue       5,000       -       5,000         Payable from restricted assets:       36,190       -       200,728         Interest payable, due within one year       200,728       -       200,728         Bonds payable, due within one year       519,890       280,110       800,000         Non-current liabilities:       -       29,248       6,942       36,190         Non-current liabilities:       -       200,728       -       200,728         Bonds payable, due within one year       519,890       280,110       800,000         Non-current liabilities:       -       231,138       27,142       100,260         Payable from unrestricted assets:       -       391,539       391,539         Compensated absences       73,118       27,142       100,260         Payable from restricted assets:       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862			450,808		-		<del></del>
Current liabilities:         Payable from unrestricted assets:       193,299       162,479       355,778         Unearned revenue       5,000       -       5,000         Payable from restricted assets:       36,190       -       200,728         Interest payable, due within one year       200,728       -       200,728         Bonds payable, due within one year       519,890       280,110       800,000         Non-current liabilities:       -       29,248       6,942       36,190         Non-current liabilities:       -       200,728       -       200,728         Bonds payable, due within one year       519,890       280,110       800,000         Non-current liabilities:       -       231,138       27,142       100,260         Payable from unrestricted assets:       -       391,539       391,539         Compensated absences       73,118       27,142       100,260         Payable from restricted assets:       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862	LIABILITIES						
Accounts payable       193,299       162,479       355,778         Unearned revenue       5,000       -       5,000         Payable from restricted assets:       Interest payable       29,248       6,942       36,190         Notes payable, due within one year       200,728       -       200,728         Bonds payable, due within one year       519,890       280,110       800,000         Non-current liabilities:       Payable from unrestricted assets:         Compensated absences       73,118       27,142       100,260         Payable from restricted assets:       Customer deposits       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -       -         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	Current liabilities:						
Accounts payable       193,299       162,479       355,778         Unearned revenue       5,000       -       5,000         Payable from restricted assets:       Interest payable       29,248       6,942       36,190         Notes payable, due within one year       200,728       -       200,728         Bonds payable, due within one year       519,890       280,110       800,000         Non-current liabilities:       Payable from unrestricted assets:         Compensated absences       73,118       27,142       100,260         Payable from restricted assets:       Customer deposits       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -       -         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	Payable from unrestricted assets:						
Unearned revenue       5,000       -       5,000         Payable from restricted assets:       36,190       -       36,190         Interest payable       29,248       6,942       36,190         Notes payable, due within one year       200,728       -       200,728         Bonds payable, due within one year       519,890       280,110       800,000         Non-current liabilities:       -       280,110       800,000         Non-current liabilities:       -       27,142       100,260         Payable from unrestricted assets:       -       391,539       391,539         Customer deposits       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -       -         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	•		193,299		162,479		355.778
Payable from restricted assets:         Interest payable       29,248       6,942       36,190         Notes payable, due within one year       200,728       -       200,728         Bonds payable, due within one year       519,890       280,110       800,000         Non-current liabilities:       Payable from unrestricted assets:         Compensated absences       73,118       27,142       100,260         Payable from restricted assets:       Customer deposits       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -       -         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	* -		•		-		•
Interest payable         29,248         6,942         36,190           Notes payable, due within one year         200,728         -         200,728           Bonds payable, due within one year         519,890         280,110         800,000           Non-current liabilities:         Payable from unrestricted assets:           Compensated absences         73,118         27,142         100,260           Payable from restricted assets:         -         391,539         391,539           Posterned deposits         -         391,539         391,539           Notes payable, due more than one year         482,411         -         482,411           Bonds payable, due more than one year         8,656,350         828,650         9,485,000           Total liabilities         10,160,044         1,696,862         11,856,906           Deferred inflows         -         -         -           NET POSITION           Net investment in capital assets         (2,731,877)         8,954,465         6,222,588           Restricted         796,775         2,926,650         3,723,425           Unrestricted         962,581         3,885,212         4,847,793	Payable from restricted assets:		,				-,
Notes payable, due within one year         200,728         -         200,728           Bonds payable, due within one year         519,890         280,110         800,000           Non-current liabilities:         Payable from unrestricted assets:           Compensated absences         73,118         27,142         100,260           Payable from restricted assets:         Customer deposits         -         391,539         391,539           Notes payable, due more than one year         482,411         -         482,411           Bonds payable, due more than one year         8,656,350         828,650         9,485,000           Total liabilities         10,160,044         1,696,862         11,856,906           Deferred inflows         -         -         -           NET POSITION         -         -         -         -           Net investment in capital assets         (2,731,877)         8,954,465         6,222,588           Restricted         796,775         2,926,650         3,723,425           Unrestricted         962,581         3,885,212         4,847,793			29,248		6,942		36,190
Bonds payable, due within one year       519,890       280,110       800,000         Non-current liabilities:       Payable from unrestricted assets:         Compensated absences       73,118       27,142       100,260         Payable from restricted assets:         Customer deposits       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -         NET POSITION         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	~ · ·				, <u>-</u>		· · · · · · · · · · · · · · · · · · ·
Non-current liabilities:         Payable from unrestricted assets:       73,118       27,142       100,260         Payable from restricted assets:       391,539       391,539         Customer deposits       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -       -         NET POSITION         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793					280,110		
Compensated absences       73,118       27,142       100,260         Payable from restricted assets:       391,539       391,539         Customer deposits       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -       -         NET POSITION         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793			-		•		,
Compensated absences       73,118       27,142       100,260         Payable from restricted assets:       391,539       391,539         Customer deposits       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -       -         NET POSITION         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	Payable from unrestricted assets:						
Payable from restricted assets:         Customer deposits       -       391,539       391,539         Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -       -         NET POSITION         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	Compensated absences		73,118		27,142		100,260
Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -       -         NET POSITION         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	Payable from restricted assets:				•		•
Notes payable, due more than one year       482,411       -       482,411         Bonds payable, due more than one year       8,656,350       828,650       9,485,000         Total liabilities       10,160,044       1,696,862       11,856,906         Deferred inflows       -       -       -         NET POSITION         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	Customer deposits		-		391,539		391,539
Total liabilities         10,160,044         1,696,862         11,856,906           Deferred inflows         -         -         -         -           NET POSITION         Set investment in capital assets         (2,731,877)         8,954,465         6,222,588           Restricted         796,775         2,926,650         3,723,425           Unrestricted         962,581         3,885,212         4,847,793	Notes payable, due more than one year		482,411		· -		· ·
Deferred inflows         -	Bonds payable, due more than one year		8,656,350		828,650		9,485,000
NET POSITION         Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	Total liabilities		10,160,044		1,696,862		11,856,906
Net investment in capital assets       (2,731,877)       8,954,465       6,222,588         Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	Deferred inflows	·····	_		_		_
Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	NET POSITION						
Restricted       796,775       2,926,650       3,723,425         Unrestricted       962,581       3,885,212       4,847,793	Net investment in capital assets		(2,731,877)		8,954,465		6,222,588
Unrestricted 962,581 3,885,212 4,847,793	Restricted		796,775				
	Unrestricted		962,581				
	Total net position	\$	(972,521)	\$		\$	

The accompanying notes are an integral part of this financial statement.

### CITY OF MANOR, TEXAS STATEMENT OF ACTIVITIES Year Ended September 30, 2015

Function/program activities	:	Expenses	Charges for Services		
Primary government:					
Government activities:					
General government	\$	1,058,125	\$	346	
Public safety		2,035,132		60,459	
Streets		806,536		16	
Municipal court		377,537		632,139	
Development services		267,616		1,039,341	
Sanitation		556,638		644,368	
Bond issuance costs		56,820		-	
Interest on long-term debt		124,762		-	
Total governmental activities	<u> </u>	5,283,166		2,376,669	
Business-type activities:	<u> </u>				
Water		1,656,013		1,825,025	
Sewer		1,053,499		1,827,632	
Interest and amortization on long-term debt		181,628		~	
Total business-type activities		2,891,140		3,652,657	
Fotal primary government		8,174,306		6,029,326	

### General revenues:

Taxes:

Property

Sales

Franchise

Other

Investment earnings

Miscellaneous

Transfers

Total general revenues and transfers

Changes in net assets

Net position - beginning of year

As previously stated

Restatement

Net position - end of year

Program Revenues		Net (Expenses) Revenues and Changes in Net Assets							
Operating Capital			Primary Government						
Grants & Grants		Grants &	Go	vernmental	Business-Type				
Contrib	utions	Contributions		Activities	Ä	Activities	Total		
			,			-			
\$	-	\$ -	\$	(1,057,779)	\$	_	\$	(1,057,779)	
	-	-		(1,974,673)		-		(1,974,673)	
	-			(806,520)				(806,520)	
	_	. н		254,602		-		254,602	
	-	-		771,725		-		771,725	
	-	-		87,730		-		87,730	
	245	**		(56,820)		-		(56,820)	
	_	-		(124,762)		_		(124,762)	
		_		(2,906,497)		-		(2,906,497)	
	_	-		<u>.</u>		169,012		169,012	
	_			-		774,133		774,133	
		_		-		(181,628)		(181,628)	
	_		-	-	-	761,517		761,517	
	-	-		(2,906,497)		761,517		(2,144,980)	
				2,435,030		-		2,435,030	
				806,174		_		806,174	
				456,406		-		456,406	
				37,197		ro.		37,197	
				3,214		1,496		4,710	
				33,484		-		33,484	
				(3,543,967)		3,543,967		-	
				227,538		3,545,463	-	3,773,001	
				(2,678,959)		4,306,980		1,628,021	
				1,485,824		11,459,347		12,945,171	
				220,614		-		220,614	
			\$	(972,521)	\$	15,766,327	\$	14,793,806	

# CITY OF MANOR, TEXAS BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2015

	Ger	General Fund		Special Revenues Fund		
ASSETS						
Unrestricted						
Cash and cash equivalents	\$	824,878	\$	-		
Receivables, net		87,580		-		
Intergovernmental receivables		-		_		
Due from other funds		-		-		
Restricted assets:						
Cash and cash equivalents		-		140,447		
Investments		8,432		362,048		
Total assets	\$	920,890	\$	502,495		
LIABILITIES AND FUND BALANCES						
LIABILITIES	,					
Accounts payable	\$	137,897	\$	-		
Other liabilities		11,177		34,298		
Due to other funds		_		-		
Unearned revenue		22,046	<del>,</del>	_		
Total liabilities	<del> </del>	171,120		34,298		
FUND BALANCES						
Restricted		8,423		468,197		
Committed		-		-		
Unassigned	· · · · · ·	741,347		-		
Total fund balances		749,770		468,197		
Total liabilities and fund balances	\$	920,890	\$	502,495		

De	Debt Service Fund		ital Projects Fund	Total Governmental Funds		
\$	-	\$	(239,630)	\$	585,248	
	4,517		- - -		92,097 - -	
	16,278 269,570		-		156,725 640,050	
\$	290,365	\$	(239,630)	\$	1,474,120	
\$		\$	- 9,927	\$	137,897 55,402	
	4,517	· · · · · · · · · · · · · · · · · · ·			26,563	
	4,517		9,927	***************************************	219,862	
	285,848		(249,557)		762,468 (249,557)	
	_			<u>.,</u>	741,347	
	285,848		(249,557)		1,254,258	
\$	290,365	\$	(239,630)	\$	1,474,120	

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# CITY OF MANOR, TEXAS RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION September 30, 2015

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS	\$ 1,254,258
Amounts reported for governmental activities in the statement of net position are different due to the following:	
Capital assets, net of accumulated depreciation are not financial resources and, therefore, are not reported in the funds	7,127,502
Certain receivables are not available to pay current-period expenditures and, therefore, are deferred in the funds. This amount includes deferred property taxes.	21,563
Certain liabilities related to long-term debt are not reported in the funds, such as accrued interest payable.	(29,248)
Compensated absences (liabilities) are not due and payable unless employees are terminating within 60 days of fiscal year-end; therefore, they are not reported in the funds.	(73,118)
Deferred outflows represent the consumption of net position that is applicable to a future reporting period and are not reported in the funds.	585,901
Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	 (9,859,379)
NET POSITION - GOVERNMENTAL ACTIVITIES	\$ (972,521)

## CITY OF MANOR, TEXAS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

Year Ended September 30, 2014

**(**)

	General Fund	Special Revenues Fund
REVENUES		
Property taxes	\$ 1,297,560	\$ -
Sales tax	806,174	-
Franchise taxes	456,406	-
Other taxes	4,147	33,050
Licenses and permits	1,039,341	-
Charge for services	644,368	-
Court and police	632,139	-
Public safety	60,459	-
Interest	2,761	274
Interest - restricted	9	-
Other	21,483	
Total revenues	\$ 4,964,847	\$ 33,324
EXPENDITURES		
Current:		
General government	926,404	17,133
Public safety	1,848,227	<b></b>
Streets	492,325	-
Municipal court	377,537	-
Development services	262,571	-
Sanitation	556,638	-
Capital outlay	652,416	-
Debt service:		
Principal		-
Interest		
Total expenditures	5,116,118	17,133
Excess (deficiency) of revenues		
Over expenditures	(151,271)	16,191
OTHER FINANCING SOURCES (USES)		
Bond proceeds	-	-
Bond issuance costs	-	-
Transfers in	-	-
Transfers out		P-
Total other financing sources (uses)		-
Net change in fund balances	(151,271)	16,191
Fund balances - beginning of year	901,041	452,006
Fund balances - end of year	\$ 749,770	\$ 468,197

#### CITY OF MANOR, TEXAS

#### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

#### **GOVERNMENTAL FUNDS**

Year Ended September 30, 2015

De	bt Services Fund	Capital Projects Fund	Total Governme Funds	ntal 
\$	1,115,907	\$ -	\$ 2,413	.467
	-	-	806	
		-	456	
	_	-		,197
	-	_	1,039	,341
	_	-	644	,368
	LOP.	_	632	
	-		60,	,459
	170	-	3,	,205
	_	-		9
		27,554	49,	,037
\$	1,116,077	\$ 27,554	\$ 6,141,	,802
	<00			
	600	-	944,	
	-	-	1,848,	
	-	-	492,	
	-	-	377,	
	-	••	262,	
	-	200.006	556,	
	-	300,006	952,	422
	1,711,700	_	1,711,	700
	137,058	-	137,	
	1,849,358	300,006	7,282,	
	(733,281)	(272,452)	(1,140,	813)
	4,750,000		4,750,	000
	(430,000)	-	(430,	
	-	_	(.50,	
	(3,543,967)	~	(3,543,	967)
	776,033		776,	
	42,752	(272,452)	(364,	780)
	243,096	22,895	1,619,	038
\$	285,848	\$ (249,557)	\$ 1,254,	258

# CITY OF MANOR, TEXAS RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES Year Ended September 30, 2015

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUND	OS \$	(364,780)
---	-------	-----------

Amounts reported for *governmental activities* in the statement of activities are different due to the following:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expenses in the current period.

(767,083)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include the recognition of unearned revenue.

21,563

The proceeds of debt issuances provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the long-term liabilities in the statement of net assets. This is the amount by which debt proceeds exceeded payments.

2,608,300

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the governmental funds. These expenditures include changes in accrued interest, accrued compensation, and changes in pension benefits and related inflows and outflows.

130,021

CHANGE IN NET ASSETS - GOVERNMENTAL ACTIVITIES

1,628,021

#### CITY OF MANOR, TEXAS STATEMENT OF NET POSITION PROPRIETARY FUND

**September 30, 2015** 

	Wa	ter and Sewer System	Capital Impact Fees		Total	
ASSETS						
Current assets:						
Unrestricted assets:						
Cash and cash equivalents	\$	3,808,212	\$	_	\$	3,808,212
Accounts receivable, net		273,563		-		273,563
Restricted assets:						
Cash and cash equivalents		391,539		2,483,701		2,875,240
Investments				442,949		442,949
Total current assets		4,473,314		2,926,650		7,399,964
Non-current assets:						
Non-depreciable assets, net		406,816				406,816
Depreciable assets, net		9,656,409				9,656,409
Total non-current assets		10,063,225				10,063,225
Total assets		14,536,539		2,926,650	<del></del>	17,463,189
LIABILITIES						
Current liabilities:						
Accounts payable		162,479		_		162,479
Interest payable		6,942		_		6,942
Bonds payable, due within one year		280,110		_		280,110
Total current liabilities	•	449,531		_		449,531
Non-current liabilities:	<u></u>		<u></u>			
Compensated absences		27,142		_		27,142
Customer deposits		391,539		-		391,539
Notes payable, due after one year				_		
Bonds payable, due after one year		828,650		-		828,650
Total non-current liabilities		1,247,331		_		1,247,331
Total liabilities		1,696,862		<del></del>		1,696,862
NET POSITION						
Investment in capital assets		8,954,465		_		8,954,465
Restricted		- · ·		2,926,650		2,926,650
Unrestricted		3,885,212				3,885,212
Total net assets	\$	12,839,677	\$	2,926,650	\$	15,766,327

# CITY OF MANOR, TEXAS STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUND

#### Year Ended September 30, 2015

	Water and Syste		Capital Impact Fees			Total
OPERATING REVENUES						
Water service	\$ 1,4	457,408	\$	_	\$	1,457,408
Sewer service	1,3	320,223		-		1,320,223
Penalties		61,126		-		61,126
Miscellaneous		700		-		700
Capital impact fees		-		813,200		813,200
Total revenues	2,8	339,457		813,200		3,652,657
OPERATING EXPENSES						
Personnel services	4	458,745		_		458,745
Operations		83,812		40,000		123,812
Utilities	-	137,230		-		137,230
Professional services		707		-		707
Insurance		27,134		-		27,134
Materials and supplies		81,801		-		81,801
Maintenance		138,903				138,903
Water fees	8	336,160		-		836,160
Wastewater fees	(	519,633		-		619,633
Depreciation	2	285,387		_		285,387
Total operating expenses	2,0	569,512		40,000		2,709,512
OPERATING INCOME	]	169,945		773,200		943,145
NON-OPERATING REVENUES (EXPENSI	ES)					
Interest income		-		1,496		1,496
Interest expense	(1	181,628)		_		(181,628)
Total non-operating revenues (expenses)		181,628)		1,496		(180,132)
INCOME (LOSS) BEFORE						
CONTRIBUTIONS & TRANSFERS	(	(11,683)		774,696		763,013
CONTRIBUTIONS AND TRANSFERS						
Transfers in (out)	3,5	543,967		-		3,543,967
Transfers from (to) primary government		-		-	<del>,</del>	
CHANGE IN NET POSITION	3,5	532,284		774,696		4,306,980
NET POSITION - BEGINNING OF YEAR	9,3	307,393		2,151,954		11,459,347
NET POSITION - END OF YEAR	\$ 12,8	39,677	\$	2,926,650	\$	15,766,327

#### CITY OF MANOR, TEXAS STATEMENT OF CASH FLOWS PROPRIETARY FUND

#### Year Ended September 30, 2015

Receipts from customers         \$ 3,628,389           Payments to suppliers         (1,908,467)           Payments to employees and contractors         (457,272)           Net cash flows from operating activities         1,262,650           CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES           Increase in customer deposits         39,455           Increase in restricted assets         (814,151)           Net cash flows from non-capital financing activities         (774,696)           CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES           Transfers from primary government for payment of debt obligations         3,543,967           Additions to capital assets         (7,491)           Principal payments on debt         (3,353,300)           Interest payments on debt         (198,831)           Net cash flows from capital and related financing activities         1,496           CASH FLOWS FROM INVESTING ACTIVITIES           Interest income         1,496           Net cash flows from investing activities         1,496           NET CHANGE IN CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         \$ 3,808,212           RECONCILATION OF OPERATING INCOME TO NET           CASH FROM OPERATING ACTIVITIES <th>CASH FLOWS FROM OPERATING ACTIVITIES</th> <th>Prop</th> <th>orietary Fund</th>	CASH FLOWS FROM OPERATING ACTIVITIES	Prop	orietary Fund
Payments to suppliers         (1,908,467)           Payments to employees and contractors         (457,272)           Net cash flows from operating activities         1,262,650           CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES         39,455           Increase in customer deposits         (814,151)           Net cash flows from non-capital financing activities         (774,696)           CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES         (774,696)           Transfers from primary government for payment of debt obligations         3,543,967           Additions to capital assets         (7,491)           Principal payments on debt         (3,353,300)           Interest payments on debt         (198,831)           Net cash flows from capital and related financing activities         1,496           Net cash flows from investing activities         1,496           Net cash flows from investing activities         1,496           Net CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         \$ 3,808,212           RECONCILATION OF OPERATING INCOME TO NET         CASH FROM OPERATING ACTIVITIES           Operating income         \$ 943,145           Adjustments not affecting cash:         285,387           Operating income         \$ 945,345	Receipts from customers		•
Payments to employees and contractors         (457,272)           Net cash flows from operating activities         1,262,650           CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES         39,455           Increase in customer deposits         (814,151)           Net cash flows from non-capital financing activities         (774,696)           CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES         (7,491)           Transfers from primary government for payment of debt obligations         3,543,967           Additions to capital assets         (7,491)           Principal payments on debt         (3,353,300)           Interest payments on debt         (3,353,300)           Interest payments on debt         (198,831)           Net cash flows from capital and related financing activities         1,496           Net cash flows from investing activities         1,496           Net cash flows from investing activities         473,795           CASH FLOWS FROM INVESTING ACTIVITIES         473,795           CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         3,3808,212           CASH FROM OPERATING INCOME TO NET         285,387           Capitaling income         8 943,145           Adjustments not affecting cash:         285,387	Payments to suppliers		
Net cash flows from operating activities         1,262,650           CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES         39,455           Increase in customer deposits         39,455           Increase in restricted assets         (814,151)           Net cash flows from non-capital financing activities         (774,696)           CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES         3,543,967           Additions to capital assets         (7,491)           Principal payments on debt         (198,831)           Net cash flows from capital and related financing activities         (198,831)           Net cash flows from investing activities         1,496           Net cash flows from investing activities         1,496           Net cash flows from investing activities         1,496           NET CHANGE IN CASH AND CASH EQUIVALENTS         473,795           CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         3,308,212           RECONCILATION OF OPERATING INCOME TO NET         CASH FROM OPERATING ACTIVITIES           Operating income         \$ 943,145           Adjustments not affecting cash:         285,387           Operating income         \$ 943,145           Accounts receivable         (24,268)           Accounts receiv	Payments to employees and contractors		
Increase in customer deposits			
Increase in customer deposits		<del></del>	
Increase in restricted assets			
Net cash flows from non-capital financing activities         (774,696)           CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES         Transfers from primary government for payment of debt obligations         3,543,967           Additions to capital assets         (7,491)           Principal payments on debt         (3,353,300)           Interest payments on debt         (198,831)           Net cash flows from capital and related financing activities         (15,655)           CASH FLOWS FROM INVESTING ACTIVITIES         1,496           Interest income         1,496           Net cash flows from investing activities         473,795           CASH AND CASH AND CASH EQUIVALENTS         473,795           CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         \$ 3,808,212           RECONCILATION OF OPERATING INCOME TO NET         CASH FROM OPERATING ACTIVITIES           Operating income         \$ 943,145           Adjustments not affecting cash:         285,387           Operating income         \$ 285,387           (Increase) decrease in assets and increase (decrease) in liabilities:         Accounts receivable         (24,268)           Accounts payable         5,913         Compensated absences         1,473	Increase in customer deposits		39,455
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES         3,543,967           Transfers from primary government for payment of debt obligations         3,543,967           Additions to capital assets         (7,491)           Principal payments on debt         (3,353,300)           Interest payments on debt         (198,831)           Net cash flows from capital and related financing activities         (15,655)           CASH FLOWS FROM INVESTING ACTIVITIES         1,496           Interest income         1,496           Net cash flows from investing activities         473,795           CASH AND CASH AND CASH EQUIVALENTS         473,795           CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         \$ 3,808,212           RECONCILATION OF OPERATING INCOME TO NET         CASH FROM OPERATING ACTIVITIES           Operating income         \$ 943,145           Adjustments not affecting cash:         285,387           (Increase) decrease in assets and increase (decrease) in liabilities:         Accounts receivable         (24,268)           Accounts receivable         56,913           Compensated absences         1,473	Increase in restricted assets		(814,151)
Transfers from primary government for payment of debt obligations         3,543,967           Additions to capital assets         (7,491)           Principal payments on debt         (3,353,300)           Interest payments on debt         (198,831)           Net cash flows from capital and related financing activities         (15,655)           CASH FLOWS FROM INVESTING ACTIVITIES         1,496           Interest income         1,496           Net cash flows from investing activities         473,795           CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         \$ 3,808,212           RECONCILATION OF OPERATING INCOME TO NET         S 943,145           CASH FROM OPERATING ACTIVITIES         285,387           Operating income         \$ 943,145           Adjustments not affecting cash:         285,387           Depreciation         285,387           (Increase) decrease in assets and increase (decrease) in liabilities:         Accounts receivable           Accounts receivable         56,913           Accounts payable         56,913           Compensated absences         1,473	Net cash flows from non-capital financing activities		(774,696)
Additions to capital assets         (7,491)           Principal payments on debt         (3,353,300)           Interest payments on debt         (198,831)           Net cash flows from capital and related financing activities         (15,655)           CASH FLOWS FROM INVESTING ACTIVITIES         Interest income         1,496           Net cash flows from investing activities         1,496           NET CHANGE IN CASH AND CASH EQUIVALENTS         473,795           CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         \$ 3,808,212           RECONCILATION OF OPERATING INCOME TO NET           CASH FROM OPERATING ACTIVITIES         \$ 943,145           Adjustments not affecting cash:         285,387           Depreciation         285,387           (Increase) decrease in assets and increase (decrease) in liabilities:         Accounts receivable         (24,268)           Accounts payable         56,913           Compensated absences         1,473	CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Additions to capital assets         (7,491)           Principal payments on debt         (3,353,300)           Interest payments on debt         (198,831)           Net cash flows from capital and related financing activities         (15,655)           CASH FLOWS FROM INVESTING ACTIVITIES         1,496           Interest income         1,496           Net cash flows from investing activities         1,496           NET CHANGE IN CASH AND CASH EQUIVALENTS         473,795           CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         \$ 3,808,212           RECONCILATION OF OPERATING INCOME TO NET           CASH FROM OPERATING ACTIVITIES         285,387           Operating income         \$ 943,145           Adjustments not affecting cash:         285,387           Depreciation         285,387           (Increase) decrease in assets and increase (decrease) in liabilities:         Accounts receivable           Accounts receivable         56,913           Compensated absences         1,473	Transfers from primary government for payment of debt obligations		3,543,967
Principal payments on debt         (3,353,300)           Interest payments on debt         (198,831)           Net cash flows from capital and related financing activities         (15,655)           CASH FLOWS FROM INVESTING ACTIVITIES           Interest income         1,496           Net cash flows from investing activities         1,496           NET CHANGE IN CASH AND CASH EQUIVALENTS         473,795           CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         \$ 3,808,212           RECONCILATION OF OPERATING INCOME TO NET           CASH FROM OPERATING ACTIVITIES           Operating income         \$ 943,145           Adjustments not affecting cash:         285,387           Depreciation         285,387           (Increase) decrease in assets and increase (decrease) in liabilities:         (24,268)           Accounts payable         56,913           Compensated absences         1,473	Additions to capital assets		
Interest payments on debt         (198,831)           Net cash flows from capital and related financing activities         (15,655)           CASH FLOWS FROM INVESTING ACTIVITIES         1,496           Interest income         1,496           Net cash flows from investing activities         1,496           NET CHANGE IN CASH AND CASH EQUIVALENTS         473,795           CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR         3,334,417           CASH AND CASH EQUIVALENTS - END OF YEAR         \$ 3,808,212           RECONCILATION OF OPERATING INCOME TO NET           CASH FROM OPERATING ACTIVITIES         943,145           Adjustments not affecting cash:         285,387           Depreciation         285,387           (Increase) decrease in assets and increase (decrease) in liabilities:         24,268           Accounts receivable         (24,268)           Accounts payable         56,913           Compensated absences         1,473	Principal payments on debt		
Net cash flows from capital and related financing activities  CASH FLOWS FROM INVESTING ACTIVITIES Interest income 1,496 Net cash flows from investing activities 1,496  NET CHANGE IN CASH AND CASH EQUIVALENTS 473,795  CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR 3,334,417  CASH AND CASH EQUIVALENTS - END OF YEAR \$3,808,212  RECONCILATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES Operating income \$943,145 Adjustments not affecting cash: Depreciation 285,387 (Increase) decrease in assets and increase (decrease) in liabilities: Accounts receivable (24,268) Accounts payable 56,913 Compensated absences 1,473	Interest payments on debt		
Interest income 1,496 Net cash flows from investing activities 1,496  NET CHANGE IN CASH AND CASH EQUIVALENTS 473,795  CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR 3,334,417  CASH AND CASH EQUIVALENTS - END OF YEAR \$3,808,212  RECONCILATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES  Operating income \$943,145  Adjustments not affecting cash: Depreciation 285,387 (Increase) decrease in assets and increase (decrease) in liabilities: Accounts receivable (24,268) Accounts payable 56,913 Compensated absences 1,473	Net cash flows from capital and related financing activities		
Net cash flows from investing activities  NET CHANGE IN CASH AND CASH EQUIVALENTS  CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR  CASH AND CASH EQUIVALENTS - END OF YEAR  RECONCILATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES  Operating income  Adjustments not affecting cash: Depreciation  (Increase) decrease in assets and increase (decrease) in liabilities:  Accounts receivable Accounts payable Compensated absences  1,473	CASH FLOWS FROM INVESTING ACTIVITIES		
NET CHANGE IN CASH AND CASH EQUIVALENTS  CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR  CASH AND CASH EQUIVALENTS - END OF YEAR  RECONCILATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES  Operating income  Operating income  Adjustments not affecting cash: Depreciation  (Increase) decrease in assets and increase (decrease) in liabilities:  Accounts receivable Accounts payable Compensated absences  1,473	Interest income		1,496
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR  CASH AND CASH EQUIVALENTS - END OF YEAR  \$ 3,808,212   RECONCILATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES  Operating income \$ 943,145  Adjustments not affecting cash: Depreciation \$ 285,387  (Increase) decrease in assets and increase (decrease) in liabilities: Accounts receivable \$ (24,268)  Accounts payable \$ 56,913  Compensated absences \$ 1,473	Net cash flows from investing activities		
CASH AND CASH EQUIVALENTS - END OF YEAR  \$ 3,808,212  RECONCILATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES  Operating income \$ 943,145  Adjustments not affecting cash: Depreciation \$285,387  (Increase) decrease in assets and increase (decrease) in liabilities: Accounts receivable \$(24,268)  Accounts payable \$56,913  Compensated absences \$1,473	NET CHANGE IN CASH AND CASH EQUIVALENTS		473,795
RECONCILATION OF OPERATING INCOME TO NET  CASH FROM OPERATING ACTIVITIES  Operating income \$ 943,145  Adjustments not affecting cash:  Depreciation 285,387  (Increase) decrease in assets and increase (decrease) in liabilities:  Accounts receivable (24,268)  Accounts payable 56,913  Compensated absences 1,473	CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR		3,334,417
CASH FROM OPERATING ACTIVITIES  Operating income \$ 943,145  Adjustments not affecting cash:  Depreciation 285,387  (Increase) decrease in assets and increase (decrease) in liabilities:  Accounts receivable (24,268)  Accounts payable 56,913  Compensated absences 1,473	CASH AND CASH EQUIVALENTS - END OF YEAR	\$	3,808,212
CASH FROM OPERATING ACTIVITIES  Operating income \$ 943,145  Adjustments not affecting cash:  Depreciation 285,387  (Increase) decrease in assets and increase (decrease) in liabilities:  Accounts receivable (24,268)  Accounts payable 56,913  Compensated absences 1,473			
Operating income \$ 943,145  Adjustments not affecting cash:  Depreciation 285,387  (Increase) decrease in assets and increase (decrease) in liabilities:  Accounts receivable (24,268)  Accounts payable 56,913  Compensated absences 1,473	RECONCILATION OF OPERATING INCOME TO NET		
Adjustments not affecting cash:  Depreciation (Increase) decrease in assets and increase (decrease) in liabilities:  Accounts receivable Accounts payable Compensated absences  Adjustments not affecting cash:  285,387 (24,268)  56,913	CASH FROM OPERATING ACTIVITIES		
Depreciation (Increase) decrease in assets and increase (decrease) in liabilities:  Accounts receivable Accounts payable Compensated absences  285,387 (24,268) 56,913	Operating income	\$	943,145
(Increase) decrease in assets and increase (decrease) in liabilities:(24,268)Accounts receivable56,913Compensated absences1,473	Adjustments not affecting cash:		·
(Increase) decrease in assets and increase (decrease) in liabilities:(24,268)Accounts receivable56,913Compensated absences1,473	Depreciation		285,387
Accounts payable 56,913 Compensated absences 1,473	(Increase) decrease in assets and increase (decrease) in liabilities:		,
Accounts payable 56,913 Compensated absences 1,473			(24,268)
Compensated absences 1,473	Accounts payable		
			•
	Net cash flows from operating activities	\$	1,262,650

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#### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Manor, Texas (City) is a Home Rule city in which citizens elect the mayor and six council members at large by place. The City operates under the Council-Manager form of government and provides such services as are authorized by its charter to advance the welfare, health, comfort, safety, and convenience of the City and its inhabitants.

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted primary standard-setting body for establishing governmental accounting and financial reporting principles. GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant accounting and reporting policies and practices used by the City are described below.

#### Reporting Entity

The City's basic financial statements include all activities, organizations, and functions for which the City is considered to be financially accountable. The criteria considered in determining activities to be reported within the City's basic financial statements include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the City holds the corporate powers of the organization
- the City appoints a voting majority of the organization's board
- the City is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the City
- there is a fiscal dependency by the organization of the City

The above criteria were applied to potential organizations to determine if the entity should be reported as part of the City. It was determined that the City has no component units or related organizations that should be reported within the City's basic financial statements.

#### Implementation of New Standards

In fiscal year 2015, the City adopted GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27 (GASB 68), and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68 (GASB 71). GASB 68 replaces the requirements of GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of Statement No. 50, Pension Disclosures. GASB 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures for pensions provided to the employees of state and local governments through pension plans administered through trusts with certain characteristics. GASB 71 amends Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. GASB 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts *See Note O - Prior Period Adjustment* for financial statement impact of implementing GASB 68).

The provisions of GASB 71 were required to be applied simultaneously with the provisions of GASB 68 and as a result, beginning net position of the government-wide financial statements was adjusted and restated (See Note O - Prior Period Adjustment for financial statement impact of implementing GASB 68).

#### Government-Wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Government-wide financial statements do not provide information by individual fund or fund types, but distinguish between the City's governmental activities and business-type activities on the Statement of Net Position and Statement of Activities. The statements report information on all of the non-fiduciary activities of the primary government and its component units. The City's Statement of Net Position includes both non-current assets and non-current liabilities of the City. Accrual accounting reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter. Additionally, the government-wide financial Statement of Activities reflects depreciation expense on the City's capital assets, including infrastructure

#### Statement of Net Position

The Statement of Net Position is designed to display the financial position of the primary government (government and business-type activities). The City reports all capital assets, including infrastructure, in the government-wide Statement of Net Position and reports depreciation expense the cost of "using up" capital assets - in the Statement of Activities. The net position of the City is broken down into three categories: 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted. Long-term liabilities are reported in two categories: 1) the amount due within one year, and 2) the amount due in more than one year.

#### Statement of Activities

The government-wide Statement of Activities reports net revenue (expense) in a format that focuses on the cost of each of the City's governmental activities and for each of the City's business-type activities. The expense of individual functions is compared to revenues generated directly by the function (for instance, through user charges or intergovernmental grants). General revenues (including all taxes), investment earnings, special and extraordinary items, and transfers between governmental and business-type activities are reported separately after the total net expenses of the government's functions, ultimately arriving at the change in net position of the period. Program revenues are segregated into three categories: 1) charges for services; 2) program-specific operating grants and contributions; and 3) program-specific capital grants and contributions. Indirect costs are allocated amount functions based on use.

#### Fund Level Financial Statements

In addition to the government-wide financial statements, the City prepares fund financial statements, which continue to use the modified accrual basis of accounting and the current financial resources measurement focus. The focus on the fund financial statements is on the major individual funds of the governmental and business-type activities, as well as any fiduciary funds (by category) and any component units. Fund financial accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The City reports the following major governmental funds:

#### General Fund

Reports as the primary fund of the City. This fund is used to account for all financial resources not reported in any other funds.

#### Special Revenue Fund

Established to account for revenues assessed and collected for specific purposes.

#### Debt Service Fund

Established to account for the accumulation of financial resources for the payment of principal and interest of the City's general obligation debt. The City annually levies ad valorem taxes restricted for the retirement of general obligation bonds and interest. This fund reports ad valorem taxes collected for debt purposes only.

#### Capital Projects Fund

Bond Management - Established to account for the capital expenditures of general obligation bond proceeds.

Grants Management - Established to account for the City's capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses.

The City reports the following major enterprise funds:

#### Water and Sewer Fund

Accounts for the operating activities of the City's water and sewer services.

#### Measurement Focus/Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification or elimination of internal activity (between or within fund). Proprietary fund level financial statements also report using the same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year in which they are levied while grants are recognized when grantor eligibility requirements are met.

Governmental fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The City considers revenues to be available if they are collected within sixty days of the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for debt principal and interest which are reported expenditures in the year due.

Major revenue sources susceptible to accrual include sales and property taxes. In general, other revenues are recognized when cash is received.

Operating income reported in the proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and included administrative expenses and depreciation of capital assets.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. See Note D for information describing the City's restricted assets.

#### Assets, Liabilities, and Net Position or Equity

#### Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

#### Inventories and Prepaid Items

The City records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

#### Capital Assets

The City's capital assets and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The City maintains infrastructure asset records consistent with all other capital assets. Proprietary capital assets are also reported in their respective funds. Donated assets are stated at fair value on the date donated. The City generally capitalizes assets with a cost of \$5,000 or more as purchases and outlays occur. The cost of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. For information describing capital assets (See Note E).

Estimated useful lives, in years, for depreciable assets are as follows:

Vehicles	5
Software	5
Machinery and equipment	5-7
Buildings and improvements	10
Infrastructure	20-50

#### Deferred Inflows/Outflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. Deferred outflows, found on the government-wide statement of net position, consist of deferred losses on refundings and deferred outflows related to pensions. A deferred loss on refunding occurs when there is a difference in the carrying value of the refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded debt or refunding debt. Deferred outflows related to pensions consist of amounts paid into the retirement system after the prescribed measurement date plus the net difference between projected and actual earnings.

Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows, found on the government-wide statement of net position, consist of deferred inflows related to pensions and deferred professional prosecutor revenue. On the governmental funds balance sheet, deferred inflows consist of deferred property tax revenue, deferred special assessment revenue, and deferred professional prosecutor revenue. All amounts are deferred and recognized as inflows of resources in the period that the amounts become available

#### Long-Term Debt

In the government-wide and proprietary fund level financial statements, outstanding debt is reported as liabilities. Outstanding debt is reported within governmental activities and business-type activities based on use of proceeds. Bond issue costs are expensed when incurred.

#### Fund Balance/Net Position

Fund balances/net position are divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

#### Non-spendable

The non-spendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Prior to the adoption of GASB No. 54, non-spendable fund balance/net assets were reported as "invested in capital assets, net of related debt," which consisted of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets.

#### Restricted

Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the City can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

#### Committed

The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance or resolution) of the City Council. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the City Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

#### Assigned

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the City Council or a City official delegated that authority by City Charter or ordinance.

#### Unassigned

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

#### Revenues and Expenditures/Expenses

#### Inter-Fund Activity

Inter-fund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as inter-fund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other inter-fund transactions are treated as transfers. Transfers-in and transfers-out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, inter-fund receivables and payables, if applicable, are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

#### Compensated Absences

Compensated absences are reported as accrued in the government-wide financial statements. In the fund level financial statements, only matured compensated absences payable to currently terminating employees are reported.

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported periods. Final amounts could differ from those estimates.

#### B. DEPOSITS AND INVESTMENTS

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

#### Cash Deposits

At September 30, 2015, carrying amounts of the City's cash deposits were \$7,473,927 and bank balances were \$7,425,425. The City's cash deposits at September 30, 2015, were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

#### Investments

The City is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, investment practices of the City were in accordance with local policies.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

The City's investments at September 30, 2015, are shown below.

Investment or Investment Type	Maturity	air Value
TexPool Investment	N/A	\$ 1,082,999

#### Analysis of Specific Deposit and Investment Risks

Professional standards require a determination as to whether the City was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

#### Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the City was not exposed to a significant amount of credit risk.

#### Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name. At September 30, 2015, the City's deposits were entirely covered by depository insurance or collateralized with securities held by the pledging financial institution in the City's name.

#### Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City was not exposed to concentration of credit risk.

#### Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the City was not exposed to interest rate risk.

#### Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk

#### C. RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, AND DEFERRED REVENUE

#### Sales Tax Receivable

Sales taxes are collected and remitted to the City by the State Comptroller's Office. All sales taxes are collected within sixty days of year end. At fiscal year end, the receivables represent taxes collected but not yet received by the City and are recorded as revenue.

#### Property Taxes Receivable and Deferred Revenue

Property taxes are assessed and remitted to the City by the Travis County Tax Assessor's Office. Taxes, levied annually on October 1, are due by January 31. Major tax payments are received December through March. Lien dates for real property are July.

**(**)

Allowances for uncollectible tax receivables reported in the General Fund are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off when deemed uncollectible; however, state statutes prohibit writing off real property taxes without specific authority from the Texas Legislation.

In the governmental fund level financial statements, property taxes receivable are recorded in the General Fund when assessed (October 1). At fiscal year end, property taxes receivables represent delinquent taxes. If delinquent taxes are not paid within sixty days of fiscal year end, they are recorded as deferred revenue.

In the government-wide financial statements, property tax receivables and related revenues include all amounts due to the City regardless of when cash is received.

At September 30, 2015, receivables for governmental activities are summarized in the government-wide financial statements as follows:

			Allov	vanice for		
			Unco	llectible		
	R	eceivables	Ac	counts	Net	Receivables
Sales tax receivable	\$	59,106	\$	-	\$	59,106
Property tax receivable		92,505		(70,942)		21,563
Employee receivable		1,961				1,961
Court fines receivable		1,054,761	(1	,023,118)		31,643
Other		(22,176)	•	-		(22,176)
Total receivables	\$	1,186,157	\$ (1	,094,060)	\$	92,097

#### Enterprise Receivables

Receivables represent amounts due from customers for water, wastewater, and sanitation services. These receivables are due within one month. Receivables are reported net of an allowance for uncollectible accounts and revenues net of what is estimated to be uncollectible. The allowance is estimated using accounts receivable past due more than ninety days.

At September 30, 2015, enterprise receivables are summarized in the financial statements as follows:

	Uncollectible					
	Re	ceivables	A	ccounts	Net	Receivables
Customer receivables	\$	279,154	\$	(6,790)	\$	272,364
Employee receivables		(4)		•		(4)
NSF checks		1,203		.7		1,203
Total receivables	\$	280,353	\$	(6,790)	\$	273,563

Allowance for

#### D. RESTRICTED ASSETS

At September 30, 2015, restricted assets consisted of the following:

Governmental Cash and cash equivalents:  Activities			ness-Type tivities	Total		
Debt service	*	\$ 16,278 \$			\$	16,278
Other		106,149		-		106,149
Rose Hill Public Improvement District		34,298		-		34,298
Customer deposits		-		391,539		391,539
Capital improvements - water system		-		1,124,983		1,124,983
Capital improvements - sewer system		_		1,358,718		1,358,718
Total cash and cash equivalents	\$	156,725	\$ .	2,875,240	\$	3,031,965
	Go	vernmental	Busin	ness-Турс		
Investments:		Activities	Activities			'Total
Parks	\$	8,432	\$	-	\$	8,432
Debt service		269,570		-		269,570
Tourism		362,048		_		362,048
Capital improvements - sewer system		-		442,949		442,949
Total investments	\$	640,050	\$	442,949	\$	1,082,999

#### E. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015 was as follows:

	]	Beginning			Deletions/			
Governmental Activities:		Balance		Additions		Releass	En	ding Balance
Non-depreciable assets:				•				
Land		470,607	_\$		\$		\$	470,607
Total non-depreciable assets		470,607	\$	<u> </u>	\$		\$	470,607
Depreciable assets:								
Buildings	\$	2,247,399	\$	683,634	\$	-	\$	2,931,033
Equipment		1,441,168		691,401		(124,622)		2,007,947
Sidewalks		244,164		· <u>-</u>				244,164
Streets and improvements		5,283,124		-		M		5,283,124
Total depreciable assets		9,215,855	•	1,375,035		(124,622)		10,466,268
Accumulated depreciation		(3,326,043)		(607,952)		124,622		(3,809,373)
Depreciable assets, net	\$	5,889,812	\$	767,083	\$		\$	6,656,895
	]	Beginning						
Business-Type Activities:		Balance		Additions	Ι	Deletions	En	ding Balance
Non-depreciable assets:	-				-		**	
Land	\$	406,816	\$		\$	_	\$	406,816
Total non-depreciable assets	\$	406,816	\$		\$	_	\$	406,816
Depreciable assets:								
Machinery and equipment	\$	272,633	\$	7,491	\$	_	\$	280,124
Culverts		12,992		· -		_		12,992
Infrastructure - water system		7,465,930		_		_		7,465,930
Infrastructure - sewer system		5,692,383		_		_		5,692,383
Total depreciable assets	<del></del>	13,443,938		7,491			***************************************	13,451,429
Accumulated depreciation		(3,509,633)		(285,387)		_		(3,795,020)
Depreciable assets, net	\$	9,934,305	\$	(277,896)	\$	_	\$	9,656,409

Depreciation expense was charged to the functions as follows:

	Gov	ernmental	Bus	mess-Type	
Function:	A	ctivities	Α	ctivities	 Total
General government	\$	101,791	\$	-	\$ 101,791
Public safety		186,905		-	186,905
Streets		314,211		-	314,211
Development services		5,045		-	5,045
Water		-		180,576	180,576
Sewer				104,811	104,811
Total depreciation expense	\$	607,952	\$	285,387	\$ 893,339

#### F. INTER-FUND BALANCES AND ACTIVITY

Transfers (To) From Other Funds		
	Governmental	Business-Type
Purpose	Activities	Activities
Property taxes collected for debt payments	\$ 3,543,967	\$ (3,543,967)

#### G. LONG-TERM DEBT

#### Long-Term Debt Activity

Changes in long-term debt obligations for the year ended September 30, 2015 are as follows:

Governmental Activities:	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
Notes payable	\$ 318,023	\$ 585,706	\$ (220,590)	\$ 683,139	\$ 200,728
Bonds payable	6,137,940	4,750,000	(1,711,700)	9,176,240	519,890
Total governmental activities	\$ 6,455,963	\$ 5,335,706	\$ (1,932,290)	\$ 9,859,379	\$ 720,618
Business-Type Activities:	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
Bonds payable	\$ 4,462,060	\$ -	\$ (3,353,300)	\$ 1,108,760	\$ 280,110
Total business-type activities	\$ 4,462,060	\$ -	\$ (3,353,300)	\$ 1,108,760	\$ 280,110

#### **Debt Service Requirements**

#### Notes Payable

On September 25, 2012, the City entered into financing agreements for vehicles totaling \$220,522 at 3.36% fixed interest rate with yearly payments of \$47,228 due in November. The City's balance remaining on the note payable at September 30, 2015, is \$89,902.

On February 5, 2013, the City entered into financing agreements for vehicles totaling \$31,688 at 5.03% fixed interest rate with yearly payments of \$7,133 due in February. The City's balance remaining on the note payable at September 30, 2015, is \$13,256.

On October 15, 2013, the City entered into financing agreements for vehicles totaling \$168,695 at 3.58% fixed interest rate with yearly payments of \$36,151 due in February. The City's balance remaining on the note payable at September 30, 2015, is \$101,304.

On May 23, 2014, the City entered into financing agreements for vehicles totaling \$33,116 at 5.35% fixed interest rate with yearly payments of \$7,469 due in February. The City's balance remaining on the note payable at September 30, 2015, is \$26,288.

On March 24, 2014, the City entered into financing agreements for radios totaling \$59,941 at 4.74% fixed interest rate with yearly payments of \$13,427 due in April. The City's balance remaining on the note payable at September 30, 2015, is \$36,620.

On April 1, 2015, the City entered into financing agreements for vehicles totaling \$525,764 at 4.67% fixed interest rate with yearly payments of \$111,203 due in May. The City's balance remaining on the note payable at September 30, 2015, is \$415,770.

Debt service requirements on long-term notes payable at September 30, 2015, were as follows:

For the year ending September 30,	Governmental Activities									
	J	Principal	]	interest		Total				
2016	\$	200,728	\$	21,882	\$	222,610				
2017		207,321		15,590		222,911				
2018		159,779		8,470		168,249				
2019		115,311		3,361		118,672				
	\$	683,139	\$	49,303	\$	732,442				

#### Bonds Payable

#### Certificates of Obligation, Series 2007

On September 20, 2007, the City issued \$3,525,000 of certificates of obligation bonds, proceeds to be used for improvements to the City's water and wastewater systems, certain street and drainage improvements, and costs of issuance. Bond interest rates are 4.26% with semi-annual payments due on February 15 and August 15 of each year until maturity in 2027 or prior redemption.

#### Certificates of Obligation, Series 2007

On September 20, 2007, the City issued \$2,975,000 of certificates of obligation bonds, proceeds to be used for improvements to the City's water and wastewater systems, certain street and drainage improvements, and costs of issuance. Bond interest rates are 4.27% with semi-annual payments due on February 15 and August 15 of each year until maturity in 2027 or prior redemption. This bond is split between the governmental and business-type activities on a 63% and 37%, respectively, basis and future payments are shown in full below.

#### General Obligation Refunding Bonds, Series 2010

On May 15, 2011, the City issued \$935,000 in general obligation bonds, proceeds to be used to refund Series 2009 revenue bonds. Bond interest rates range from 2.83% to 4.70% with semi-annual payments due on March 1 and September 1 of each year until maturity in 2024 or prior redemption.

#### General Obligation Refunding Bonds, Series 2012

On April 1, 2012, the City issued \$3,510,000 in general obligation bonds, proceeds to be used to refund Series 2001 and 2004 revenue bonds. The bond interest rate of 2.55% with semi-annual payments due on February 15 and August 15 of each year until maturity in 2026 or prior redemption.

#### Certificate of Obligation Bonds, Series 2012

On September 1, 2012, the City issued \$1,835,000 in certificate of obligation, proceeds to be used for City construction. Bond interest rate of 2.49% with semi-annual payments due on February 15 and August 15 of each year until maturity in 2027 or prior redemption.

#### General Obligation Refunding Bonds, Series 2015

On February 15, 2015, the City issued \$4,750,000 in general obligation bonds, proceeds to be used to partially refund Series 2007 revenue bonds. Bond interest rate of 2.29% with semi-annual payments due on February 15 and August 15 of each year until maturity in 2026 or prior redemption. The City realized an economic gain of \$222,761 on a savings of \$256,319.

Debt service requirements on long-term bond debt at September 30, 2015, were as follows:

	Series 2007 - \$3,525,000							
For the year ending September 30,	Principal			interest	Total			
2016		170,000	\$	14,697	\$	184,697		
2017		175,000		7,455		182,455		
Total	\$	345,000	\$	22,152	\$	367,152		
			Series	2007 - \$2,97	75,000			
For the year ending September 30,	I	Principal	]	Interest		Total		
2016	\$	140,000	\$	12,170	\$	152,170		
2017		145,000		6,192		151,192		
Total	\$	285,000	\$	18,362	\$	303,362		
			Serie	s 2010 - \$935	5,000			
For the year ending September 30,	I	Principal		Interest		Total		
2016	\$	60,000	\$	26,598	\$	86,598		
2017		65,000		25,260		90,260		
2018		65,000		23,219		88,219		
2019		70,000		21,338		91,338		
2020		70,000		18,000		88,000		
2021~2024		330,000		15,510		345,510		
Total	\$	660,000	\$	129,925	\$	789,925		

			Series 2012 - \$3,510,000					
For the year ending September 30,		Principal		Interest		Total		
2016	\$	265,000	\$	70,253	\$	335,253		
2017		270,000		63,496		333,496		
2018		280,000		56,610		336,610		
2019		285,000		49,470		334,470		
2020		290,000		42,203		332,203		
2021-2025		1,300,000		95,625		1,395,625		
2026		65,000		1,658		66,658		
Total	\$	2,755,000	\$	379,315	\$	3,134,315		
•			Series	2012 - \$1,83	35,000			
For the year ending September 30,		Principal		Interest		Total		
2016	-\$	110,000	\$	37,848	\$	147,848		
2017		110,000		35,109		145,109		
2018		115,000		32,370		147,370		
2019		120,000		29,507		149,507		
2020		120,000		26,519		146,519		
2021-2025		660,000		85,657		745,657		
2026-2027		285,000		10,708		295,708		
Total	\$	1,520,000	\$	257,718	\$	1,777,718		
			Series	2015 - \$4,75	000,08			
For the year ending September 30,		Principal	]	Interest		Total		
2016	\$	55,000	\$	108,088	\$	163,088		
2017		60,000		106,809		166,809		
2018		400,000		105,455		505,455		
2019		405,000		96,295		501,295		
2020		420,000		87,020		507,020		
2021-2025		2,335,000		206,444		2,541,444		
2026-2030		1,045,000		36,068		1,081,068		
Total	\$	4,720,000	\$	746,179	\$	5,466,179		

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#### **Deferred Outflow on Refunding**

The City has deferred outflow of \$373,180 related to the Series 2015 refunding. This outflow represents the amount of the new bond principal, less issuance costs, that was greater than the current principal balance of the bonds refunded and will be amortized, straight-line, over the life of the Series 2015 Bond. The deferred outflow remaining balance at September 30, 2015 was \$354,645.

<u>Continuing Disclosure</u>
The City has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Disclosure Depository of Texas, which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operation of the City.

#### H. RESTRICTED NET ASSETS

At September 30, 2015, net assets restricted by enabling legislation consisted of the following:

	vernineniai activities	ctivities	 Total
Rose Hill Public Improvement District	\$ 34,298	\$ 	\$ 34,298
Tourism	362,048	-	362,048
Debt service	285,848	-	285,848
Other	114,581	-	114,581
Capital improvements	_	2,926,650	 2,926,650
Total restricted net assets	\$ 796,775	\$ 2,926,650	\$ 3,723,425

#### I. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, thefts, damage or destruction of assets, error and omissions, injuries to employees, and natural disasters. During fiscal year 2015, the City obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool (TML). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

#### J. PENSION PLAN

#### Plan Description

The City provides pension benefits for all of its eligible employees through a non-traditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System (TMRS), an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the City are within the options available in the governing state statutes of TMRS.

TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS. This report also provides detailed explanations of the contributions, benefits, and actuarial methods and assumptions used by TMRS. This report may be obtained by writing to TMRS, P.O. Box 149153, Austin, TX 78714-9153, or by calling 800-924-8677; in addition, the report is available on TMRS' website at www.TMRS.com.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City are as follows:

	Plan Year 2013	Plan Year 2014
Employee deposit rate	5.0%	5.0%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age/years of service)	60/5, -/25	60/5, -/25
Updated service credit	0%	0%
Annuity increase (to retirees)	0% of CPI	0% of CPI
At December 31, 2014, the following employees were covered by the benefit terms:		
Inactive employees or beneficiaries currently receiving benefits	3	
Inactive employees entitled to but not yet receiving benefits	31	
Active employees	42	
	76	

#### Contributions

Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Projected Unit Credit actuarial cost method. This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the portion of an active member's projected benefit allocated annually; the prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Service Credits and Annuity Increases.

The City contributes to the TMRS Plan at an actuarially determined rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect. The actuarially determined required employer contribution rates for calendar years 2015, 2014, and 2013 were 3.41%, 2.21% and 2.79%, respectively. The required contribution rate payable by the employee members for calendar year 2015, 2014, and 2013 were 5%.

#### Net Pension Asset

The City's net pension asset was measured as of December 31, 2014, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date.

#### **Actuarial Assumptions**

The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuation date	12/31/2014
Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	25 years
Asset valuation method	10 Year smoothed market; 15.00% soft corridor
Inflation	3.00%
Salary increases	3.50% to 12.00% including inflation
Investment rate of return	7.00%
Retirement age	Experience-based table of rates that are specific to the City's plan of
Ü	benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005 - 2009
Mortality	
,	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB
Other Information:	, -
Notes	1) Adopted 20 yr, any age retirement eligibility.
	2) Adopted restricted prior service credit.

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study for the period January 1, 2006 – December 31, 2009.

#### Discount Rate

The discount rate used to measure the total pension asset was 7.00%. System-wide Investment Return Assumption: 7.00% per year, compounded annually, composed of an assumed 3.00% inflation rate and a 4.00% net real rate of return. This rate represents the assumed return, net of all investment expenses.

#### Change in Net Pension Asset

	Increase (Decrease)							
		otal Pension ility / (Asset) (a)		Fiduciary let Position (b)		Net Pension Liability / (Asset) (a-b)		
Balances as of December 31, 2013	_\$	1,407,531	_\$_	1,596,396	\$	(188,865)		
Changes for the year:								
Service cost		131,462		_		131,462		
Interest on total pension liability		103,455		-		103,455		
Effect of plan changes		25,647		_		25,647		
Effect of economic/demographic gains or losses		-		ы		•		
Effect of assumptions changes or inputs		26,291				26,291		
Refund of contributions		´-		-		-		
Benefit payments		(41,958)		(41,958)		_		
Administrative expenses		-		(953)		953		
Member contributions		_		42,366		(42,366)		
Net investment income		_		91,356		(91,356)		
Employer contributions				100,392		(100,392)		
Other		-		(78)		78		
Net changes		244,897		191,125		53,772		
Balances as of December 31, 2014	\$	1,652,428	\$	1,787,521	\$	(135,093)		

#### Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.00%, as well as what the City's net pension asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

	1% Decrease			Current		1%
						Increase
		6.00%	7.00%		8.00%	
Net pension liability / (asset)	\$	129,318	\$	(135,093)	\$	(349,741)

#### Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TMRS' comprehensive annual financial report.

#### Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2015, the City recognized pension expense of \$58,734. At September 30, 2015, deferred outflows and inflows of resources related to pensions were reported from the following sources:

	Deferred Inflows of Resources		Deferred Outflows of Resources	
Differences between expected and actual earnings Contributions made subsequent to measurement date	<b>\$</b>	-	\$	37,404 58,759
	\$	-	\$	96,163

The \$58,759 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the nct pension liability in the year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as pension expense as follows:

Year Ended September 30,		
2016	\$	9,279
2017		9,279
2018		9,279
2019		9,281
2020		286
	- e	37.404

#### **Funded Status and Funding Process**

The fund status as of December 31, 2014 is presented as follows:

	(a)	(b) Actuarial	(c)	(d)	(e)	(f)
Actuarial Valuation Date	Actuarial Value of Assets	Accrued Liability (AAL)	Funded Ratio (a)/(b)	Unfunded AAL (UAAL) (b) - (a)	Covered Payroll	UAAL as of % of Covered Payroll (d)/(e)
- Addation Date	011135025	Endomy (11715)	(4)/(0)	(0/11/12) (0) - (1)	Tuylon	Covered Fayton (d)/(c)
12/31/2012	\$ 1,310,569	\$ 1,169,342	112.1%	\$ (141,227)	\$ 1,437,093	-9.8%
12/31/2013	1,596,396	1,407,531	113.4%	(188,865)	1,575,984	-12.0%
12/31/2014	1,787,521	1,652,428	108.2%	(135,093)	2,007,847	-6.7%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual amounts are compared to past expectations and new estimates are made about the future.

Actuarial calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation, and reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility actuarial in accrued liabilities and the actuarial value of assets. The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

#### K. SUPPLEMENTAL DEATH BENEFITS FUND (SDBF)

The City also participates in the cost sharing multiple-employer defined benefit group-term insurance plan operated by the Texas Municipal Retirement System (TMRS) known as Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB.

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#### L. HEALTH CARE COVERAGE

During the year ended September 30, 2015, employees of the City were covered by a health insurance plan (the Plan). The City paid premiums of \$223,151 to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the City and the licensed insurer is renewable October 1, and terms of coverage and premium costs and included in the contractual provisions.

#### M. COMMITMENTS AND CONTINGENCIES

#### Presidential Glen, LTD Agreement

On May 5, 2004, the City entered into a ten-year development agreement (Project) with Presidential Glen, LTD (Developer) for the Presidential Glen Utility District (District), which consists of approximately 212 acres of land for development. Pursuant to this agreement, the Developer will request the property be annexed into the City's extraterritorial jurisdiction (ETJ) and then into the City's corporate boundaries. The City will benefit from this agreement through (1) the control over the development standards for the Developer; (2) by extension of its water and wastewater systems and customer base; and (3) the increase in valuation of property for taxing purposes.

The City fulfilled the above commitments; however, on June 19, 2009, the above agreement was revised, restated and amended due to default by the Developer. Based on the new agreement, the City paid the first \$250,000 of the hard construction costs of a water line and sewer line (Utility Project) from existing impact fees. The Developer was required to pay remaining \$567,982 to complete the Utility Project and will be reimbursed by the City from new water and sewer impact fees collected from District property. The City will reimburse the Developer quarterly based on a percentage of actual impact fees collected up to \$567,982 or until May 5, 2019, whichever comes first.

The City will also construct a 16-inch water line connecting the City's new water tank to District Property. The cost of this water line will be deducted from the amounts owed to the Developer for the Utility Project (above paragraph). If fewer than 700 living units are connected to the City's water system during the term of this agreement, the Developer will reimburse the City a portion of the costs to construct the City's new water tank.

#### **Grant Contingencies**

The City participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

#### **Litigation**

The City is subject to certain legal proceedings in the normal course of operations. In the opinion of management, the aggregate liability, if any, with respect to potential legal actions will not materially adversely affect the City's financial position, results of operations, or cash flows.

#### Arbitrage Rebates

The City invests portions of bond proceeds during construction of related projects and as reserves for debt retirement after construction is complete. Any interest earned on invested bond proceeds over interest paid on bonds must be paid back to the Federal government every five years. As of September 30, 2015, the City's arbitrage liability was \$0.

#### N. SUBSEQUENT EVENTS

There were no subsequent events identified by management as of the issuance date of these financial statements that require disclosure.

#### O. PRIOR PERIOD ADJUSTMENT

At September 30, 2015, prior period adjustments consisted of the following:

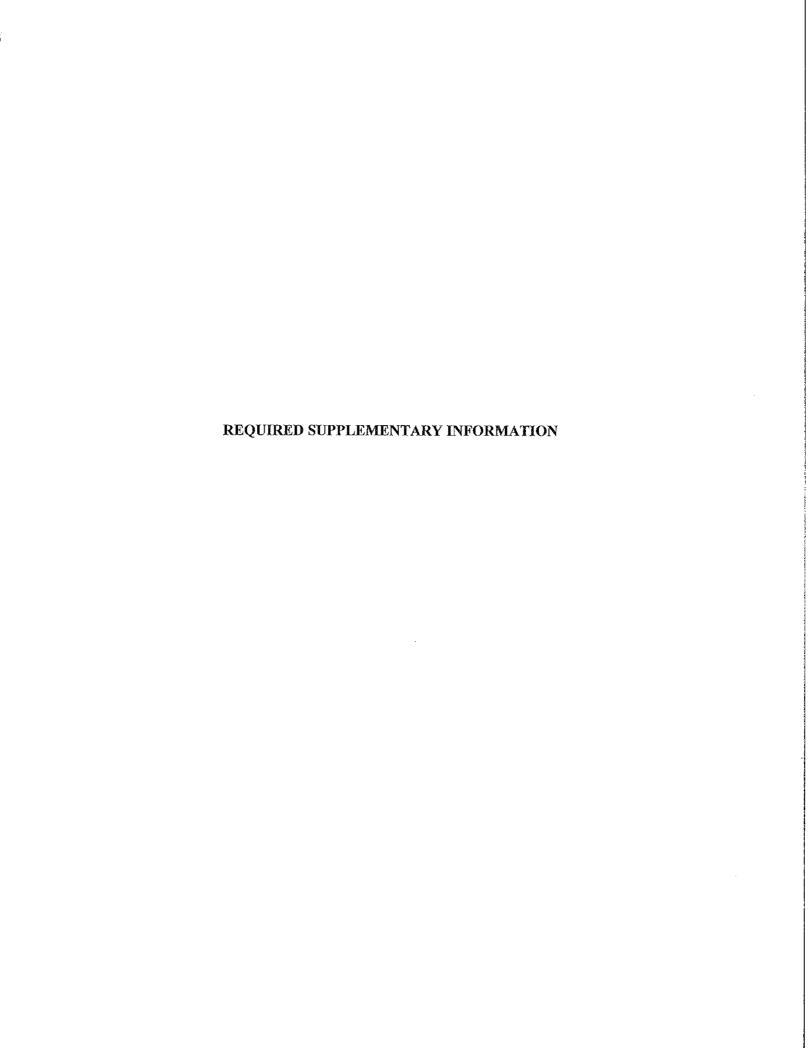
This adjustment was the result of the City implementing GASB 68. This change in accounting policy requires a retrospective change and as such a prior period adjustment is necessary.

#### Government-Wide Financial Statements and Proprietary Fund Statements

Net position - beginning of year before restatement	\$ 12,945,171
Beginning net pension asset Deferred outflows for contributions	 188,865 31,749
Total prior period adjustment	220,614
Net position - beginning of year after restatement	\$ 13,165,785

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# CITY OF MANOR, TEXAS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL FUND YEAR ENDED SEPTEMBER 30, 2015

	Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Property taxes	\$ 1,325,058	\$ 1,581,533	\$ 1,297,560	\$ (283,973)
Sales taxes	615,000	832,015	806,174	(25,841)
Other taxes	- 2,400	2,474	4,147	1,673
Franchise taxes	502,000	460,243	456,406	(3,837)
Charge for services	672,500	652,398	644,368	(8,030)
Interest	475	475	2,770	2,295
Court and police	703,200	703,300	632,139	(71,161)
Public safety	32,950	40,387	60,459	20,072
Licenses and permits	710,925	774,275	1,039,341	265,066
Other		6,135	21,483	15,348
Total revenues	- 4,570,643	5,053,235	4,964,847	(88,388)
EXPENDITURES				
General government	- 907,345	1,027,488	926,404	101,084
Public safety	- 1,694,026	1,750,302	1,848,227	(97,925)
Streets	545,535	548,222	492,325	55,897
Municipal court	398,020	396,326	377,537	18,789
Development services	- 326,635	293,490	262,571	30,919
Sanitation	517,500	530,570	556,638	(26,068)
Capital outlay	- 617,444	617,444	652,416	(34,972)
Debt payments		-	_	-
Interest		-	<b>M</b>	_
Total expenditures	- 5,006,505	5,163,842	5,116,118	47,724
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(435,862)	(110,607)	(151,271)	(40,664)
OTHER FINANCING SOURCES (USES)				
Capital grants and contributions		~	_	-
Transfers (to) from other funds:				
Water and sewer fund		-	_	M
Capital projects fund	(98,000)	-		-
Total other financing sources (uses)	(98,000)	-	_	_
NET CHANGE IN FUND BALANCE	(533,862)	(110,607)	(151,271)	(40,664)
FUND BALANCE - BEGINNING OF YEAR -	- 901,041	901,041	901,041	, , ,
FUND BALANCE - END OF YEAR	- \$ 367,179	\$ 790,434	\$ 749,770	\$ (40,664)

### CITY OF MANOR, TEXAS NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED SEPTEMBER 30, 2015

#### A. GENERAL FUND BUDGETARY ANALYSIS

#### **Budgetary Information**

The City Council adopts an annual budget prepared on a non-GAAP cash basis. City management may transfer part or all of any unencumbered appropriation balance within specific categories (i.e., personnel, operations, supplies, or capital outlay) within programs; however, any revisions that alter the total expenditures of the categories must be approved by the City Council. The City, for management purposes, adopts budgets for all funds. Legal budgets are also adopted for all funds, and the legal level of control is the fund level.

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Capital projects are funded through capital grants or general obligation debt authorized for specific purposes.

All unused appropriations, except appropriations for capital expenditures, lapse at the close of the fiscal year to the extent they have not been expended or encumbered. An appropriation for capital expenditures shall continue in force until the purpose for which it was made is accomplished or abandoned. No supplemental budgetary appropriations occurred in the debt service fund or in the general fund. Revised budgets, if any, are used for budget versus actual comparisons.

#### B. BUDGET VERSUS ACTUAL RESULTS

Operating revenues in the general fund were less than budgeted by \$88,388, and operating expenditures were less than budgeted by \$47,724, resulting in an overall operating variance (unfavorable) of \$40,664. Due to unfavorable operating results, there was an overall decrease in fund balance of \$151,271 for the City's general fund.

#### CITY OF MANOR, TEXAS REQUIRED SUPPLEMENTAL INFORMATION

### SCHEDULE OF CHANGES IN THE CITY'S NET PENSION ASSET AND RELATED RATIOS

#### LAST TEN YEARS\*

#### (Unaudited)

	2015
Total Pension Liability (Asset)	
Service cost	\$ 131,462
Interest on total pension liability	103,455
Effect of plan changes	25,647
Effect of economic/demographic (gains) or losses	26,291
Effect of assumptions changes or inputs	-
Benefit payments, including refunds of employee contributions	(41,958)
Net change in total pension liability (asset)	244,897
Total pension liability (asset), beginning	1,407,531
Total pension liability (asset), ending (a)	\$ 1,652,428
Total perision hability (asset), ending (a)	\$ 1,032,426
Fiduciary Net Position	
Employer contributions	\$ 42,366
Member contributions	100,392
Net investment income	91,356
Benefit payments, including refunds of employee contributions	(41,958)
Administrative expenses	(953)
Other	(78)
Net change in fiduciary net position	191,125
Fiduciary net position, beginning	1,596,396
Fiduciary net position, ending (b)	\$ 1,787,521
Tradition for posterior, examing (o)	Ψ 1,767,321
Net pension liability (asset), ending = (a) - (b)	\$ (135,093)
Fiduciary net position as a % of total pension liability (asset)	108.18%
Pensionable covered payroll	2 007 947
Totisionable covered payron	2,007,847
Net pension liability (asset) as a % of covered payroll	-6.73%

<sup>\*</sup> Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

# CITY OF MANOR, TEXAS TEXAS MUNICIPAL RETIREMENT SYSTEM SCHEDULE OF FUNDING PROGRESS (Unaudited)

	(a)	(b)	(c)	(d)	(e)	(f) UAAL as a
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio (a)/(b)	Unfunded AAL (UAAL) (b) - (a)	Covered Payroll	Percentage of Covered Payroll (d)/(e)
12/31/2012 12/31/2013	\$ 1,310,569 1,596,396	\$ 1,169,342 1,407,531	112.1% 113.4%	\$ (141,227) (188,865)	\$ 1,437,093 1,575,984	-9.8% -12.0%
12/31/2014	1,787,521	1,652,428	108.2%	(135,093)	2,007,847	-6.7%



# INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and Members of the City Council City of Manor, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Manor, Texas (the City), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 11, 2016.

#### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Purpose of this Report

atelly & associates, LLP

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Austin, Texas

April 11, 2016

#### CITY OF MANOR, TEXAS SCHEDULE OF FINDINGS AND RESPONSES YEAR ENDED SEPTEMBER 30, 2015

Financial Statement Findings

None

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#### CITY OF MANOR, TEXAS SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED SEPTEMBER 30, 2015

Prior Audit Findings

None



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AGENDA ITEM NO. 1	

AGENDA ITEM SUMMARY FORM
PROPOSED MEETING DATE: May 18, 2016
PREPARED BY: Lydia Collins
DEPARTMENT: Finance
AGENDA ITEM DESCRIPTION:
Consideration, discussion, and possible action on capital improvement financing of either \$18,000,000 to include the wastewater plant expansion and street improvements.
BACKGROUND/SUMMARY:
Presentation was made to council on May 20, 2016 with cost provided for both plant expansion and with street improvements in addition to the plant expansion.
PRESENTATION: □YES ■NO
ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO
5-year Capital Improvements Plan
STAFF RECOMMENDATION:
It is City staff's recommendation that the City Council approve the plant expansion due to current capacity and future demands.
PLANNING & ZONING COMMISSION: □RECOMMENDED APPROVAL □DISAPPROVAL ■NONE

## Wastewater

Project No.	Year	Description	ن ن	Construction Cost (2015 Dollars)	Size	Unit	Length	Cons (a	Construction Cost (adjusted for Inflation @ 5% per annum) So	Soft Costs 15%	Contingency 10%	Total	Total Project Costs	Detailed Description
S-13	2017	Addl. Wilbarger WWTP Capacity	↔	10,500,000.00	<del>7.</del>	MGD		€9	11,550,000.00 \$	\$ 1,733,000.00	\$ 1,155,000.00	↔	4,438,000.00 New	14.438,000.00 New Treatment Plant Capacity to Serve Addl Growth
S-16	2018	East Cottonwood Gravity Line, Lift Station, & Force Main	↔	1,089,620.00	15, 18, 30	inch	21,800	↔	1,253,000.00 \$	188,000.00	\$ 125,000.00	₩	Exte 1,566,000.00 sized	Extend East Cottonwood gravity ww to Regional Site, sized for 10-year capacity
S-17	2020	West Cottonwood Gravity Line, US 290 to WWTP	↔	265,200.00	27 and 30	inch	10,800	↔	332,000.00 \$	50,000.00	\$ 33,000.00	₩	Exte 415,000.00 East	Extend 27" and 30" gravity ww from confluence with East Cottonwood to US 290, ultimate capacity
S-19	2017	FM 973 Gravity Wastewater Line	↔	452,400.00	12	inch	5,800	↔	498,000.00 \$	75,000.00	\$ 50,000.00		Serv 623,000.00 (app	Serves FM 973 Corridor up to Wilbarger Basin divide (approx. Gregg Ln)
WW CIP-	2017	Wildhorse Creek Lift Station Expansion	↔	125,000.00	1,075	gpm		<del>⇔</del>	138,000.00 \$	21,000.00	\$ 14,000.00	<del>.</del>	Char from Will I	Change in discharge point increased Phase 1 capacity from 440 to 1026 LUEs, currently at about 706 LUEs. Will need to expand LS when Lagos develops to ultimate 1586 LUE capacity.
WW CIP-	2020	Presidential Glen Lift Station Expansion	↔	175,000.00	2,275	gpm		€9	219,000.00 \$	33,000.00	\$ 22,000.00	<del>⇔</del>	Present 1 capac 274,000.00 is 3517.	Presently at approximately 264 LUES. Current phase 1 capacity is 1119 LUES. Ultimate Capcity at phase 2 is 3517.
WW CIP-	2018	Travis County Center Lift Station	↔	350,000.00	200	gpm		€9	403,000.00 \$	60,000.00	\$ 40,000.00	↔	Presentl 1 capaci 503,000.00 is 3517.	Presently at approximately 264 LUES. Current phase 1 capacity is 1119 LUES. Ultimate Capcity at phase 2 is 3517.

Total

\$ 17,489,000.00

# CITY OF MANOR DRAFT 5-YEAR CAPITAL IMPROVEMENTS PLAN

# Streets and Drainage

Project No.	Year	Year Description	Construction Cost (2015 Dollars)	Size	Unit	Unit Length (ft)		Construction Cost (adjusted for Inflation @ 5% per annum) S	Soft Costs 15%	Contingency 10%		Total Project Costs	sts Detailed Description
SD CIP-1	2017	Improve Streets w/ Ribbon Curb and Drainage \$	\$ 4,388,200.00	20' pavement with ribbon curb	H.	18,364	↔	4,827,000.00 \$	4,827,000.00 \$ 724,000.00 \$ 483,000.00 \$ 6,034,000.00	\$ 483,	000.000	6,034,000	Improvement of streets and drainage, including ribbon curb from Bastrop to San Marcos and Murray to Eggleston
SD CIP-2	2016	East Brenham Repairs	\$ 88,615.00								57	\$ 88,615.00	Spot repairs funded by 2014 and 2015 BCT \$33,507 and \$55,108, respectively)
SD CIP-3	2016	Paseo de Presidente	\$ 206,000.00	58' wide 206,000.00 pavement LF	4	800	↔	216,000.00 \$	216,000.00 \$ 32,000.00 \$ 22,000.00 \$	\$ 22,	000:000		270,000.00 Recycle 21" base/asphalt and repave with 2" HMAC

Total



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AGENDA ITEM NO.	

AGENDA ITEM SUMMARY FORM	
PROPOSED MEETING DATE: May 18, 2016	
PREPARED BY: Lydia Collins	
DEPARTMENT: Finance	
AGENDA ITEM DESCRIPTION:	=
Consideration and possible action on a Resolution Authorizing Publication of Notice of Intention to Issue Combination Tax and Revenue Certificates of Obligation.	
BACKGROUND/SUMMARY:	=
PRESENTATION: □YES ■NO ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO Resolution	
STAFF RECOMMENDATION:	_
It is City staff's recommendation that the City Council approve the Resolution authorizing publication of notice of intention to issue combination tax and revenue certificates of obligation.	
PLANNING & ZONING COMMISSION: □RECOMMENDED APPROVAL □DISAPPROVAL ■NONE	

### RESOLUTION AUTHORIZING PUBLICATION OF NOTICE OF INTENTION TO ISSUE COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION

THE STATE OF TEXAS	
COUNTY OF TRAVIS	
CITY OF MANOR	
WHEREAS, the City Council of the deems it advisable to give notice of intent certificates of obligation of said City, as here	
WHEREAS, it is officially found and Resolution has been considered and acted notice of the time, place and subject of schapter 551, Texas Government Code, as a	aid meeting was given, all as required by
NOW, THEREFORE BE IT RESOLV OF MANOR, TEXAS:	ED BY THE CITY COUNCIL OF THE CITY
Section 1. FORM OF NOTICE. Atta form of Notice of Intention to Issue Com Obligation, the form and substance of which	
Section 2. PUBLICATION OF NOT substantially the form attached hereto, in a Chapter 2051, Texas Government Code, of for two consecutive weeks, the date of the (30) days prior to the date tentatively set for issuance of such certificates.	general circulation in said City once a week first publication thereof to be at least thirty
PASSED AND APPROVED THIS 187	TH DAY OF MAY, 2016.
May	/or
ATTEST:	
City Secretary	

[CITY SEAL]

#### Exhibit "A"

#### NOTICE OF INTENTION TO ISSUE COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION

NOTICE IS HEREBY GIVEN that the City Council of the City of Manor, Texas, will convene at its regular meeting place of said City Council located at 105 East Eggleston Street, Manor, Texas at 7:00 p.m. on July 6, 2016, and, during such meeting, the City Council will consider passage of an ordinance and take such other actions as may be deemed necessary to authorize the issuance of combination tax and revenue certificates of obligation in an aggregate principal amount not to exceed \$24,000,000 for the purpose of paying contractual obligations of the City to be incurred for (1) improvements and extensions to the City's Water and Wastewater System, (2) construction of City street improvements, and (3) the payment of professional services and costs of issuance related thereto. The certificates of obligation will be payable from the levy of an annual ad valorem tax, within the limitations prescribed by law, upon all taxable property within the City, and a limited pledge (not to exceed \$1,000) of the surplus revenues of the City's Water and Wastewater System. The certificates of obligation are to be issued, and this notice is given, under and pursuant to the provisions of the Certificate of Obligation Act of 1971, as amended, Local Government Code Section 271.041, et seq.

Rita G. Jonse Mayor, City of Manor, Texas



C	)
AGENDA ITEM NO.	•

AGENDA ITEM SUMMARY FORM
PROPOSED MEETING DATE: May 18, 2016
PREPARED BY: Scott Dunlop
DEPARTMENT: Development Services
AGENDA ITEM DESCRIPTION:
Consideration, discussion and possible action on a conditional use permit to allow for a daycare business located on lots 1-5, block 12, Town of Manor, locally known as 800 North Lexington Street.
BACKGROUND/SUMMARY:
Dayna Swain, the owner of Shooting Stars Child Development Center has off and on looked into opening day care at 800 N. Lexington. She filed the conditional use permit application and after it was posted and notified decided not move forward with the project. This item was on the P&Z agenda but removed for that reason.
PRESENTATION: □YES ■NO ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO
Condition use permit
STAFF RECOMMENDATION:
It is City staff's recommendation that the City Council take no action on the agenda item, at the request of the applicant.
DI ANNUNIC S. ZONUNIC COMMUSSIONI: DECOMMUSINED ADDROVAL DISADDROVAL ENONE
PLANNING & ZONING COMMISSION: ☐ RECOMMENDED APPROVAL ☐ DISAPPROVAL ■ NONE



REZONING

■ CONDITIONAL USE SPECIAL USE PERMIT VARIANCE/WAIVER APPEAL OF ADMINISTRATIVE DECISION PLANNED UNIT DEVELOPMENT DEVELOPMENT AGREEMEN T COMPREHENSIVE PLAN AMENDMENT

#### (CHECK APPROPRIATE BOX):

A variance/waiver/conditional use/special use request should be submitted at least four weeks prior to a meeting of the Planning and Zoning Commission or Board of Adjustment to provide for adequate time for staff review and analysis and posting and advertising as required for each application. The form must be completely filled out and all fees paid.

Ц	Zonin	g: from	District Zoning
		TO:	District Zoning
		Zoning district categories listed on page 6.	Please complete justification sections
	Fee:	Zoning Request	\$300.00 + \$30.00 per acre
		Technology Fee	\$15.00
		Public Hearing Notice (paper)	\$150.00
		Property Owner notification	\$5.00 per property owner
	<i>a</i>	tional Use Permit: For USC as a	do 10-00
	Conai	tional Use Permit: 104 USC US U	augare
	Fee:	Conditional Use Permit	\$250.00
		Technology Fee	\$10.00
		Public Hearing Notice (paper)	\$150.00
		Property Owner notification	\$5.00 per property owner
	Specia	ll Use Permit:	
	Fee:	Special Use Request	\$250.00+ 30.00 per acre
		Technology Fee	\$10.00
		Public Hearing Notice (paper)	\$150.00
		Property Owner notification	\$5.00 per property owner
		±	trice her broberry owner



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Lane HE Hoda	1-5	12		314
Subdivision Name	Lot(s) #	Block	(s) #	Acreage
Current Zoning Neigh	lborhood Pausin	ess		
Lot 1-5 BLK	17. LANE A	F. ADDN		
		escription ided separately)		
Applicant Information:	(may be prov	ided separatery)		
Please Note: The signature	e of owner authorizes (	City of Manor staff (	to visit and ins	spect the property
for which this application	and checklist is being	submitted. The si	ignature also	indicates that the
applicant or his agent has r	eviewed the requireme	nts of this checklist	t and all items	on this checklist
have been addressed and coproject and the single p	omplied with. Note:	Ine agent is the o	ificial contac	t person for this
conducted with the agent.	If no agent is listed t	r correspondence he owner will be co	anu commu Insidered the	шсацоп WIII be agent
	ar no agont is noticu, t	ac office will nece		r of the busi
(Check One):		. 4. 4. 64. 634		
I, the owner, will rep (Business ow	resent this application mer)	with the City of Ma	inor. Shoot	hing Stars Chi
I, the owner, hereby	authorize the person	named below to a	ct as my agen	relopment Con
this application with		numeu below to ut	ci us my ugen	i in representing
7			<i>a</i>	
Dayna Anthon	4- Swain	5127405		
مرحج Owner's Name (printed)		Phone	Fa	X
P.O. Box 448	, ,	Manor	TX	7863
Owner's Address	_	City	State	Zip
Las		4/18/16	Shooting	stavscdc eyaho
Owner's Signature		Date	Email Add	
<b>7</b>		_		
By signing this application are true and	ation Owner affirms	s that the statem	ients made i	n the complete
application are true and	correct to dest of his/	ner knowledge and	dener.	
Agent's Name:				
Company:				
Mailing Address:				
	Street	City	State	Zip
		•		*
Phone	Fax	Ema	il Address	
I HOHE	Lay	Ema.	u Auui 699	





AGENDA ITEM SUMMARY FORM
PROPOSED MEETING DATE: May 18, 2016
PREPARED BY: Scott Dunlop
DEPARTMENT: Development Services
AGENDA ITEM DESCRIPTION:
Consideration, discussion and possible action on a waiver from Ordinance 263B, Section 24(c)(4)(viii) sidewalk requirements for amended plat of lots 3, 4, and 5 block 53 City of Manor, locally known as 301 North Lampasas, to waive the sidewalk requirement on North Lampasas.
BACKGROUND/SUMMARY:
Mr. Simmons is dividing his property and per our subdivision ordinance is required to put in sidewalks along the right-of-way. There already exists a sidewalk on the Eggleston side of the property so he is asking for a waiver from installing a side walk along the Lampasas right-of-way. A sidewalk on Lampasas would not connect to another sidewalk and there is not a connection on that right-of-way in the proposed Hike and Bike Trails Master Plan.
PRESENTATION: □YES ■NO ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO Waiver letter
STAFF RECOMMENDATION:
It is City staff's recommendation that the City Council approve a waiver from Ordinance 263B, Section 24(c)(4)(viii) sidewalk requirements for amended plat of lots 3, 4, and 5 block 53 City of Manor, locally known as 301 North Lampasas, to waive the sidewalk requirement on North Lampasas.

PLANNING & ZONING COMMISSION: ☐ RECOMMENDED APPROVAL ☐ DISAPPROVAL ■ NONE

#### Latitude Thirty Degrees, Inc.

17308 St. Therese Rd.

Manor, Texas 78653

Re: Amended Plat of Lots 3,4 and 5, Block 53 City of Manor

Dear Mr. Dunlop;

On behalf of Latitude Thirty Degrees, Inc. owner of Lot 5 of the City of Manor, I am requesting a waiver from section 249 (c) (4) (vii) of the Subdivision Ordinance 263B which requires sidewalks on the property frontage along East Lampasas St. which is paved as asphalt roadway with currently no curbing. The approval of this waiver request would be consistent with other development in this of the City of Manor and with the surrounding properties.

If I can be of any further assistance or if there are questions in this regard, please do not hesitate to contact me.

Sincerely,

Don Simmons





#### AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE:	May 18, 2016
------------------------	--------------

PREPARED BY: Scott Dunlop

**DEPARTMENT:** Development Services

#### AGENDA ITEM DESCRIPTION:

Consideration, discussion and possible action on a waiver from Ordinance 185 Article III Section 60 Construction Plans for lots 8-10, Block 9 City of Manor, at the southwest corner of Murray Ave. and Lexington Street, to waive the requirement for construction plans.

#### **BACKGROUND/SUMMARY:**

Carols Loredo owns the taco food trailer at the NE corner of Lexington and Murray. Parking issues have caused him to seek a new location. The empty lot on the SW corner of Lexington and Murray, adjacent to the Chamber of Commerce was offered to him. The site is appropriately zoned C-1 to allow for his establishment. He is seeking a waiver from the site plan requirements because his use and improvements of the site are temporary in nature and a site plan would require among other things paved parking, detention areas, and landscaping that could prohibit future, permanent development of the site. His proposal is to lay a gravel-type base to allow for cars to enter and park on the site as well as a base for the trailer(s) and seating area.

PRESENTATION: □YES ■NO

ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO

Waiver letter

#### STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve a waiver from Ordinance 185 Article III Section 60 Construction Plans for lots 8-10, Block 9 City of Manor, at the southwest corner of Murray Ave. and Lexington Street, to waive the requirement for construction plans.

PLANNING & ZONING COMMISSION: ☐ RECOMMENDED APPROVAL ☐ DISAPPROVAL ■ NONE

Hello, my name is Carlos Loredo owner of the food trailer named That Taco Stand. This letter is for the City of Manor Council members, seeking a waiver from Ordinance 185 Article III Section 60(Construction Plans).

The reason we are seeking this waiver is that we are a temporary location that would not preclude future development of the property owned by Stan Voelker located on the corner of Lexington St. and W Murray Ave. Parking will be available as we can also do car side service to anyone that may need assistance.

Thank you for your time, if any additional information is required please let us provide it for

you.

Carlos Loredo

<u>512-771-5167</u>

Loredocarlos77@ gmail.com

**That Taco Stand** 



REZONING
CONDITIONAL USE
SPECIAL USE PERMIT
VARIANCE/WAIVER
APPEAL OF ADMINISTRATIVE DECISION
PLANNED UNIT DEVELOPMENT
DEVELOPMENT AGREEMEN T
COMPREHENSIVE PLAN AMENDMENT

#### (CHECK APPROPRIATE BOX):

A variance/waiver/conditional use/special use request should be submitted at least four weeks prior to a meeting of the Planning and Zoning Commission or Board of Adjustment to provide for adequate time for staff review and analysis and posting and advertising as required for each application. The form must be completely filled out and all fees paid.

Zonir	ng: FROM	District Zoning
	то:	District Zoning
	Zoning district categories listed or	n page 6. Please complete justification sections
Fee:	Zoning Request	\$300.00 + \$30.00 per acre
	Technology Fee	\$15.00
	Public Hearing Notice (paper)	\$150.00
	Property Owner notification	\$5.00 per property owner
Cond	itional Use Permit:	
Fee:	Conditional Use Permit	\$250.00
	Technology Fee	\$10.00
	Public Hearing Notice (paper)	\$150.00
	Property Owner notification	\$5.00 per property owner
Speci	al Use Permit:	
Fee:	Special Use Request	\$250.00+ 30.00 per acre
	Technology Fee	\$10.00
	Public Hearing Notice (paper)	\$150.00
	Property Owner notification	\$5.00 per property owner



 varia	nce:	
	Ordinance Number and Ordinance Section Number. Ple	ease complete justification sections.
Fee:	Variance	\$250.00 + \$30.00 per acre
	Technology Fee	\$10.00
	Public Hearing Notice (paper)	\$150.00
	Property Owner notification	\$5.00 per property owner
Appe	al of Administrative Decision or Planning and	Zoning Decision:
Please att	tach a separate document identifying the decision and	any information pertinent to your appeal.
Fee		\$400.00
Techn	nology Fee	\$10.00
Plann	ed Unit Development:	
Fee	Planned Unit Development (Land Use Only)	\$600.00 + \$40.00 per acre
	Technology Fee	\$25.00
	Amendment	\$ ½ Original Fee
	Technology Fee	\$15.00
Devel	opment Agreement Consultation:	
Depos	sit	\$6000.00
Actua	l Costs	\$ +/- billed costs for engineering and legal consultation
Comp	orehensive Plan Amendments:	
Fee		\$350.00
Techn	nology Fee	\$15.00
Other		



#### **REQUIRED ITEMS FOR SUBMITTAL PACKAGE:**

The following items are required to be submitted to the City in order for the

Variance/Waiver/Conditional Use/Special Use Request to be accepted for review.
 1. Completed and signed application/checklist.
 2. A. Two sets of mailing labels to notify owners of property (as determined by the most recent tax rolls from the County Appraisal District) any part of which is located within three hundred (300) feet of the perimeter of the land for which the variance is requested. These are to be the addresses of the property owners not the physical address of the property within 300 ft.
 B. A tax map or maps highlighting the subject property and showing the line extending three hundred (300) feet from the perimeter of the subject property.

Copy of current deed for subject property.

3.



#### **Property Information:**

Subdivision Name	Lot(s) #	Block(s) #	Acreage
Current Zoning	·		
	Legal Descripti (may be provided sep		
Applicant Information: Please Note: The signature of o	ayynan aythanizaa City of I	Managataff to visit an	d in an act the
for which this application and	checklist is being submit	ted. The signature a	lso indicates that the
applicant or his agent has review have been addressed and compl	ved the requirements of t	his checklist and all i	tems on this checklist
project and the single point	of contact. All corre	ent is the official con espondence and con	munication will be
conducted with the agent. If no			
(Check One):			
I, the owner, will represen	ıt this application with th	e City of Manor.	
I, the owner, hereby authorities application with the	horize the person named City of Manor.	below to act as my	agent in representing
Etran Vooile	573	- 277-57/05	572-272-5500
Owner's Name (printed)	F	Phone	Fax
14401 Fm 9	13 Ma	na TX	78653
Owner's Address		City State	Zip
Am Voe	g-,	14-16 4	anvoelkere Aoh com
Owner's Signature	I	Date Email	Address
By signing this application	Owner affirms that	the statements ma	de in the complete
application are true and corr			<b>.</b>
Agent's Name:	los lored	)	
Company: ALM	FOODS LLC	That	Tuco Stand
Mailing Address: $\mathcal{P}_{l}\mathcal{O}_{l}$		Elgin TX	7862/
æ	Street	City State	los 77@ gmail.com
512-771-5167 Phone	Fax	LOYEDO CAL Email Addres	los 11(a) gmail.com
T HOME	A 44.A	man Audi CS	, <i>v</i>



#### Rezoning/Variance/Waiver Justification

#### Rezoning/Variance/Waiver Justification:

NOTE: The reviewing entity must determine the existence of, sufficiency of and weight of evidence supporting the findings described below. Therefore, you must complete each of the applicable Findings Statements as part of your application. Failure to do so may result in your application being rejected as incomplete. Please attach any additional support documents.

#### **REASONABLE USE:**

1.	The zoning regulations applicable to the property do not allow for a reasonable use because:
HA	RDSHIP:
2.	(a) The hardship for which the zoning change or variance/waiver is requested is unique to the property in that
(b)	The hardship is not general to the area in which the property is located because:
AR	EA CHARACTER:
3.	The zoning change or variance/waiver will not alter the character of the area adjacent to the property, will not impair the use of adjacent conforming property, and will not impair the purpose of the regulations of the zoning district in which the property is located because:

NOTE: The reviewing entity cannot grant a zoning change or variance/waiver that would provide the applicant with a special privilege not enjoyed by others similarly situated or potentially similarly situated.



Application Number:	Dat	e Submitted:	_
Fee Amount:	Check No.:	Application & Fee Received By:	
Date Mailings Issued (15 o	days in advance of m	neeting dates):	
Date ad placed in Austin C	Chronicle for public	hearing on subject requests:	

#### **Zoning District Categories:**

- A Agricultural (A) district zoning
- R-1 Single Family Residential 1 (R-1) district zoning.
- R-2 Single Family Residential 2 (R-2) district zoning.
- R-3 Multi-family Residential (R-3) district zoning
- R-4 Multi-family Special Needs (R-4) district zoning
- OS Open Space (OS) district zoning
- M-1 Manufactured Housing (M-1) district zoning
- M-2 Manufactured Housing Park (M-2) district zoning
- NB Neighborhood Business (NB) district zoning
- DB Downtown Business (DB) district zoning
- I Institutional (I) district zoning
- C-1 Light Commercial (C-1) district zoning
- C-2 Heavy Commercial (C-2) district zoning.
- C-3 Special Commercial (C-3) district zoning
- IN-1 Light Industrial ((I-1) district zoning
- IN-2 Heavy Industrial (I-2) district zoning
- PUD Planned Unit Development (PUD) district zoning



#### ZONING/VARIANCE/BOARD OF ADJUSTMENT REQUEST INFORMATION

The applicant must provide the following information to file for a zoning change or variance to requirements of the Zoning Ordinance:

- 1. Zoning/Variance Application must be <u>completely</u> filled out.
- 2. See application request for fees. Fees must be paid with application
- 3. The applicant must provide the city with the names and <u>mailing</u> addresses and one set of mailing labels for the property owners within three hundred feet of the subject property. The City of Manor sends out notices to property owners 15 days in advance of the Planning and Zoning Commission, Board of Adjustment and City Council Meetings. Names and addresses of property owners can be found at Travis County Appraisal District offices or on their website. <u>Note: the physical address of the property may not be the mailing address.</u>
- 4. Letter of intent (letter stating why you want to rezone the property in question or why you are requesting a variance to the requirements of the Zoning Ordinance). A variance request may not be made on the grounds of a financial hardship. Variances may be granted for unique hardship or practical difficulties on meeting the requirements of the Ordinance.
  - (ALL OF THE ABOVE INFORMATION MUST BE SUBMITTED TO THE DIRECTOR OF DEVELOPMENT SERVICES AT LEAST 4 WEEKS BEFORE THE FIRST AVAILABLE PLANNING AND ZONING COMMISSION, BOARD OF ADJUSTMENT OR CITY COUNCIL MEETING. THE PLANNING AND ZONING COMMISSION MEET ON THE SECOND WEDNESDAY OF EACH MONTH).
  - IF ALL OF THE ABOVE INFORMATION IS NOT COMPLETELY AND TIMELY SUBMITTED TO THE DIRECTOR OR DEVELOPMENT SERVICES OR CITY SECRETARY THE SCHEDULING OF THE ITEM MAY BE DELAYED.
- 5. The City places an ad in the Manor Messenger for a Public Hearing on subject requests.
- 6. Signs must be placed on the property, by the person making the request, notifying the public of the dates and times of the Planning & Zoning Commission, Board of Adjustment or City Council meetings. This must be done for all meetings. Signs must be placed on the property at least 15 days prior to the meeting dates.

The Planning and Zoning Commission makes recommendations on zoning requests to the City Council. The recommendations are made available to the City Council at their next regularly scheduled meeting. The City Council will make the final ruling for a zoning change.

The Board of Adjustment will make a final ruling for a variance request. Variance rulings are may not be appealed to the City Council. They may be appealed through District Court





AGENDA ITEM SUMMARY FORM
PROPOSED MEETING DATE: May 18, 2016
PREPARED BY: Scott Dunlop
DEPARTMENT: Development Services
AGENDA ITEM DESCRIPTION:  Consideration, discussion and possible action on a waiver from Ordinance 185 Article II Section 20(j) Chart 1 Height and Placement requirements to reduce the rear setback for lot 3 & East ½ lot 2 Block 50, Town of Manor, locally known as 205 East Eggleston, to reduce the rear setback to 0 feet.
BACKGROUND/SUMMARY:  A pre-existing concrete slab that once held a storage shed in the 1970s was built on the rear property line. The applicant is seeking to rebuild a shed on this existing slab and therefore is requesting a waiver to reduce the required setback for R-1 zones from 25 feet to 0 feet.
PRESENTATION: □YES ■NO ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO Waiver letter
STAFF RECOMMENDATION: City staff has no recommendation for this agenda item.
PLANNING & ZONING COMMISSION: DRECOMMENDED APPROVAL DISAPPROVAL INONE

#### Mayor and City Council:

I am requesting a waiver for the 10 foot setback requirement at 205 E. Eggleston St. to allow a storage shed be placed on a cement slab that was poured in the 1970's for a  $8 \times 14$  shed. The  $8 \times 14$  shed has been removed, and hopefully, will be replaced with an  $8 \times 10$  shed. To my knowledge, there were no setback requirements in the 70's. Thank you for your consideration.

Sharon Snowden





#### AGENDA ITEM SUMMARY FORM

AGENDA ITEM SUMMARY FORM
PROPOSED MEETING DATE: May 18, 2016
PREPARED BY: Scott Dunlop
DEPARTMENT: Development Services
AGENDA ITEM DESCRIPTION:
Consideration, discussion and possible on a license agreement between the City of Manor and Stonewater HOA finstallation and maintenance of sod and irrigation in the City right-of-way.
BACKGROUND/SUMMARY:
The developer is seeking to put sod and an irrigation system in land that will be dedicated to the City after acceptance and this agreement assigns liability and maintenance of those improvements to the Stonewater HOA as they'll also be maintaining all the other landscaping the the dedicated landscape/amenity lots throughout the subdivision
PRESENTATION: □YES ■NO ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO License agreement
STAFF RECOMMENDATION:
It is City staff's recommendation that the City Council approve the license agreement between the City of Manor and Stonewater HOA for installation and maintenance of sod and irrigation in the City right-of-way.
PLANNING & ZONING COMMISSION: □RECOMMENDED APPROVAL □DISAPPROVAL ■NONE

#### CITY OF MANOR LICENSE AGREEMENT

The City of Manor, Texas a municipal corporation and political subdivision of the State of Texas situated in Travis County, Texas (the "City" or "Licensor"), and the SW Homeowners Association, Inc. ("Licensee") enter into this License Agreement ("Agreement") on this the 18th day of April, 2016, upon the terms and conditions set forth below.

I. PURPOSE OF LICENSE AGREEMENT. The City grants to Licensee permission to use the licensed property for the following purposes only:

Installation and maintenance of sod and irrigation located at the Stonewater Subdivision, as more particularly shown and described in Exhibit "A" attached hereto (the "Improvements").

The above-described property, hereinafter referred to as the "licensed property", is further shown in Exhibit "A" attached to this Agreement and incorporated by reference for all purposes.

The City makes this grant solely to the extent of its right, title and interest in the licensed property, without any express or implied warranties.

Licensee agrees that: (A) the construction of the Improvements permitted by this Agreement shall be done in compliance with all applicable City, County, State and/or Federal laws, ordinances, regulations and policies now existing or later adopted; (B) that all construction and installation of the Improvements will be completed in a timely manner without delay; (C) the Licensee will construct the Improvements according to plans filed with the City. Any changes in construction will be approved by the City. Any provision herein to the contrary notwithstanding, Licensee shall be liable for, and shall indemnify and hold the City harmless from all damages, causes of action, and claims arising out of or in connection with Licensee's installation, operation, maintenance or removal of the improvements permitted under this Agreement.

- **II. FEE.** No annual fee shall be due in connection with this Agreement.
- III. THE CITY'S RIGHTS TO LICENSED PROPERTY. This Agreement is expressly subject and subordinate to the present and future right of the City, its successors, assigns, lessees, grantees, and Licensees, to construct, install, establish, maintain, use, operate, and renew any public utilities facilities, franchised public utilities, rights-of-way, roadways, or streets on, beneath, or above the surface of the licensed property.

Said uses of the licensed property by the City are permitted even though such use may substantially interfere with or destroy Licensee's use of the licensed property, or the Improvements. In case of a declared emergency, damage to or destruction of Licensee's property shall be at no charge, cost, claim, or liability to the City, its agents, contractors, officers, or employees.

Notwithstanding any provisions in this Agreement to the contrary, the City retains the right to enter upon the licensed property, at any time and without notice, assuming no obligation to Licensee, to

remove any of the licensed improvements or alterations thereof whenever such removal is deemed necessary for: (a) exercising the City's rights or duties with respect to the licensed property; (b) protecting persons or property; or (c) the public health or safety with respect to the licensed property.

IV. INSURANCE. Licensee shall, at its sole expense, provide a commercial general liability insurance policy, written by a company acceptable to the City and licensed to do business in Texas, with a combined single limit of not less than \$600,000.00, which coverage may be provided in the form of a rider and/or endorsement to a previously existing insurance policy. Such insurance coverage shall include the City as an additional-insured. This insurance coverage shall cover all perils arising from the activities of Licensee, its officers, employees, agents, or contractors, relative to this Agreement, or otherwise within the public right-of-way and property within the licensed area. Licensee shall be responsible for any deductibles stated in the policy. A certificate of insurance evidencing such coverage shall be delivered to the Mayor of the City within thirty (30) days of the effective date of this Agreement.

Licensee shall not cause any insurance to be canceled nor permit any insurance to lapse, All insurance certificates shall include a clause to the effect that the policy shall not be canceled, reduced, restricted or otherwise limited until forty-five (45) days after the City has received written notice as evidenced by a return receipt of registered or certified mail.

V. INDEMNIFICATION. Licensee shall indemnify, defend, and hold harmless the City and its officers, agents and employees against all claims, suits, demands, judgments, expenses, including attorney's fees, or other liability for personal injury, death, or damage to any person or property which arises from or is in any manner caused by the Licensee's construction, maintenance or use of the licensed property. This indemnification provision, however shall not apply to any claims, suits, damage, costs, losses, or expenses arising solely from the negligent or willful acts of the City; provided that for the purposes of the foregoing, the City's act of entering into this Agreement shall not be deemed to be a "negligent or willful act."

#### VI. CONDITIONS.

- A. <u>Licensee's Responsibilities</u>. Licensee will be responsible for any damage to or repair of the Improvements. Further, Licensee shall reimburse the City for all costs of replacing or repairing any property of the City or of others which was damaged or destroyed as a result of activities under this Agreement by, or on behalf of, Licensee.
- B. <u>Maintenance</u>. Licensee shall maintain the licensed property and the Improvements by maintaining the Improvements in good condition and making any necessary repairs to the Improvements at its expense. Licensee shall be responsible for any costs associated with electrical usage as a result of the Improvements.
- C. <u>Modification or Removal of Improvements</u>. Licensee agrees that modification or removal of the Improvements shall be at Licensee's expense. Licensee shall obtain the proper permits prior to modification of the Improvements. Modification or removal shall be at Licensee's sole discretion, except where otherwise provided by this Agreement. This Agreement, until its

expiration or revocation shall run as a covenant with the land, and the terms and conditions of this Agreement shall be binding on the grantees, successors and assigns of Licensee. Licensee shall cause any immediate successors-in-interest to have actual notice of this agreement.

D. <u>Default</u>. In the event that Licensee fails to maintain the licensed property or otherwise comply with the terms or conditions as set forth herein, then the City shall give Licensee written notice thereof, by registered or certified mail, return receipt requested, to the address set forth below. Licensee shall have thirty (30) days from the date of receipt of such notice to take action to remedy the failure complained of, and, if Licensee does not satisfactorily remedy the same within the thirty (30) day period, the City may terminate this license.

#### **Licensee Address**

9601 Amberglen Boulevard, Suite 150 Austin, Texas 78729 Attention: Amber Reyes RealManage

with a copy to:

Thomas Anker, President 10700 Pecan Park Blvd. 4<sup>th</sup> Floor Austin, Texas 78750

#### **Licensor Address**

City of Manor PO Box 387 Manor, Texas 78653-0387 Attention: City Manager

McKamie Krueger & Knight 223 West Anderson Lane, Ste. A-105 Austin, Texas 78752

VII. COMMENCEMENT AND TERMINATION. This Agreement shall begin with the effective date and continue thereafter for so long as Licensee is constructing or maintaining the Improvements as set forth herein. If Licensee abandons construction or maintenance of all or any part of the Improvements or licensed property as set forth in this Agreement, then this Agreement, shall expire and terminate following thirty (30) days written notice to the Licensee if such abandonment has not been remedied by the Licensee within such period; the City shall thereafter have the same complete title to the licensed property so abandoned as though this Agreement had never been made and shall have the right to enter the licensed property and terminate the rights of Licensee, its successors and assigns hereunder. All installations of Licensee not removed shall be deemed property of the City as of the time abandoned.

#### VIII TERMINATION.

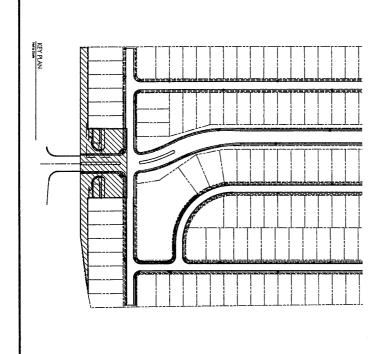
A. <u>Termination by Licensee</u>. This Agreement may be terminated by Licensee by delivering written notice of termination to the City not later than thirty (30) days before the effective date of termination. If Licensee so terminates, then it shall remove all installations, other than the Improvements, that it made from the licensed property within the thirty day notice period at its sole cost and expense. Failure to do so shall constitute a breach of this Agreement.

- B. <u>Termination by City</u>. Subject to prior written notification to Licensee or its successor-ininterest, this Agreement is revocable by the City if:
  - 1. The licensed improvements, or a portion of them, interfere with the City's right-of-way;
  - 2. Use of the right-of-way area becomes necessary for a public purpose;
  - 3. The licensed improvement, or a portion of them, constitute a danger to the public which the City deems not be remediable by alteration or maintenance of such improvements;
  - 4. Despite thirty (30) days written notice to Licensee, maintenance or alteration necessary to alleviate a danger to the public has not been made; or
  - 5. Licensee fails to comply with the terms and conditions of this Agreement including, but not limited to any insurance or license fee requirements specified herein.
- VIII EMINENT DOMAIN. If eminent domain is exerted on the licensed property by paramount authority, then the City will, to the extent permitted by law, cooperate with Licensee to effect the removal of Licensee's affected installations and improvements thereon, at Licensee's sole expense. Licensee shall be entitled to retain all monies paid by the condemning authority to Licensee for Licensees's installations taken, if any.
- **IX. INTERPRETATION.** Although drawn by the City, this Agreement shall, in the event of any dispute over its meaning or application, be interpreted fairly and reasonably, and neither more strongly for or against either party.
- X. APPLICATION OF LAW. This Agreement shall be governed by the laws of the State of Texas. If the final judgment of a court of competent jurisdiction invalidates any part of this Agreement, then the remaining parts shall be enforced, to the extent possible, consistent with the intent of the parties as evidenced by this Agreement.
- XI. VENUE. Venue for all lawsuits concerning this Agreement will be in the Travis County, Texas.
- XII. COVENANT RUNNING WITH LAND; WAIVER OF DEFAULT. This Agreement and all of the covenants herein shall run with the land; therefore, the conditions set forth herein shall inure to and bind each party's successors and assigns. Either party may waive any default of the other at any time, without affecting or impairing any right arising from any subsequent or other default.

XIII. ASSIGNMENT. Licensee shall not assign, sublet or transfer its interest in this Agreement without the written consent of the City, which consent shall not be unreasonably withheld. Subject to the assignee's compliance with the insurance requirements set forth herein, if any, Licensee shall furnish to the City a copy of any such assignment or transfer of any of Licensee's rights in this Agreement, including the name, address, and contact person of the assignee, along with the date of assignment or transfer.

**ACCEPTED**, this the 20<sup>th</sup> day of April, 2016.

LICENSEE: SW HOMEOWNERS ASSOCIATION, INC.	LICENSOR: CITY OF MANOR, TEXAS
By: Yumus VIII Name: Tom Anker Title: HOA President	By:Name: Thomas Bolt Title: City Manager
THE STATE OF TEXAS §  \$ COUNTY OF TRAVIS §	
This instrument was acknowledged before me on this the day of, 2016, by Steve Shanks, City Manager, Manor, Texas, on behalf of the City.	
	Notary Public - State of Texas
THE STATE OF TEXAS §  COUNTY OF TRAVIS §	
This instrument was acknowledged before me on the tom Ankler, the Arcsid	
STACY M. LAINE  Notary Public, State of Texas  Comm. Expires 05-29-2019  Notary ID 12612836-8	Stary M Lame Notary Public, State of Texas



# Stonewater

Phase 2 Entry

## SHEET INDEX

L0: Cover
L1: Layout
L2: Hardscape Details
L3: Planting Plan
L4: Planting Notes & Details
I1: Landscape Irrigation Plan
I2: Landscape Irrigation Details

DRAWN BY: KRC/SE
REVIEWED BY: KRC/SE
DATE: 12/1/15 Stonewater 2/23/16-See Sheet L 0 Phase 2 Entry Austin, TX

Exhibit "A"

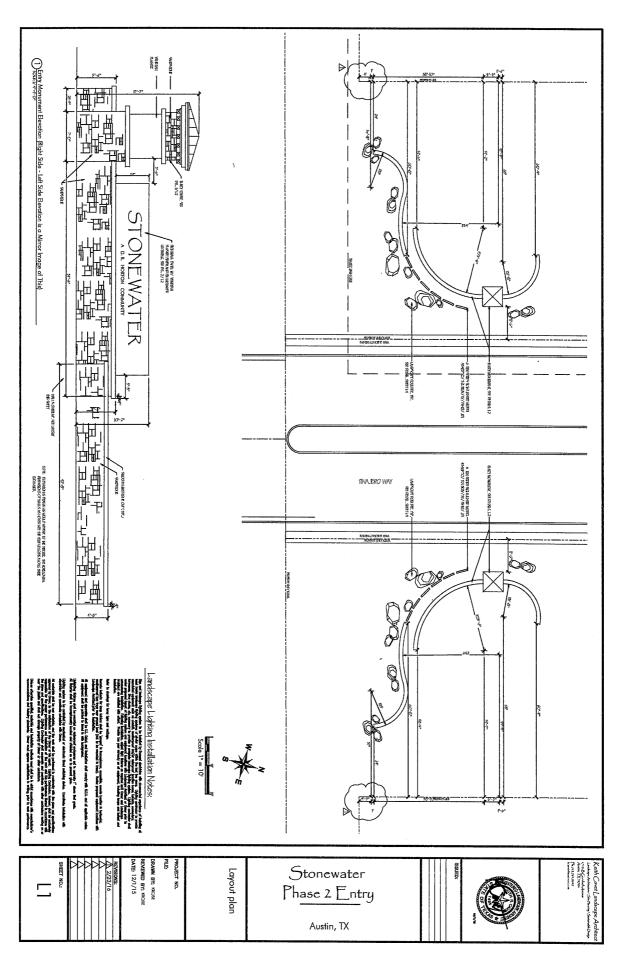


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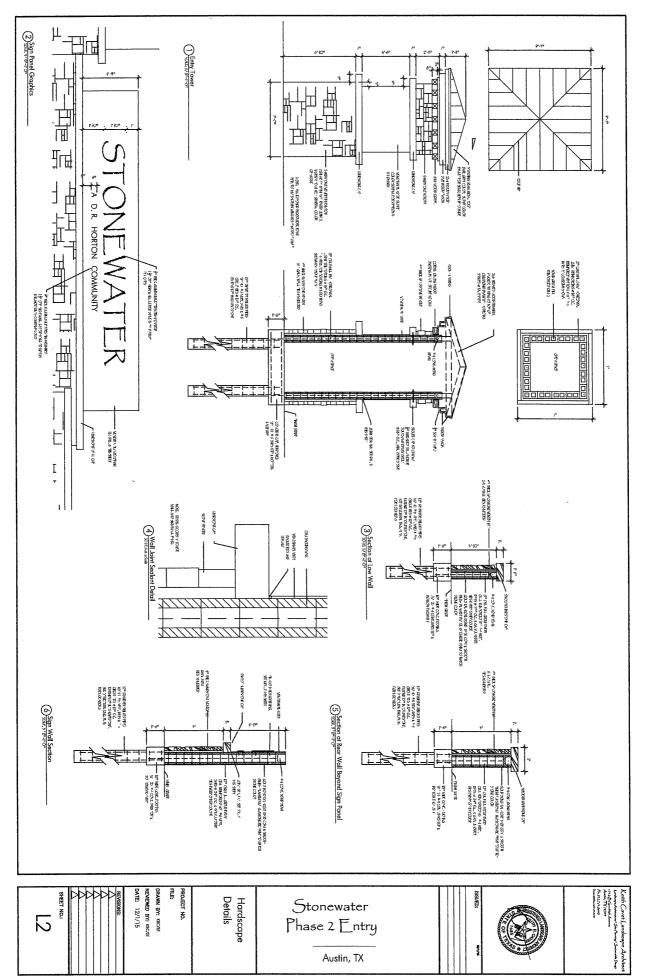


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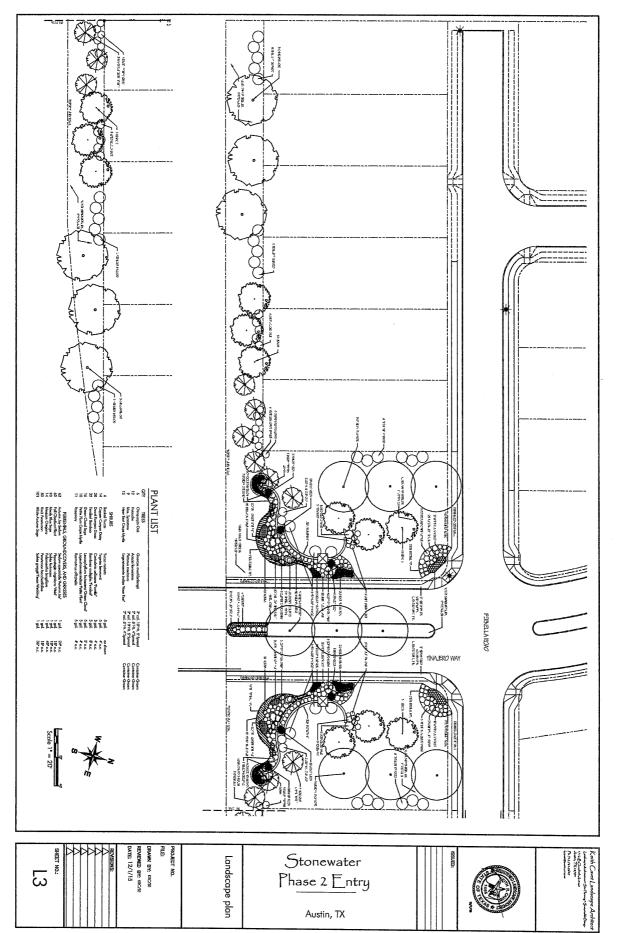
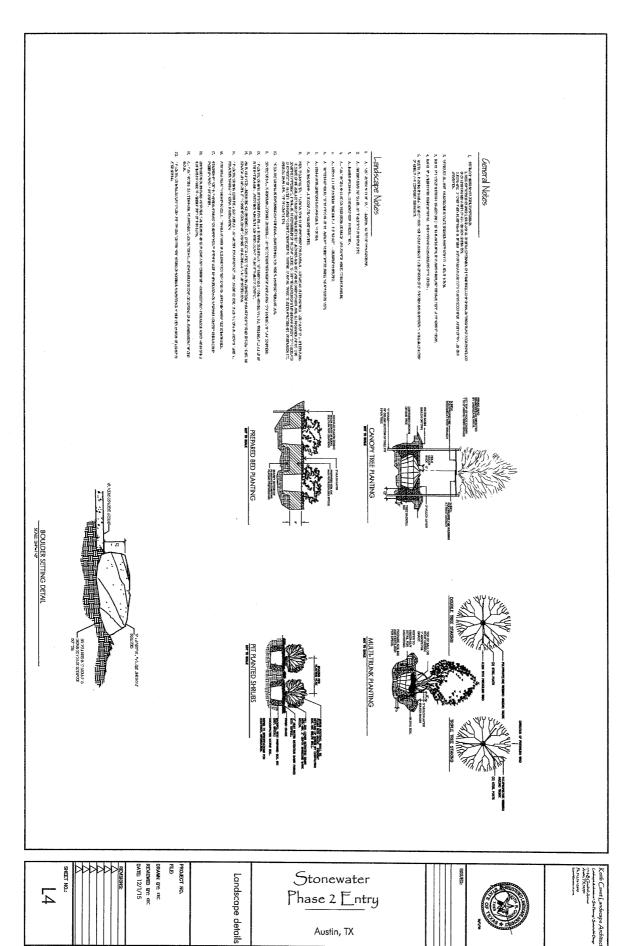
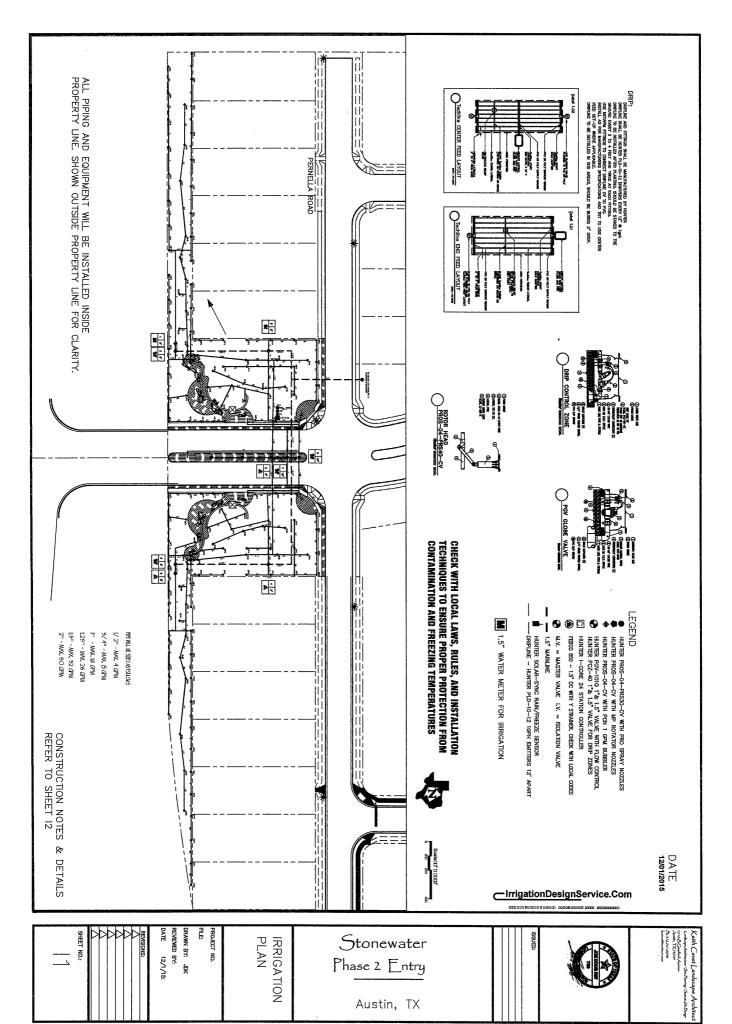


Exhibit "A"





IRRIGATION CONTRACTOR SHALL PROVIDE A COMPLETE, FUNCTIONING AUTOMATIC IRRIGATION SYSTEM. THIS INCLUDES ALL MATERIALS, LABOR, FEES, TAXES, EQUIPMENT, AND OTHER COSTS INCIDENTAL TO ACCOMPLISHING THE END. CONSTRUCTION NOTES:

RESOURCE CONSTRUCTS SHALL BE LUCREST IMPROVING THE STATE OF TROO AND INVEX LUCREST IMPROVING THE STATE OF THE STATE OF

ALL WORKSHALL DE INSTALLED IN ACCORDANCE WITH APPLICABLE CODES AND ORDINANCES OF THE CITY OF AUSTINA
AND THE STATE OF TEXAS, ALL LOCAL CODES SHALL PREVAIL OVER ANY DISCREPANCIES CONTAINED IN THESE
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CENTER FEED LAYOUT

Tochline END FEED LAYOUT

1.5" WATER METER FOR IRRIGATION

1.5" MAINLINE

-Uniter Solar-Sync Rain/Freeze Sensor -Dripline — Hunter PLD-10-12 1GPH Emitters 12' Apart

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M.V. = MASTER VALVE I.V. = ISOLATION VALVE FEBCO 850 - 1.5" DC WITH Y STRAINER. CHECK WITH LOCAL CODES HUNTER 1-CORE 24 STATION CONTROLLER

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CHECK WITH LOCAL LAWS, RULES, AND INSTALLATION **CONTAMINATION AND FREEZING TEMPERATURES** TECHNIQUES TO ENSURE PROPER PROTECTION FROM

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APPENDIX O: LANDSCAPE/IRRIGATION NOTES

ITE DEVELOPMENT PERMIT - IRRIGATION NOTES valuesatic inigation systems shall comply with the following re-nat of the landscape impection:

rotal and multi-family irriguiton system must be designed and installed so that: rect overspray onto non-irriguited areas;

ystem does not include spray irrigesion on areas less than six (6) feet wide (nuch as medium, baffer e-graved irrigation crabulon devices are set back at least six (6) inches from impervious surfaces;

ie in-head check valves are adjecent to paved ures where cleration differences may cause low head drainage, s has a City-approved weather based controller, aut-off device shuts off the imigation system autos aficully after not more than a one-half inch (1/2") rainfall;

The actions people gives empty or early pricials had must not execut its raise of these of the had man attachment of the pricial behavior of the pricial prici tion derive (such as surse; rator, or drip emitter) does not exceed the membrature's recommended opening pressure; sad the intigation system deriabes from the membrature's recommended use of the product.

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PROS-04-PRS40-CV

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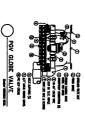
1.5" - MAX, 52 OPM 2" - MAX, 50 OPM

1,25" - MAX, 26 CPM

5/4" - MAX, E OPM |" - MAX, 16 OPM

1/2" - MAX, 4 CPM RECEIPING AND LETT

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DATE REVIEWED BY: DRAWN BY: JDK

12/1/15:

ROJECT NO.

DETAILS IRRIGATION

CONSTRUCTION NOTES & DETAILS

SHEET NO.:

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IrrigationDesignService.Com

LEGEND

HUNTER PROS-04-PRESTO-CV WITH PRO SPRAY NOZZLES HUNTER PROS-04-CV WITH MP ROTATOR NOZZLES HUNTER PROS-04-CV WITH POX 1 GPM BUBBLER HUNTER PROS-04-CV WITH POX 1 GPM BUBBLER POX-1010 1"& 1.5" VALVE WITH FLOW CONTROL HUNTER PCZ-40 1"& 1.5" VALVE FOR DRIP ZONES

1712-B Gooded Amen Austr, TX78704 Fts 5127610040 kometitusetarrosse

Keith Cavet Landscape Architect

DATE 12/01/2015

Phase 2 Entry

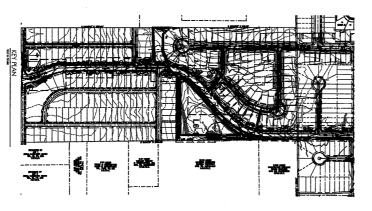
Austin, TX

Stonewater

**Exhibit** 

# Stonewater

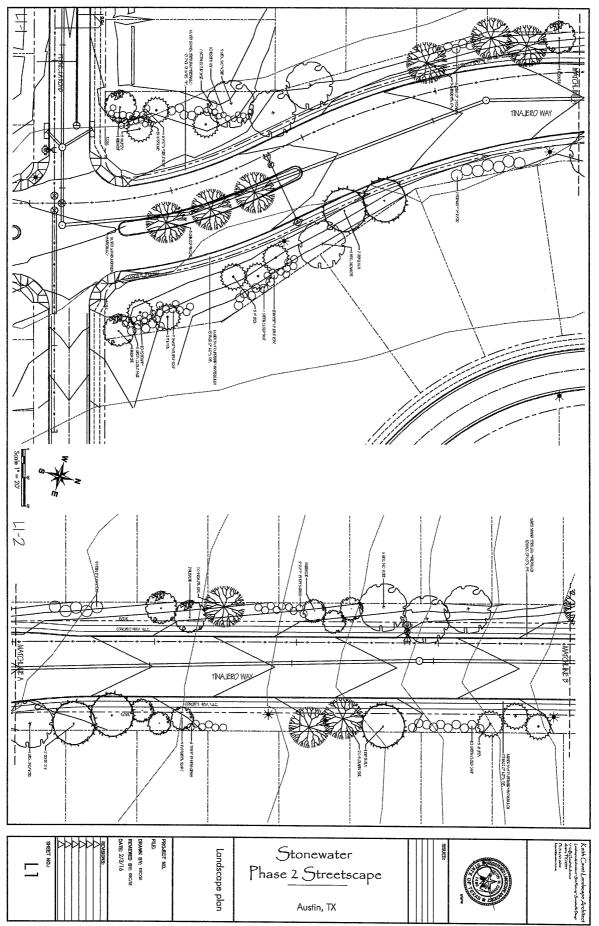
# Phase 2 Streetscape

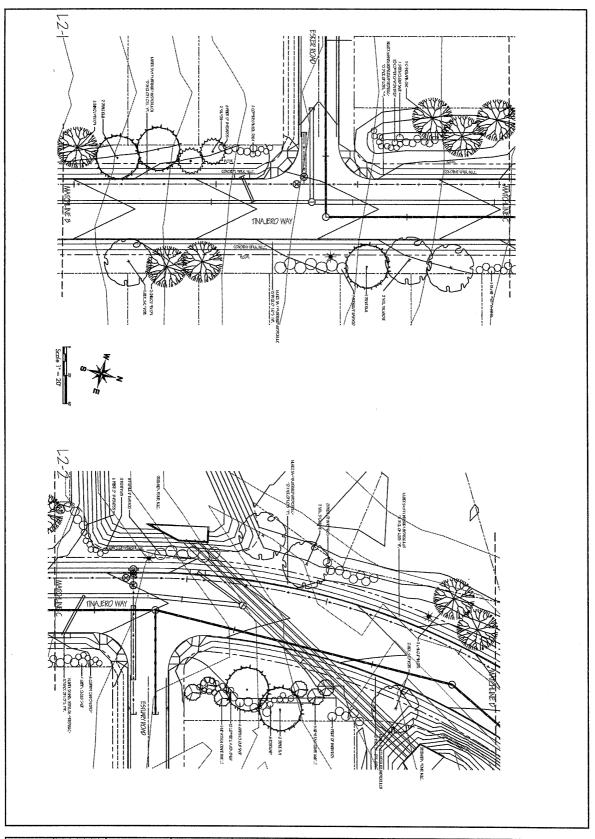


### SHEET INDEX

- L0: Cover
  L1: Landscape Plan
  L2: Landscape Plan
  L3: Landscape Plan
  L4: Landscape Plan
  L5: Landscape Plan
  L6: Pond Landscape Plan
  L7: Landscape Details
  L1: Irrigation Plan
  L2: Irrigation Plan
  L3: Irrigation Plan
  L3: Irrigation Plan
  L4: Irrigation Plan

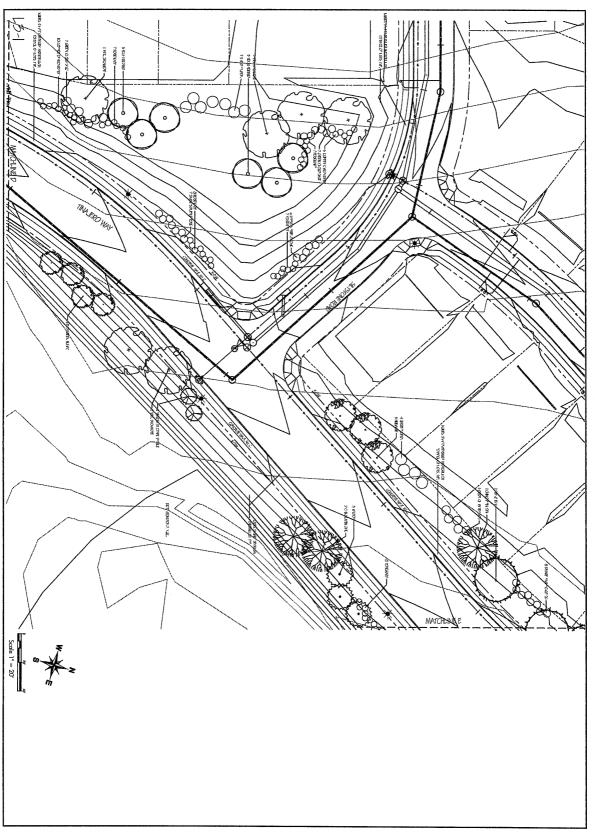
DRAWN BY: KRCSE
REVIEWED BY: KRCSE
DATE: 2/3/16 PROJECT NO. Stonewater Cover 0 Phase 2 Streetscape Austin, TX



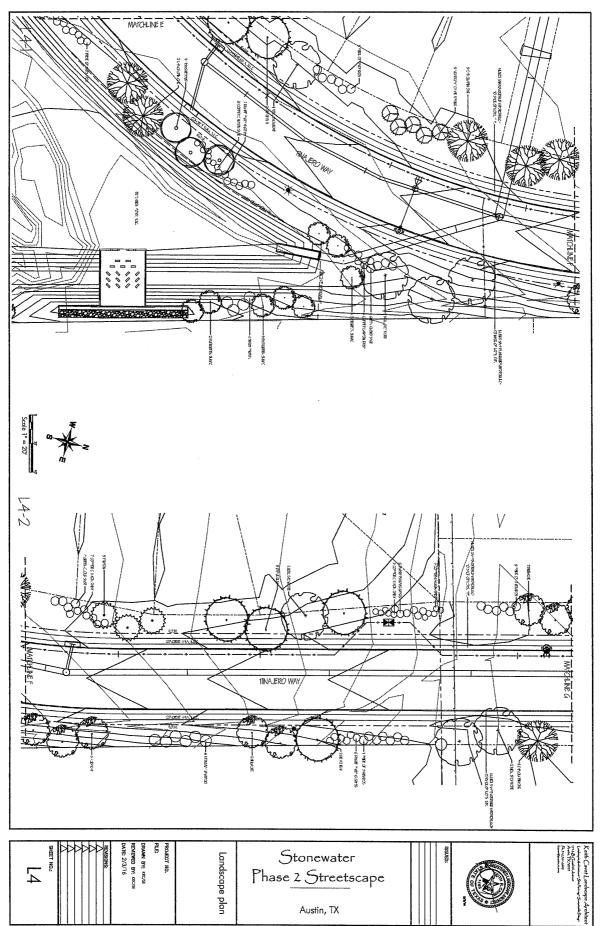


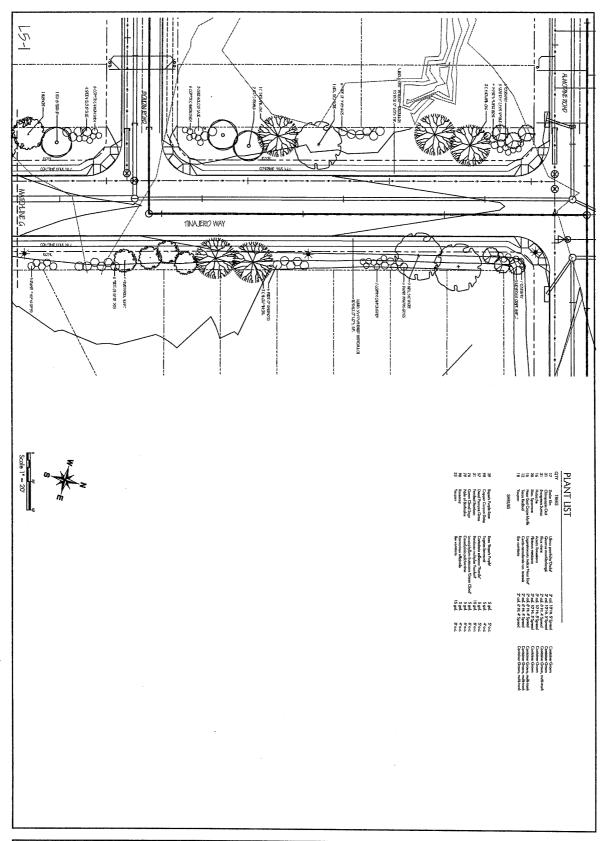
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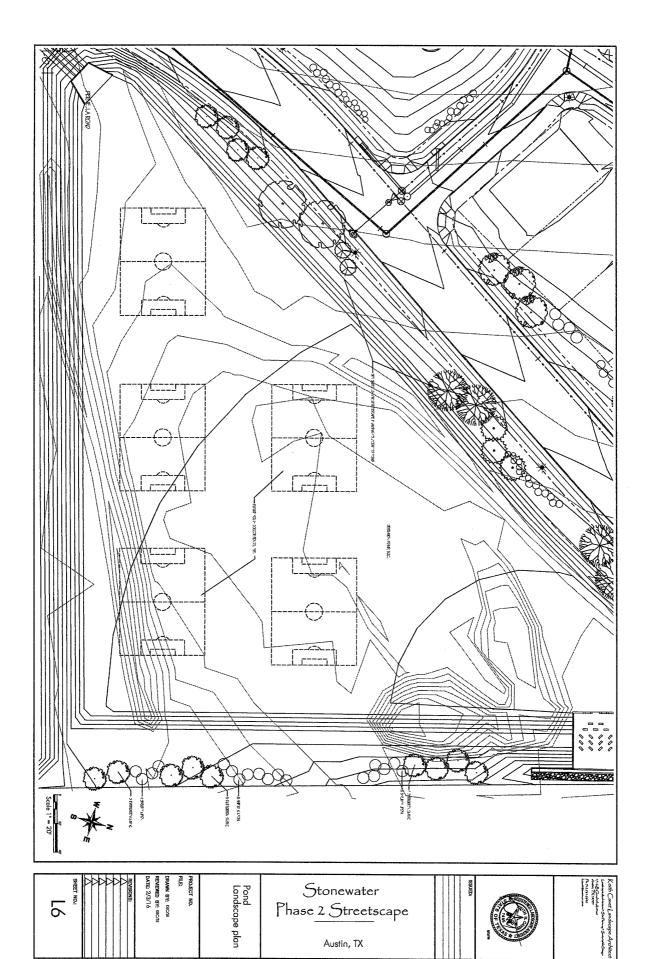


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### General Notes

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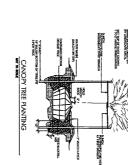
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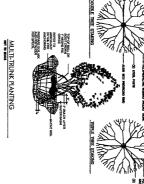
PREPARED BED PLANTING

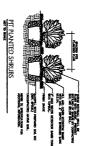
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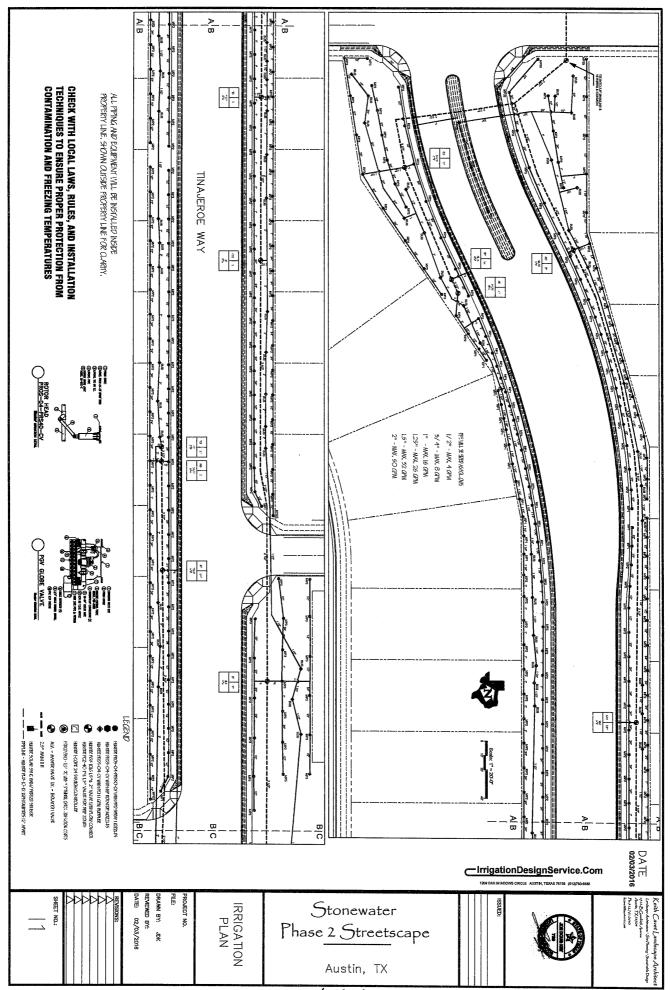
Landscape details

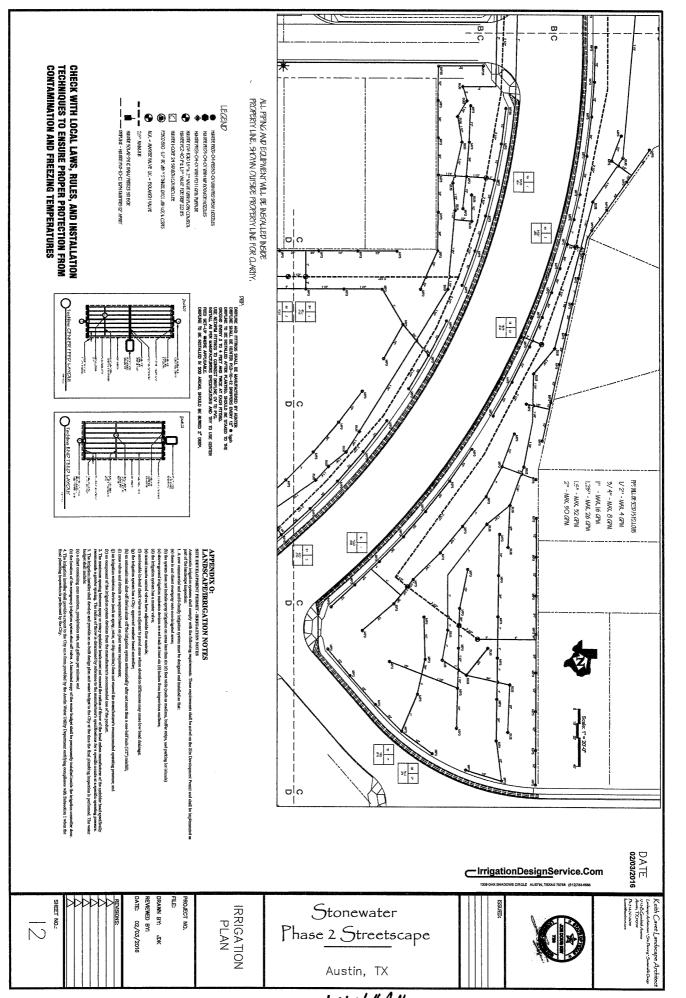
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REVIEWED BY: KRC
DATE: 2/3/16 PROJECT NO. SHEET NO.:

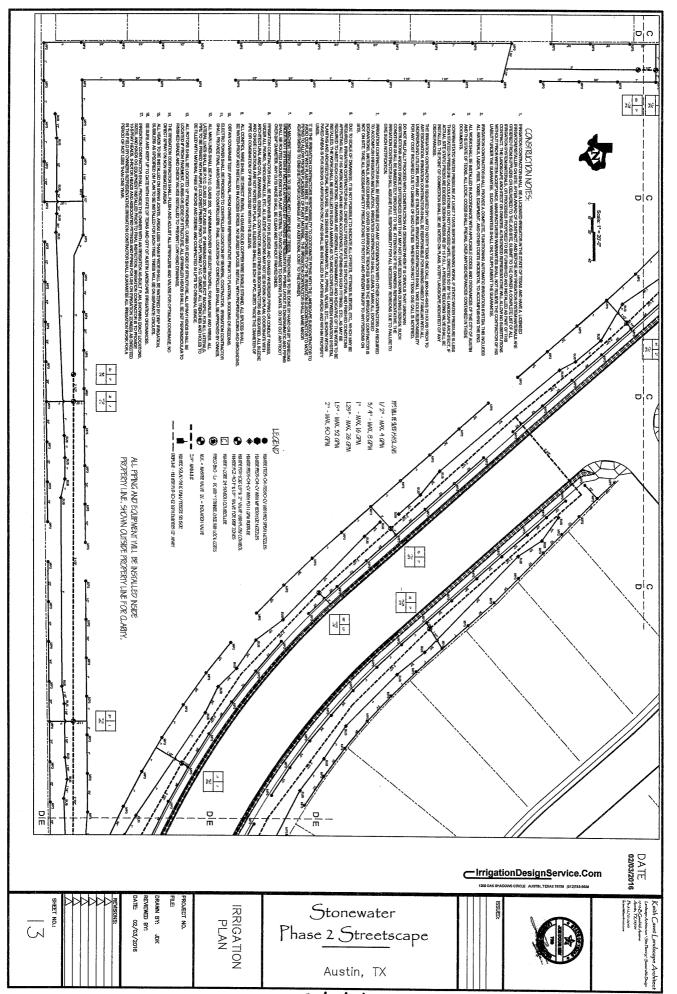
Stonewater Phase 2 Streetscape

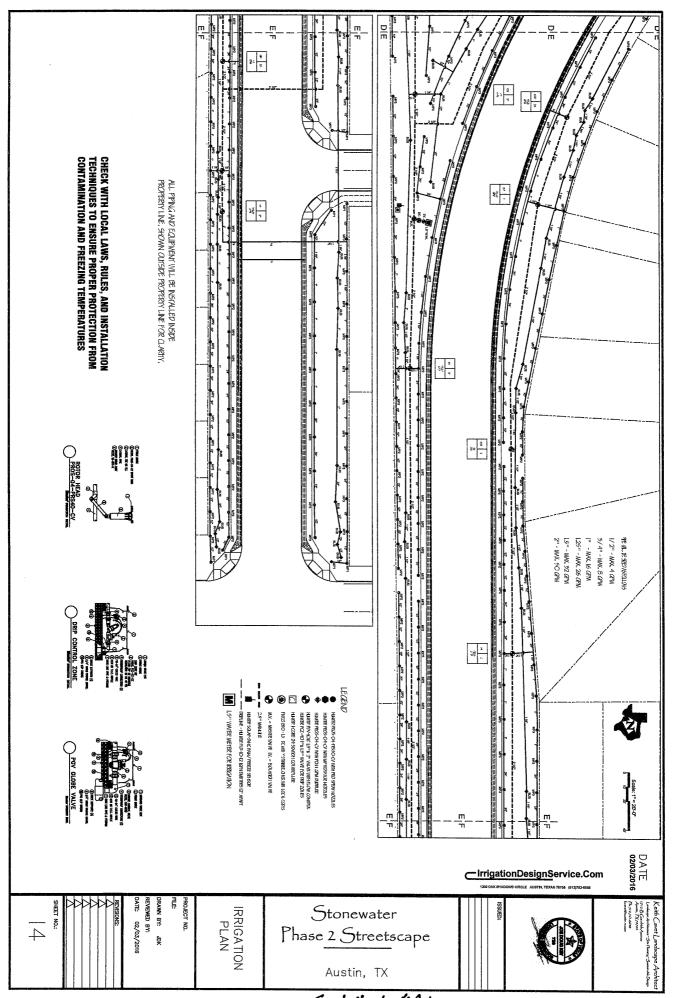
Austin, TX

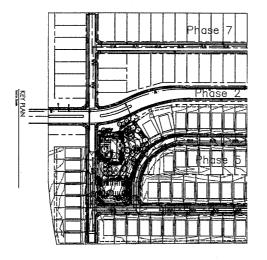












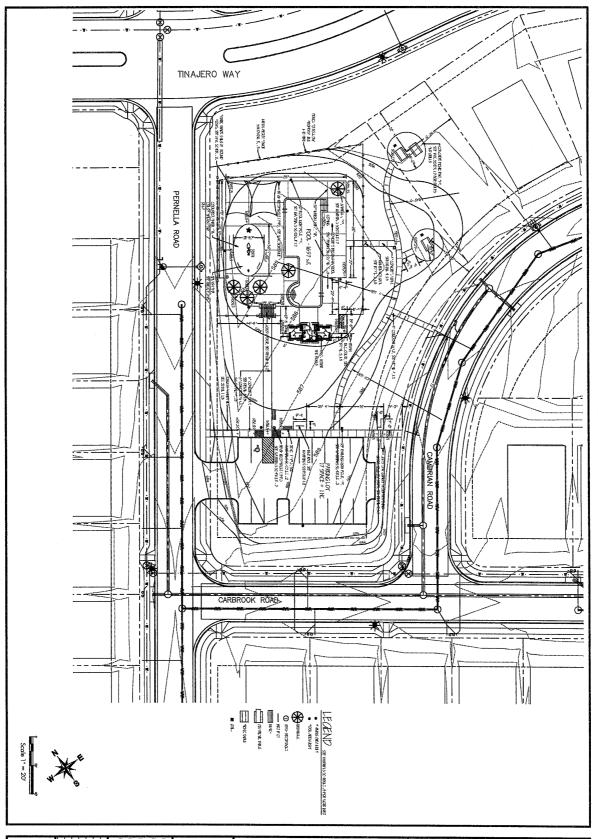
# Stonewater

# Phase 5 Amenity Center

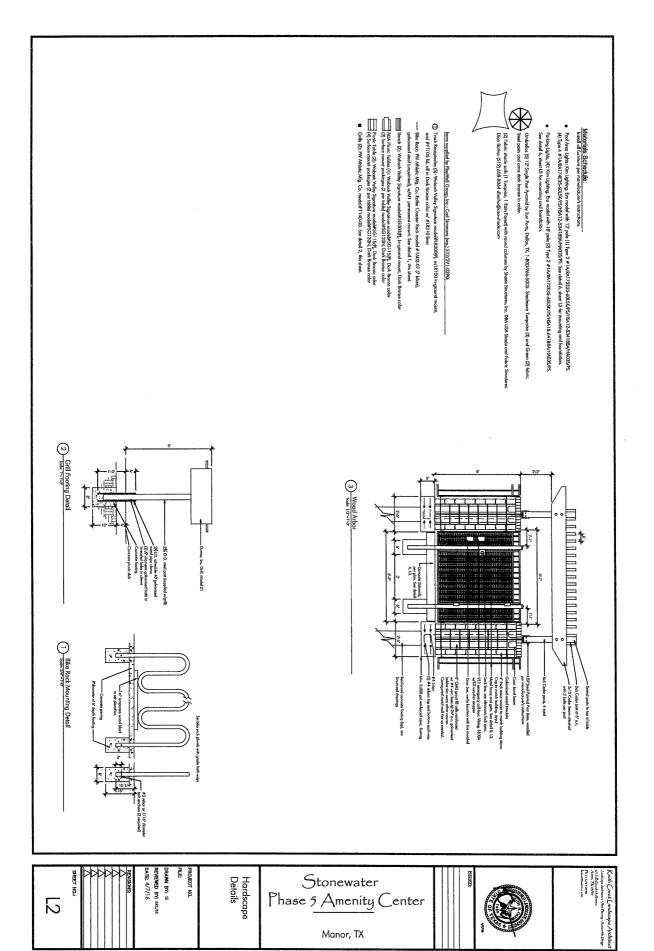
### SHEET INDEX

LO: Cover
L1: Grading & Layout
L2: Hardscape Details
L3: Hardscape Details
L4: Planting Plan
L5: Planting Details & Notes
I1: Irrigation Plan
I2: Irrigation Plan

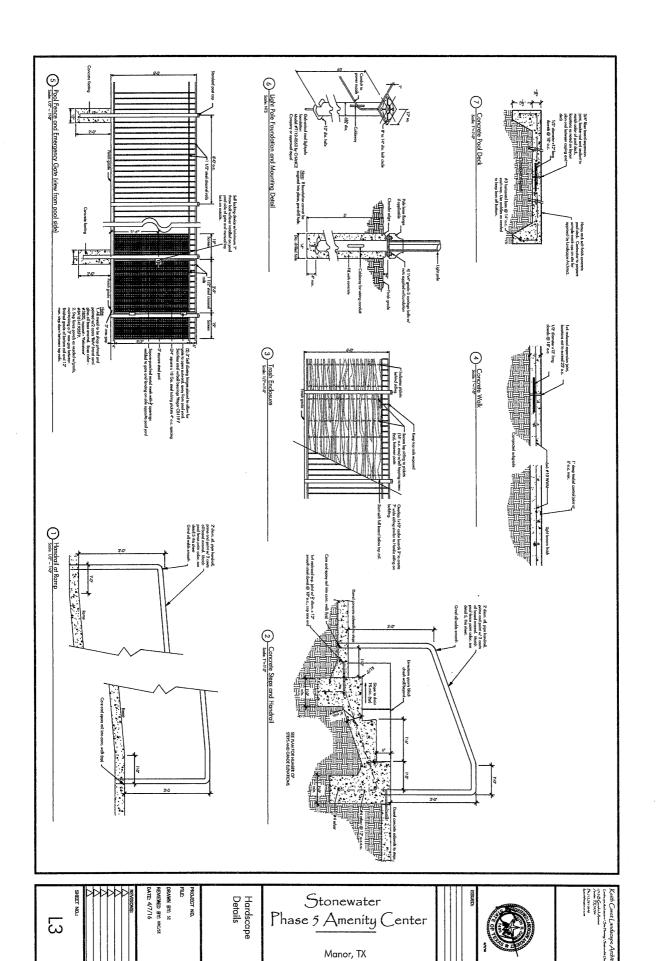
DRAWN BY: SE
REVIEWED BY: KRC/SE
DATE: 4/7/16 Stonewater Cover Phase 5 Amenity Center 0 Manor, TX

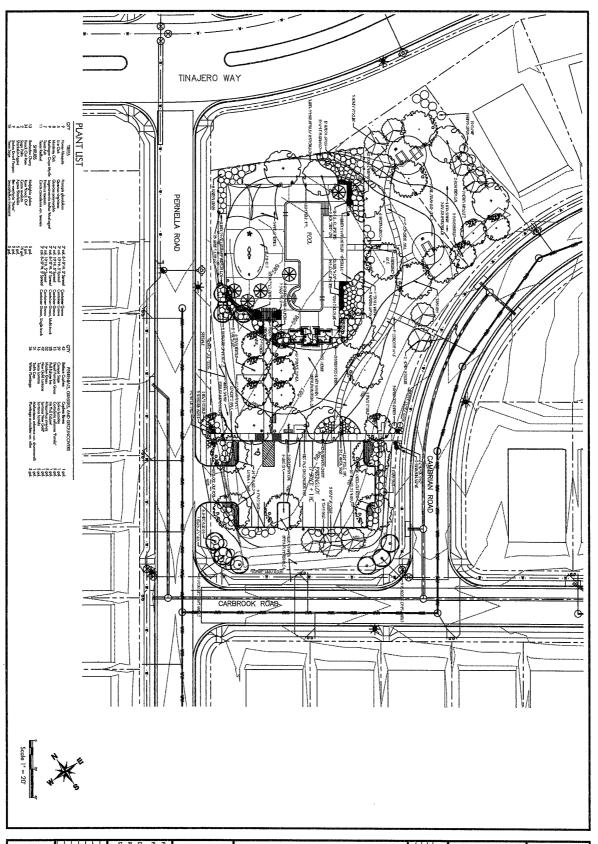


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## RRIGATION NOTES

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has a weather based controller; rui-off device that off the irrigation system automatically after not more than a fall;

s infgation habiller shall develop and provide an as-built design plan and water budget to the Owner at the he final phending suspection is performed. The water budget shall include: at containing some numbers, precipitation rate, and godlans per minute; and catrion of the emergency intigation system sturved value. A laminated copy of the webst budget steal narranty installed inside the intigation controller door.

LANDSCAPE NOTES

ALL LANDSCAPED AREAS ARE TO RECEIVE A MINUMULA OF 2" OF TOPSOIL.

ALL RAWIT MATERIAL SHALL BE CONTAINER GROWN OR BALLED AND BUR LAPRED AS INDICATED IN THE FLART UST: ILL FAMT MATERIAL SHALL BE HEALTHY, VIGOROUS, AND FREE OF PESTS AND DISEASE.

ALL TREES SHALL HAVE A STRAIGHT TIXJAK AND FULL HEAD AND MEET ALL REQUIRBAENTS SPECIFIED. IL MATERIALS ARE SUBJECT TO THE APPROVAL OF THE VANDSCAPE ARCHITECT REFORE, DURING, ND AFTER INSTALLATION.

ALL TREES MUST BE GUYED OR STAKED AS SHOWN IN THE DETAILS.

THE CONTRACTOR SHALL BE REPONSIBLE FOR YERIPING ALL QUANTITIES SHOWN ON THESE PLANS BEFORE PRICING THE WORK. MERCH DOMERTICHE, HE CONNECTE SAME HE HENNESHE FOR LOCATION ALL MACKETS AND MERCHAND AND MERCHAN

CONTRACTOR SHALL BE RESPONSIBLE FOR DELVEN'S SCHEDULE AND PROTECTION BETWEEN DELVERY AND PLANTING. TO MANTAIN HEALTHY PLANT CONDITIONS.

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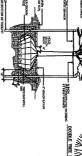
THE COMPACTOR SHALL COMPLETED GLAWANTE ALL PLANT MATERIAL FOR A FREIDO NOT ESS THAN ONE (1) YEAR. THE CONTINCTOR SHALL PROMPTLY MAKE ALL REPLACEMENTS DURING THE NOWARL PLANTING SENGON.

AFTER BEING DUG AT THE HURSERY SOURCE, AU TREES IN LEAF SHALL BE ACCLEMATED FOR TWO [7] WEEKS UNDER A MIST SYSTEM PRICE TO INSTAULATION. MIDDS SET FORTH IN "MARBICAN STANDARD FOR NURSERY STOCK" BEPRESENT GUIDELINE ICATIONS ONLY AND SHALL CONSTITUTE WARRIZAA GUINLTY REGULTEDASNTS FOR PLANT ML

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THE CONTRACTOR IS ENCOURAGED TO COMPLETE TEMPORARY OR PERMANENT SEEDING OR SOUDDING IN STAGES FOR SOIL STABILIZATION AS AREAS ARE COMPLETED AFTER CRADING.

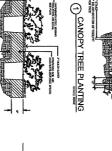
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(3) PREPARED BED PLANTING (4) PIT SHRUB PLANTING

Planting Details & Notes

Stonewater Phase 5 Amenity Center

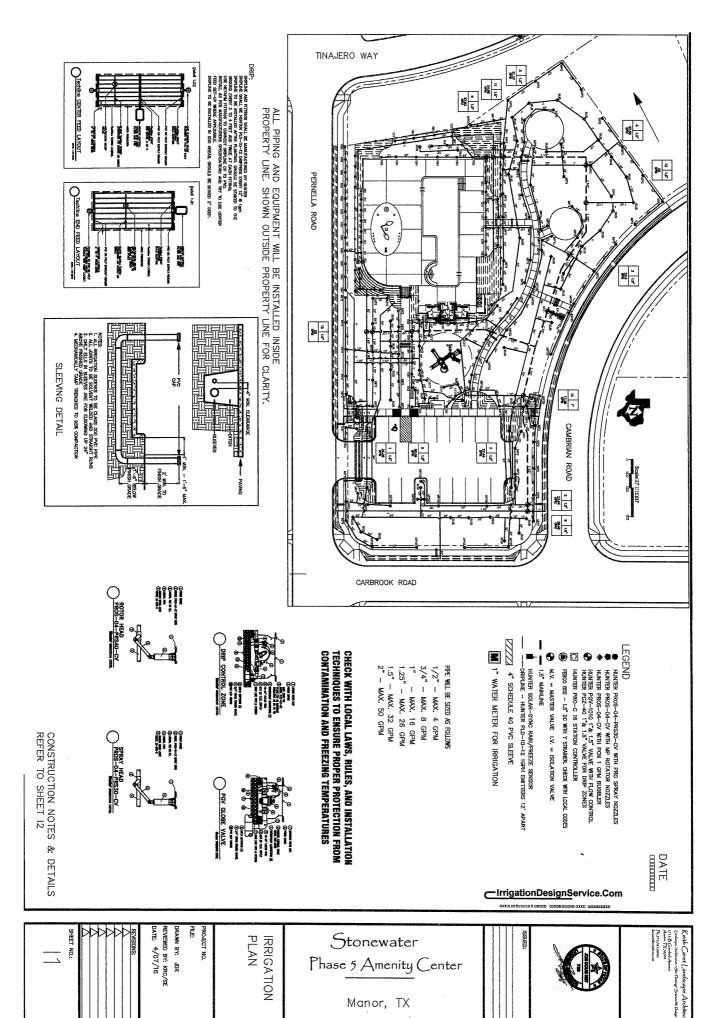
2 MULTI-TRUNK PLANTING

Manor, TX



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DRAWN BY: SE
REVIEWED BY: KRC/SE
DATE: 4/7/16



CONSTRUCTION NOTES:

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→ HUNTER PROS-04-07 WITH PON 1 GPM BUBBLER

→ HUNTER PROS-04-07 WITH PON 1 GPM BUBBLER

→ HUNTER PROS-1016 1°% 1.5° VALUE WITH FLOW CONTROL

→ HUNTER PROS-1016 1°% 1.5° VALUE WITH FLOW CONTROL

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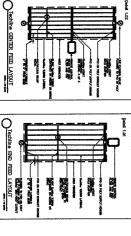
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NOTES.

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A MECHANICALLY TAMP TRENCHES TO BEX COMPACTION

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# APPENDIX O: LANDSCAPE/IRRIGATION NOTES

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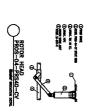
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PGV GLOBE VALVE

# ALL PIPING AND EQUIPMENT WILL BE INSTALLED INSIDE PROPERTY LINE. SHOWN OUTSIDE PROPERTY LINE FOR CLARITY.

## TECHNIQUES TO ENSURE PROPER PROTECTION FROM CONTAMINATION AND FREEZING TEMPERATURES CHECK WITH LOCAL LAWS, RULES, AND INSTALLATION





REVIEWED BY: KRC/SE DATE: 4/07/16

)RAWN BY: JDK

PROJECT NO.

DETAILS RRIGATION

CONSTRUCTION NOTES & DETAILS

SHEET NO.:

DRIP CONTROL ZONE
 DRIP CONTROL ZONE
 DRIP CONTROL CONE



Keith Cavet Landscape Archite

DATE 

IrrigationDesignService.Com

ZZZZZ 4" SCHEDULE 40 PVC SLEEVE

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1" WATER METER FOR IRRIGATION

Stonewater Phase 5 Amenity Center

Manor, TX



### AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 18, 2016

PREPARED BY: Scott Dunlop

**DEPARTMENT:** Development Services

### AGENDA ITEM DESCRIPTION:

Consideration, discussion and possible action on a first reading of a rezoning request for the Lagos Final PUD site plan, 146 acres at the SE corner FM 973 and Brenham St; portions of the Calvin Baker Sur. No. 38, James Manor Sur. No. 39 and 40, James H. Manning Sur. No. 37; from single family residential (R-1) district zoning to Planned Unit Development (PUD) district zoning.

### **BACKGROUND/SUMMARY:**

This is the first reading of the FINAL PUD site plan. Planning Commission recommended approval at their May 11, 2016 meeting. The FINAL PUD site plan was changed from the PRELIMINARY that was approved at Council meeting May 4, 2016 by removing the Wildhorse Connector, removing an connecting road, and switch a commercial and village cluster land uses.

PRESENTATION: ☐YES ■NO

ATTACHMENTS: ■YES (IF YES, LIST IN ORDER TO BE PRESENTED) □NO

Letter of Intent Area/zoning maps Engineer comments Approval letter

### STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council postpone this agenda item. Staff has a meeting scheduled for May 24, 2016 to discuss roadway alignments.

PLANNING & ZONING COMMISSION: ■ RECOMMENDED APPROVAL □ DISAPPROVAL □ NONE



November 9, 2015

City of Manor Attn: Scott Dunlop 505 Barton Springs Road Austin, Texas 78704

Re: Lagos Master Planned Community

Planned Unit Development – Letter of Intent SE corner of FM 973 and Blake Manor Road

Manor, Texas 78653

To Whom It May Concern:

Please accept this Summary Letter for the above referenced project. The proposed Lagos Master Planned Community is located at the southeast corner of FM 973 and Blake Manor Road in Manor, Texas and Travis County. The existing property is approximately 700 undeveloped acres. The site consists of approximately 146 acres within the City of Manor's jurisdiction, with the remainder residing in the City of Austin.

The proposed development intends to provide single family housing in the style of a lakefront community. The majority of the proposed single family residences will be located next to ponds and lakes to offer a better living experience than a typical subdivision. In addition to the single family lots, multi-family apartment units, retail lots, restaurants, public parks, and other amenities are included in the scope of the development. Manor ISD has been coordinating to construct a new elementary school in the Lagos property as well.

A typical zoning classification is not conducive to providing this variety of uses in an efficient or aesthetically pleasing manner. In order to adequately and responsibly meet the needs of the citizens of Manor, the Lagos property is undergoing the rezoning process, in order to be classified as a Planned Unit Development (PUD). PUD zoning allows for a more flexible and fluid community as well as a better dispersion of uses throughout the proposed development.

If you have any questions or comments regarding this request, please contact me at 512-418-1771.

Sincerely,

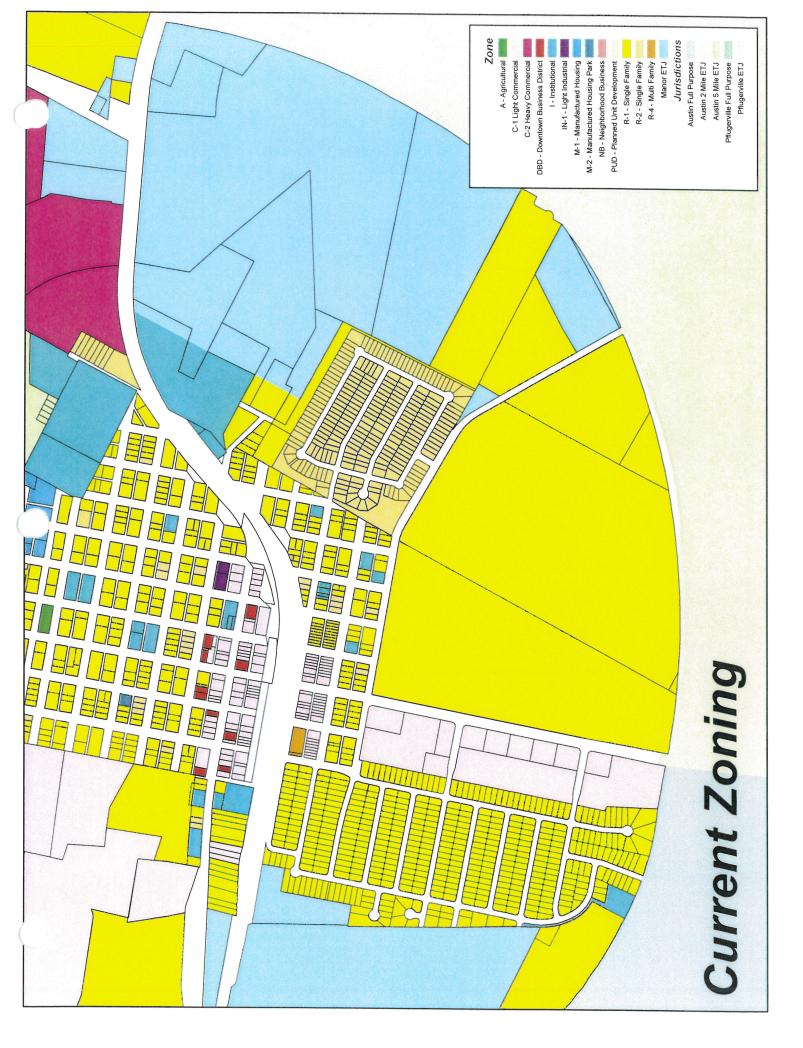
KIMLEY-HORN AND ASSOCIATES, INC.

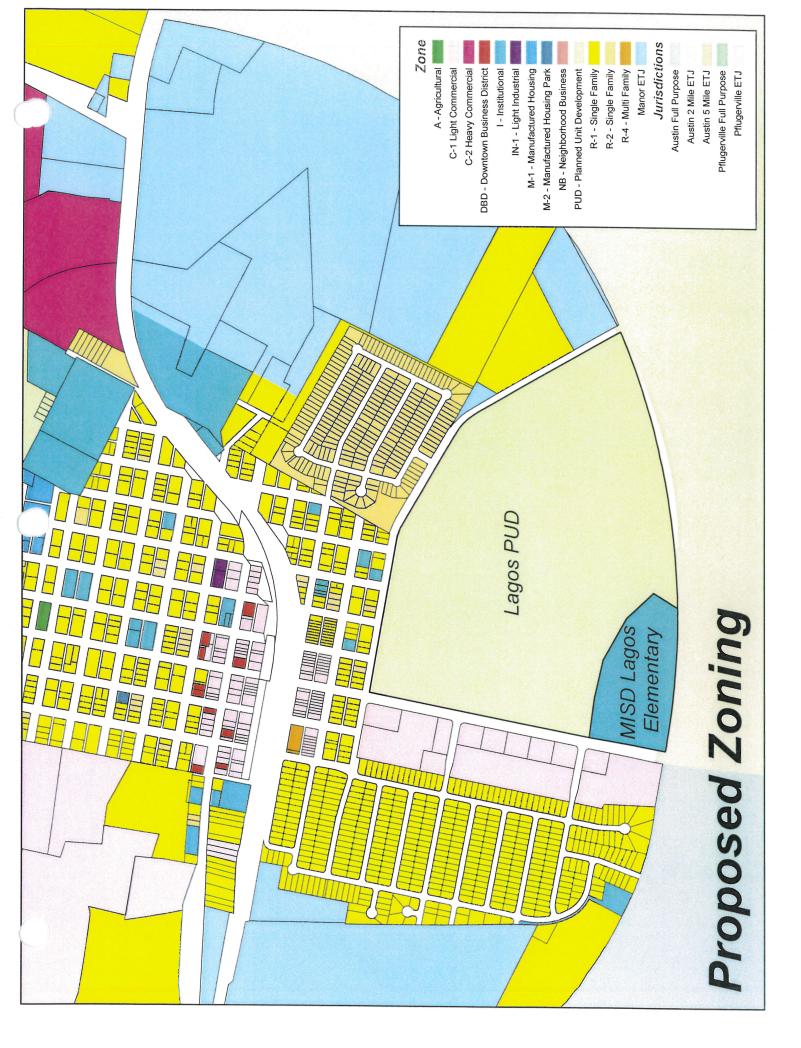
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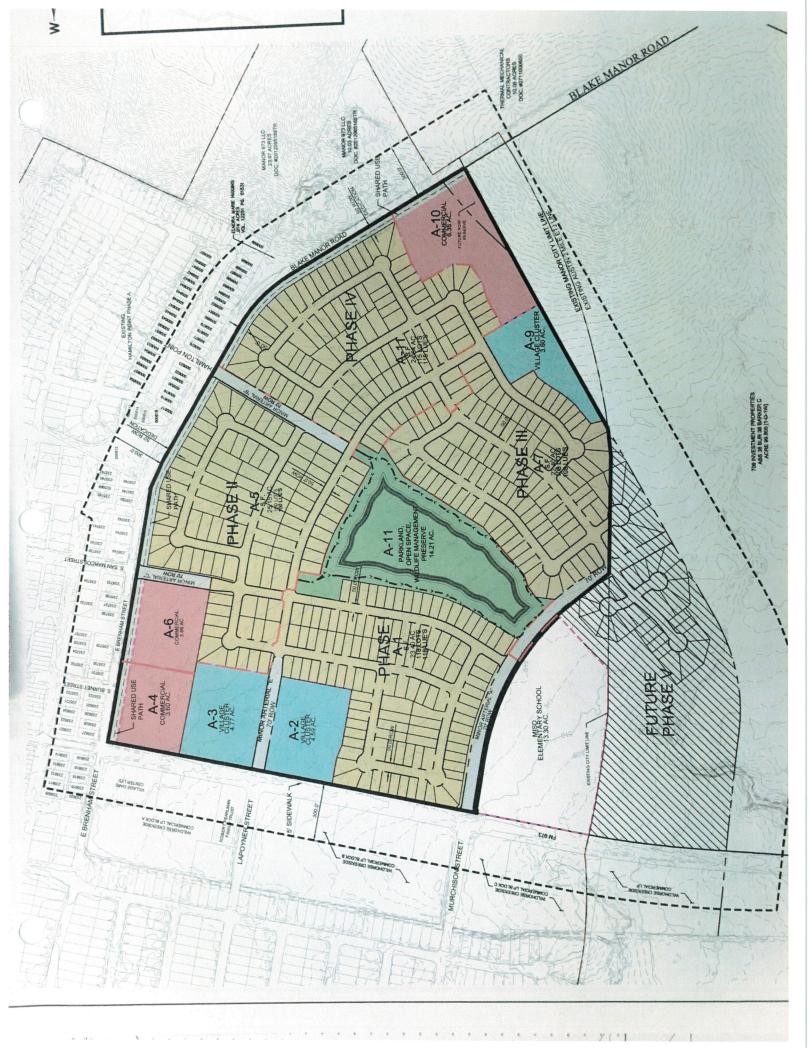
Robert J. Smith, P.E.

Senior Project Manager









### Kimley»Horn

December 16, 2015 City of Manor Attn: Tom Bolt 105 E Eggleston St. Manor, TX 78653

RE: Lagos Master Planned Community PUD

To Whom It May Concern:

Please accept this Summary Letter for the above referenced project. The proposed Lagos Master Planned Community is located at the southeast corner of FM 973 and Blake Manor Road in Manor, Texas and Travis County. The existing property is approximately 700 undeveloped acres. The site consists of approximately 146 acres within the City of Manor's jurisdiction, with the remainder residing in the City of Austin.

The proposed development is seeking to be classified under the Planned Unit Development (PUD) zoning district in order to allow for a better community than convential zoning would permit. The City of Manor Zoning Ordinance claims that "the purpose and intent of the Planned Unit Development District is to provide a flexible, alternative procedure to encourage innovative and imaginative designs for the unified development of the property." The City of Manor specifies seven main goals of PUD zoning that potential developments must accomplish. These have been presented and clarified below.

### (i) To allow development which is harmonious with nearby areas

The Community is strategically located at the intersection of Blake Manor Road and FM 973. In 2011, Trayis County voters approved nearly \$30,000,000 of roadway construction bonds to construct, in full or in part, a major roadway connector network including Wildhorse Connector Phases 1 and 2 which will bridge Gilleland Creek thereby tying the heart of Lagos to Parmer Lane, SH 130 and the Highway 290 Manor Expressway as well as the City of Manor's major north south arterial, FM 973, and to Blake Manor Road, the gateway road to southeast Travis County.

Because of the fact that the property resides in both Manor and Austin jurisdiction, the PUD zoning district would allow the Lagos development to more easily bridge gaps between municipalities and maintain a consistent and fluid community. The flexibility that PUD zoning allows will be invaluable as the previously mentioned roadway connector network comes into fruition and the City of Manor continues to grow.

### (ii) To enhance and preserve areas which are unique or have outstanding significance

The rich cultural history of the area around Manor and eastern Travis County, will be researched, and preserved as areas develop. Components of cultural historic assets acquired will be catalogued and set in educational kiosks and displays throughout the Community to help educate the public on the many cultures that have existed on the fertile land that is Lagos.

### Kimley»Horn

The Gilleland Creek Greenway is a keystone in the City of Austin and Travis County's Parks and Open Space plan. Lagos shares nearly a mile of border with the future Gilleland Greenway. Numerous improvements including trail heads, parking, trails, play fields, lakes, wildlife habitat, nature educational exhibits, habitat enhancement or playscapes could be developed.

In addition to these preservation areas, Lagos will incorporate food and nature garden sites, to develop all age awareness of nature at work and how food grows and benefits the community.

### (iii) To provide an alternative for more efficient use of land and infrastructure

Wildlife water fowl habitat and natural areas will be integrated into each of the strategically placed habitat lakes that will be maintained at constant levels such that they will act as wildlife and waterfowl attractants and will also be part of a complex, state-of-the-art water quality system. Providing wet pond storm water bio-filtration during rain events, these ponds will serve many uses, including water quality, wildlife management, and public use and enjoyment for young and old alike. These ponds are systematically organized to reduce storm sewer infrastructure cost and provide aesthetic improvements to the community that typical stormwater management facilities cannot provide.

The City of Manor requires 5% of a site area be dedicated as parkland in a typical subdivision. This would equate to roughly 7.3 acres of the Lagos development within the City of Manor. At this time, approximately 14 acres are being dedicated as parkland, open space, and a wildlife management preserve. None of the parkland lies in a floodplain, and the area resides in the heart of the development - allowing for a greater, more convenient greenspace for the entire community.

The Lagos development intends to dedicate 50 feet of right of way for future expansions to Blake Manor Road, and has established a future right of way reserve as wide as 120 feet for a potential expansion to FM 973 at the southeast corner of the property. Safety is paramount in any development, and Lagos is dedicating this land to help ensure that the roadways surrounding it can provide adequate capacity for Manor's growing needs. Internal streets will be designed per the City of Austin Transportation Criteria Manual, and several minor arterial roadways with 70 feet of right of way will be used to provide access to the development.

### (iv) To encourage harmonious and coordinated development

Substantial 6, 8 and 10 foot wide bicycle and pedestrian trails will be able to be developed connecting the Highway 290 "Manor Expressway" trail to the Austin to Manor Rail Trail; the Parmer Lane trails, the WildHorse Connector and the future Gilleland Creek Greenway Trails, as well as numerous neighborhood trails within Lagos connecting neighborhoods, schools, businesses and community assets.

### Kimley»Horn

Numerous lakes, parks; some with improved Playgrounds and Playscapes, will be developed along public roadways and trails. Playground facilities will be all-age and all-ability accessible. A number of multi-use play fields would be developed for neighborhood sports activities, including soccer, softball, little league, basketball, football, lacrosse, and other activities.

### (v) To facilitate the analysis of the effect of the development upon the economy and area

The most evident way that the Lagos Master Planned Community will provide improvements to the surrounding area and the City as a whole is in the additional residents that the development will serve. These residents will bring additional commerce and connection throughout the City.

The development will add to the tax base of the City, both through residents of Lagos and through businesses using the proposed commercial space. As the Lagos development is abutting several major roadways within the City, it makes logistical sense to offer a diverse set of uses in the area. The future roadway connector network will only increase the opportunity for the Lagos development to make a positive impact on both the City economy and the residents themselves.

### (vi) To provide and result in an enhanced residential and/or work environment

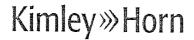
Lagos' development will center around a series of man made lakes, embedded within the Community. These lakes will provide visual and recreational amenities for the public, in general, and the residents specifically. Lake front home sites will be very desirable.

Many of the lakes in Lagos will contain fishery habitats, with hydrophilic vegetation strategically designed to promote game fish development suitable for catch and release enjoyment. The lakes will be designed and built with many public amenities, including educational pavilions, fishing points, picnic points and knolls and water front park spaces. The lakes' interpretive center and surrounding wildlife habitat will be maintained by the Lagos Gilliland Wildlife Habitat Conservation Foundation.

### (vii) To achieve overall coordinated mixed-use developments

The draught of the last three years has taken its toll on the riparian woodlands along Gilleland Creek within the planned Greenway. Nearly 50% of the mature trees in some areas have perished. The Lagos development would facilitate a professional reforestation program in conjunction with the planned park and greenway improvements listed above.

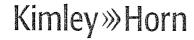
The Lagos development also proposes space dedicated to village clusters – a detached low density multi-family area. Tentative densities from these areas is approximately 10 units per acre. Somewhat akin to town homes, these clusters will allow for more options for potential residents of the Lagos development. Rather than construct apartment complexes side by side with single family residences, the Lagos development aims to use village clusters to diversify the property. Typical zoning regulations would not easily allow for this solution.



### Subdivision Variances Requested

The Subdivision Variances requested for the Lagos PUD are as follows:

- 1. An aerial photograph may be submitted at the preliminary plat stage rather than a tree survey.
- 2. An inventory of significant trees that identifies the number of significant trees by category (trees 18 inches in caliper or larger and trees between 8 and 18 inches in caliper) to remain during construction and the number of significant trees in each category designated to be removed during construction shall be permitted with construction plans.
- 3. The number of replacement trees that will be installed, without the identification of the particular location at which the replacement trees shall be installed, shall be submitted with construction plans.
- 4. Significant cottonwood, hackberry or mesquite trees removed shall be replaced at a rate of 50% per caliper inch with an approved hardwood tree. All other significant trees must be replaced at the ratios defined in the city's subdivision ordinance.
- 5. The minimum lot area and lot width requirements (including the percentage of total lots within the master land plan that are permitted to be of such minimum lot area and lot width category), height and setback requirements, lot coverage requirements, parking requirements, and landscaping requirements for each lot shall be as set forth in the minimum development standards for lots within the master land plan and outside the corporate boundaries of the city or as set forth in the pud variances for lots within the pud and the corporate boundaries of the city.
- 6. Lots shall not be required to face a similar lot across the street.
- 7. Side lot lines shall not be required to project away from the front lot line at approximately right angles to street lines and radial to curved street lines.
- 8. The construction of sidewalks in residential and commercial areas need not be completed prior to final approval and acceptance of a final plat, but must be completed prior to the issuance of a certificate of occupancy or within 2 years from the approval of the final plat. A cost estimate for the construction of any sidewalks in residential areas not constructed prior to the final approval and acceptance of the final plat shall be prepared and a bond for 110% of such costs shall be posted with the city. Each year the developer and city may agree to the additional sidewalks in residential areas that were completed during the previous year and reduce the amount of the bond to reflect the construction costs of the sidewalks that have been completed. Sidewalks in residential areas not completed prior to the end of the 2-year period shall be completed by the developer or by the city with the bond funds. Failure to provide sufficient bonds or complete the sidewalks in residential areas shall not obligate the city to build sidewalks. The construction of sidewalks in non-residential areas shall be completed during subdivision construction.
- 9. Lot frontage widths of single-family lots shall be as follows:
  - a. Not more than 45% of such lots, not including cul-de-sac lots, may have a lot frontage width of not less than 40 feet.



- b. 55% or more of such lots, not including cul-de-sac lots, shall have a lot frontage width of 50 feet or greater.
- c. Any cul-de-sac lot shall have a lot frontage width of no less than 30 feet.
- 10. The minimum single-family residential lot shall be 6,000 feet.
- 11. Front setbacks for single-family residential lots shall be staggered as follows:
  - a. 40% of all lots within the property shall have a set back of 20 feet from the front property line.
  - b. 20 % of all lots within the property shall have a set back of 22.5 feet from the front property line.
  - c. 20% of all lots within the property shall have a set back of 25 feet from the front property line
  - d. 20% of all lots within the property shall have a set back of 27.5 feet from the front property line.
- 12. Single-family residential lots have a minimum side set back of five (5) feet for each lot.
- 13. Single-family residential lots have a minimum rear set back of ten (10) feet for each lot.

### Zoning Variances Requested

The Zoning Variances requested for the Lagos PUD are as follows:

1. Apprvoed Land Uses

The land uses shown on the master plan shall be permitted. Changes to the location of the land uses shown on the master plan shall be granted by the planning and zoning commission if: (a) the proposed land uses are consistent with the following table; or (b) the change in location of land uses does not result in a higher density use than the use shown on the master plan. Any application for a change in location of land uses is deemed approved if the planning and zoning commission does not disapprove it within 30 days after the date the application is filed with the city secretary. If the planning and zoning commission disapproves an application for a change of land uses, then the applicant may appeal that disapproval to the city council. The city council will act on the appeal within 30 days of the date the appeal is filed with the city secretary.

TABLE 1: SITE DATA AND ACREAGES

LAND USE	ACREAGE	PERCENTAGE OF TOTAL ACREAGE
SINGLE-FAMILY RESIDENTIAL (R-2*)	96.4	65.92%
VILLAGE CLUSTER RESIDENTIAL (R-		
3)	11.4	7.76%
COMMERCIAL (C-1 AND C-2)	14.1	9.63%
OPEN SPACE (OS)	14.2	9,72%
MAJOR ROADWAYS	10.2	6.97%
TOTAL	146.2	100%

### 2. Minimum Lot Size, Height and Placement Requirements

TABLE 2: SETBACK, HEIGHT, AND LOT WIDTH INFORMATION

		<del> </del>					
LAND USE	FRONT YARD	SIDE YARD	STREET SIDE YARD	REAR YARD	MINIMUM LOT	MINIMUM LOT	MAXIMUM HEIGHT
2, 11.2 001	SETBACK (FT)	SETBACK (FT)	SETBACK (FT)	SETBACK (FT)	SIZE (SF)	WIDTH (FT)	LIMIT (FT)
R-1*	25	10	15	25	6,000	50-60	35
R-2	20	5	15	10	7,200	50	35
C-1	25	7	15	15	5,750	50	60
ÖS	25	10	15	25	7,500	60	35

Note: single-family development will follow setback and height guidelines for the r-2 zoning district, but will allow for a minimum lot size of 6,000 square feet for a portion of the development.

### 3. Lot Coverage

TABLE 3: ALLOWABLE LOT COVERAGE

LAND USE	MAIN BUILDINGS	MAIN AND ACCESSORY BUILDINGS			
R-2*	40%	50%			
R-3	40%	50%			
C-1 AND C-2	60%	70%			
OS	50%	60%			

### 4. Parking

Off-street parking for more than five vehicles and loading areas shall be effectively screened by a private fence, hedge, planting or natural vegetation or topography on each side which adjoins land designated for a residential use or a residential use.

### Kimley»Horn

### 5. Landscaping

The following percentage of the net area of each lot shall be landscaped. The net lot area shall equal the total lot area less the area to be left unimproved because of the existence of natural features that are worthy of preservation or that would make improvements impractical.

TABLE 4: LANDSCAPING REQUIREMENTS

LAND USE	NET LOT AREA
R-2*	SEE NOTE
R-3	20%
C-1 AND C-2	15%
OS	20%

Note: minimum landscape requirements for each lot within a single-family, dwelling, or a manufactured home, shall be a minimum of two (2) two-inch trees, six (6) two-gallon shrubs and lawn grass from the property line to the front two (2) corners of the structure. Residential structures on reverse frontage lots shall also be required to screen the rear of the structure from the abutting highway, access road, or other public right-of-ways.

Landscaping placed within public right-of-way shall not be credited to the minimum landscape requirements by this section unless the developer and the city negotiate a license agreement by which the developer assumes the responsibility for the maintenance, repair and replacement for all landscaping located within the public right-of-way.

### 6. Maximum Density

TABLE 5: ALLOWABLE MAXIMUM DENSITIES

LAND USE	MAXIMUM DENSITY
R-3	10 UNITS PER ACRE
C-1 AND C-2	1.8 TO 1 FAR

Please contact me at 512-418-1771 if additional information is required.

Sincerely,

KIMLEY-HORN AND ASSOCIATES, INC.

£44 ). \_\_\_\_

Robert J. Smith, P.E.

Senior Project Manager

## Kimley<br/> Horn

# Note Consider Planner (NES) in Edition). Summary Report

Project Name Project Number

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Notes:

AM and/or PM rates correspond to peak hour of generator

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Trip Generation data from ITE *Trip Generation, 9th Edition*AM/PM rates correspond to peak of adjacent street traffic (if data available)
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### LAGOS PLANNED UNIT DEVELOPMENT - MANOR

### WATER CAPACITY CALCULATIONS

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	LUE's	People per LUE	Total Pop.
	678.00	3.5	2,373.00
Total	678.00		2,373.00

Data from City of Austin Utility Criteria Manual

Peak hour demand

900 Gal/Person/Day

0.00139 cfs

Peak Daily Demand

530 Gal/Person/Day

0.00082 cfs

Calculations

Total Peak Hour Demand

2,135,700 Gal/Day

1,483.13 gpm

3.30 cfs

Total Peak Daily Demand

1,257,690 Gal/Day

or

873.40 gpm

1.95 cfs

Fire Flow

Sprinkler Reduction Used

Anticipated Fire Flow Demand

1,500.00 gpm

3.34 cfs

Duration of Fire Flow

2 hours

### LAGOS PLANNED UNIT DEVELOPMENT - MANOR

### WASTEWATER CAPACITY CALCULATIONS

Design Criteria

Project Data

Development Size =

146.2 Acres

Population:
-------------

	LUE's	People per LUE	Total Pop.
	678.00	3.5	2,373.00
Total	678.00		2,373.00

Data from City of Austin Utility Criteria Manual

Wastewater Generation =

Inflow and Inflitration =

70 gal/person/day

750 Gal/Acre\*Day

Calculations

Total Avg Dry Weather Flow (F) -

166,110 Gal/day

115.35 gpm

Peaking Factor (Mp = )

$$Mp = \frac{18 + (0.0206 * F)^{0.5}}{4 + (0.0206 * F)^{0.5}}$$

3.53 Unitless

Min. Flow Factor (Mm = )

$$Mm = 0.2 * (0.0144 * F)^{0.198}$$

0.22 Unitless

Minimum Dry Weather Flow -36,733.65 Gal/day 25.51 gpm 0.06 cfs Peak Dry Weather Flow -585,767 Gal/day 406.78 gpm 0.91 cfs '&I Contribution -109,635 Gals/Day 76.14 gpm 0.17 cfs Total Peak Wet Weather Flow -695,402 Gal/ Day or 482.92 gpm 1.08 cfs

### Lagos 706 Investment Partnership, Ltd. Wildlife Management Plan for 2015-2019 Site Visit Conducted on April 19, 2015 Summary

### Property Description:

± 681.192 acres in eastern Travis County off of FM 973 and Blake Manor Road, approximately 1 mile south of US Highway 290 in Manor, Texas. See attachment for specific Travis CAD account numbers.

### Ownership:

706 Investment Partnership, Ltd. 9900 Hwy 290 E Manor, TX 78653

### Current Use:

Valued under 1-d-1 open spaces agricultural use appraisal.

### Planned Use:

Wildlife management for active recreational use and passive aesthetic enjoyment; to be valued under 1-d-1w wildlife management use appraisal.

### Target Indigenous Species:

Songbirds Mourning Dove White-tailed Deer Wild Turkey

### Planned Management Practices: (7 out of 7)

Habitat Control

1. Brush Management 2015-2019

**Erosion Control** 

1. Pond Construction and Major Repair 2015-2024

Predator Control

1. Imported Red Fire Ant Control 2015-2019

Supplemental Water

- 1. Marsh/Wetland Restoration or Development 2015-2024
- 2. Well/Troughs/Windmill Overflow/Other Wildlife Waterers 2015-2024

Supplemental Food

1. Feeders and Mineral Supplementation 2015-2019

**Providing Shelters** 

- 1. Nest Boxes, Bat Boxes 2015-2019
- 2. Brush Piles and Slash Retention 2015-2019

Making Census Counts to Determine Population

1. Songbird Transects and Counts 2015-2019

### Lagos 706 Investment Partnership, Ltd. Wildlife Management Plan for 2015-2019 Prepared by PLATEAU Land & Wildlife Management, Inc. Site Visit Conducted on April 19, 2015

### **Property Description**

Cina	1,1,004,400
Size	+/- 681.192 acres
Location	eastern Travis County
Nearest Town/Major	1 mile south of US Highway 290 in Manor, Texas off of FM 973 and
Intersection	Blake Manor Road
Shape	Irregular
Boundary Features	The western boundary occurs along FM 973 while the northern
	boundary occurs along Blake Manor Road. All remaining
	boundaries occur along fence lines with neighboring tracts.
Significant Water Features	One large pond and two smaller tanks occur on the property.
	Numerous drainages bisect the property, typically draining from
	east to west.
Terrain	Gently sloping from east to west.
Elevation	Maximum - 560 ft MSL
	Minimum - 475 ft MSL
Fencing	Perimeter
Wildlife Use Appraisal Region	Eastern Edwards Plateau
Ecological Region	Blackland Prairie
River Sub-Basin	Lower Colorado-Cummins
Major River Basin	Colorado River
Coastal Bay	Matagorda Bay
Average Rainfall for Area	32-34 inches/yr

### **Current Habitat Description**

The Lagos property consists of two major habitat types including:

- 1. Old Pasture
- 2. Mixed Woodlands

### Old Pasture

### Where It Occurs:

The overwhelming dominating habitat throughout the entire property is old pasture.

### Canopy Layer:

Canopy cover within this habitat is extremely variable, dependant on the amount of regrowth, invasive mesquite. Scattered portions of the old pasture are nearly void of canopy species, and in some cases void of any wooded species. Mesquite has severely invaded the majority of the property, and is representative of the various age classes of growth. In some cases, hackberry, cedar elm, or bois d'arc can be found scattered amongst the dense mesquite layer.

### Shrub Layer:

Mesquite can be found in large sections of similar structure, indicating previous efforts to control. Diversity is extremely low throughout with only a scattering of other species occurring. Prickly pear cactus, condalia spp., twist-leaf yucca, bumelia, and lime prickly-ash were seen scattered throughout, in extremely limited numbers.

### Herbaceous Layer:

The herbaceous community is comprised of a mixture of weedy forbs and dense cool season grasses. Some patches are comprised almost entirely of weedy forbs such as croton, giant ragweed, silver-leaf nightshade, cocklebur, evening primrose, and Indian paintbrush. When grass is present, cool season grasses such as rescuegrass, Texas wintergrass, Japanese brome, and ryegrass are common with a scattering of warm season remnants such as silver bluestem and limited little bluestem.

Plants Observed/Expected:

Trees	Shrubs/Vines/Succulents	Grasses/Forbs
Mesquite Cedar elm Hackberry Bois d'arc Bumelia	Young mesquite Prickly pear cactus Bumelia Twist-leaf yucca Lime prickly-ash Flame-leaf sumac Condalia spp. Willow baccharis	Rescuegrass Texas wintergrass Ryegrass Japanese brome Coastal bermudagrass Silver bluestem Little bluestem Cocklebur Silver-leaf nightshade Evening primrose Indian paintbrush Erect gayfeather Western ragweed Croton Giant ragweed

### Mixed Woodlands

### Where It Occurs:

The mixed woodlands are found along the drainages, scattered fence lines, and a small woodland patch located along the northern boundary.

### Canopy Layer:

Canopy within these woodlands is typically comprised of hackberry, mesquite, bois d'arc, bumelia, Texas ash, and occasional non-natives such as Chinese tallow and chinaberry.

### Shrub Layer:

The understory shrub layer is often limited with low diversity. Young mesquite dominates the layer with scattered flame-leaf sumac, possumhaw, bumelia, condalia, and prickly pear cactus.

### Herbaceous Layer:

The herbaceous community is limited within the denser habitats with only a scattering of grasses and forbs occurring. A few pockets of giant reed are present. Giant ragweed occurs along the edges of the woodlands and the old pasture habitats.

Plants Observed/Expected:

Trees	Shrubs/Vines/Succulents	Grasses/Forbs
Hackberry	Young mesquite	Little bluestem
Cedar elm	Bumelia	Giant reed
Bois d'arc	Prickly pear cactus	Giant ragweed
Texas ash	Possumhaw	Croton
Bumelia	Condalia	Various paspalums
Chinaberry	Flame-leaf sumac	Virginia wildrye
Chinese tallow	Willow baccharis	Texas wintergrass
	Greenbriar	Frostweed

### Management Priorities:

Numerous activities can benefit the wildlife on the property and can be broken to immediate action items. Those that will be more long-term will likely take a few years to initiate. Activities that will immediately benefit wildlife include the treatment of imported red fire ants, control of invasive mesquite, installation of nesting boxes for cavity nesting species such as wrens and titmouse, and providing permanent food and water sources a wide variety of wildlife. Eventually, the creation of scattered ponds and seasonal wetlands, which may be maintained by pumped water will provide valuable habitat for wildlife. The benefits of long-term mesquite control can be compounded by the planting a mixture of native trees and shrubs.

### White-tailed Deer:

Based on discussions with the landowner, deer numbers are currently low. While deer are not a target species of this wildlife management plan and hunting is not a formal component of this plan, reducing deer numbers is encouraged as it will increase the abundance and diversity of seed-producing forbs (an important food source for a variety of seed eaters), encourage recruitment of important shrubs and trees (important cover and food sources for a variety of birds and mammals), and increase amounts of available forage for all wildlife. The use of corn or other supplemental feeders on properties where no hunting will occur is discouraged.

### Soil Types (from NRCS Soil Descriptions)

There are six main soil types located on the Lagos property in Travis County.

### Map unit: FhF3 - Ferris-Heiden complex, 8 to 20 percent slopes, severely eroded

The Ferris, severely eroded component makes up 60 percent of the map unit. Slopes are 8 to 20 percent. This component is on linear gilgai on ridges on plains. The component is in the Eroded Blackland Pe 44-64 ecological site. This series consists of clay soils. Climax vegetation includes big and little bluestem, indiangrass switchgrass, wildrye, meadow dropseed, Texas wintergrass, silver bluestem Engelmann daisy Maximilian sunflower gayfeather black samson, bundleflower sensitivebrier neptunia prairie clovers, scurfpea, button snakeroot, and groundplum.

### Map unit: HeD2 - Heiden clay, 5 to 8 percent slopes, moderately eroded

The Heiden, eroded component makes up 95 percent of the map unit. Slopes are 5 to 8 percent. This component is on linear gilgai on ridges on plains. This component is in the Blackland Pe 44-64 ecological site. This series consists of clay soils. Climax vegetation is little bluestem, big bluestem, indiangrass, and switchgrass; with Maximilian sunflower, Engelmann daisy, button snakeroot, bundle flowers, prairie clover, prairie parsley, Indian plantain, and gayfeather.

### Map unit: HnB - Houston Black clay, 1 to 3 percent slopes

The Houston Black component makes up 95 percent of the map unit. Slopes are 1 to 3 percent. This component is on circular gilgai on ridges on plains. This component is in the Blackland Pe 44-64

ecological site. This series consists of clay soils. Climax vegetation is little bluestem, big bluestem, indiangrass, and switchgrass; with Maximilian sunflower, Engelmann daisy, button snakeroot, bundle flowers, prairie clover, prairie parsley, Indian plantain, and gayfeather.

Map unit: HnC2 - Houston Black clay, 3 to 5 percent slopes, moderately eroded

The Houston Black, eroded component makes up 95 percent of the map unit. Slopes are 3 to 5 percent. This component is on linear gilgai on ridges on plains. This component is in the Blackland Pe 44-64 ecological site. This series consists of clay soils. Climax vegetation is little bluestem, big bluestem, indiangrass, and switchgrass; with Maximilian sunflower, Engelmann daisy, button snakeroot, bundle flowers, prairie clover, prairie parsley, Indian plantain, and gayfeather.

Map unit: HoD2 - Houston Black gravelly clay, 2 to 8 percent slopes, moderately eroded
The Houston Black, eroded component makes up 95 percent of the map unit. Slopes are 2 to 8 percent. This component is on linear gilgai on ridges on plains. This component is in the Blackland Pe 44-64 ecological site. This series consists of clay soils. Climax vegetation is little bluestem, big bluestem, indiangrass, and switchgrass; with Maximilian sunflower, Engelmann daisy, button snakeroot, bundleflowers, prairie clover, prairie parsley, Indian plantain, and gayfeather.

### Map unit: Tw - Tinn clay, 0 to 1 percent slopes, frequently flooded

The Tinn component makes up 95 percent of the map unit. Slopes are 0 to 1 percent. This component is on circular gilgai on flood plains on plains. The component is in the Clayey Bottomland Pe 44-64 ecological site. Climax vegetation supports oak, elm, hackberry, and ash with understory of grape, greenbrier, honeysuckle, and hawthorn. Virginia wildrye, switchgrass, eastern gamagrass, and beaked panicum occur with blood ragweed, ironweed, white crownbeard, and spiny aster.

### Past History of Land Use and Wildlife

The Lagos property has historically been used for agriculture and is valued under 1-d-1 open space valuation. The abundance of wildlife currently on the property provides both passive and aesthetic enjoyment for the landowner's family and friends.

### <u>Landowners' Goals</u>

The landowner intends to manage this land to the benefit of native wildlife and sustaining habitat including restoration to healthy community associations of Blackland Prairie woody and grassland species. It is their intention to restore and manage this land for increased biodiversity for the passive and aesthetic enjoyment afforded by the property. This healthy habitat will be managed primarily for the benefit of songbirds, white-tailed deer, Mourning Dove and ground-nesting birds such as Wild Turkey. While the target species of this plan are restricted to the above species, activities performed will benefit a wide variety of wildlife in addition to improving overall land health and ecological function. Because different portions of the property are suitable for different types of wildlife, actively managing for multiple species concurrently is consistent with wildlife management principles and will maximize overall benefit to wildlife.

### Wildlife Management Plan

Preparation and implementation of this wildlife management plan involves enumerating the target species, planned practices, and monitoring methods. This plan was prepared by Mark Gray, wildlife biologist, of Plateau Land and Wildlife Management, Inc. The site visit to gather information used for this plan was conducted on April 19, 2015.

### Planned Wildlife Management Practices

### **Habitat Control**

1. <u>Brush Management</u>. (2015-2019) Overgrowth of mesquite will be controlled to reduce density/prevent invasion and improve habitat for wildlife. Mesquite is a root-sprouter and requires chemical treatment or complete bud zone removal to achieve control. Chemical treatment method is dictated by the size and structure of the trees. Mechanical control involves uprooting the plant with a power-grubber or other grubbing attachment.

Large trees with rough bark should be treated with the cut-stump method that involves cutting the plant off at ground-level and immediately spraying the stump with a 15% mix of Remedy<sup>TM</sup> in diesel or Remedy RTU. This method may be used in conjunction with hydraulic shears to remove the above-ground portion of the plant. Shears with built-in herbicide application capabilities streamline the process. This treatment can be applied at any time of the year.

Trees with few basal stems (trunks emerging from the ground) and smooth bark can be treated using the low-volume basal spray method, which eliminates the need to cut the tree down prior to treatment. This involves spraying the lower 12-18 inches of each basal stem with a 15%-25% mix of Remedy<sup>TM</sup> in diesel or Remedy RTU. This method may be applied throughout the year, but best results are achieved during the growing season.

Young, regrowth plants (particularly those <8ft tall with many basal stems) can be quickly controlled by a foliar application of ½% Remedy and ½% Reclaim in water or a ½%-¾% mix of Sendero herbicide in water. A surfactant such as methylated seed oil (MSO) and dye should be added to the mixture. This method should only be applied in the late spring/early summer once the leaves turn dark green and no new, light-green leaves are present on the plant.

All of these methods are detailed in the Brush Busters program for mesquite control (http://texnat.tamu.edu/about/brush-busters/). Brush management will annually affect a minimum of 10 acres. Receipts for chemicals, and a map indicating areas controlled each year will be available on request.

In addition, in order to provide cover and shelter for songbirds and other wildlife, young hardwoods will be planted and/or protected from deer browsing. Protecting young saplings with either fencing or slash material will allow these trees to grow and contribute to the tree layer. Excessive browsing by deer on important hardwoods is having a detrimental impact on woody plant diversity, including the Lagos property. Trees to protect include Spanish oak, Eve's necklace, hackberry, and escarpment black cherry. Maps of locations of plantings and protected areas along with photographs of protected plants will be available on request.

### **Erosion Control**

1. Pond Construction and Major Repair. (2015-2024) A series of small and larger ponds will be constructed for the purpose of controlling and preventing erosion while providing habitat diversity and wildlife benefits. These ponds will be supplemented year round by well water pumped directly on-site. Creation of shallow water areas as primary production wetlands will be undertaken where feasible. This activity will count for 10 years of credit upon completion as long as annual maintenance is performed. The pond construction areas is indicated on the attached map. Photos and associated records will be available on request.

### **Predator Control**

1. Imported Red Fire Ant (IRFA) Control. (2015-2019) The landowner is aware of the potential negative effect of Imported Red Fire Ants on wildlife populations due to food decrease and direct predation of bird nestlings and other wildlife. Imported Red Fire Ants will be monitored annually (fall or spring), and appropriate control measures will be taken in infested areas with non-toxic products (i.e. growth inhibiting, metabolic modifying, or hormone interrupting baits) as much as possible. Extinguish Plus is an effective and cost-efficient fire ant control bait for use on areas not intended for grazing beef cattle or other livestock used for feed. If treated areas are to be grazed by livestock to be used for human consumption, then regular Extinguish or a similarly approved product for grazing should be used. The bait should be applied at the rate of 2-5 tbsp/mound or according to label directions. Spring and fall mound applications produce the greatest effect. A minimum of 25 acres will be monitored and treated as needed annually. The treatment area is represented on the attached map. Records of areas treated and receipts for fire ant bait will be available upon request.

### Supplemental Water

- 1. Marsh / Wetland Restoration or Development. (2015-2024) Supplemental water will be provided in the form of shallow wetlands for songbirds, turkey, dove, deer, amphibians, and migratory waterfowl. This newly developed small seasonal wetland will not only provide supplemental water but will also help control erosion of the down slope area. The shallow areas will capture or slow a significant volume of water that washes down the uplands in large rainfall events. Efforts should be made to create a diversity of aquatic habitats (ex: deep pools, shallow mud flats, etc.) and to maximize the amount of edge by creating irregularly-shaped wetland sides. This activity will count for 10 years of credit upon completion. Maps and photos will be available on request.
- 2. Well/Trough/Windmill Overflow/Other Wildlife Watering Devices. (2015-2024) Supplemental water will be provided for songbirds, Wild Turkey, dove, and white-tailed deer through 3-4 wildlife water sources. The watering facilities will be enhanced for wildlife use by installing rock ramps or perch wire from the ground, over the trough lip, and to the bottom of the trough. The modifications will provide better access for small mammals, reptiles, and songbirds and a way to avoid drowning if water levels drop. Rainwater catchment will provide the water source for these devices designed specifically for wildlife. Water catchment supplied water sources may need to be supplemented during especially dry periods. Ideal distribution for most wildlife is ½-½ mile between sources. This activity will count for 10 years of credit upon completion as long as annual maintenance is performed. Maps of the water source locations will be available on request.

### Providing Supplemental Supplies of Food

1. Feeders and Mineral Supplementation. (2015-2019) The optimum feeding regime for songbirds, dove, and turkey during the breeding season would include at least three platform-style birdseed feeders. The birdseed feeders should be filled with a mixture of 75% scratch grains and 25% black-oil sunflower seeds. The feeders should be filled regularly, kept clean, and may be relocated as needed. During the winter, the birdseed feeders should contain at least 25% sunflowers due to the increased need for fat reserves. Receipts for birdfeed should be kept and available upon request, along with a photo of each feeder.

### **Providing Shelters**

1. <u>Nest Boxes</u>, <u>Bat Boxes</u>. (2015-2019) The landowner will place nest boxes in appropriate habitat throughout the property. After these boxes have been placed, the nest box program will consist of annual monitoring, repair, upkeep, and replacement. Approximately 40 boxes will be erected.

Titmouse boxes (20 boxes recommended) should be placed on woodland edges, oak parklands, or anywhere grassy areas and trees meet. Wren boxes (20 boxes recommended) should be located in wooded shrubby habitats.

All boxes located in open or semi-open habitats should face the northeast to minimize the amount of heat entering the box. The nest boxes will be monitored annually for predators, occupancy and successful breeding. All songbird boxes should be cleaned in later winter before the breeding season begins. Copies of monitoring information and a map of nest box locations will be provided upon request.

2. Brush Piles and Slash Retention. (2015-2019) This practice involves placement and retention of brush piles to provide additional wildlife cover and protection for saplings of desirable plant species. Teepees of limbs or posts will provide cover for small mammals and ground nesting birds. In addition to providing wildlife habitat, brush piles placed at the base of desirable shrubs/trees such as white shin oak, Spanish oak, and cedar elm will promote their regeneration. Brush piles should be mound- or tepee-shaped and located in areas without significant amounts of cover-providing shrubs. Ideally, they should be 6-8 feet high and 10-15 feet in diameter. The largest material should form the base and layers of smaller limbs and branches should be added as filler. Care should be taken to create an open cavity at the base of the pile to promote animal use. A minimum of 10 properly constructed brush piles will be created each year the practice is performed. Existing brush piles may be reshaped and maintained annually, as an alternative to new construction. Maps indicating location of shelters and representative photos will be available on request.

### Making Census Counts to Determine Population

1. <u>Songbird Transects and Counts</u>. (2015-2019) An annual breeding and wintering songbird survey as per accepted protocol will be conducted on the property. These surveys will provide information helpful in monitoring trends in the health and sustainability of songbird populations. Copies of survey design and data will be available on request.

JAY ENGINEER NG COMPANY, INC.

P.O. Box 1220
Leander, TX 78646
Fax 259-8016

April 29, 2016

Mr. Tom Bolt Director of Development Services/City Manager City of Manor P.O. Box 387 Manor, TX 78653

Re:

First Review for

Lagos PUD Final Site Plan City of Manor, Texas

Dear Mr. Bolt:

The first submittal of the Lagos PUD Final Site Plan prepared by Kimley-Horn and Associates and delivered to our office on April 18, 2016, has been reviewed for compliance with the City of Manor Zoning Ordinance 185. Based upon our review, we can offer the following **new comments**:

- 1. Phase 3 only has one point of ingress and egress. At least two points of ingress and egress should be provided for each phase.
- 2. Note #23 states that proposed visitor parking for the village cluster tracts can be met by offsite parking located on Tract A-11 and by on street parking within the proposed single family ROW. The description of Tract A-11 does not describe any village cluster parking or any parking as being proposed for the site. The proposed parking at Tract A-11 and within the single family ROW is blocks away from the cluster sites. There is a concern about having enough space to provide offsite parking within the proposed single family ROW. Streets will already be filled with cars from homes around them which would limit how much offsite condo parking there would be. With the current proposal there will be nowhere for visitors to legally park onsite at the condos. A more feasible plan should be considered in order to provide more adequate parking for cluster site condo visitors.

A written response narrative that identifies how each of the comments was addressed should be provided. Additional comments may be rendered based upon reviews of updated submittal information.

Review of this submittal does not constitute a verification of all data, information and calculations supplied by the applicant are accurate, complete, or adequate for the intended purpose. The engineer of record is solely responsible for the completeness, accuracy, and adequacy of his/her submittal, whether or not City Engineers review the application for Ordinance compliance. Please call if you have any questions or need additional information.

Please call if you have any questions or need additional information.

Sincerely,

Pauline M. Gray, P.E.

PMG/s

Copy: Robert J. Smith, P.E., Kimley-Horn and Associates

Scott Dunlop, City of Manor

### Kimley» Horn

May 5, 2016 Jay Engineering Company, Inc. Attention: Pauline M. Gray, P.E. P.O.Box 1220 Leander, Texas 78646

RE: Preliminary Site Plan review for Lagos PUD City of Manor, Texas

To Whom It May Concern:

Please accept this Comment Response Letter for the above referenced project. This submittal is in response to the comments provided by Pauline M. Gray, P.E., letter dated on April 29, 2015. The original comments have also been included below for reference.

1. Phase 3 only has one point of ingress and egress. At least two points of ingress and egress should be provided for each phase.

Response: We have switched Phase III and Phase IV as discussed with Pauline on 5.4.16.

2. Note #23 states that proposed visitor parking for the village cluster tracts can be met by offsite parking located on tract A-11 and by on street parking within the proposed single family ROW. The description of Tract A-11 does not describe any village cluster parking or any parking as being proposed for the site. The proposed parking at Tract A-11 and within the single family ROW is blocks away from the cluster sites. There is a concern about having enough space to provide offsite parking within the proposed single family ROW. Streets will already be filled with cars from homes around them which would limit how much offsite condo parking there would be. With the current proposal there will be nowhere for visitors to legally park onsite at the condos. A more feasible plan should be considered in order to provide more adequate parking for cluster site condo visitors.

Response: We propose 10% on-site visitor parking on the Village Cluster Lots. See note 23. This is based off of a number of projects in the Austin area designed by Lee and Associates. See email sent to the review team on 5.5.16.

Please contact me at 512-418-1771 if additional information is required.

Sincerely,

KIMLEY-HORN AND ASSOCIATES, INC.

Phy J. L

Robert J. Smith, P.E.

Associate

JAY ENGINEER NG COMPANY, INC.

P.O. Box 1220
Leander, TX 78646

(512) 259-3882
Fax 259-8016

May 11, 2016

Mr. Tom Bolt Director of Development Services/City Manager City of Manor P.O. Box 387 Manor, TX 78653

Re:

Second Review for Lagos PUD Final Site Plan City of Manor, Texas

Dear Mr. Bolt:

The second submittal of the Lagos PUD Final Site Plan prepared by Kimley-Horn and Associates and delivered to our office on May 6, 2016, has been reviewed for compliance with the City of Manor Zoning Ordinance 185. The Plan appears to be in general compliance with City Ordinance requirements and we therefore take no exception to its approval as presented.

Review of this submittal does not constitute a verification of all data, information and calculations supplied by the applicant are accurate, complete, or adequate for the intended purpose. The engineer of record is solely responsible for the completeness, accuracy, and adequacy of his/her submittal, whether or not City Engineers review the application for Ordinance compliance. Please call if you have any questions or need additional information.

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Sincerely.

Paulini m Day Pauline M. Gray, P.E.

PMG/s

Copy: Robert J. Smith, P.E., Kimley-Horn and Associates

Scott Dunlop, City of Manor