



RITA G. JONSE, MAYOR
GENE KRUPPA, MAYOR PRO-TEM, PLACE 1
MARIA AMEZCUA, PLACE 2
ANNE WEIR, PLACE 3
ZINDIA PIERSON, PLACE 4
REBECCA DAVIES, PLACE 5
RYAN STONE, PLACE 6

CITY COUNCIL REGULAR MEETING AGENDA

WEDNESDAY, MAY 17, 2017

7:00 P.M.

CITY COUNCIL CHAMBERS, 105 E. EGGLESTON ST.

CALL REGULAR SESSION TO ORDER

PLEDGE OF ALLEGIANCE

PRESENTATIONS

1. Proclaim June 2, 2017 as "Reading on the Go Day" in the City of Manor.

Rita Jonse,
Mayor

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.

2. Consideration, discussion, and possible action to approve the minutes for the May 3, 2017 City Council Regular Meeting.
3. Consideration, discussion, and possible action on acceptance of the April, 2017 Departmental Reports:
 - Development Services – Scott Dunlop
 - Police – Chief Ryan Phipps
 - Municipal Court – Sarah Friberg
 - Public Works – Mike Tuley

Frances Aguilar,
City Secretary

Tom Bolt,
City Manager

- | | |
|---|---------------------------------------|
| 4. Consideration, discussion, and possible action on acceptance of the unaudited April, 2017 Monthly Financial Report. | Lydia Collins,
Finance Director |
| 5. Consideration, discussion, and possible action on a second reading of an ordinance rezoning 1.68 acres out of the Greenbury Gates Survey Number 63, Abstract 315 and Calvin Barker Survey 38, Abstract 58, Travis County, located at 12920 Old Hwy 20 from Interim Agricultural (A) to Neighborhood Business (NB). Owner: Doreid Awad, Dessau Road LLC. Applicant: Diane Bernal, Professional StuCivil Engineers, Inc. | Scott Dunlop,
Planning Coordinator |

PUBLIC HEARING

- | | |
|--|---------------------------|
| 6. Conduct a public hearing regarding the creation of a Public Improvement District – EntradaGlen. | Tom Bolt,
City Manager |
|--|---------------------------|

REGULAR AGENDA

- | | |
|---|---------------------------------------|
| 7. Consideration, discussion, and possible action on the creation of a Public Improvement District – EntradaGlen. | Tom Bolt,
City Manager |
| 8. Consideration, discussion, and possible action on acceptance of the Annual Audit of the Basic Financial Statements of the City of Manor, Texas for the year ended September 30, 2016. | Lydia Collins,
Finance Director |
| 9. Consideration, discussion, and possible action on an ordinance adopting an amended annual budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017. | Lydia Collins,
Finance Director |
| 10. Consideration, discussion, and possible action to adopt a Resolution setting a public hearing date on July 5th, 2017 on the LUAs (Land Use Assumptions) and proposed CIPs (Capital Improvement Projects) provided by the 2016 Community Impact Fee Advisory Committee. | Pauline Gray,
City Engineer |
| 11. Consideration, discussion, and possible action on a Concept Plan for Manor Commons East, twenty-two (22) lots on 73.3 acres more or less, located at the SE corner of US Hwy 290 and FM 973, Manor, TX. Owner: Barth Timmermann, Greenview Development Greenbury, LP. Applicant: Matt Mitchell, ALM Engineering | Scott Dunlop,
Planning Coordinator |
| 12. Consideration, discussion and possible action on a Conditional Use Permit for Lot 1 Shadowglen Commercial Lots Subdivision, locally known as 14001 Shadowglen Blvd to allow for a Game Room. Owner: HFS Brothers Investments LLC. Applicant: Tony Welch, Beer:30 | Scott Dunlop,
Planning Coordinator |

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 Special Meeting Agenda was posted on this 12th day of May, 2017 at 5:00 P.M., as required by law in accordance with Section 551.043 of the Texas Government Code.

Frances M. Aguilar, TRMC, CMC,
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 48-hour notice when feasible.

This public notice was removed from the bulletin board at the Manor City Hall on:

_____, 2017 at _____ am/pm by _____.



AGENDA ITEM NO. ¹_____

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Frances Aguilar

DEPARTMENT: City Secretary's Office

AGENDA ITEM DESCRIPTION:

Proclaim June 2, 2017 as "Reading on the Go Day" in the City of Manor.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

ATTACHMENTS: ☒ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☐ NO

Proclamation

STAFF RECOMMENDATION:

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



***PROCLAMATION
DECLARING JUNE 2, 2017
AS READING ON THE GO DAY***

WHEREAS, school-aged children and teens who read through the summer return to school without suffering a “summer slide” in their academic skills; and

WHEREAS, a lifelong love of reading can lead to a lifelong love of learning; and

WHEREAS, availability of books is an important factor in developing a child’s literacy and education; and

WHEREAS, the U.S. Department of Education found that the more students read for fun on their own time, the higher their reading scores; and

WHEREAS, quality education is critically important to the economic vitality of the City of Manor; and,

WHEREAS, City of Manor is home to Manor Independent School District; and,

WHEREAS, Manor ISD has partnered with MyON, Samsung, and the Manor Education Foundations to bring books to students through the Reading On The Go Program;

NOW, THEREFORE, I Rita G. Jonse, Mayor of the City of Manor, Texas and on behalf of the Manor City Council, do hereby proclaim June 2, 2017 as **READING ON THE GO DAY**.

IN WITNESS WHEREOF, I cause the Official Seal of the City of Manor, Texas to be affixed this the 17th day May, 2017.

Rita G. Jonse
Mayor

ATTEST:

Frances M. Aguilar, TRMC, CMC
City Secretary



AGENDA ITEM NO. ²_____

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Frances Aguilar

DEPARTMENT: City Secretary's Office

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action to approve the minutes for the May 3, 2017 City Council Regular Meeting.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

ATTACHMENTS: ☒ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☐ NO

Minutes from May 3, 2017 City Council Regular Meeting

STAFF RECOMMENDATION:

It is City staff's recommendation, that the City Council approve the minutes for the May 3, 2017 City Council Regular Meeting.

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



**CITY COUNCIL
REGULAR MEETING MINUTES
MAY 03, 2017**

A regular meeting of the Manor City Council was held on Wednesday, May 3, 2017, in the Manor City Hall City Council Chambers, located at 105 E. Eggleston Street, Manor, Texas.

COUNCIL MEMBERS

PRESENT:

Council Member Place 2, Maria Amezcua
Council Member Place 3, Anne Weir
Council Member Place 4, Zindia Pierson
Council Member Place 5, Rebecca Davies
Council Member Place 6, Ryan Stone

ABSENT

Mayor, Rita Jonse
Council Member Place 1, Gene Kruppa

CITY STAFF

PRESENT:

Thomas Bolt, City Manager
Scott Dunlop, Planning Coordinator

CALL REGULAR SESSION TO ORDER

Council Member Zindia Pierson announced that a quorum was present and the meeting was called to order at 7:00 P.M.

PLEDGE OF ALLEGIANCE

At the request of Council Member Pierson, City Manager Tom Bolt led the Pledge of Allegiance.

PRESENTATIONS

There were no presentations.

PUBLIC COMMENTS

Mr. Michael Mims addressed Council about the ordinance rezoning 11 acres from Single Family to Light Commercial. He voiced concern over the increase in traffic on Parsons St. and Bastrop St.

CONSENT AGENDA

A motion to approve the consent agenda was made by Council Member Stone, seconded by Council Member Amezcua. The motion carried by the following vote:

Vote: 5 For – 0 Against

1. Consideration, discussion, and possible action to approve the minutes for the April 19, 2017 City Council Regular Meeting.

The item was approved under consent agenda.

2. Consideration, discussion, and possible on a second reading of an ordinance rezoning Lot 1, Block 42 Town of Manor, locally known as 101 East Boyce Street from R-1 Single Family to NB Neighborhood Business. Owner: Salvador Casiano Jaramillo. Applicant: Ramon Duran, ATX Design Group

The item was approved under consent agenda.

3. Consideration, discussion, and possible action on a second reading of an ordinance rezoning 17 acres more or less out of the James Manor Survey No 40, Abstract 546, Travis County, near the intersection of Gregg Manor Rd and Hill Ln, from R-2 Single Family to C-1 Light Commercial. **Owner:** Danny Burnett, Las Entradas Development Corporation. **Applicant:** Alex Granados, Kimley-Horn

The item was approved under consent agenda.

4. Consideration, discussion, and possible action on a second reading of an ordinance rezoning 11 acres more or less out of the James Manor Survey No 40, Abstract 546, Travis County, near the intersection of W. Parsons St. and N. Bastrop St, from R-1 Single Family to C-1 Light Commercial. **Owner:** Danny Burnett, Las Entradas Development Corporation. **Applicant:** Alex Granados, Kimley-Horn.

The item was approved under consent agenda.

5. Consideration, discussion, and possible action on a first reading of an ordinance rezoning 1.68 acres out of the Greenbury Gates Survey Number 63, Abstract 315 and Calvin Barker Survey 38, Abstract 58, Travis County, located at 12920 Old Hwy 20 from Interim Agricultural (A) to Neighborhood Business (NB). **Owner:** Doreid Awad, Dessau Road LLC. **Applicant:** Diane Bernal, Professional StuCivil Engineers, Inc.

The item was approved under consent agenda.

ADJOURNMENT

A motion to Adjourn made by Council Member Davies. Seconded by Council Member Amezcua. The motion carried by the following vote:

Vote 5 For – 0 Against.

Meeting was adjourned at 7:11 P.M.

APPROVE:

Rita G. Jonse
Mayor

ATTEST:

Frances M. Aguilar, TRMC, CMC
City Secretary



AGENDA ITEM NO. ³_____

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Tom Bolt

DEPARTMENT: Administration

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on acceptance of the April, 2017 Departmental Reports:

- Development Services – Scott Dunlop
- Police – Chief Ryan Phipps
- Municipal Court – Sarah Friberg
- Public Works – Mike Tuley

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

ATTACHMENTS: ☒ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☐ NO

April, 2017 Departmental Reports:

- Development Services
- Police
- Municipal Court
- Public Works

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council accept the April, 2017 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, 2017

Description	Projects	Valuation	Fees	Detail
Commercial Electrical	2	\$1,100.00	\$342.00	
Commercial Irrigation	1	\$0.00	\$0.00	
Commercial New	1	\$1,800,000.00	\$31,271.60	Baylor Scott & White
Commercial New Shell	1	\$3,507,537.00	\$83,521.35	Shadowview Lakeside Shopping Center
Commercial Sign	1	\$1,500.00	\$222.00	
Commercial Tenant Finish-Out	1	\$180,000.00	\$1,512.25	Med-Tech Optical
Residential Deck/Patio	1	\$13,000.00	\$142.00	
residential Electrical	1	\$20,300.00	\$107.00	
Residential Irrigation	4	\$10,794.50	\$428.00	
Residential Mechanical-HVAC	3	\$15,538.00	\$321.00	
Residential New	8	\$1,730,666.00	\$31,718.60	
Residential Plumbing	3	\$3,400.00	\$321.00	
Totals	27	\$7,283,835.50	\$149,906.80	

Total Certificate of Occupancies Issued: 18

Total Inspections(Comm & Res): 942

Tom Bolt, City Manager

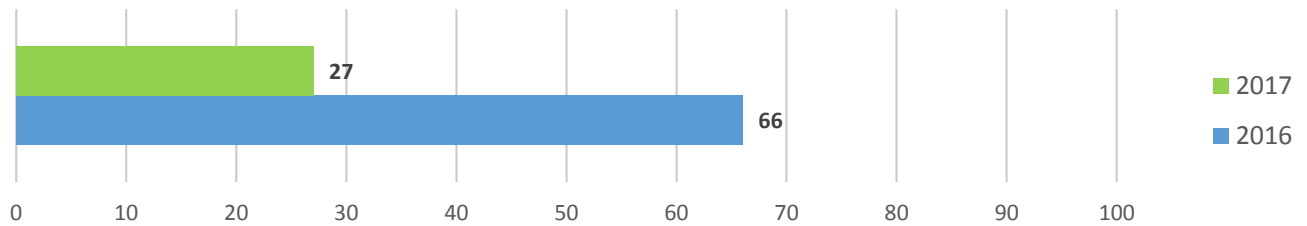




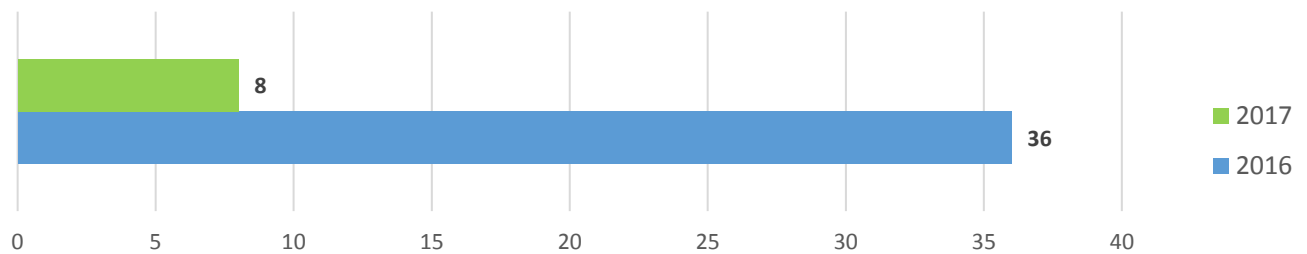
APRIL 2017

DEPARTMENT OF DEVELOPMENT SERVICES
THOMAS BOLT, DIRECTOR

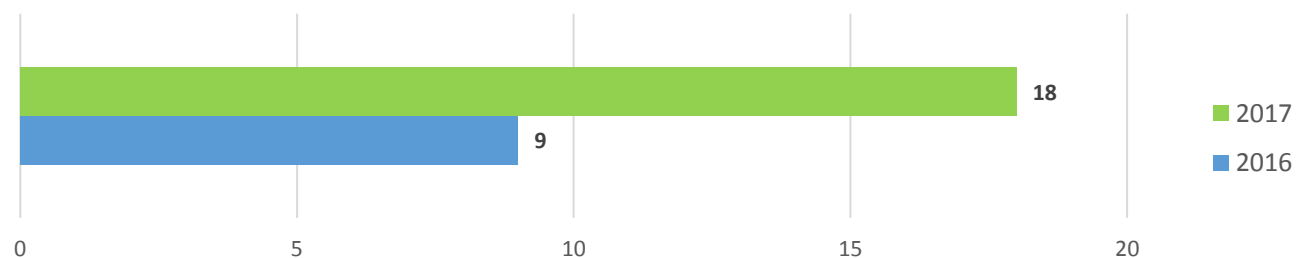
PERMITS ISSUED



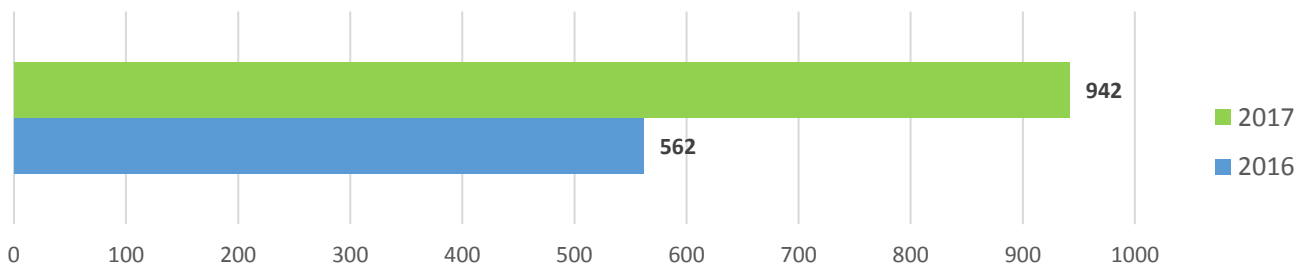
RESIDENTIAL NEW PERMITS



COs ISSUED



INSPECTIONS





Manor Police Department

Monthly Council Report

Ryan S. Phipps - Chief of Police

Date of Meeting:

5/17/2017

April 2017

Activity	Reported Month	Same month Prior year	Percentage difference	
Calls for Service	1272	1251	1.67↑	Patrol Car Rental
Average CFS per day	42.4	41.7	1.67↑	Last Month \$5,410
Open Cases	40	17	135↑	YTD \$16,375
Charges Filed	62	98	36.7↓	
Alarm Responses	34	37	8↓	
Drug Cases	18	29	38↓	
Family Violence	10	10	no change	
Arrests F/M	18F/44M	11F/87M	63.6F↑/49.4M↓	
Animal Control	13	12	8.3↑	
Traffic Accidents	23	38	39.4↓	
DWI Arrests	12	3	300↑	
Traffic Violations	530	450	17.7↑	
Ordinance Violations	8	1	700↑	
Seizures	N/A	N/A	N/A	
Laboratory Submissions	8	8	no change	

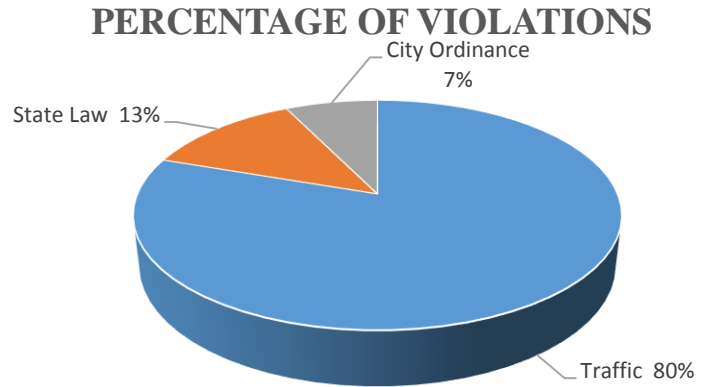
Notes:

*DNA- DATA NOT AVAILABLE

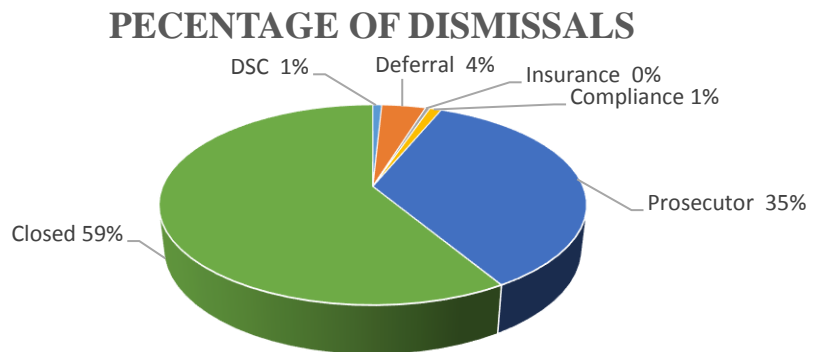
City of Manor Municipal Court

APRIL 2017

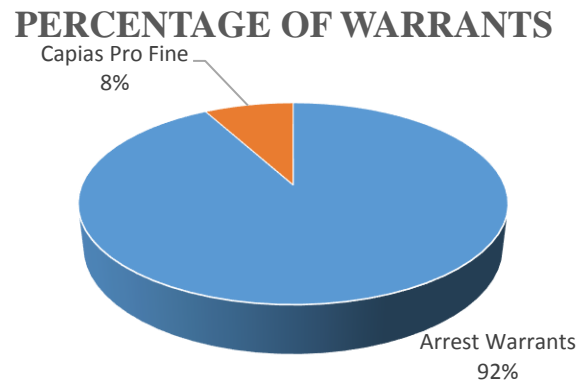
Violations Filed	Apr-17	Apr-16
Traffic	264	568
State Law	41	61
City Ord.	24	18
Total	329	647



Dismissals	Apr-17	Apr-16
DSC	10	12
Deferral	49	21
Insurance	5	7
Compliance	13	19
Prosecutor	436	113
Closed	726	614
Total	1239	786



Warrants	Apr-17	Apr-16
Arrest Warrants	276	210
Capias Pro Fine	24	38
Total	300	248



Money Collected in April 2017

Kept By City	\$42,282.33
kept By State	\$20,097.96
Total	\$62,380.29

Money Collected in April 2016

Kept By City	\$39,946.64
Kept By State	\$19,642.48
Total	\$59,589.12



April 2017 REPORT PUBLIC WORKS DEPARTMENT

Street and Public, Parks, and Maintenance Department

In the month of April, the Public Parks and Maintenance Department mowed all City facilities, alleys, and right of ways. They cleaned and maintained all City facilities and parks. They performed all maintenance on City vehicles and heavy equipment. In April, the Street Department repaired streets, curbs, and signs.

Water and Wastewater Department

In April, the Water Department performed daily maintenance on the water system, repaired water mains, set water meters and tested the water daily.

In April, the Wastewater Department performed daily maintenance on the wastewater plant. They cleaned and unstopped wastewater mains.

Water Production & Purchase

In the month of April, 51% of the water we supplied to our residents was from our wells, and we purchased 49% from Bluewater and Manville WSC. In April, the estimated population of residents in the City of Manor is 9,266. Estimated Population for Shadowglen is 2,574 residents.

Subdivision Inspection

- Street Inspection- 8



Streets and Parks Monthly Report April 2017

Street Inspections

- 4-3-2017/Sidewalk wall flume-Presidential Heights
- 4-8-2017/ADA sidewalk ramps-Presidential Glen
- 4-21-2017/Machine curb-Stonewater
- 4-24-2017/Machine curb-Stonewater
- 4-25-2017/Machine curb-Stonewater
- 4-25-2017/Valley curb-Stonewater
- 4-26-2017/Valley Gutter and two locations-Stonewater
- 4-28-2017/Valley Gutter-Stonewater

Daily Duties and Projects Between the dates 4-3-2017/4-28-2017

- The crew installed a wire fence to the entrance of the Public Works building to prevent illegal dumping in our dumpsters. (The fence remains locked until operating hours).
- Laid 36 tons of cold mix asphalt around the cemetery u-drive road to improve areas where the road had failed.
- Re-painted the cemetery entrance sign.
- Installed a landscape around the new cemetery flag and historic sign.
- Assisted on the Raising of the Flag event. Assisted in set-up and breakdown.
- Trimmed multiple trees around the City to ensure they are at the State required 8' above sidewalks and 13' above roadways.
- Renovated the washer pit at Jennie Lane park and added all new material.
- Held a City Wide Clean-Up event for the week of 4/17/17-4/22/17.
132 Manor residents took advantage of the clean-up dumpsters. **220** yards of items and debris was collected that week. That is 5 ½ 40 yard dumpsters.
- Assisted in the Heritage Festival from 4/27/17-4/29/17. Set-up and break down consisted of installing water barricades, traffic barricades to shut multiple streets down, striped areas where vendors and booths would be, installed lights on the food tent, and had a gator donated to help assist on trash and surveillance of the event.
- Ordered 10 yards of Fibar (Engineered wood fiber) and installed inside Carriage Hills playground. The crew also removed 2 broken benches and cleaned landscape around playground.
- Ordered 7 yards of fibar and installed inside Jennie Lane Park to ensure compliant surfacing depth.
- The mowing crew has also turned every piece of property in a 2-week time period. That means every piece of City owned property has been cut in 2 weeks.
- The crew maintained Bell Farms drainage easements. Re-graded multiple drainage easements inside Bell farms and added the easements on a mowing maintenance schedule.
- The crew started implementing a fertilizer plan where irrigation is present. The crew will continue to fertilize areas when schedules are due.



Water Department Monthly Report April 2017

For the month of April, the Water department had 36 service calls, 5 repair jobs, and 16 maintenance jobs. The Water department also changed out old meters and installed new digital meters.

Service calls include: low water pressure calls, meter leaks, line locates, disconnect water services and read meters, connect water services, brown water calls, flushed mains until cleared and meter changed outs.

Route 1 replaced old meters with new digital meters- 70 meters

Repair calls:

11405 Marshall - Replaced broken angle stop.

Worked by JN,CD 4-5-17

West Elevated Water Tower - Repaired a 1/4 copper line leak on Cla- Valve.

Worked by JT 4-5-17

107 West Parsons - Repaired a 2" main break.

Worked by RM,FZ,CD 4-7-17

Gregg Manor @ Las Entradas entrance to Gas Station - Repaired 2.5 cap on fire hydrant it was frozen and would not open per Fire Marshall Mr. Carlson.

Worked by FZ,JN 4-11-17

FM 973 one mile south of Manor - Repaired a 12" water main break.

Worked by CD,TM,FZ,JN 4-3-17

Maintenance:

Hamilton Electric - Dropped off pump number 3 for maintenance on pump and motor.

Worked by FZ,TM 4-3-17

Locate all 2006 - 2011 American Darling Hydrants for recall on 2 1/2 nozzles.

Capital Hydrant LLC will swap them out at no cost to the City.

Worked by JT 4-5-17

402 West Parsons – 2006 American darling – in front of Manor PD.

410 West Parsons – 2006 American Darling

432 West Parsons – 2007 American Darling – by the of Manor population sign.

10332 Old Hwy 20 – 2006 American darling – across from Manor ISD transportation office.

Old HWY 20 Manor ISD Bus parking lot – 2006 American Darling.

Joyce Turner -2008 American Darling -across from the West Elevated water tower.

Joyce Turner – 2007 American Darling – west side of water tower.

Joyce Turner – 2008 American Darling

Joyce Turner -2009 American Darling – behind Manor Tech bldg.



Water Department Monthly Report April 2017

Maintenance:

Joyce Turner – 2009 American Darling – front of Manor Tech bldg.

Gregg Manor by AutoZone – 2011 American Darling.

(4) Tur Weg by AutoZone – 2011 American Darling.

Tur Weg by AutoZone – 2011 American Darling.

300 Blk West Browning dead end street – 3 2011 American Darlings in the field at end of street.

Shadowglen Golf Course – notified Shadowglen maintenance supervisor that the meter at Effluent lift station is broken. The reading continues to stay the same. He said he would call Fluid Meter to repair it.

Worked by JT 4-4-17

Aqua Lab - took first set of Bac T samples 5 of them to Aqua Lab.

Worked by RM, JT 4-5-17

City Yard - repaired gaskets on two 3" meters that are used for new construction.

Worked by FZ, JT 5-7-17

107 West Parsons - cleaned and covered hole from 2" main break.

City Yard Pump Room - swept pump room.

Worked by TM, CD 4-11-17

Kenneth at MES - contacted Kenneth about having our SCBA (self-contained breathing apparatus) inspected. Inspection is scheduled.

Worked by JT 4-12-17

HD Water Supply - picked up two 12" hy max dresser couplings for stock.

Worked by FZ, JN 4-12-17

Clear well pump room and cl2 room - cleaned and swept.

Worked by TM CD 4-12-17

City Yard - cleaned all City vehicles.

Worked by TM, FZ, CD, JN 4-12-17

Intermediate Tank - weed eat around water valves.

Worked by TM 4-13-17

FM 973 south of Manor to intermediate tank - weed eat around all water valves and fire hydrant. Worked by TM 4-13-17

Clearwell - changed cl2 bottle 150 lbs.

Worked by RM, TM 4-17-17

Municipal Emergency Services (Kenneth Crawford) inspected our SCBA (self-contained breathing apparatus).

Worked by JT 4-20-17

Clearwell - received (5) 150 lb cl2 bottles.

Worked by JT 4-27-17



Wastewater Department Monthly Report April 2017

For the month of April, the Wastewater Department had 8 service calls, 10 repair jobs, and 10 maintenance jobs.

Service calls include: Sewer clog, jetted manhole and assured City side cleared at all times.

Repair calls include: Repaired broken manholes, repaired leak hose, maintained the hydro ranger at Presidential Glen lift station.

Maintenance:

WWTP - Received load of Alum 4,000 gallons for WWTP.

Worked by JR,JT 4-6-17

WWTP - Changed cl2 bottle #1 150 lbs.

Worked by JR,CD 4-10-17

WWTP - Blew out center well out.

Worked by JR,CD 4-10-17

Carriage Hills, Bell Farms and Wildhorse Creek lift stations -cleaned up pick up trash etc.

Worked by TM,CD 4-11-17

Presidential Glen Lift Station - Filled up fuel tank on generator.

Worked by JT,RM 4-18-17

Presidential Heights - had Alex with Data Flow install generator running and generator failed to start lights on custom page on SCADA system.

Worked by JT 4-18-17

Presidential Glen Phase 4B - had Alex with Data Flow install generator running and generator failed to start lights on customer page on SCADA system.

Worked by JT 4-18-17

WWTP Building - Installed a new AC window unit.

Worked by FZ,JR 4-21-17

Wildhorse Lift station - ordered hydrogen peroxide 300 gallons for lift station will be delivered next Tuesday.

Worked by JT 4-26-17

WWTP-Received 5 150 lb cl2 bottles.

Worked by JT 4-27-17



AGENDA ITEM NO. ⁴_____

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Lydia Collins

DEPARTMENT: Finance

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on acceptance of the unaudited April, 2017 Monthly Financial Report.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

ATTACHMENTS: ☒ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☐ NO

April, 2017 Monthly Financial Report.

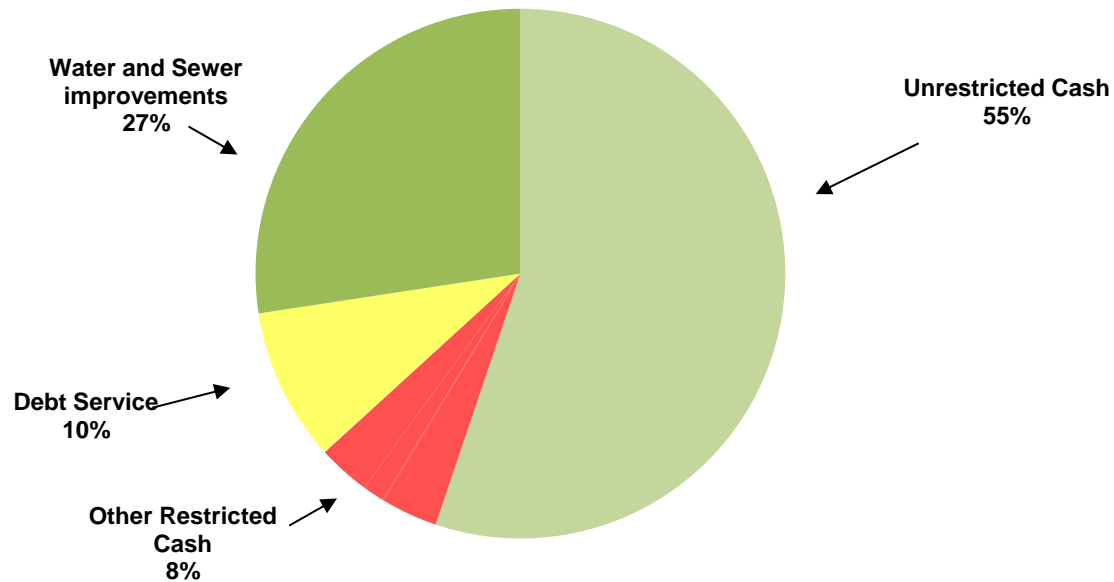
STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council accept the April, 2017 Monthly Financial Report.

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

**CITY OF MANOR, TEXAS
CASH AND INVESTMENTS
As of April 2017**

	<u>GENERAL FUND</u>	<u>UTILITY FUND</u>	<u>DEBT SERVICE FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUND</u>	<u>TOTAL</u>
CASH AND INVESTMENTS						
Unrestricted:						
Cash for operations	\$ 2,869,406	\$ 5,317,899				\$ 8,187,305
Restricted:						
Tourism				510,837		510,837
Court security and technology	13,414					13,414
Rose Hill PID				195,491		195,491
Customer Deposits		474,055				474,055
Park	8,482					8,482
Debt service			1,380,776			1,380,776
Capital Projects						
Water and sewer improvements				4,065,633		4,065,633
TOTAL CASH AND INVESTMENTS	<u>\$ 2,891,302</u>	<u>\$ 5,791,955</u>	<u>\$ 1,380,776</u>	<u>\$ 4,771,961</u>	<u>\$ -</u>	<u>\$ 14,835,994</u>



Overview of funds:

\$ 77,547.91 sales tax collected
 GF is in a favorable status.
 UF is in a favorable status
 DSF is in a favorable status
 CIP Fund is in a favorable status



AGENDA ITEM NO. 5

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Scott Dunlop

DEPARTMENT: Development Services

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on a second reading of an ordinance rezoning 1.68 acres out of the Greenbury Gates Survey Number 63, Abstract 315 and Calvin Barker Survey 38, Abstract 58, Travis County, located at 12920 Old Hwy 20 from Interim Agricultural (A) to to Neighborhood Business (NB). Owner: Doreid Awad, Dessau Road LLC. Applicant: Diane Bernal, Professional StuCivil Engineers, Inc.

BACKGROUND/SUMMARY:

This portion of the property was recently voluntarily annexed. The proposed use of the property is a service station, which is one of the allowable uses under C-1. C-1 may be too intense a use for this property as it's bounded by a neighborhood and not on state highway/right-of-way. Neighborhood business could be better zoning category for this property. NB allows for service stations as a conditional use. At the P&Z meeting on March 8th they voted 2-2 to recommend NB which as tie vote means they haven't provided a recommendation. At the March 15th Council meeting the item was sent back to P&Z for a specific recommendation at their April 12th meeting. At the April 12th meeting they voted 5-1 to approve NB (5 approved, 1 opposed, and 1 abstained).

PRESENTATION: ☐ YES ☒ NO

ATTACHMENTS: ☒ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☐ NO

Ordinance

STAFF RECOMMENDATION:

It is City staff's recommendation, that the City Council approve the second reading of an ordinance rezoning 1.68 acres out of the Greenbury Gates Survey Number 63, Abstract 315 and Calvin Barker Survey 38, Abstract 58, Travis County, located at 12920 Old Hwy 20, be rezoned from Interim Agricultural (A) to Neighborhood Business (NB).

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

ORDINANCE NO. 478

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, AMENDING THE ZONING ORDINANCE BY REZONING A PARCEL OF LAND FROM AGRICULTURAL (A) TO NEIGHBORHOOD BUSINESS (NB); MAKING FINDINGS OF FACT; AND PROVIDING FOR RELATED MATTERS.

WHEREAS, the owner of the property described hereinafter (the "Property") has requested that the Property be rezoned;

WHEREAS, after giving ten days written notice to the owners of land within three hundred feet of the Property, the Planning & Zoning Commission held a public hearing on the proposed rezoning and forwarded its recommendation on the rezoning to the City Council;

WHEREAS, after publishing notice of the public at least fifteen days prior to the date of such hearing, the City Council at a public hearing has reviewed the request and the circumstances of the Property and finds that a substantial change in circumstances of the Property, sufficient to warrant a change in the zoning of the Property, has transpired;

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

SECTION 1. FINDINGS. The foregoing recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

SECTION 2. AMENDMENT OF ORDINANCE. City of Manor Code of Ordinances Chapter 14 Exhibit A Zoning Ordinance ("Zoning Ordinance" or "Code"), is hereby modified and amended by rezoning the Property as set forth in Section 3.

SECTION 3. REZONED PROPERTY. The Zoning Ordinance is hereby amended by changing the zoning district for the land and parcel of property described in Exhibit "A" (the "Property"), from the current zoning district Agricultural (A) to zoning district Neighborhood Business (NB). The Property is accordingly hereby rezoned to Neighborhood Business (NB).

SECTION 4. OPEN MEETINGS. That 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, Chapt. 551, Loc. Gov't. Code.

PASSED AND APPROVED on its first reading this the 3rd day of May 2017.

PASSED AND APPROVED on its second reading this the 17th day of May 2017.

THE CITY OF MANOR, TEXAS

Rita G. Jonse,
Mayor

ATTEST:

Frances Aguilar, TRMC, CMC
City Secretary

EXHIBIT “A”

Property Legal Description:

Being 1.68 acres of land, out of the Greenbury Gates Survey Number 63, Abstract Number 315, and the Calvin Barker Survey Number 38, Abstract Number 58, both of Travis County, Texas, same being a portion of that certain Silvino Suarez and Santiago Suarez 10.001 acre tract recorded in document number 2006212794, Official Public Records, Travis County, Texas.

Property Address:

12920 Old Hwy 20 Manor, Texas 78653

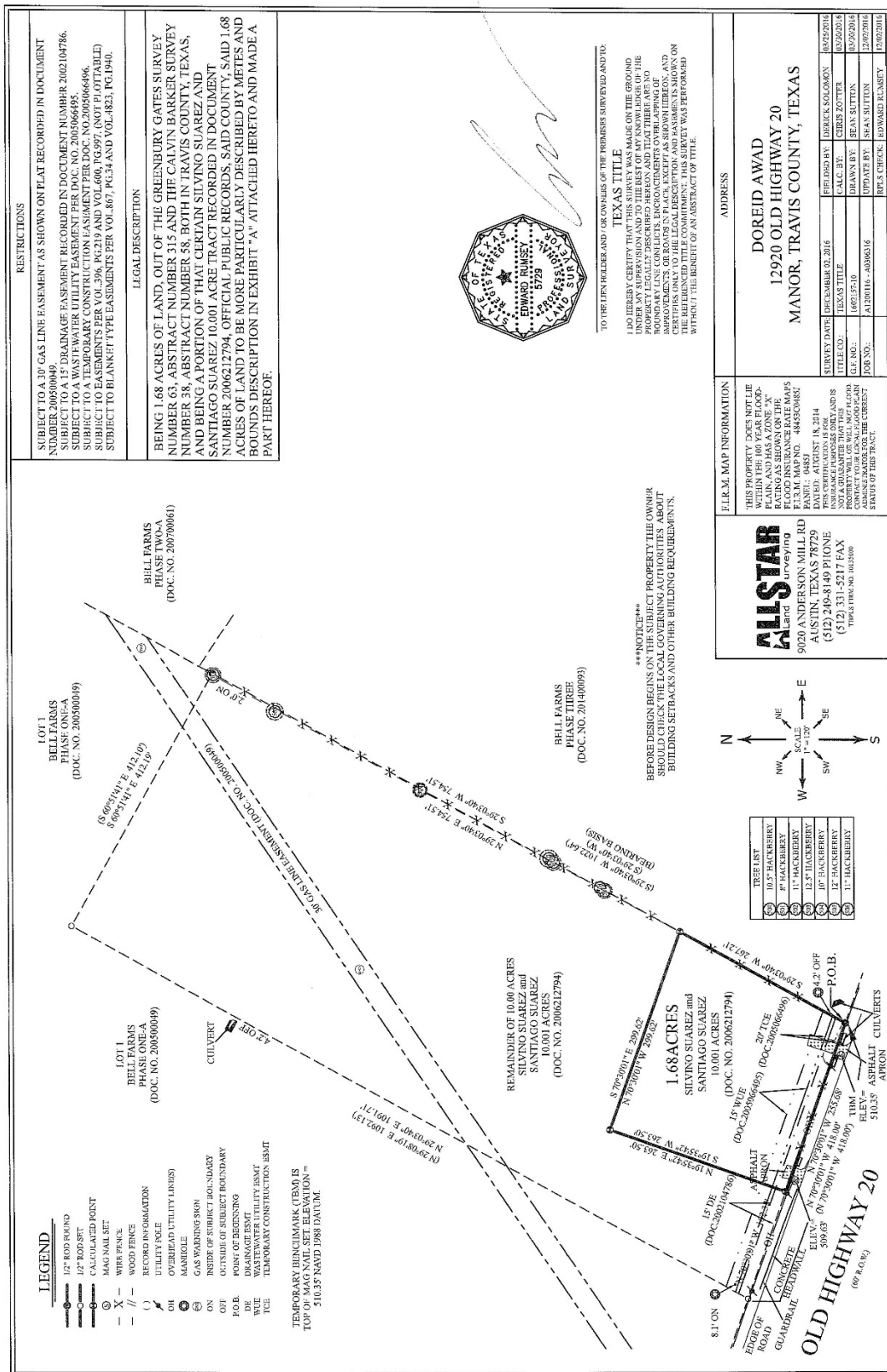


EXHIBIT "A"
LEGAL DESCRIPTION

BEING 1.68 ACRES OF LAND, OUT OF THE GREENBURY GATES SURVEY NUMBER 63, ABSTRACT NUMBER 315, AND THE CALVIN BARKER SURVEY NUMBER 38, ABSTRACT NUMBER 58, BOTH OF TRAVIS COUNTY, TEXAS, SAME BEING A PORTION OF THAT CERTAIN SILVINO SUAREZ ABD SANTIAGO SUAREZ 10.001 ACRE TRACT RECORDED IN DOCUMENT NUMBER 2006212794, OFFICIAL PUBLIC RECORDS, TRAVIS COUNTY, TEXAS, SAID 1.68 ACRES OF LAND TO BE MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING at an iron rod found in the northerly right-of-way line of Old Highway 20, at the southwest corner of Bell Farms Phase Three, a subdivision recorded in Document Number 201400093, Official Public Records, said county, same being the southeast corner of said 10.001 acre tract, for the southeast corner hereof;

THENCE North 70 degrees 30 minutes 01 seconds West, along said right-of-way line and the southerly line of said 10.001 acre tract, 255.68 feet to a calculated point in said line, for the southwest corner hereof, from which an iron rod set at the southwest corner of said 10.001 acre tract bears, North 70 degrees 30 minutes 01 seconds West, 162.32 feet;

THENCE North 19 degrees 35 minutes 42 seconds East, through said 10.001 acre tract, 263.50 feet to a calculated point, for the northwest corner hereof;

THENCE South 70 degrees 30 minutes 01 seconds East, continuing through said 10.001 acre tract, 299.62 feet to a calculated point in the westerly line of said subdivision, same being in the easterly line of said 10.001 acre tract, for the northeast corner hereof, from which an iron rod found at the northeast corner of said 10.001 acre tract bears, North 29 degrees 03 minutes 40 seconds East, 754.51 feet;

THENCE South 29 degrees 03 minutes 40 seconds West, along the westerly line of said subdivision and the easterly line of said 10.001 acre tract, 267.21 feet to the POINT OF BEGINNING.

THIS LEGAL DESCRIPTION IS TO BE USED IN CONJUNCTION WITH THE ATTACHED SURVEY PLAT (BY SEPARATE INSTRUMENT), ONLY.



EDWARD RUMSEY
TX R.P.L.S. No. 5729
Job No. A1200116 – A0306316

12/02/2016
Date





AGENDA ITEM NO. ⁶_____

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Tom Bolt

DEPARTMENT: Administration

AGENDA ITEM DESCRIPTION:

Conduct a public hearing regarding the creation of a Public Improvement District – EntradaGlen.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

ATTACHMENTS: ☐ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☒ NO

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council recess the public hearing regarding the creation of a Public Improvement District – EntradaGlen.

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



AGENDA ITEM NO. ⁷_____

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Tom Bolt

DEPARTMENT: Administration

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on the creation of a Public Improvement District – EntradaGlen.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

ATTACHMENTS: ☐ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☒ NO

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council postpone the creation of the EntradaGlen Public Improvement District.

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



AGENDA ITEM NO. ⁸_____

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Lydia Collins

DEPARTMENT: Finance

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on acceptance of the Annual Audit of the Basic Financial Statements of the City of Manor, Texas for the year ended September 30, 2016.

BACKGROUND/SUMMARY:

PRESENTATION: ☐YES ☒NO

ATTACHMENTS: ☐YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☒NO

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council accept the Annual Audit of the Basic Financial Statements of the City of Manor, Texas for the year ended September 30, 2016.

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

**CITY OF MANOR, TEXAS
ANNUAL FINANCIAL REPORT
AND
INDEPENDENT AUDITORS' REPORT
YEAR ENDED SEPTEMBER 30, 2016**

CITY OF MANOR, TEXAS

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CITY OF MANOR, TEXAS

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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, 2016, 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, 2016, 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 9, budgetary comparison information on page 43, schedule of changes in the City's net pension asset/liability and related ratios - last ten years on page 45, and Texas Municipal Retirement System schedule of funding progress on page 46 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2017, 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.

Atehley & Associates, LLP

Austin, Texas
May 10, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2016

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, 2016. 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 government-wide 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 required supplementary information in addition to the basic financial statements themselves. This contains additional information about the City's General Fund budget and information about the City's pension plan.

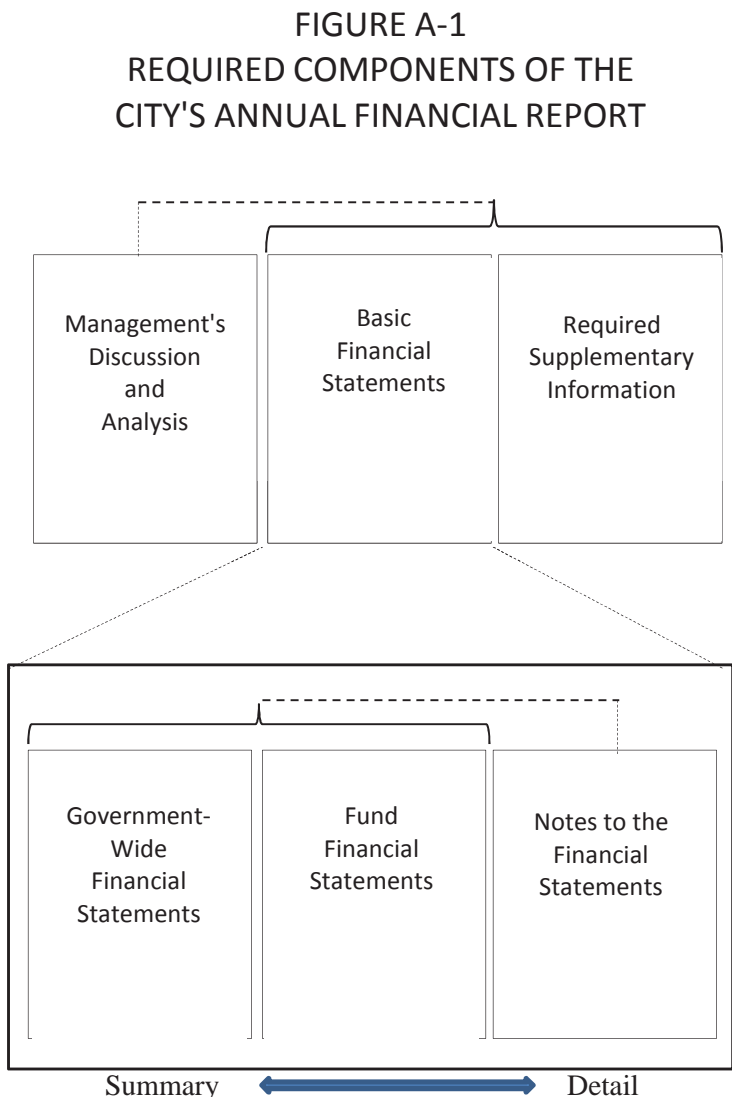


Figure A-1 shows how the parts of this annual report are arranged and related to one another.

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

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2016

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.

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2016

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

<i>Type of Statements</i>	Government-Wide	Fund Statements	
		Governmental Funds	Proprietary Funds
<i>Scope</i>	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
<i>Required financial statements</i>	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 Net Position Statement of Cash Flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	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 or long-term debt included	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of 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 \$16,522,032 at September 30, 2016 (See Figure A-3).
- Current year activity resulted in an increase in the City's net position by \$1,728,226 (See Figure A-4).

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2016

Figure A-3
City's Net Position

	Governmental Activities		Business-Type Activities		Total	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Assets:						
Current and other assets	\$2,383,342	\$1,474,120	\$26,374,978	\$ 7,399,964	\$28,758,320	\$ 8,874,084
Noncurrent assets	6,788,511	7,262,595	9,845,975	10,063,225	16,634,486	17,325,820
Total assets	<u>9,171,853</u>	<u>8,736,715</u>	<u>36,220,953</u>	<u>17,463,189</u>	<u>45,392,806</u>	<u>26,199,904</u>
Deferred outflows	<u>564,395</u>	<u>450,808</u>	<u>25,721</u>	<u>-</u>	<u>590,116</u>	<u>450,808</u>
Liabilities:						
Current liabilities	1,224,014	948,165	1,235,894	449,531	2,459,908	1,397,696
Long-term liabilities	8,914,701	9,211,879	18,086,281	1,247,331	27,000,982	10,459,210
Total liabilities	<u>10,138,715</u>	<u>10,160,044</u>	<u>19,322,175</u>	<u>1,696,862</u>	<u>29,460,890</u>	<u>11,856,906</u>
Deferred inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position:						
Investment in capital assets	(2,814,175)	(2,731,877)	8,913,866	8,954,465	6,099,691	6,222,588
Restricted	709,316	796,775	21,551,698	2,926,650	22,261,014	3,723,425
Unrestricted	<u>1,702,392</u>	<u>962,581</u>	<u>(13,541,065)</u>	<u>3,885,212</u>	<u>(11,838,673)</u>	<u>4,847,793</u>
Total net position	<u>\$ (402,467)</u>	<u>\$ (972,521)</u>	<u>\$16,924,499</u>	<u>\$15,766,327</u>	<u>\$16,522,032</u>	<u>\$14,793,806</u>

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2016

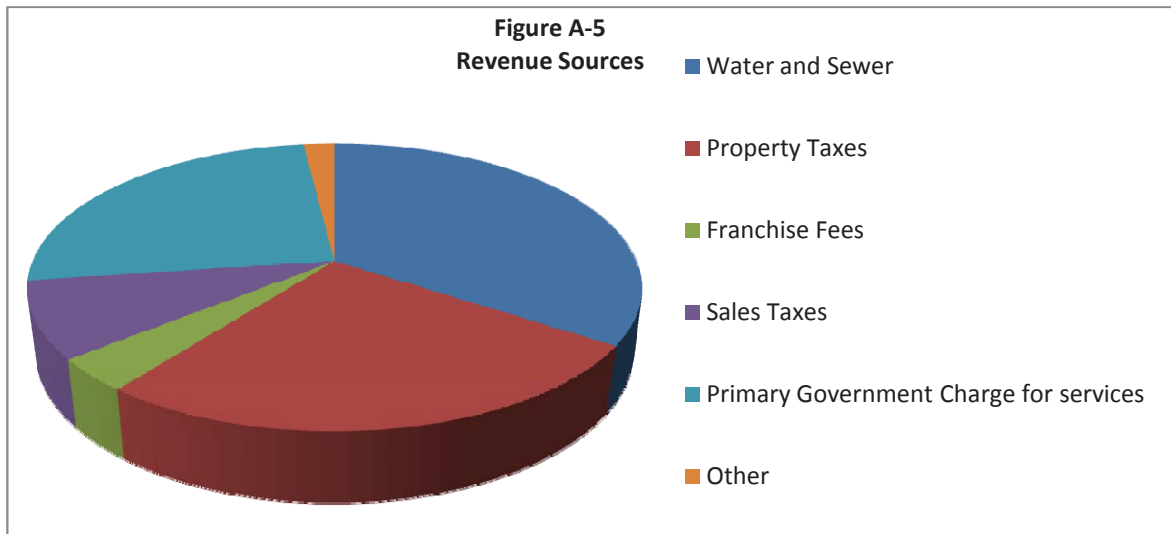
Figure A-4
Changes in City Net Position

	Governmental Activities		Business-Type Activities		Total	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues:						
Program revenues						
Charges for services	\$2,852,780	\$2,376,669	\$ 3,878,002	\$ 3,652,657	\$ 6,730,782	\$ 6,029,326
General revenues:						
Taxes	4,418,079	3,734,807	-	-	4,418,079	3,734,807
Fines and penalties	-	-	-	-	-	-
Interest and penalties	6,249	3,214	2,779	1,496	9,028	4,710
Other	160,076	33,484	-	-	160,076	33,484
Total revenues	<u>7,437,184</u>	<u>6,148,174</u>	<u>3,880,781</u>	<u>3,654,153</u>	<u>11,317,965</u>	<u>9,802,327</u>
Expenses:						
General government	1,523,852	1,058,125	-	-	1,523,852	1,058,125
Public safety	2,250,690	2,035,132	-	-	2,250,690	2,035,132
Streets	966,548	806,536	-	-	966,548	806,536
Municipal court	479,248	377,537	-	-	479,248	377,537
Development services	296,886	267,616	-	-	296,886	267,616
Sanitation	611,347	556,638	-	-	611,347	556,638
Bond issue cost	1,601	56,820	-	-	1,601	56,820
Interest and fiscal charges	276,007	124,762	166,925	181,628	442,932	306,390
Water and sewer	-	-	3,016,635	2,709,512	3,016,635	2,709,512
Total expenses	<u>6,406,179</u>	<u>5,283,166</u>	<u>3,183,560</u>	<u>2,891,140</u>	<u>9,589,739</u>	<u>8,174,306</u>
Revenues over(under)						
expenses	1,031,005	865,008	697,221	763,013	1,728,226	1,628,021
Capital contributions	-	-	-	-	-	-
Transfers	<u>(460,951)</u>	<u>(3,543,967)</u>	<u>460,951</u>	<u>3,543,967</u>	<u>-</u>	<u>-</u>
Change in net position	570,054	(2,678,959)	1,158,172	4,306,980	1,728,226	1,628,021
Beginning net position	(972,521)	1,485,824	15,766,327	11,459,347	14,793,806	12,945,171
Restatement	-	220,614	-	-	-	220,614
Ending net position	<u>\$ (402,467)</u>	<u>\$ (972,521)</u>	<u>\$16,924,499</u>	<u>\$15,766,327</u>	<u>\$16,522,032</u>	<u>\$14,793,806</u>

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2016

CITY REVENUES

The majority of the City's revenue is generated from charges for water and sewer services (34%), property taxes (26%), and primary government charges for services (25%). 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 (M&O) increased from \$0.3801 to \$0.4381 in the current fiscal year generating \$1,815,065 in M&O taxes, an increase of \$517,505 over the previous fiscal year. While the City's franchise fees decreased \$37,160, or 8%, and sales taxes increased by \$172,253, or 21%.

Business-Type Activities

Water sales increased by \$141,126 or 10%, while sewer sales increased by \$111,624, or 8%.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

General Fund Budgetary Highlights

General Fund expenditures exceeded revenues and transfers by \$558,523 which was \$1,298,108 more than budgeted. See details of budget and actual revenues on page 43.

Capital Assets

During the year ended September 30, 2016, the City invested \$481,414 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.

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2016

Figure A-6
City's Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Land	\$ 470,607	\$ 470,607	\$ 406,816	\$ 406,816	\$ 877,423	\$ 877,423
Buildings and equipment	5,254,317	4,938,980	346,129	280,124	5,600,446	5,219,104
Sidewalks	244,164	244,164	-	-	244,164	244,164
Streets and improvements	5,383,195	5,283,124	12,992	12,992	5,396,187	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	11,352,283	10,936,875	13,924,250	13,858,245	25,276,533	24,795,120
Accumulated depreciation	(4,563,772)	(3,809,373)	(4,078,275)	(3,795,020)	(8,642,047)	(7,604,393)
Net capital assets	\$ 6,788,511	\$ 7,127,502	\$ 9,845,975	\$ 10,063,225	\$ 16,634,486	\$ 17,190,727

Debt Administration

The City's property tax rate for debt services increased from \$0.2737 to \$0.3357 in the current fiscal year generating \$1,136,765 in debt service taxes an increase of \$20,858 over the previous fiscal year. 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 Activities		Business-Type Activities		Total	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Notes payable	\$ 674,646	\$ 683,139	\$ -	\$ -	\$ 674,646	\$ 683,139
Bonds payable	8,928,040	9,176,240	18,556,960	1,108,760	27,485,000	10,285,000
Total	\$ 9,602,686	\$ 9,859,379	\$ 18,556,960	\$ 1,108,760	\$ 28,159,646	\$ 10,968,139

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 increase by \$880,486, resulting in an overall operating deficit of approximately \$801,105 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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BASIC FINANCIAL STATEMENTS

CITY OF MANOR, TEXAS
STATEMENT OF NET POSITION
September 30, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,513,381	\$ 4,543,009	\$ 6,056,390
Receivables, net	160,645	280,271	440,916
Restricted assets:			
Cash and cash equivalents	67,417	21,107,470	21,174,887
Investments	641,899	444,228	1,086,127
Non-current assets:			
Capital assets:			
Non-depreciable	470,607	406,816	877,423
Depreciable, net	6,317,904	9,439,159	15,757,063
Total assets	9,171,853	36,220,953	45,392,806
Deferred outflows			
Deferred outflows related to refunding	326,461	-	326,461
Deferred outflows related to pensions	237,934	25,721	263,655
Total deferred outflows	564,395	25,721	590,116
LIABILITIES			
Current liabilities:			
Payable from unrestricted assets:			
Accounts payable	327,116	209,228	536,344
Unearned revenue	55,337	-	55,337
Payable from restricted assets:			
Interest payable	28,858	59,981	88,839
Notes payable, due within one year	269,388	-	269,388
Bonds payable, due within one year	543,315	966,685	1,510,000
Non-current liabilities:			
Payable from unrestricted assets:			
Compensated absences	78,435	31,169	109,604
Payable from restricted assets:			
Customer deposits	-	431,930	431,930
Notes payable, due more than one year	405,258	-	405,258
Bonds payable, due more than one year	8,384,725	17,590,275	25,975,000
Net pension liability	46,283	32,907	79,190
Total liabilities	10,138,715	19,322,175	29,460,890
Deferred inflows	-	-	-
NET POSITION			
Net investment in capital assets	(2,814,175)	8,913,866	6,099,691
Restricted	709,316	21,551,698	22,261,014
Unrestricted	1,702,392	(13,541,065)	(11,838,673)
Total net position	\$ (402,467)	\$ 16,924,499	\$ 16,522,032

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

CITY OF MANOR, TEXAS
STATEMENT OF ACTIVITIES
Year Ended September 30,
2016

Function/program activities	<u>Expenses</u>	<u>Charges for Services</u>
Primary government:		
Government activities:		
General government	\$ 1,523,852	\$ 469
Public safety	2,250,690	126,510
Streets	966,548	1,204
Municipal court	479,248	622,264
Development services	296,886	1,406,722
Sanitation	611,347	695,611
Bond issuance costs	1,601	-
Interest on long-term debt	276,007	-
Total governmental activities	<u>6,406,179</u>	<u>2,852,780</u>
Business-type activities:		
Water	1,863,110	1,921,531
Sewer	1,048,376	1,956,471
Interest and amortization on long-term debt	166,925	-
Bond issuance costs	105,149	-
Total business-type activities	<u>3,183,560</u>	<u>3,878,002</u>
Total primary government	<u>9,589,739</u>	<u>6,730,782</u>
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		
Net position - end of year		

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

Program Revenues		Net (Expenses) Revenues and Changes in Net Assets		
Operating Grants & Contributions	Capital Grants & Contributions	Primary Government		
		Governmental Activities	Business-Type Activities	Total
\$ -	\$ -	\$ (1,523,383)	\$ -	\$ (1,523,383)
-	-	(2,124,180)	-	(2,124,180)
-	-	(965,344)	-	(965,344)
-	-	143,016	-	143,016
-	-	1,109,836	-	1,109,836
-	-	84,264	-	84,264
-	-	(1,601)	-	(1,601)
-	-	(276,007)	-	(276,007)
-	-	(3,553,399)	-	(3,553,399)
-	-	-	58,421	58,421
-	-	-	908,095	908,095
-	-	-	(166,925)	(166,925)
-	-	-	(105,149)	(105,149)
-	-	-	694,442	694,442
-	-	(3,553,399)	694,442	(2,858,957)
		2,970,413	-	2,970,413
		978,427	-	978,427
		419,246	-	419,246
		49,993	-	49,993
		6,249	2,779	9,028
		160,076	-	160,076
		(460,951)	460,951	-
		4,123,453	463,730	4,587,183
		570,054	1,158,172	1,728,226
		(972,521)	15,766,327	14,793,806
		\$ (402,467)	\$ 16,924,499	\$ 16,522,032

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

CITY OF MANOR, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2016

	<u>General Fund</u>	<u>Special Revenues Fund</u>
ASSETS		
Unrestricted		
Cash and cash equivalents	\$ 1,483,362	\$ -
Receivables, net	148,886	-
Intergovernmental receivables	-	-
Due from other funds	-	-
Restricted assets:		
Cash and cash equivalents	-	170,522
Investments	8,457	363,093
	<hr/>	<hr/>
Total assets	\$ 1,640,705	\$ 533,615
	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 262,050	\$ -
Other liabilities	8,201	46,938
Due to other funds	-	-
Unearned revenue	62,161	-
	<hr/>	<hr/>
Total liabilities	332,412	46,938
	<hr/>	<hr/>
FUND BALANCES		
Restricted	8,423	486,677
Committed	-	-
Unassigned	1,299,870	-
	<hr/>	<hr/>
Total fund balances	1,308,293	486,677
	<hr/>	<hr/>
Total liabilities and fund balances	\$ 1,640,705	\$ 533,615
	<hr/> <hr/>	<hr/> <hr/>

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

Debt Service Fund	Capital Projects Fund	Total Governmental Funds
\$ -	\$ 30,019	\$ 1,513,381
11,759	-	160,645
-	-	-
-	-	-
(103,105)	-	67,417
270,349	-	641,899
<u>\$ 179,003</u>	<u>\$ 30,019</u>	<u>\$ 2,383,342</u>
\$ -	\$ -	\$ 262,050
-	9,927	65,066
-	-	-
11,759	-	73,920
<u>11,759</u>	<u>9,927</u>	<u>401,036</u>
167,244	-	662,344
-	20,092	20,092
-	-	1,299,870
<u>167,244</u>	<u>20,092</u>	<u>1,982,306</u>
<u>\$ 179,003</u>	<u>\$ 30,019</u>	<u>\$ 2,383,342</u>

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

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CITY OF MANOR, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
September 30, 2016

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS	\$ 1,982,306
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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.	6,788,511
--	-----------

Certain receivables are not available to pay current-period expenditures and, therefore, are deferred in the funds. This amount includes deferred property taxes.	18,583
---	--------

Deferred outflows represent the consumption of net position that is applicable to a future reporting period and are not reported in the funds.	564,395
--	---------

Certain liabilities related to long-term debt are not reported in the funds, such as accrued interest payable.	(28,858)
--	----------

Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(9,727,404)</u>
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NET POSITION - GOVERNMENTAL ACTIVITIES	<u><u>\$ (402,467)</u></u>
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The accompanying notes are an integral part of this financial statement.

CITY OF MANOR, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended September 30, 2016

	<u>General Fund</u>	<u>Special Revenues Fund</u>
REVENUES		
Property taxes	\$ 1,815,065	\$ -
Sales tax	978,427	-
Franchise taxes	419,246	-
Other taxes	6,241	43,752
Licenses and permits	1,406,722	-
Charge for services	695,611	-
Court and police	622,264	-
Public safety	126,510	-
Interest	3,133	1,078
Interest - restricted	9	-
Other	161,749	-
Total revenues	<u>\$ 6,234,977</u>	<u>\$ 44,830</u>
EXPENDITURES		
Current:		
General government	1,325,669	26,350
Public safety	2,114,995	-
Streets	576,648	-
Municipal court	479,248	-
Development services	290,626	-
Sanitation	611,347	-
Capital outlay	277,921	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>5,676,454</u>	<u>26,350</u>
Excess (deficiency) of revenues		
Over expenditures	<u>558,523</u>	<u>18,480</u>
OTHER FINANCING SOURCES (USES)		
Bond proceeds	-	-
Bond issuance costs	-	-
Transfers in	-	-
Transfers out	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Net change in fund balances	558,523	18,480
Fund balances - beginning of year	<u>749,770</u>	<u>468,197</u>
Fund balances - end of year	<u>\$ 1,308,293</u>	<u>\$ 486,677</u>

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

Debt Services Fund	Capital Projects Fund	Total Governmental Funds
\$ 1,136,765	\$ -	\$ 2,951,830
-	-	978,427
-	-	419,246
-	-	49,993
-	-	1,406,722
-	-	695,611
-	-	622,264
-	-	126,510
779	1,250	6,240
-	-	9
-	-	161,749
<u>\$ 1,137,544</u>	<u>\$ 1,250</u>	<u>\$ 7,418,601</u>
600	-	1,352,619
-	-	2,114,995
-	-	576,648
-	-	479,248
-	-	290,626
-	-	611,347
-	-	277,921
518,200	-	518,200
276,397	-	276,397
<u>795,197</u>	<u>-</u>	<u>6,498,001</u>
<u>342,347</u>	<u>1,250</u>	<u>920,600</u>
-	270,000	270,000
-	(1,601)	(1,601)
-	-	-
<u>(460,951)</u>	<u>-</u>	<u>(460,951)</u>
<u>(460,951)</u>	<u>268,399</u>	<u>(192,552)</u>
(118,604)	269,649	728,048
<u>285,848</u>	<u>(249,557)</u>	<u>1,254,258</u>
<u>\$ 167,244</u>	<u>\$ 20,092</u>	<u>\$ 1,982,306</u>

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

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, 2016

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	728,048
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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 depreciation exceeded capital outlay expenses in the current period.	(399,130)
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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.	18,583
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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 payments exceeded proceeds and changes in accrued interest and amortization of deferred outflows from refunding.	537,641
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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 compensation and changes in pension benefits and related inflows and outflows.	(315,088)
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CHANGE IN NET ASSETS - GOVERNMENTAL ACTIVITIES	\$	570,054
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The accompanying notes are an integral part of this financial statement.

CITY OF MANOR, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2016

	Water and Sewer System	Capital Impact Fees	Total
ASSETS			
Current assets:			
Unrestricted assets:			
Cash and cash equivalents	\$ 4,543,009	\$ -	\$ 4,543,009
Accounts receivable, net	280,271	-	280,271
Restricted assets:			
Cash and cash equivalents	18,056,781	3,050,689	21,107,470
Investments	-	444,228	444,228
Total current assets	22,880,061	3,494,917	26,374,978
Non-current assets:			
Non-depreciable assets, net	406,816	-	406,816
Depreciable assets, net	9,439,159	-	9,439,159
Total non-current assets	9,845,975	-	9,845,975
Total assets	32,726,036	3,494,917	36,220,953
Deferred outflow related to pension	25,721	-	25,721
LIABILITIES			
Current liabilities:			
Accounts payable	209,228	-	209,228
Interest payable	59,981	-	59,981
Bonds payable, due within one year	966,685	-	966,685
Total current liabilities	1,235,894	-	1,235,894
Non-current liabilities:			
Compensated absences	31,169	-	31,169
Customer deposits	431,930	-	431,930
Bonds payable, due after one year	17,590,275	-	17,590,275
Net pension liability	32,907	-	32,907
Total non-current liabilities	18,086,281	-	18,086,281
Total liabilities	19,322,175	-	19,322,175
NET POSITION			
Investment in capital assets	8,913,866	-	8,913,866
Restricted	18,056,781	3,494,917	21,551,698
Unrestricted	(13,541,065)	-	(13,541,065)
Total net assets	\$ 13,429,582	\$ 3,494,917	\$ 16,924,499

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

CITY OF MANOR, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUND
Year Ended September 30, 2016

	Water and Sewer System	Capital Impact Fees	Total
OPERATING REVENUES			
Water service	\$ 1,598,534	\$ -	\$ 1,598,534
Sewer service	1,431,847	-	1,431,847
Penalties	60,636	-	60,636
Miscellaneous	790	-	790
Capital impact fees	-	786,195	786,195
Total revenues	<u>3,091,807</u>	<u>786,195</u>	<u>3,878,002</u>
OPERATING EXPENSES			
Personnel services	538,600	-	538,600
Operations	111,934	220,707	332,641
Utilities	141,079	-	141,079
Professional services	195	-	195
Insurance	26,700	-	26,700
Materials and supplies	80,458	-	80,458
Maintenance	105,809	-	105,809
Water fees	775,381	-	775,381
Wastewater fees	627,368	-	627,368
Depreciation	283,255	-	283,255
Bond issuance costs	105,149	-	105,149
Total operating expenses	<u>2,795,928</u>	<u>220,707</u>	<u>3,016,635</u>
OPERATING INCOME	<u>295,879</u>	<u>565,488</u>	<u>861,367</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	-	2,779	2,779
Interest expense	(166,925)	-	(166,925)
Total non-operating revenues (expenses)	<u>(166,925)</u>	<u>2,779</u>	<u>(164,146)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS & TRANSFERS	128,954	568,267	697,221
CONTRIBUTIONS AND TRANSFERS			
Transfers in (out)	460,951	-	460,951
Transfers from (to) primary government	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	589,905	568,267	1,158,172
NET POSITION - BEGINNING OF YEAR	<u>12,839,677</u>	<u>2,926,650</u>	<u>15,766,327</u>
NET POSITION - END OF YEAR	<u><u>\$ 13,429,582</u></u>	<u><u>\$ 3,494,917</u></u>	<u><u>\$ 16,924,499</u></u>

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

CITY OF MANOR, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
Year Ended September 30, 2016

	Proprietary Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 3,871,294
Payments to suppliers	(2,148,031)
Payments to employees and contractors	(534,573)
Net cash flows from operating activities	<u>1,188,690</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Increase in customer deposits	40,391
Increase in restricted assets	(18,233,509)
Net cash flows from non-capital financing activities	<u>(18,193,118)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Transfers from primary government for payment of debt obligations	460,951
Additions to capital assets	(66,005)
Proceeds from new bonds issuances	17,730,000
Principal payments on debt	(281,800)
Interest payments on debt	(106,700)
Net cash flows from capital and related financing activities	<u>17,736,446</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>2,779</u>
Net cash flows from investing activities	<u>2,779</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	734,797
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>3,808,212</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 4,543,009</u></u>

**RECONCILIATION OF OPERATING INCOME TO NET
CASH FROM OPERATING ACTIVITIES**

Operating income	\$ 861,367
Adjustments not affecting cash:	
Depreciation	283,255
(Increase) decrease in assets and increase (decrease) in liabilities:	
Accounts receivable	(6,708)
Accounts payable	46,749
Compensated absences	4,027
Net cash flows from operating activities	<u><u>\$ 1,188,690</u></u>

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

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City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

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 its 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

GASB Statement No. 72, *Fair Value Measurement and Application*. This statement provides guidance for determining a fair value measurement for financial statement purposes and how to apply fair value to certain investments and their related disclosures. Please see Note B for further information.

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. The portion of this statement applicable to fiscal year 2016 helped clarify certain issues related to GASB Statements No. 67 and 68. This statement had no impact on the financial statements of the City. In addition, there are portions of this statement that are applicable to fiscal year 2017.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* in fiscal year 2016. This statement establishes the criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial purposes. It also establishes additional note disclosure requirements for qualifying external investment pools that measure all their investments at amortized cost and for governments that participate in those pools. Certain provisions of this statement were implemented in fiscal year 2016. Additional provisions will be effective in fiscal year 2017. Please see Note B for further information.

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.

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Measurement Focus/Basis of Accounting - Continued

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	10-20
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.

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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, 2016, carrying amounts of the City's cash deposits were \$27,231,277 and bank balances were \$27,354,644. The City's cash deposits at September 30, 2016, 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.

Fair Value Hierarchy

The three levels of the fair value hierarchy under GASB 72 are described as follows:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the entity has the ability to access. |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none">Quoted prices for similar assets or liabilities in active markets;Quoted prices for identical or similar assets or liabilities in inactive markets;Inputs other than quoted prices that are observable for the asset or liability; andInputs that are derived principally from or corroborated by observable market data by correlation or other means. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant and use the best information available under the circumstances. |

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

B. DEPOSITS AND INVESTMENTS - CONTINUED

The City's investments at September 30, 2016, are shown below. These investments are not classified in a level hierarchy as they are recorded at net asset value.

Investment or Investment Type	Maturity	Fair Value
TexPool Investment	N/A	\$ 1,086,127

In fiscal year 2016, the County also implemented GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* (GASB 79). This statement establishes how certain state and local government external investment pools may measure and report their investments. An external investment pool may elect to measure, for reporting purposes, all of its investments at amortized cost if it meets certain criteria. In addition, this statement also establishes additional note disclosures for external investment pools and their participants.

TexPool operates in a manner consistent with the criteria set forth in GASB 79 and therefore uses amortized cost to report net assets to compute share prices. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. TexPool does not have any restrictions or limitations on withdrawals.

TexPool is rated AAAM by Standard & Poor's. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's for review. TexPool is also required to send portfolio information to the office of the State Comptroller of Public Accounts.

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, 2016, 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.

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

C. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position:

The governmental fund balance sheet includes a reconciliation between the governmental fund balance on the fund financial statements and total net position of governmental activities on the government-wide financial statements.

Governmental fund balance		\$ 1,982,306
<u>Difference due to capital assets</u>		
Capital assets	11,352,283	
Accumulated depreciation	(4,563,772)	6,788,511
<u>Difference due to unearned revenue</u>		
Unearned Revenues		18,583
<u>Difference due to deferred outflows</u>		
Deferred outflows related to pensions	237,934	
Deferred loss on refunding	326,461	564,395
<u>Difference due to current liabilities</u>		
Interest payable		(28,858)
<u>Difference due to non-current liabilities</u>		
Compensated absences	(78,435)	
Net pension liability	(46,283)	
Debt payable	(9,602,686)	(9,727,404)
Government-wide net position		<u>\$ (402,467)</u>

B. Explanation of differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities:

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between the change in governmental fund balance on the fund financial statements and change in total net position of governmental activities on the government-wide financial statements.

Change in governmental fund balance		\$ 728,048
<u>Amount by which depreciation exceeds capital outlay expense and other capital related transactions</u>		
Capital outlay	415,408	
Capital outlay - current year capital lease additions	(60,139)	
Depreciation expense	(754,399)	(399,130)
<u>Revenues that do not provide current financial resources</u>		
Unearned revenue		18,583
<u>Long-term debt and related items</u>		
Debt payments	779,067	
Proceeds from debt issuance	(270,000)	
Accrued interest adjustment	390	
Amortization of loss on refunding	28,184	537,641
<u>Expenses that do not require the use of current financial resources or have not matured</u>		
Changes in pension expense and deferred inflows	(309,771)	
Compensated absence adjustment	(5,317)	(315,088)
Change in government-wide net position		<u>\$ 570,054</u>

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

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, 2016, receivables for governmental activities are summarized in the government-wide financial statements as follows:

	Receivables	Allowance for Uncollectible Accounts	Net Receivables
Sales tax receivable	\$ 77,610	\$ -	\$ 77,610
Property tax receivable	87,378	(57,036)	30,342
Employee receivable	1,961	-	1,961
Court fines receivable	1,186,536	(1,150,940)	35,596
Other	15,136	-	15,136
Total receivables	<u>\$ 1,368,621</u>	<u>\$ (1,207,976)</u>	<u>\$ 160,645</u>

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, 2016, enterprise receivables are summarized in the financial statements as follows:

	Receivables	Allowance for Uncollectible Accounts	Net Receivables
Customer receivables	\$ 287,359	\$ (8,288)	\$ 279,071
NSF checks	1,200	-	1,200
Total receivables	<u>\$ 288,559</u>	<u>\$ (8,288)</u>	<u>\$ 280,271</u>

D. RESTRICTED ASSETS

At September 30, 2016, restricted assets consisted of the following:

	Governmental Activities	Business-Type Activities	Total
Cash and cash equivalents:			
Debt service	\$ -	\$ -	\$ -
Other	20,446	-	20,446
Rose Hill Public Improvement District	46,971	-	46,971
Customer deposits	-	431,930	431,930
Capital improvements - water system	-	19,014,813	19,014,813
Capital improvements - sewer system	-	1,660,727	1,660,727
Total cash and cash equivalents	<u>\$ 67,417</u>	<u>\$ 21,107,470</u>	<u>\$ 21,174,887</u>

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

D. RESTRICTED ASSETS - CONTINUED

	Governmental Activities	Business-Type Activities	Total
Investments:			
Parks	\$ 8,457	\$ -	\$ 8,457
Debt service	270,349	-	270,349
Tourism	363,093	-	363,093
Capital improvements - sewer system	-	444,228	444,228
Total investments	<u>\$ 641,899</u>	<u>\$ 444,228</u>	<u>\$ 1,086,127</u>

E. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2016 was as follows:

	Beginning Balance	Additions	Deletions/ Relcass	Ending Balance
Governmental Activities:				
Non-depreciable assets:				
Land	\$ 470,607	\$ -	\$ -	\$ 470,607
Total non-depreciable assets	<u>\$ 470,607</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 470,607</u>
Depreciable assets:				
Buildings	\$ 2,931,033	\$ -	\$ -	\$ 2,931,033
Equipment	2,007,947	315,337	-	2,323,284
Sidewalks	244,164	-	-	244,164
Streets and improvements	5,283,124	100,071	-	5,383,195
Total depreciable assets	10,466,268	415,408	-	10,881,676
Accumulated depreciation	(3,809,373)	(754,399)	-	(4,563,772)
Depreciable assets, net	<u>\$ 6,656,895</u>	<u>\$ (338,991)</u>	<u>\$ -</u>	<u>\$ 6,317,904</u>
Business-Type Activities:				
Non-depreciable assets:				
Land	\$ 406,816	\$ -	\$ -	\$ 406,816
Total non-depreciable assets	<u>\$ 406,816</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 406,816</u>
Depreciable assets:				
Machinery and equipment	\$ 280,124	\$ 66,005	\$ -	\$ 346,129
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	13,451,429	66,005	-	13,517,434
Accumulated depreciation	(3,795,020)	(283,255)	-	(4,078,275)
Depreciable assets, net	<u>\$ 9,656,409</u>	<u>\$ (217,250)</u>	<u>\$ -</u>	<u>\$ 9,439,159</u>

Depreciation expense was charged to the functions as follows:

	Governmental Activities	Business-Type Activities	Total
Function:			
General government	\$ 126,311	\$ -	\$ 126,311
Public safety	231,928	-	231,928
Streets	389,900	-	389,900
Development services	6,260	-	6,260
Water	-	179,227	179,227
Sewer	-	104,028	104,028
Total depreciation expense	<u>\$ 754,399</u>	<u>\$ 283,255</u>	<u>\$ 1,037,654</u>

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

F. INTER-FUND BALANCES AND ACTIVITY

Transfers (To)From Other Funds

Purpose	Debt Service Fund	Proprietary Fund
Property taxes collected for debt payments	\$ 460,951	\$ (460,951)

G. LONG-TERM DEBT

Long-Term Debt Activity

Changes in long-term debt obligations for the year ended September 30, 2016 are as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
Governmental Activities:					
Notes payable	\$ 683,139	\$ 252,374	\$ (260,867)	\$ 674,646	\$ 269,388
Bonds payable	9,176,240	270,000	(518,200)	8,928,040	543,315
Total governmental activities	<u>\$ 9,859,379</u>	<u>\$ 522,374</u>	<u>\$ (779,067)</u>	<u>\$ 9,602,686</u>	<u>\$ 812,703</u>
	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
Business-Type Activities:					
Bonds payable	\$ 1,108,760	\$ 17,730,000	\$ (281,800)	\$ 18,556,960	\$ 966,685
Total business-type activities	<u>\$ 1,108,760</u>	<u>\$ 17,730,000</u>	<u>\$ (281,800)</u>	<u>\$ 18,556,960</u>	<u>\$ 966,685</u>

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, 2016, is \$45,693.

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, 2016, is \$6,791.

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, 2016, is \$68,687.

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, 2016, is \$20,218.

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, 2016, is \$24,995.

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, 2016, is \$316,028.

On October 22, 2015, the City entered into financing agreements for vehicles totaling \$252,374 at 3.21% fixed interest rate with yearly payments of \$68,231 due in November. The City's balance remaining on the note payable at September 30, 2016, is \$192,234.

Debt service requirements on long-term notes payable at September 30, 2016, were as follows:

For the year ending September 30,	Governmental Activities		
	Principal	Interest	Total
2017	\$ 269,388	\$ 21,753	\$ 291,141
2018	223,836	12,644	236,480
2019	181,422	5,480	186,902
	<u>\$ 674,646</u>	<u>\$ 39,877</u>	<u>\$ 714,523</u>

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

G. LONG-TERM DEBT - CONTINUED

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.

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.

Combination Tax and Revenue Certificate of Obligation Bonds, Series 2016

On August 18, 2016, the City issued \$18,000,000 in certificate of obligation, proceeds to be used for City street and drainage improvements (\$270,000) and water and waste water improvements (\$17,730,000). Bond interest rate of 2.29% with semi-annual payments due on February 15 and August 15 of each year until maturity in 2031 or prior redemption.

Debt service requirements on long-term bond debt at September 30, 2016, were as follows:

		Series 2007 - \$3,525,000		
For the year ending September 30,	Principal	Interest	Total	
	\$	\$	\$	
2017	175,000	7,455	182,455	
Total	<u>\$ 175,000</u>	<u>\$ 7,455</u>	<u>\$ 182,455</u>	
		Series 2007 - \$2,975,000		
For the year ending September 30,	Principal	Interest	Total	
	\$	\$	\$	
2017	145,000	6,192	151,192	
Total	<u>\$ 145,000</u>	<u>\$ 6,192</u>	<u>\$ 151,192</u>	
		Series 2010 - \$935,000		
For the year ending September 30,	Principal	Interest	Total	
	\$	\$	\$	
2017	65,000	28,200	93,200	
2018	65,000	25,145	90,145	
2019	70,000	22,090	92,090	
2020	70,000	18,800	88,800	
2021	-	-	-	
2022-2024	330,000	15,510	345,510	
Total	<u>\$ 600,000</u>	<u>\$ 109,745</u>	<u>\$ 709,745</u>	

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

G. LONG-TERM DEBT - CONTINUED

Bonds Payable

		Series 2012 - \$3,510,000		
		Principal	Interest	Total
For the year ending September 30,				
	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	300,000	34,808	334,808
	2022-2026	1,065,000	62,535	1,127,535
	Total	\$ 2,490,000	\$ 309,122	\$ 2,799,122
		Series 2012 - \$1,835,000		
		Principal	Interest	Total
For the year ending September 30,				
	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	125,000	23,531	148,531
	2022-2026	675,000	69,223	744,223
	2027	145,000	3,611	148,611
	Total	\$ 1,410,000	\$ 219,870	\$ 1,629,870
		Series 2015 - \$4,750,000		
		Principal	Interest	Total
For the year ending September 30,				
	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	435,000	77,402	512,402
	2022-2026	2,415,000	230,374	2,645,374
	2027-2030	530,000	12,137	542,137
	Total	\$ 4,665,000	\$ 715,492	\$ 5,380,492
		Series 2016 - \$18,000,000		
		Principal	Interest	Total
For the year ending September 30,				
	2017	\$ 685,000	\$ 416,780	\$ 1,101,780
	2018	700,000	396,514	1,096,514
	2019	725,000	380,483	1,105,483
	2020	745,000	363,881	1,108,881
	2021	755,000	346,821	1,101,821
	2022-2026	4,710,000	1,461,020	6,171,020
	2027-2031	9,680,000	708,297	10,388,297
	Total	\$ 18,000,000	\$ 4,073,796	\$ 22,073,796

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, 2016 was \$326,461.

Continuing Disclosure

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.

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

H. RESTRICTED NET ASSETS

At September 30, 2016, net assets restricted by enabling legislation consisted of the following:

	Governmental Activities	Business-Type Activities	Total
Rose Hill Public Improvement District	\$ 46,971	\$ -	\$ 46,971
Tourism	363,093	-	363,093
Debt service	270,349	-	270,349
Other	28,903	-	28,903
Capital improvements	-	21,551,698	21,551,698
Total restricted net assets	<u>\$ 709,316</u>	<u>\$ 21,551,698</u>	<u>\$ 22,261,014</u>

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's 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 2014	Plan Year 2015
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, -/20
Updated service credit	0%	0%
Annuity increase (to retirees)	0% of CPI	0% of CPI

Plan Description

At December 31, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	36
Active employees	<u>49</u>
	89

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

J. PENSION PLAN - CONTINUED

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 2016, 2015, and 2014 were 4.36%, 3.41% and 2.21%, respectively. The required contribution rate payable by the employee members for calendar year 2016, 2015, and 2014 was 5%.

Net Pension Asset

The City's net pension asset was measured as of December 31, 2015, 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, 2015 actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuation date	December 31, 2015
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	2.50%
Salary increases	3.50% to 10.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2014
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	No benefit changes during the year.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2010 – December 31, 2014.

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.

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

J. PENSION PLAN - CONTINUED

	<u>Change in Net Pension Asset</u>		
	Increase (Decrease)		
	Total Pension Liability / (Asset) (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a-b)
Balances as of December 31, 2014	\$ 1,652,428	\$ 1,787,521	\$ (135,093)
Changes for the year:			
Service cost	217,127	-	217,127
Interest on total pension liability	122,699	-	122,699
Difference between expected and actual experience	14,209	-	14,209
Effect of assumptions changes or inputs	68,829	-	68,829
Benefit payments	(16,304)	-	(16,304)
Administrative expenses	-	(1,607)	1,607
Contributions - employer	-	81,392	(81,392)
Contributions - employee	-	126,237	(126,237)
Net investment income	-	2,638	(2,638)
Benefit payments	-	(16,304)	16,304
Other	-	(79)	79
Net changes	406,560	192,277	214,283
Balances as of December 31, 2015	\$ 2,058,988	\$ 1,979,798	\$ 79,190

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 6.75%, 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 (5.75%) or one percentage point higher (7.75%) than the current rate.

	1% Decrease 6.00%	Current Discount Rate 6.75%	1% Increase 7.75%
Net pension liability / (asset)	\$ 408,246	\$ 79,190	\$ (186,468)

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2016, the City recognized pension expense of \$58,734. At September 30, 2016, 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	\$ -	\$ 137,755
Difference in actuarial assumption changes	-	56,383
Contributions made subsequent to measurement date	-	69,517
	\$ -	\$ 263,655

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

J. PENSION PLAN - CONTINUED

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

The \$69,517 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2017. 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,	
2017	\$ 48,792
2018	48,792
2019	48,794
2020	39,797
2021	7,963
	<u>\$ 194,138</u>

Funded Status and Funding Process

The fund status as of December 31, 2015 is presented as follows:

	(a)	(b)	(c)	(d)	(e)	(f)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio (a)/(b)	Unfunded AAL (UAAL) (b) - (a)	Covered Payroll	UAAL as of % of Covered Payroll (d)/(e)
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%
12/31/2015	1,979,798	2,058,988	96.2%	79,190	2,524,736	3.1%

Funded Status and Funding Process

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.

City of Manor, Texas
Notes to the Financial Statements
Year Ended September 30, 2016

L. HEALTH CARE COVERAGE

During the year ended September 30, 2016, employees of the City were covered by a health insurance plan (the Plan). The City paid premiums of \$278,937 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

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, 2016, 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.

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REQUIRED SUPPLEMENTARY INFORMATION

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, 2016

	Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Property Taxes	\$ 1,787,242	\$ 1,789,242	\$ 1,815,065	\$ 25,823
Sales taxes	737,497	737,497	978,427	240,930
Franchise taxes	502,000	432,000	419,246	(12,754)
Other taxes	2,800	2,800	6,241	3,441
Licenses and permits	950,686	1,071,501	1,406,722	335,221
Charge for services	672,500	672,500	695,611	23,111
Court and police	343,390	408,678	622,264	213,586
Public safety	32,950	64,366	126,510	62,144
Interest	400	1,500	3,142	1,642
Other	56,443	60,833	161,749	100,916
Total revenues	<u>5,085,908</u>	<u>5,240,917</u>	<u>6,234,977</u>	<u>994,060</u>
EXPENDITURES				
General government	1,234,160	1,314,713	1,325,669	(10,956)
Public safety	2,250,883	2,364,578	2,114,995	249,583
Streets	714,446	737,244	576,648	160,596
Municipal court	388,238	388,673	479,248	(90,575)
Development services	250,602	255,232	290,626	(35,394)
Sanitation	610,000	623,000	611,347	11,653
Capital outlay	169,000	297,062	277,921	19,141
Debt payments	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>5,617,329</u>	<u>5,980,502</u>	<u>5,676,454</u>	<u>304,048</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(531,421)</u>	<u>(739,585)</u>	<u>558,523</u>	<u>1,298,108</u>
OTHER FINANCING SOURCES (USES)				
Capital grants and contributions	-	-	-	-
Transfers (to) from other funds:				
Water and sewer fund	-	-	-	-
Capital projects fund	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(531,421)</u>	<u>(739,585)</u>	<u>558,523</u>	<u>1,298,108</u>
FUND BALANCE - BEGINNING OF YEAR	<u>749,770</u>	<u>749,770</u>	<u>749,770</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 218,349</u>	<u>\$ 10,185</u>	<u>\$ 1,308,293</u>	<u>\$ 1,298,108</u>

CITY OF MANOR, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED SEPTEMBER 30, 2016

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.

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 more than budgeted by \$994,060, and operating expenditures were more than budgeted by \$304,048, resulting in an overall operating variance favorable of \$1,298,108. Due to favorable operating results, there was an overall increase in fund balance of \$558,523 for the City's general fund.

CITY OF MANOR, TEXAS
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION ASSET/LIABILITY
AND RELATED RATIOS
LAST TEN YEARS*
(Unaudited)

	<u>2016</u>	<u>2015</u>
Total Pension Liability (Asset)		
Service cost	\$ 217,127	\$ 131,462
Interest on total pension liability	122,699	103,455
Effect of plan changes	-	25,647
Difference between expected and actual experience	14,209	26,291
Effect of assumptions changes or inputs	68,829	-
Benefit payments, including refunds of employee contributions	<u>(16,304)</u>	<u>(41,958)</u>
Net change in total pension liability (asset)	406,560	244,897
 Total pension liability (asset), beginning	 <u>1,652,428</u>	 <u>1,407,531</u>
Total pension liability (asset), ending (a)	<u><u>\$ 2,058,988</u></u>	<u><u>\$ 1,652,428</u></u>
 Fiduciary Net Position		
Employer contributions	\$ 81,392	\$ 42,366
Employee contributions	126,237	100,392
Net investment income	2,638	91,356
Benefit payments, including refunds of employee contributions	(16,304)	(41,958)
Administrative expenses	(1,607)	(953)
Other	<u>(79)</u>	<u>(78)</u>
Net change in fiduciary net position	192,277	191,125
 Fiduciary net position, beginning	 <u>1,787,521</u>	 <u>1,596,396</u>
Fiduciary net position, ending (b)	<u><u>\$ 1,979,798</u></u>	<u><u>\$ 1,787,521</u></u>
 Net pension liability (asset), ending = (a) - (b)	 <u><u>\$ 79,190</u></u>	 <u><u>\$ (135,093)</u></u>
 Fiduciary net position as a % of total pension liability (asset)	 96.15%	 108.18%
 Pensionable covered payroll	 2,524,736	 2,007,847
 Net pension liability (asset) as a % of covered payroll	 3.14%	 -6.73%

* Fiscal year 2015 was the first year of implementation, therefore only two years are shown.

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

	(a)	(b)	(c)	(d)	(e)	(f)
	Actuarial	Actuarial		Unfunded		UAAL as a
	Value of	Accrued	Funded Ratio	AAL (UAAL)	Covered	Percentage of
Actuarial	Assets	Liability	(a)/(b)	(b) - (a)	Payroll	Covered
Valuation Date		(AAL)				Payroll
						(d)/(e)
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%
12/31/2015	1,979,798	2,058,988	96.2%	79,190	2,524,736	3.1%



**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, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 10, 2017.

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

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.

Atehly & Associates, LLP

Austin, Texas

May 10, 2017

**CITY OF MANOR, TEXAS
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED SEPTEMBER 30, 2016**

Financial Statement Findings

None

**CITY OF MANOR, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2016**

Prior Audit Findings

None



AGENDA ITEM NO. ⁹_____

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Lydia Collins

DEPARTMENT: Finance

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on an ordinance adopting an amended annual budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017.

BACKGROUND/SUMMARY:

PRESENTATION: ☒ YES ☐ NO

ATTACHMENTS: ☒ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☐ NO

Ordinance 445-A

Amended Annual Budget Summary

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve an ordinance adopting an amended annual budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017.

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

ORDINANCE NO. 445-A

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, ADOPTING AN AMENDED ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016, AND ENDING SEPTEMBER 30, 2017; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Manor, Texas (the "City") has submitted to the City Council a proposed amended annual budget of the revenues of said City and the expenditures necessary for conducting the affairs thereof, and providing a complete financial plan for FY 2016-2017, and which said proposed amended annual budget has been compiled from detailed information obtained from the several departments, divisions, and offices of the City; and;

WHEREAS, the City Council has received said City Manager's proposed amended annual budget, a copy of which, along with all supporting schedules, have been filed with the City;

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

SECTION 1. The proposed amended annual budget of the revenue of the City and the expenses of conducting the affairs thereof providing a complete financial plan for the ensuing fiscal year beginning October 1, 2016, and ending September 30, 2017, as submitted to the City Council by the City Manager of said City, and which budget is attached hereto as Exhibit "A", be and the same is in all things adopted and approved as the amended annual budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2016, and ending September 30, 2017.

SECTION 2. The sums shown on Exhibit "A" are hereby appropriated from the respective funds for the payment of expenditures on behalf of the City government as established in the approved amended annual budget document for the fiscal year ending September 30, 2017.

SECTION 3. Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION 4. This Ordinance shall be and remain in full force and effect from and after its final passage and publication as herein provided.

DULY PASSED AND APPROVED on this the 17th day of May, 2017.

THE CITY OF MANOR, TEXAS

Rita G. Jonse,
Mayor

ATTEST:

Frances Aguilar, TRMC, CMC
City Secretary

EXHIBIT “A”



AMENDED ANNUAL BUDGET FISCAL YEAR 2016-17

Original Budget Adopted: 21-Sep-2016

Ordinance Number: 445

Amended Budget Adopted: 17-May-2017

Ordinance Number: 445-A

FY 2016-17			AS OF: 4/31/17			FY 2016-17			FUND BALANCES	
BUDGETED REVENUES	BUDGETED EXPENSES	NET	FYTD ACTUAL REVENUES	FYTD ACTUAL EXPENSES	NET	BUDGET REVENUES	BUDGET EXPENSES	NET	ESTIMATED 30-Sep-16	PROJECTED 30-Sep-17
3,406,099	582,481	2,823,618	2,951,022	251,407	2,699,615	3,461,329	582,481	2,878,848		
0	530,721	(530,721)	0	229,321	(229,321)	0	513,634	(513,634)		
744,410	1,602,150	(857,740)	442,578	753,973	(311,395)	744,410	1,631,378	(886,968)		
1,234,420	272,661	961,759	896,927	187,949	708,978	1,234,420	286,437	947,983		
606,650	442,077	164,573	408,188	243,543	164,645	606,650	484,754	121,896		
73,513	2,735,823	(2,662,310)	58,487	1,441,917	(1,383,430)	73,513	2,746,823	(2,673,310)		
-	390,262	(390,262)	-	195,083	(195,083)	-	440,262	(440,262)		
-	-	-	-	-	-	-	-	-		
6,065,092	6,556,175	(491,083)	4,757,202	3,303,193	1,454,009	6,120,322	6,685,769	(565,447)		
0	342,659	(342,659)	0	172,953	(172,953)	0	395,114	(395,114)		
2,222,985	1,633,541	589,444	1,021,490	745,275	276,215	2,423,335	1,643,486	779,849		
1,914,577	1,075,122	839,455	918,274	452,516	465,758	1,785,949	1,080,622	705,327		
-	-	-	-	-	-	-	-	-		
4,137,562	3,051,322	1,086,240	1,939,764	1,370,744	569,020	4,209,284	3,119,222	1,090,062		
10,202,654	9,607,497	595,157	6,696,966	4,673,937	2,023,029	10,329,606	9,804,991	524,615	824,025	1,348,640
2,187,304	2,176,104	11,200	1,599,507	399,015	1,200,492	2,187,604	2,176,104	11,501	91,186	102,687
9,950	38,126	(28,176)	9,950	38,126	(28,176)	10,500	3,000	7,500	46,674	54,174
7,450	51,800	(44,350)	7,366	51,800	(44,434)	7,500	-	7,500	12,518	20,018
100,564	35,000	65,564	195,491	35,000	160,491	148,520	174,416	(25,896)	46,971	21,075
23,676	9,000	14,676	34,111	22,350	11,761	30,260	-	30,260	487,775	518,035
115,200	-	115,200	154,866	0	154,866	256,962	-	256,962	734,293	991,255
340,200	180,000	160,200	306,453	172,707	133,746	798,483	20,000	778,483	2,367,003	3,145,486
-	-	-	-	-	-	32	-	32	8,450	8,482
17,893,250	-	17,893,250	-	-	-	-	156,286	(156,286)	17,894,500	17,738,214
18,490,290	313,926	18,176,364	708,237	319,983	388,254	1,252,257	353,702	898,555	21,598,185	22,496,740
30,880,248	12,097,527	18,782,721	9,004,710	5,392,935	3,611,775	13,769,467	12,334,796	1,434,670	22,513,396	23,948,067



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Pauline M. Gray, P.E.

DEPARTMENT: Jay Engineering Company, Inc.

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action to adopt a Resolution setting a public hearing date on July 5th, 2017 on the LUAs (Land Use Assumptions) and proposed CIPs (Capital Improvement Projects) provided by the 2016 Community Impact Fee Advisory Committee.

BACKGROUND/SUMMARY:

The 2016 Community Impact Fee Advisory Committee (AC) has met several times since January 2017 in order to discuss future population projections, to define Land Use Assumptions for areas located within the City Limits and City ETJ and to generate a list of capital improvement projects that are needed in order to provide water and wastewater services for future growth.

PRESENTATION: ☒ YES ☐ NO

ATTACHMENTS: ☒ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☐ NO

1. Land Use Assumption Map and Land Use Descriptions.
2. Water and Wastewater Utility Capacities.
3. Water Capital Improvement Projects Map and Spreadsheet.
4. Wastewater Capital Improvements Projects Map and Spreadsheet.

STAFF RECOMMENDATION:

It is City staff's recommendation, that the City Council adopt a Resolution setting a public hearing date on July 5th, 2017.

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

RESOLUTION NO. 2017- 06

A RESOLUTION OF THE CITY OF MANOR, TEXAS, SETTING A PUBLIC HEARING DATE ON THE LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENT PROJECTS OF THE COMMUNITY IMPACT FEE; AND PROVIDING OPEN MEETINGS AND OTHER RELATED MATTERS

WHEREAS, the City of Manor, Texas (herein the “City”) City Council authorized the Manor Planning and Zoning Commission and a Developer Representative to act as the Community Impact Fee Advisory Committee (herein the “Committee”) for the purposes of updating the five-year Community Impact Fee on January 18th, 2017; and,

WHEREAS, the Committee, pursuant to requirements of the Open Meetings Act, *Chapter 551, Tex. Gov’t Code*, held public meetings to determine land use assumptions and capital impact projects on February 8th, 2017, February 22nd, 2017, March 8th, 2017, and April 12th, 2017; and,

WHEREAS, the Committee, after reviewing and approving for recommendation the land use assumptions and capital impact projects at the April 12th, 2017 meeting, have put forth this recommendation for public comment at the regularly schedule City Council meeting on July 5th, 2017; and,

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

SECTION 1. The foregoing recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

SECTION 2. One public hearing is set for the date of July 5, 2017. Notice of such hearings shall be published in accordance with Chapter 43, Texas Local Government Code, and the hearings shall be open to the public to accept public comment on the land use assumptions and capital impact projects of the five-year Community Impact Fee. Notice of the public hearing shall be posted 30 days prior to the day before the hearing and notices mailed to registered interested parties.

SECTION 3. Should any section or part of this Resolution be held unconstitutional, illegal, or invalid, or the application to any person or circumstance thereof ineffective or inapplicable, such unconstitutionality, illegality, invalidity, or ineffectiveness of such section or part shall in no way affect, impair or invalidate the remaining portion or portions thereof; but as to such remaining portion or portions, the same shall be and remain in full force and effect and to this end the provisions of this Resolution are declared severable.

SECTION 4. It is hereby official found and determined that the meeting at which this Resolution is passed was open to the public as required and that the public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, *Chapter 551, Tex. Gov’t. Code*.

DULY PASSED AND APPROVED on this the 17th day of May, 2017.

THE CITY OF MANOR, TEXAS

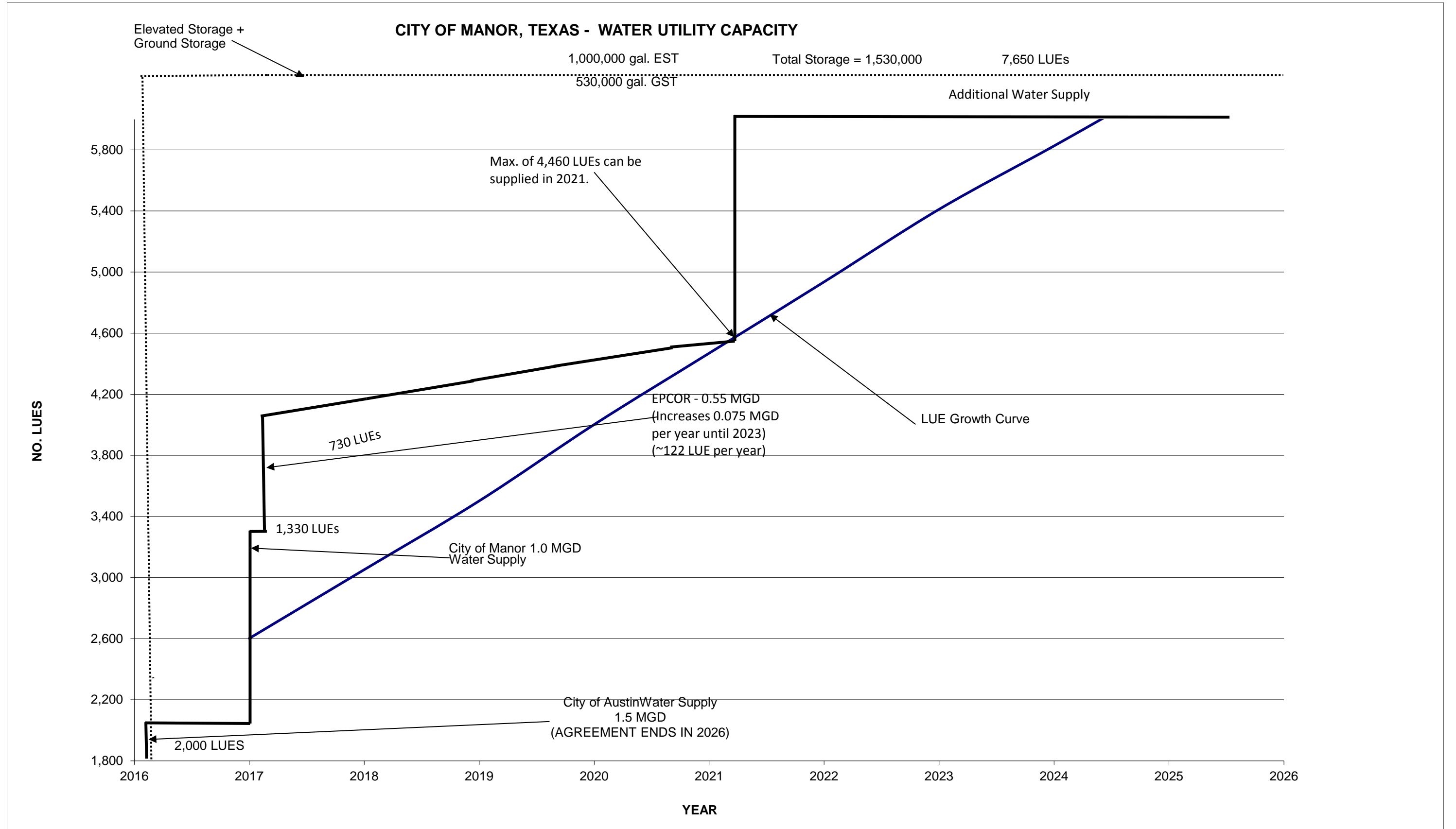
Rita G. Jonse
Mayor

ATTEST:

Frances Aguilar, TRMC, CMC
City Secretary

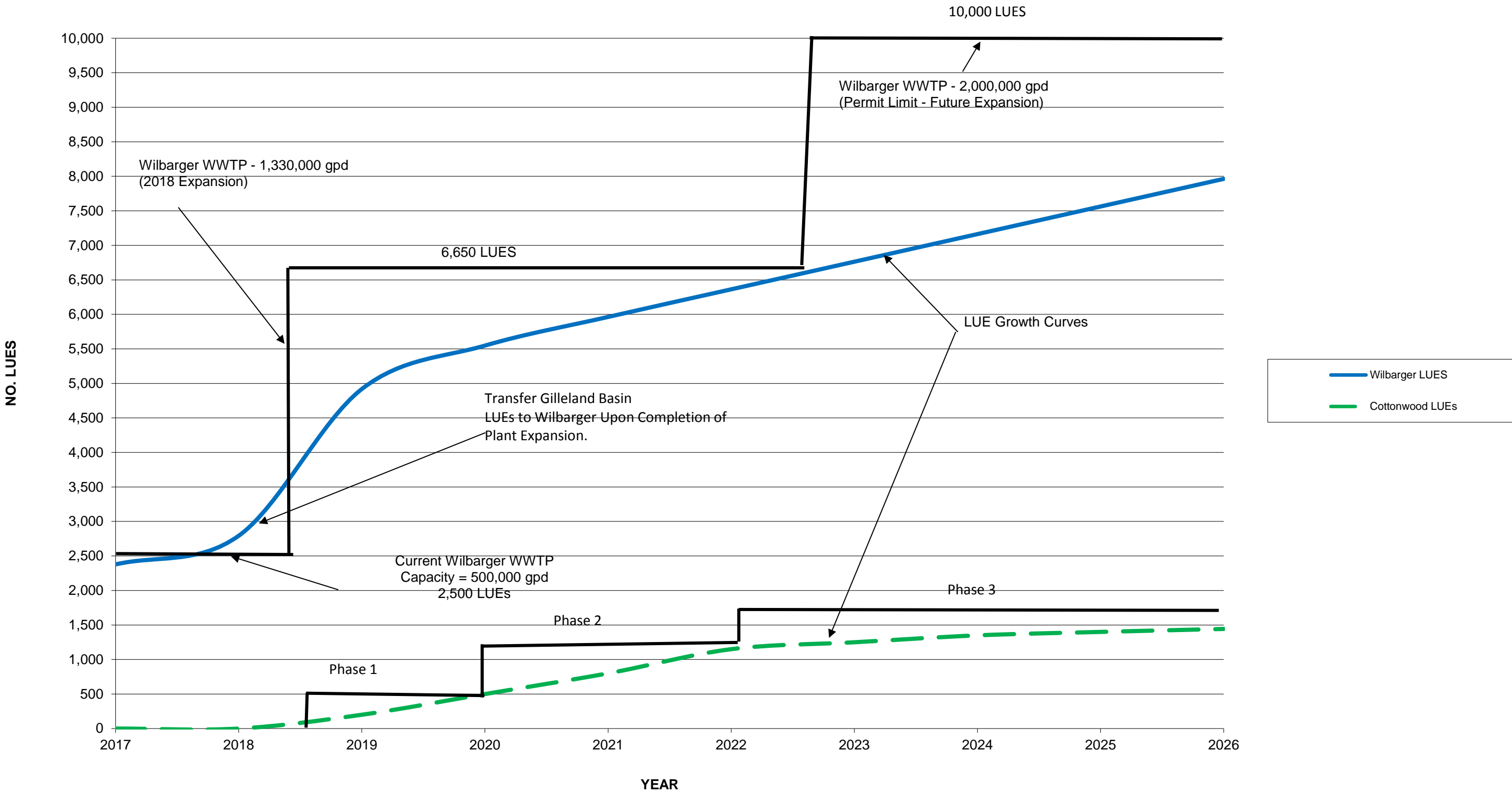
CITY OF MANOR
LAND USES










Land Use Identifier	Land Use Category	Usage	LUEs/Acre
C	Civic	Municipal, School District	1-6
GR	General Retail	All retail commercial	1
HCM	Heavy Commercial, Manufacturing, Industrial	All heavy commercial, manufacturing and industrial	1-3
MF	Multi-Family	Duplex, quadruplex and apartments	10-14
MULTI	Mixed Development	Combined single family and general retail	5-10
OS	Open Space/Agricultural	Parks, Agricultural	0
SF-1	Single Family 1	Large lot single family	1
SF-2	Single Family 2	light density single family	2
SF-3	Single Family 3	medium density single family	4
SF-4	Single Family 4	high density single family	5

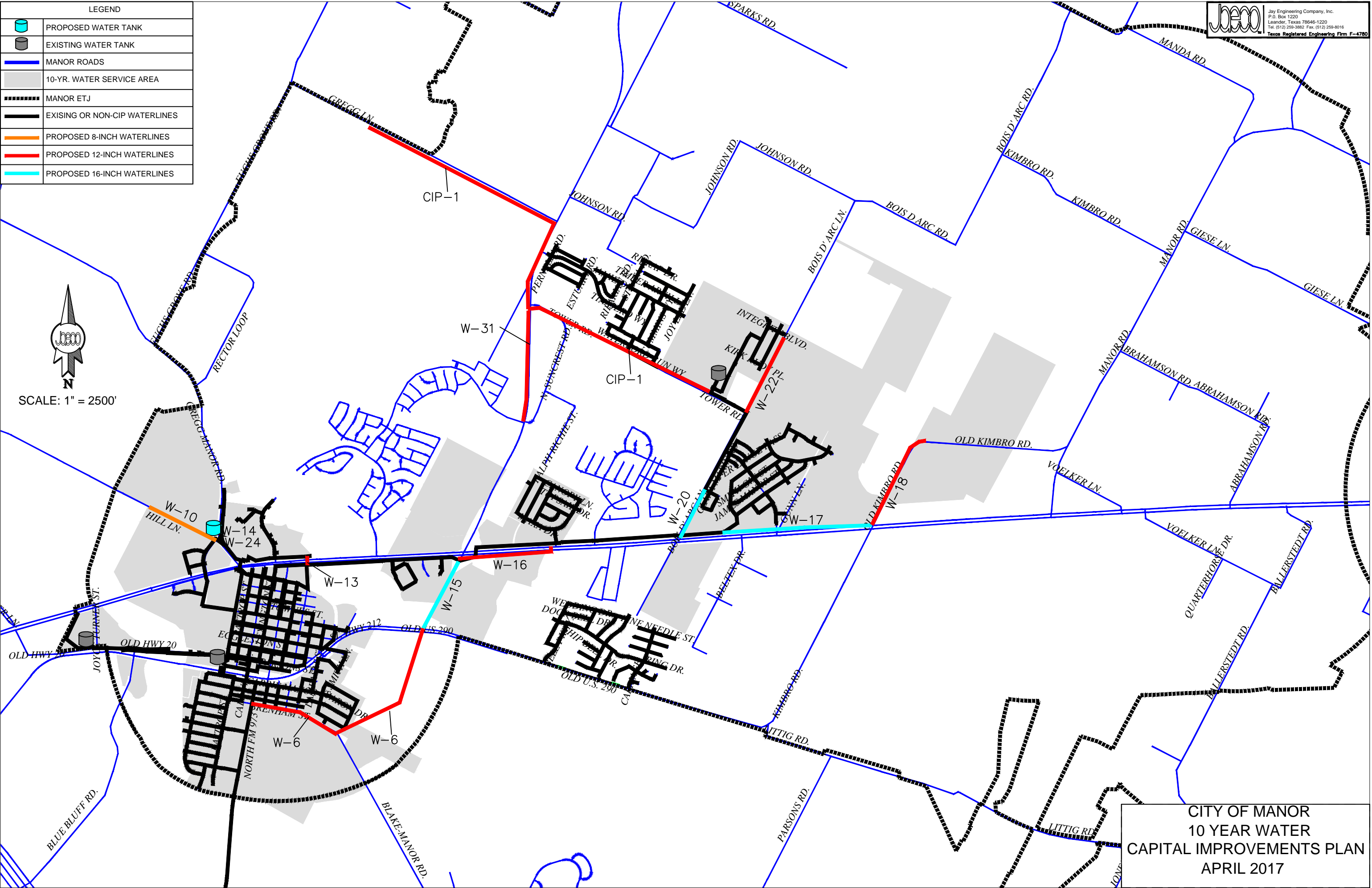


****NOTE: CAPACITIES DO NOT INCLUDE MANVILLE RETAIL/WHOLESALE LUEs.****

CITY OF MANOR, TEXAS - WASTEWATER UTILITY CAPACITY



LEGEND	
	PROPOSED WATER TANK
	EXISTING WATER TANK
	MANOR ROADS
	10-YR. WATER SERVICE AREA
	MANOR ETJ
	EXISTING OR NON-CIP WATERLINES
	PROPOSED 8-INCH WATERLINES
	PROPOSED 12-INCH WATERLINES
	PROPOSED 16-INCH WATERLINES

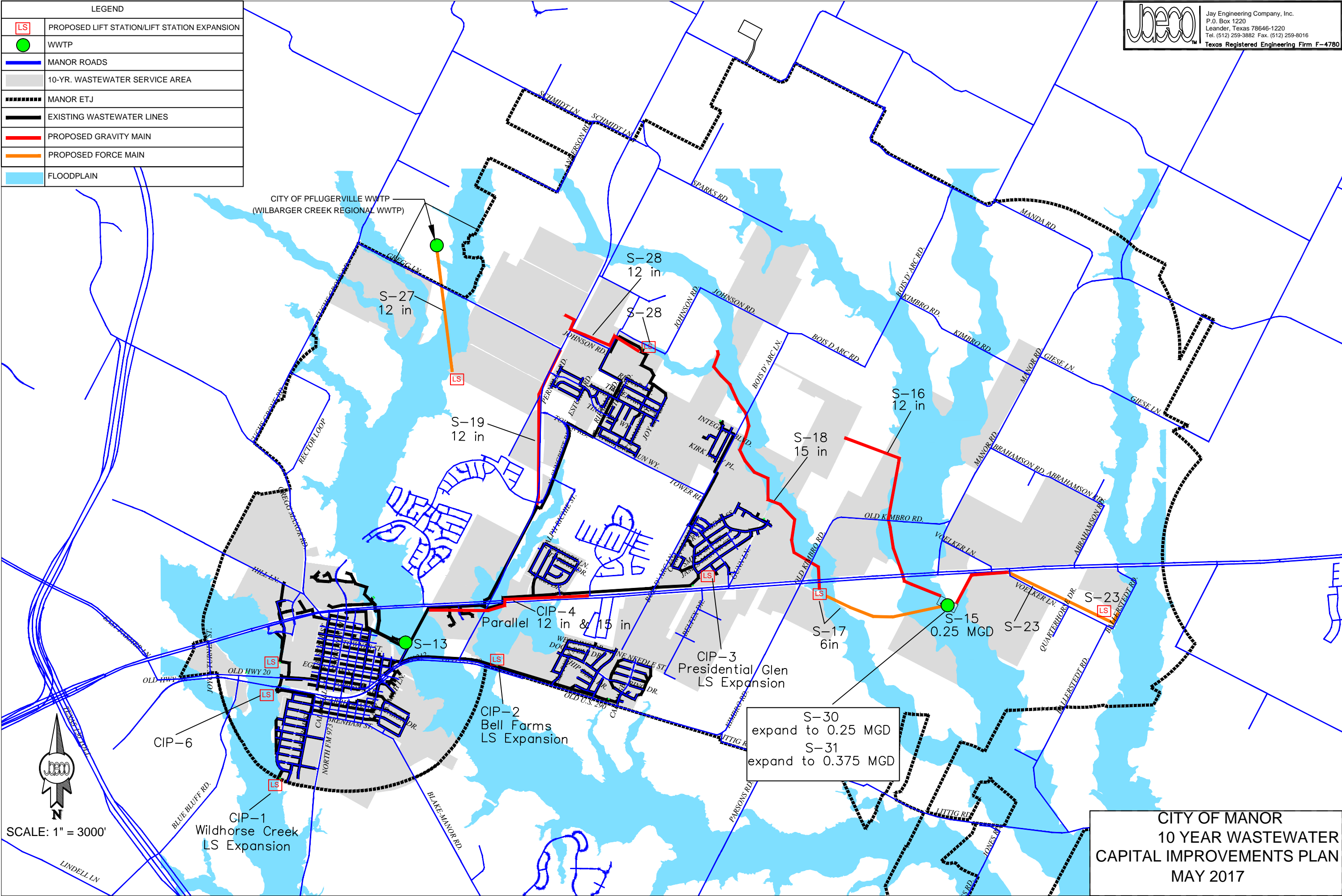


CITY OF MANOR
WATER CAPITAL IMPROVEMENTS LIST
MAY 2017

Project No.	Year	Description	Construction Cost (2015 Dollars)	Size	Unit	Length (ft)	Construction Cost (adjusted for Inflation @ 5% per annum)	Soft Costs	Contingency (10% + 1% per annum)	Total Project Costs	Detailed Description
W-6	2017	Blake Manor Road Water Line	\$ 268,800.00	12	inch	3,200	\$ 295,680.00	\$ 44,400.00	\$ 37,400.00	\$ 377,000.00	Transmission main from downtown along Blake Manor Road to future FM 973. Includes replacing 400 LF of 6" pipe in Downtown Plant
W-10	2022	Hill Lane Water Line	\$ 289,800.00	12	inch	3,450	\$ 391,230.00	\$ 58,700.00	\$ 72,000.00	\$ 522,000.00	Water Distribution main along Hill Lane to serve new growth
W-13	2025	US 290 Crossing at Golf Course	\$ 100,000.00	12	inch	250	\$ 150,000.00	\$ 22,500.00	\$ 32,800.00	\$ 205,000.00	Connect 12" water lines on north and south sides of US 290
W-14	2021	Gregg Manor Road Water Supply - Ground Storage Tank and Pumps	\$ 883,600.00	250,000	gallon		\$ 1,148,680.00	\$ 172,300.00	\$ 198,100.00	\$ 1,519,000.00	250,000 gal Ground Storage Tank and 1,400 gpm expandable pump station for wholesale water supply connection
W-15	2017	FM 973 Water Line	\$ 246,400.00	16	inch	2200	\$ 271,040.00	\$ 40,700.00	\$ 34,300.00	\$ 346,000.00	Transmission main from US 290 to serve new growth on the east and west sides of FM 973
W-16	2017	US 290 Water Line	\$ 243,600.00	12	inch	2900	\$ 267,960.00	\$ 40,200.00	\$ 33,900.00	\$ 342,000.00	Parallel 12" waterline to increase US 290 capacity
W-17	2018	US 290 Water Line	\$ 540,000.00	16	inch	4400	\$ 621,000.00	\$ 93,200.00	\$ 85,700.00	\$ 800,000.00	Extend transmission main from Presidential Glen to Old Kimbro Road
W-18	2018	Old Kimbro Road Water Line	\$ 474,000.00	12	inch	3000	\$ 545,100.00	\$ 81,800.00	\$ 75,200.00	\$ 702,000.00	Transmission main to serve new growth north of US 290
W-20	2025	Bois D'Arc Lane Water Line	\$ 302,400.00	16	inch	2700	\$ 453,600.00	\$ 68,000.00	\$ 99,100.00	\$ 621,000.00	Transmission main to improve delivery of water from East EST
W-22	2028	Bois D'Arc Lane Water Line	\$ 210,000.00	12	inch	2500	\$ 346,500.00	\$ 52,000.00	\$ 87,700.00	\$ 486,000.00	Transmission main to serve new growth north of Tower Rd
S-29	2025	Gregg Manor Road Pump Improvements	\$ 50,000.00	1200	gpm		\$ 75,000.00	\$ 11,300.00	\$ 16,400.00	\$ 103,000.00	Increase Pump Capacity (and contracted supply) at wholesale water connection
W-31	2018	FM 973 Water Line	\$ 285,600.00	12	inch	3400	\$ 328,440.00	\$ 49,300.00	\$ 45,300.00	\$ 423,000.00	Increase Pump Capacity (and contracted supply) at wholesale water connection
Water CIP-1	2017	Gregg Lane to Tower Road Waterline	\$ 1,234,800.00	12	inch	14700	\$ 1,358,280.00	\$ 203,700.00	\$ 171,800.00	\$ 1,734,000.00	Increase Pump Capacity (and contracted supply) at wholesale water connection
Water CIP-2	2018	AMR Water Meters	\$ 600,000.00				\$ 690,000.00	\$ 103,500.00	\$ 69,000.00	\$ 863,000.00	2700 Meter bodies and AMR registers, 1620 replacement meter box lids, software, two vehicle transmitter units, two laptops.
Total										\$ 9,043,000.00	
5-Year Total										\$ 7,106,000.00	

Notes:

LEGEND	
LS	PROPOSED LIFT STATION/LIFT STATION EXPANSION
●	WWTP
—	MANOR ROADS
	10-YR. WASTEWATER SERVICE AREA
	MANOR ETJ
	EXISTING WASTEWATER LINES
	PROPOSED GRAVITY MAIN
	PROPOSED FORCE MAIN
	FLOODPLAIN



CITY OF MANOR
WASTEWATER CAPITAL IMPROVEMENTS LIST
MAY 2017

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 (2017 Dollars)	Size	Length	Construction Cost (adjusted for inflation @ 5% per annum)	Soft Costs	Contingency (10% + 1% per annum)	Total Project Costs	Detailed Description
S-13	2018	Addl. Wilbarger WWTP Capacity	\$ 10,500,000.00	0.5 MGD		\$ 11,025,000.00	\$ 1,654,000.00	\$ 1,268,000.00	\$ 13,947,000.00	New Treatment Plant Capacity to Serve Addl Growth
S-15	2018	Cottonwood WWTP, Phase 1, 0.10 MGD	\$ 3,453,000.00	0.10 MGD		\$ 3,625,650.00	\$ 463,000.00	\$ 409,000.00	\$ 4,497,650.00	Build plant at Regional Site, road and electrical improvements add \$500,000
S-16	2018	East Cottonwood Gravity Line	\$ 1,054,000.00	12"	3,200	\$ 1,106,700.00	\$ 166,000.00	\$ 127,000.00	\$ 1,399,700.00	12" Gravity WW line from Kimbro to WWTP (sized for 10-year capacity; would need to be expanded for ultimate capacity)
S-17	2018	West Cottonwood LS and FM	\$ 471,000.00	6" FM and 350 gpm LS	3,700	\$ 494,550.00	\$ 74,200.00	\$ 57,000.00	\$ 625,750.00	Extend ww to regional site, sized for 10-year capacity.
S-18	2018	West Cottonwood Gravity Line, Phase 2	\$ 1,122,000.00	15"	8,200	\$ 1,178,100.00	\$ 176,700.00	\$ 135,000.00	\$ 1,489,800.00	Serves West Cottonwood Sub-Basin up to Bois D'Arc Ln, 15" gravity ww sized for 10-year capacity (would need to be upsized in the future for ultimate capacity)
S-19	2017	FM 973 Gravity Wastewater Line	\$ 591,600.00	12"	5,800	\$ 591,600.00	\$ 88,700.00	\$ 61,000.00	\$ 741,300.00	Serves FM 973 Corridor up to Wilbarger Basin divide (approx. Gregg Ln)
S-23	2024	Willow Lift Station and Force Main	\$ 466,320.00	200 gpm		\$ 629,532.00	\$ 94,400.00	\$ 116,000.00	\$ 839,932.00	Lift Station and Force Main to serve 220 LUEs in Willow Basin along US 290. 10-Yr ADF approx. 60,000 gpd, PWWF approx 200 gpm
S-27	2026	Wilbarger Lift Station and Force Main to CoP WWTP	\$ 345,520.00	12"	5,100	\$ 501,004.00	\$ 75,200.00	\$ 104,000.00	\$ 680,204.00	Lift Station and Force Main to serve area north of Shadowglen in Wilbarger Basin
S-28	2017	High School gravity line to Stonewater Lift Station; Stonewater lift station improvments	\$ 531,700.00	12	3,100	\$ 531,700.00	\$ 79,800.00	\$ 55,000.00	\$ 666,500.00	Gravity main to serve new high school; upgrades to existing Stonewater Lift Station.
S-30	2021	Expand Cottonwood WWTP to 0.25 MGD Capacity	\$ 2,000,000.00	0.25 MGD		\$ 2,400,000.00	\$ 360,000.00	\$ 359,000.00	\$ 3,119,000.00	New Treatment Plant Capacity to Serve Addl Growth
S-31	2025	Expand Cottonwood WWTP to 0.375 MGD Capacity	\$ 2,000,000.00	0.375 MGD		\$ 2,800,000.00	\$ 420,000.00	\$ 547,000.00	\$ 3,767,000.00	New Treatment Plant Capacity to Serve Addl Growth
CIP-1	2018	Wildhorse Creek Lift Station Expansion	\$ 125,000.00	1,075 gpm, 2nd WW		\$ 131,250.00	\$ 19,700.00	\$ 15,000.00	\$ 165,950.00	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.
CIP-2	2023	Bell Farms Lift Station Expansion	\$ 150,000.00	1,400 gpm, 2nd WW		\$ 195,000.00	\$ 29,300.00	\$ 34,000.00	\$ 258,300.00	Presently at approximately 730 LUES. Current phase 1 capacity is 1264 LUES. Ultimate Capacity at phase 2 is 2172.
CIP-3	2020	Presidential Glen Lift Station Expansion	\$ 175,000.00	2,275 gpm, 2nd WW		\$ 201,250.00	\$ 30,200.00	\$ 28,000.00	\$ 259,450.00	Presently at approximately 264 LUES. Current phase 1 capacity is 1119 LUES. Ultimate Capacity at phase 2 is 3517.
CIP-4	2022	US 290 WW Line Expansion	\$ 603,378.00	12" & 15"	2,760	\$ 754,222.50	\$ 113,100.00	\$ 121,000.00	\$ 988,322.50	Presently at approximately 264 PG+308 SW = 572 LUEs out of 1800 LUE capacity, expansion will double capacity.
CIP-6	2018	Travis County Rural Center Lift Station, force main	\$ 350,000.00	500 gpm	500	\$ 367,500.00	\$ 55,100.00	\$ 42,000.00	\$ 464,600.00	Lift Station and Force Main from Rural Center to existing wastewater line
Total									\$ 33,910,458.50	
5-Year Total									\$ 27,130,954.00	



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Scott Dunlop

DEPARTMENT: Development Services

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on a Concept Plan for Manor Commons East, twenty-two (22) lots on 73.3 acres more or less, located at the SE corner of US Hwy 290 and FM 973, Manor, TX. Owner: Barth Timmermann, Greenview Development Greenbury, LP. Applicant: Matt Mitchell, ALM Engineering

BACKGROUND/SUMMARY:

This is the concept plan for the recently approved Manor Commons PUD that encompasses the commercial, multifamily, and open space lots.

PRESENTATION: ☐ YES ☒ NO

ATTACHMENTS: ☒ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☐ NO

Concept Plan
Engineer Letter
Approval Letter

STAFF RECOMMENDATION:

It is City staff's recommendation, that the City Council approve the Manor Commons East Concept Plan.

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



ALM Engineering, Inc. F-3565

April 5, 2017

Tom Bolt
Development Services
City of Manor
P.O. Box 387
Manor, TX 78653

Cc: Frank Phelan, P.E.
Jay Engineering Company, Inc.
1500 C.R. 269
Leander, TX 78641
(512) 259-3882 ex. 308

Re: Engineers Summary
Manor Commons SE Commercial
Concept Plan

The Concept Plan for Manor Commons SE Commercial Subdivision includes 73.248 acres of land consisting of 22 lots broken into two blocks. There are 20 commercial lots and two parkland lots along with approximately 1,650 lf of Ring Road.

A CLOMR has been approved for this site to modify the flood plain in such a manner that the FEMA Zone "AE" will be contained within the park area upon completion of all phases. A majority of these modification will be made with Phase 1 construction for the site. The results of the Drainage Study provided with this application indicate that detention will not be necessary with the proposed site development.

Water will be provided by the City of Manor with the extension of a 12" water main under FM 973 at the intersection of Ring Road and a connection to the existing 12" water main running along US Hwy 290.

Wastewater will be provided by the City of Manor with lots 5-11, block "A" being served by the 15" wastewater line running along US Hwy 290 and the remaining lots being served by an 8" gravity main that will be extend through the site from the existing Manor Lift Station located on Old Hwy 20.

Some of the trees located on the site will be damaged or removed due to road installation, utility construction and grading. We are asking for Commission approval to remove one tree over 18 inches. Tree #9745 is a 25 inch willow tree that will have to be removed to allow for the extension of the four 7"x8" box culverts running under US Hwy. 290. Due to the location on the main channel there is not a way to preserve this tree. We are allocating the tree replacement for the project based on the acreage of each lot. Using a rate of 13.86 caliper inches/acre, for the trees being removed, each lot will be responsible for including the tree replacement in their site development plans

If you have any questions please contact me at (512) 431-9600.

Sincerely,


Matt Mitchell, P.E.



SUBMITTAL DATE: MARCH 1, 2017



ESTIMATED PHASE DATES
 PHASE 1 - MAY 2017
 PHASE 2 - NOVEMBER 2017
 PHASE 3 - MAY 2018
 PHASE 4 - NOVEMBER 2018
 PHASE 5 - NOVEMBER 2019
 PHASE 6 - NOVEMBER 2020
 PHASE 7 - NOVEMBER 2021
 PHASE 8 - NOVEMBER 2022

GENERAL NOTES

1. Water and wastewater systems, except this subdivision, shall be designed and installed in accordance with the City of Menor and State Health Department plans and specifications and shall be submitted to the City of Menor.
2. All water and wastewater construction must be inspected by the City of Menor.
3. All lot in this subdivision shall be occupied, until connected to the City of Menor.
4. Prior to construction, a site development permit must be obtained from the City of Menor.
5. Prior to construction on lots in this subdivision, drainage plans will be submitted to the City of Menor for review.
6. The property owner shall provide for all drainage easements on private property and shall not prohibit access by governmental authorities.
7. The property owner shall provide for all drainage easements as may be necessary for the City of Menor.

This subdivision is located within the City of Menor, Incorporated City of San Jose, California.

This subdivision is located within the City of Menor, Incorporated City of San Jose, California.

[illegible][illegible]

Notes:
1. 1,000 real Options Daily = 11.4%, All Peak Hour = 22.0%, PM Peak Hour = 24.2%

EXCERPT OF PAGE 21 FROM THE MANOR COMMONS TRAFFIC IMPACT STUDY DATED SEPTEMBER 1, 2016 PREPARED BY JAMES SCHWERTFEGGER, P.E., OF BIG RED DOG ENGINEERING F-17778

CITY OF MANOR ACKNOWLEDGMENTS

THIS CONCEPT PLAN HAS BEEN SUBMITTED TO AND CONSIDERED BY THE PLANNING AND ZONING COMMISSION OF THE CITY OF MANOR, TEXAS, AND IS HEREBY RECOMMENDED FOR APPROVAL BY THE CITY COUNCIL ON THIS THE _____ OF _____, 20__ A.D.

APPROVED: _____
A TIGER.

APPROVED: _____

ATTEST: _____

WILLIAM MYERS, CHAIRPERSON
CITY SECRETARY

ACCEPTED AND APPROVED FOR RECORD BY THE CITY COUNCIL, CITY

OF MANOR, TEXAS, ON THIS THE _____ OF _____, 20__ A.D.

APPROVED: _____ ATTEST: _____

HONORABLE MAYOR RITA G. JONSE

MAYOR OF THE CITY OF MANOR, TEXAS

MANOR SE COMMERCIAL

CONCEPT PLAN

NOT FOR RECORDATION

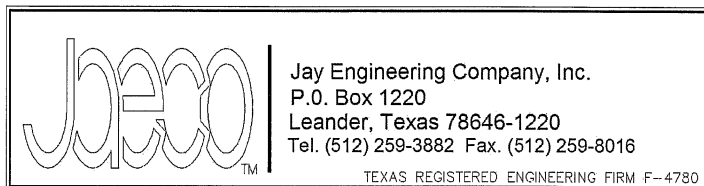
MANOR,
TWO 1/2, 1500, COLLEGE

TRAVIS COUNTY,
TEXAS

ALM ENGINEERING, INC., F-3665
10000 ALFRED A. KENNEL BLVD., CHANDLER, AZ 85226

YANNI
CONSULTING ENGINEERS
1705 S. Capital of TX Hwy, Ste. 150
Austin, Texas 78746

Product: 100000, 200000, 300000



Date: Monday, March 27, 2017

Matthew Mitchell
ALM Engineering, Inc.
1704 S Capital of TX Hwy
Austin TX 78746
almeng@sbcglobal.net

Permit Number 2017-P-1036
Job Address: , Manor, TX. 78653

Dear Matthew Mitchell,

The first submittal of the Manor Commons SE Commercial Concept (*Concept Plan*) submitted by ALM Engineering, Inc. and received on April 05, 2017, have been reviewed for compliance with the City of Manor Zoning Ordinance 263B.

Engineer Review

The review of the submittal package has resulted in the following comments. Should you have any questions or require additional information regarding any of these comments, please contact Pauline Gray, P.E. by telephone at (512) 259-3882 or by email at pgray@jaeco.net.

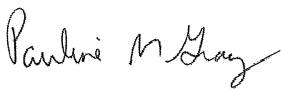
1. Section 21(c)(2) of Subdivision Ordinance 263B requires that the date the Concept Plan was prepared should be shown on the Concept Plan.
2. Signature blocks for Planning and Zoning and City Council should be added to the plan.
3. It is hard to distinguish between the different linetypes of the drawing. For example it is hard to tell the difference between the existing and new 100-yr. floodplain lines.
4. There are some lines that are not labeled.
5. Section 21(c)(12) of Subdivision Ordinance 263B requires that significant features on or within 200 feet of the property be clearly shown on the plans.
6. Section 21(c)(8)(i) and 21(c)(ii) of Subdivision Ordinance 263B require that the number of LUEs required for each category of lot be shown and the traffic volume to be generated by all proposed development other than single family be shown on the concept plan.
7. The summary letter submitted is for the proposed Preliminary Plan for the project, not the Concept Plan.

3/27/2017 10:08:39 AM
Manor Commons SE Commercial Concept
2017-P-1036
Page 2

Please revise the project plans to address the comments noted above. Following revision, please upload one full set of the revised drawings in PDF format. Please include a comment response narrative indicating how comments have been addressed with your plan resubmittal. To access your project online, please go to www.mygovernmentonline.org and use the online portal to upload your drawings in PDF format.

Additional comments may be generated as requested information is provided. Review of this submittal does not constitute verification that 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.

Thank you,

A handwritten signature in black ink, appearing to read "Pauline M. Gray". The signature is fluid and cursive, with the first name "Pauline" being more prominent than the last name "Gray".

Pauline Gray, P.E.
Staff Engineer
Jay Engineering Company, Inc.



March 30, 2017

RE: COMMENT RESPONSE #1
Permit Number 2017-P-1036
Job Address: , Manor, TX. 78653

To Whom it May Concern,

In response to your comments dated March 27, 2017 please see the following.

1. Section 21(c)(2) of Subdivision Ordinance 263B requires that the date the Concept Plan was prepared should be shown on the Concept Plan.

RESPONSE: The submittal date has been added to the top of the page.

2. Signature blocks for Planning and Zoning and City Council should be added to the plan.

RESPONSE: Added.

3. It is hard to distinguish between the different linetypes of the drawing. For example, it is hard to tell the difference between the existing and new 100-yr. floodplain lines.

RESPONSE: See clarified linetypes.

3. There are some lines that are not labeled.

RESPONSE: Lines information has been added to legend and some layers removed.

4. Section 21(c)(12) of Subdivision Ordinance 263B requires that significant features on or within 200 feet of the property be clearly shown on the plans.

RESPONSE: Significant features have been labeled.

5. Section 21(c)(8)(i) and 21(c)(ii) of Subdivision Ordinance 263B require that the number of LUEs required for each category of lot be shown and the traffic volume to be generated by all proposed development other than single family be shown on the concept plan.

RESPONSE: The number of LUES have been shown on Concept along with estimated traffic based on an EXCERPT OF PAGE 21 FROM THE MANOR COMMONS TRAFFIC IMPACT STUDY DATED SEPTEMBER 1, 2016 PREPARED BY JAMES SCHWERDTFEGER, P.E., OF BIG RED DOG ENGINEERING F-17778

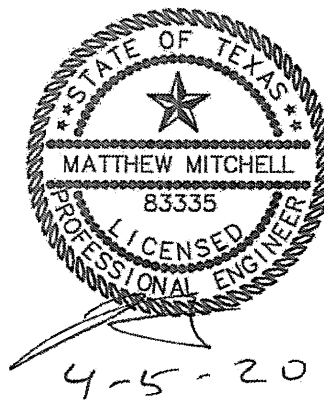
7. The summary letter submitted is for the proposed Preliminary Plan for the project, not the Concept Plan.

RESPONSE: A concept plan summary letter has been provided.

If you have any questions or comments, please contact me at 512-431-9600.

Sincerely


Matthew Mitchell, P.E.



JAY ENGINEERING COMPANY, INC.
P.O. Box 1220 (512) 259-3882
Leander, TX 78646 Fax 259-8016

May 1, 2017

Mr. Tom Bolt
City Manager
City of Manor
P.O. Box 387
Manor, TX 78653

Re: Manor SE Commercial Concept Plan
Revised Concept Plan Review
City of Manor

Dear Mr. Bolt:

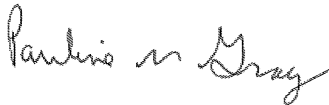
The REVISED Manor SE Commercial Concept Plan submitted by ALM Engineering, Inc. and received by our office on May 1, 2017, has been reviewed for compliance with the City of Manor Subdivision Ordinance 263B.

The REVISED Concept Plan appears to be in general compliance with City Ordinance requirements and we therefore take no exception to the REVISED Concept Plan as presented. All previous comments have been addressed.

Review of this submittal does not constitute verification that 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.

We trust that you will find this information helpful when considering approval of this Final Plat. If you should have any questions, or need additional information, please let us know.

Sincerely,



Pauline M. Gray, P.E.

PMG/s

Copy: Matt Mitchell, P.E. - ALM Engineering, Inc.
Scott Dunlop - City of Manor



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: May 17, 2017

PREPARED BY: Scott Dunlop

DEPARTMENT: Development Services

AGENDA ITEM DESCRIPTION:

Consideration, discussion and possible action on a Conditional Use Permit for Lot 1 Shadowglen Commercial Lots Subdivision, locally known as 14001 Shadowglen Blvd to allow for a Game Room. Owner: HFS Brothers Investments LLC. Applicant: Tony Welch, Beer:30

BACKGROUND/SUMMARY:

This is a conditional use permit to allow for Game Machines to be located at the Shadowglen retail center, 14001 Shadowglen Blvd, across from the medical tower. The PUD zoning allows C-1 and C-2 uses. Game machines are a conditional use in C-1 areas.

PRESENTATION: ☐ YES ☒ NO

ATTACHMENTS: ☒ YES (IF YES, LIST IN ORDER TO BE PRESENTED) ☐ NO

Game Room Ordinance

STAFF RECOMMENDATION:

Development staff has no recommendation on the request.

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

ORDINANCE NO. 439

**A ORDINANCE OF THE CITY OF MANOR, TEXAS, REGULATING
GAME ROOMS AND AMUSEMENT REDEMPTION MACHINES;
ESTABLISHING A PENALTY; ESTABLISHING A LICENSING FEE;
AND PROVIDING FOR RELATED MATTERS**

WHEREAS, the City of Manor, Texas, a home rule municipality, desires to regulate gaming machines to ensure that machines that are located within the City are not illegal gambling machines;

WHEREAS, the City Council finds that the regulations set forth herein promote the public health, morals, safety, and welfare; and

WHEREAS, the City may enact fees to defray the expenses of administering this ordinance;

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

Section 1. Adoption of Findings of Fact. The findings and recitations set out in this ordinance are found to be true and correct and they are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Game Room and Amusement Redemption Machine Regulations Adopted. The game room and amusement machine regulations set forth in Exhibit A are hereby adopted.

Section. 3. Application and License Fee. The City's fee schedule shall be amended to add the following fees:

(A) Game Room and Amusement Redemption Machine Fees

Section 4. Severability. If any provision of this Ordinance is illegal, invalid, or unenforceable under present or future laws, the remainder of this Ordinance will not be affected and, in lieu of each illegal, invalid, or unenforceable provision, a provision as similar in terms to the illegal, invalid, or unenforceable provision as is possible and is legal, valid, and enforceable will be added to this Ordinance.

Section 5. Effective Date. This Ordinance will become effective upon its adoption, passage by the City Council in accordance with the procedures on the date of passage as required and publication as required by law.

Section 6. Public Meetings. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said meeting was given, all as required by the Open Meetings Act, *Chapter 551, Texas Government Code*.

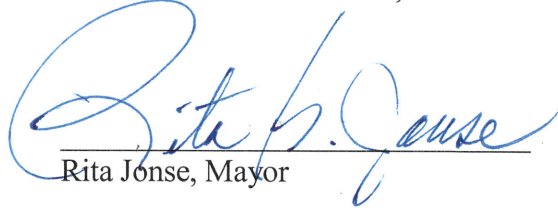
PASSED AND APPROVED on this the 1ST day of June, 2016.

ATTEST:

THE CITY OF MANOR, TEXAS



Frances Aguilar, City Secretary



Rita Jonse, Mayor

REGULATION OF GAME ROOMS AND AMUSEMENT REDEMPTION MACHINES

A. DEFINITIONS.

In this Ordinance:

- (1) **AMUSEMENT REDEMPTION MACHINE** means any electronic, electromechanical, or mechanical contrivance designed, made, and adopted for bona fide amusement purposes that rewards the player exclusively with noncash merchandise, prizes, toys, or novelties, or a representation of value redeemable for those items, that have a wholesale value available from a single play of the game or device of not more than ten times the amount charged to play the game or device once, or \$5.00, whichever amount is less.
- (2) **GAME ROOM** means a building, facility, or other place that is open to the public and whose primary purpose is entertainment and contains 1 or more operational amusement redemption machines.
- (3) **GAME ROOM OWNER** means a person who has an ownership interest in a game room.
- (4) **OPERATIONAL MACHINE** means a machine that is ready to be played and accessible to the public.
- (5) **POLICE OFFICER** means a Manor Police Department police officer.

B. LICENSE REQUIREMENTS

- (1) **License Required.**
 - (a) It shall be unlawful for an owner or operator of a game room to operate, use, or maintain a game room without first obtaining city game room license.
 - (b) An application for an existing game room location that is submitted by an individual who is different from the individual named as the owner or operator on the current application or a re-application for an existing game room location after denial or revocation shall be considered a new application and not a renewal.
- (2) **Game Room License.**
 - (a) A game room owner shall obtain a license from the city for each game room located in the city.
 - (b) The game room owner shall submit a completed application in the form provided by the City. Any failure to provide the information required by this section or a determination that inaccurate, erroneous or incomplete information has been submitted shall be grounds for denial of the application.
 1. The proposed game room must comply with this Ordinance at the time of the submission of the application for a license.

2. Each application shall also be accompanied by (i) a copy of a certificate of occupancy issued by the building official as appropriate for the proposed game room; (ii) a statement as to whether or not the applicant has been convicted of any crimes or violations listed in Section B(2)(c) of this Ordinance; the nature of the offense; the punishment or penalty assessed therefore if previously convicted; and the place of conviction; and (iii) in the case of a game room to be operated under an assumed name, a true and correct copy of the registration of the assumed name filed in the office of the Travis County Clerk, bearing the file mark or stamp that evidences its filing in that office; and (iv) non-refundable fee(s) for the license as stated in the city fee schedule. Any failure to provide the documents required by this item shall be grounds for denial by the director.

(c) Each application received under this section may be investigated to determine whether the applicant has been convicted of one of the following applicable offenses:

1. Gambling, gambling promotion, keeping a gambling place, communicating gambling information, possession of gambling devices or equipment, or possession of gambling paraphernalia as described in Chapter 47 of the Texas Penal Code;

2. Forgery, credit card abuse or commercial bribery as described in Chapter 32 of the Texas Penal Code;

3. A criminal offense as described in Chapter 34 of the Texas Penal Code;

4. Criminal attempt, conspiracy or solicitation to commit any of the foregoing offenses; or any other offense to the laws of another state or of the United States that, if committed in this state, would have been punishable as one or more of the aforementioned offenses; or

5. A criminal offense as described in Chapter 352, Subchapter B of the Texas Local Government Code; and

(i) Less than two years have elapsed since the date of conviction or the date of release from confinement imposed for the conviction, whichever is the later date if the conviction is of a misdemeanor offense; or

(ii) Less than five years have elapsed since the date of conviction or the date of release from confinement for the conviction, whichever is the later date, if the conviction is of a felony offense.

(d) A license issued under this section shall be subject to revocation by the City if any person gives false or misleading information in connection with his or her application for a permit or license required pursuant to this Ordinance.

(e) Any failure of a proposed game room to meet all requirements of this Ordinance shall be grounds for denial, revocation, or suspension of a game room license.

(f) Each city game room license is valid for one year and shall expire on the anniversary date of the issuance of the license. A license may be renewed for the following calendar year beginning 60 days before the expiration of the current license by filing a completed application for each license and paying the applicable fee set forth in the city fee schedule. A renewal application shall be subject to the same requirements in this section as for an initial city game room license application.

(3) Hearings.

(a) Any applicant desiring to contest the denial, revocation, or suspension of a game room license may request a hearing before the City Manager in accordance with the following procedures:

1. A request for hearing must be in writing and delivered to the City Secretary within ten days of the denial. The applicant waives the right to hearing if the request is not timely received by the City Secretary.

2. The only issue before the City Manager shall be whether or not the proposed game room complies with the requirements of this Ordinance.

3. If the City Manager determines that a proposed game room does not comply with the requirements of this Ordinance, then application for a game room license shall be denied. The applicant may re-apply for a game room license if changes are made to bring the proposed game room into compliance with this Ordinance.

4. The decision of the City Manager shall be final.

(4) License displayed. The game room owner shall display within plain sight of an accessible public area of each game room a current permit or license for that game room.

(5) Effect. Each licensee under this Ordinance must meet and comply with all requirements of law applicable to the premises or any activity conducted thereon and the issuance of a license under this article shall not excuse the licensee, his agents or employees or any patrons of such premises therefrom.

C. UNRESTRICTED ACCESS BY POLICE OFFICER.

(1) An owner, manager, or employee of a game room, or other person exercising control over a game room, a portion of a game room, or an operational amusement redemption machine, shall provide a police officer with immediate unrestricted access during business hours to all areas of the game room and to all operational amusement redemption machines located in the game room.

D. INSPECTION BY POLICE OFFICER.

(1) A police officer may inspect a game room or an operational amusement redemption machine located within the City of Manor, Texas' incorporated city limits to determine whether the game room or operational amusement redemption machine complies with this Ordinance and state law.

(2) An owner, manager, or employee of a game room or other person who does not allow a police officer to inspect a game room or operational amusement redemption machine commits an offense.

E. GAME ROOM SIGN REQUIRED.

A game room owner shall mark each entrance to a game room with a sign that:

(1) Bears the words "GAME ROOM" in one and one-half inch or larger block letters; and

(2) Is legible from a distance of 25 feet.

F. TRANSPARENT, UNCOVERED WINDOWS REQUIRED.

(1) Every game room shall have transparent unobstructed windows or open space on at least one (1) side so that the area is open to view by the general public passing by on a public street or using a corridor, lobby or other room to which the public has access and is admitted without charge.

(2) The owner, manager or employee of a game room shall not permit any obstruction of such public view by the use of drawn shades, blinds, partitions, tinting or other structures or obstructions..

G. HOURS OF OPERATION, INGRESS AND EGRESS

(1) All game rooms shall have their hours of operation clearly marked on every entrance.

(2) All game room shall have all doors providing ingress and egress from the game room unlocked during the hours of operation.

(3) It shall be unlawful for any person to keep, conduct or operate any game room for profit or to allow or permit any game room to remain open for business or open to the public before the hour of 5:00 a.m. or after the hour of 12:00 a.m. within 300 feet of any property zoned for residential use when the game room use is first established except game rooms located on the Highway 290 corridor.

H. LOCATION RESTRICTION.

(1) No coin-operated machines may be located for operation within three hundred (300) feet of a church, school or hospital.

(2) Game rooms shall only be permitted in C-1 Light Commercial, C-2 Medium Commercial, and C-3 Heavy Commercial zoned districts

I. ILLEGAL MACHINES

(1) This article shall not be construed to authorize or permit the keeping, exhibition, operation, display, or maintenance of any machine that is prohibited by the constitution of this state or Chapter 47 of the Texas Penal Code.

J. OFFENSE; PENALTY.

(1) A person who fails to comply with the requirements of this Ordinance commits a Class C misdemeanor punishable by a fine not to exceed \$500.

(2) Proof of a culpable mental state is not required for a conviction of an offense under this chapter.

(3) Each day that a violation occurs is a separate offense.

K. EXEMPTIONS

(1) This Ordinance shall not be construed to embrace bona fide fraternal organizations and lodges, social clubs or social gatherings in private residences for the sole purpose of sociability and amusement.