



Rita G. Jonse, Mayor
Gene Kruppa, Place 1
Maria Amezcua, Mayor Pro Tem, Place 2
Anne Weir, Place 3
Dr. Larry Wallace Jr., Place 4
Deja Hill, Place 5
Valerie Dye, Place 6

**CITY COUNCIL
REGULAR MEETING
AGENDA**

Wednesday, June 19, 2019

7:00 p.m.

Manor City Hall – Council Chambers
105 E. Eggleston Street

CALL TO ORDER AND ANNOUNCE A QUORUM IS PRESENT

PLEDGE OF ALLEGIANCE

PROCLAMATION

Declaring the Month of July 2019, as “National Parks and Recreation Month”

PUBLIC COMMENTS

Comments will be taken from the audience on non-agenda related topics for a length of time, not to exceed three (3) minutes per person. Comments on specific agenda items must be made when the item comes before the Council. To address the City Council, please complete the white card and present it to the City Secretary prior to the meeting. **No Action May be Taken by the City Council During Public Comments**

CONSENT AGENDA

All of the following items on the Consent Agenda are considered to be self-explanatory by the Council and will be enacted with one motion. There will be no separate discussion of these items unless requested by the Mayor or a Council Member; in which event, the item will be removed from the consent agenda and considered separately.

1. Consideration, discussion, and possible action to approve the City Council Minutes of the June 5, 2019, Regular Meeting.

Lluvia Tijerina,
City Secretary

2. Consideration, discussion, and possible action on the acceptance of the May 2019 Departmental Reports:

Thomas Bolt,
City Manager

- Police – Ryan Phipps, Chief of Police
- Development Services – Scott Dunlop, Assistant Dev. Services Director
- Municipal Court – Sarah Friberg, Court Clerk
- Public Works – Mike Tuley, Director of Public Works
- Finance – Lydia Collins, Director of Finance

3. Consideration, discussion, and possible action on changes to the City of Manor Personnel Policies and Procedures Handbook.

Tracey Vasquez,
HR Coordinator

4. Consideration, discussion, and possible action on a resolution regarding a contract for the purpose of financing public works equipment and vehicles.

Thomas Bolt,
City Manager

PUBLIC HEARINGS

5. Public Hearing and First Reading: Consideration, discussion and possible action on an ordinance rezoning 24.15 acres of land out of the James Manor Survey No. 40, Abstract 546, near Gregg Manor Road and Hill Lane and known as Las Entradas North, from Single Family (R-2) and Light Commercial (C-1) to Multi-Family (R-3) and Light Commercial (C-1). **Applicant:** Kimley-Horn & Assoc. **Owner:** Las Entradas Development Corporation

Scott Dunlop,
Asst. Dev. Services
Director

6. Public Hearing and First Reading: Consideration, discussion and possible action on an ordinance rezoning 0.93 acres of land, Lot 3, Block A, Las Entradas North Section 1, locally known as 12424 Gregg Manor Road, from Light Commercial (C-1) to Medium Commercial (C-2). **Applicant:** Pape Dawson **Owner:** Las Entradas Development Corporation

Scott Dunlop,
Asst. Dev. Services
Director

7. Public Hearing and First Reading: Consideration, discussion and possible action on an ordinance rezoning 5.091 acres of land out of the A C Caldwell Survey No. 52, Abstract 154, locally known as 15105 US Hwy 290 E, from Agricultural (A) to Medium Commercial (C-2). **Applicant:** AAA Storage LLC **Owner:** AAA Storage LLC

Scott Dunlop,
Asst. Dev. Services
Director

8. Public Hearing and First Reading: Consideration, discussion and possible action on an ordinance rezoning 18.67 acres of land out of the Gates G Survey No. 63, Abstract 315, locally known as 12511 and 12601 US Hwy 290 E, from Agricultural (A) to Multi-Family (R-3) and Medium Commercial (C-2). **Applicant:** Callaway Architecture **Owner:** Pilot and Legacy Opportunity Fund, LLC

Scott Dunlop,
Asst. Dev. Services
Director

REGULAR AGENDA

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| 9. Consideration, discussion, and possible action on the Annual Audit of the Basic Financial Statements of the City of Manor, Texas for the year ended September 30, 2018. | Lydia Collins,
Director of Finance |
| 10. Consideration, discussion, and possible action on an engineering services contract addendum with Jay Engineering Company, Inc. for the E. US 290 Water Line Improvements, CIP W-17 project. | Frank T. Phelan,
P.E. City Engineer |
| 11. Consideration, discussion, and possible action on a contract addendum with Jay Engineering Company, Inc. for preparation and submittal of a Municipal Separate Storm Sewer System (MS4) and Stormwater Management Program (SWMP) permit application for the renewal and amendment of the City's MS4 and SWMP permit. | Frank T. Phelan,
P.E. City Engineer |
| 12. Consideration, discussion, and possible action to approve an ordinance amending the Code of Ordinance of the City of Manor, Texas by adding Article 1.13, to Chapter 1 General Provisions, Providing requirements and procedures for disposal of surplus, salvage, and junk property. | Heath Ferguson, IT
Manager |
| 13. Consideration, discussion, and possible action on approving the Service Agreement between the City of Manor and Resale Resource/Recycling Resource Corporation (R2 Corp) for electronics recycling and asset recovery services. | Heath Ferguson,
IT Manager |
| 14. Consideration, discussion, and possible action on a shared parking agreement between Lots 7B2 and 7C2 Cottonwood South Commercial South Section One, locally known as Greater Texas Center 11401 US Hwy 290 East, to share the entirety of their built and proposed parking spaces. | Scott Dunlop,
Asst. Dev. Services
Director |
| 15. Consideration, discussion, and possible action on an ordinance amending Manor Code of Ordinances, Appendix A, Article A2.000 Building and Development Related Fees. | Scott Dunlop,
Asst. Dev. Services
Director |
| 16. Consideration, discussion, and possible action on the appointment of three (3) Park Committee Council Members to serve a one -year term. | Thomas Bolt,
City Manager |

EXECUTIVE SESSION

The City Council will now convene into executive session pursuant to Section 551.071 and Section 551.087, Texas Government Code to deliberate on economic development incentives; Section 551.072, Texas Government Code to deliberate on the acquisition of real property; and Section 551.074, Texas Government Code to discuss personnel salaries funded through grants, and interview candidates for appointment to fill Council Member Place 1 vacancy.

OPEN SESSION

The City Council will now reconvene into Open Session pursuant to the provisions of Chapter 551 Texas Government Code and take action on item(s) discussed during Closed Executive Session.

17. Take action as deemed appropriate in the City Council's discretion regarding the City Council, Place 1 vacancy. Thomas Bolt,
City Manager

ADJOURNMENT

In addition to any executive session already listed above, the City Council 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 Section §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) and §551.087 (Deliberations regarding Economic Development Negotiations).

POSTING CERTIFICATION

I, the undersigned authority do hereby certify that this Notice of Meeting was posted on the bulletin board, at the City Hall of the City of Manor, Texas, a place convenient and readily accessible to the general public at all times and said Notice was posted on the following date and time: Friday, June 14, 2019, by 5:00 p.m. and remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

/s/ Lluvia Tijerina, TRMC
City Secretary for the City of Manor, Texas

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 accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary at 512.272.5555 or e-mail ltijerina@cityofmanor.org

PROCLAMATION

WHEREAS, parks and recreation programs are an integral part of communities throughout this country, including Manor, Texas; and

WHEREAS, our parks and recreation are vitally important to establishing and maintaining the quality of life in our communities, ensuring the health of all citizens, and contributing to the economic and environmental well-being of a community and region; and

WHEREAS, parks and recreation programs build healthy, active communities that aid in the prevention of chronic disease, provide therapeutic recreation services for those who are mentally or physically disabled, and also improve the mental and emotional health of all citizens; and

WHEREAS, parks and recreation programs increase a community's economic prosperity through increased property values, expansion of the local tax base, increased tourism, the attraction and retention of businesses, and crime reduction; and

WHEREAS, parks and recreation areas are fundamental to the environmental well-being of our community; and

WHEREAS, parks and natural recreation areas improve water quality, protect groundwater, prevent flooding, improve the quality of the air we breathe, provide vegetative buffers to development, and produce habitat for wildlife; and

WHEREAS, our parks and natural recreation areas ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and

WHEREAS, the U.S. House of Representatives has designated July as Parks and Recreation Month; and

WHEREAS, the City of Manor recognizes the benefits derived from parks and recreation resources.

NOW THEREFORE, I, Rita G. Jonse, Mayor of the City of Manor, and on behalf of the Manor City Council, do hereby proclaim that July is recognize as:

“PARKS AND RECREATION MONTH”

in the City of Manor, Texas.

PROCLAIMED this the 19th day of June 2019

Rita G. Jonse, Mayor
City of Manor



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Lluvia Tijerina, City Secretary

DEPARTMENT: Administration

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action to approve the City Council Minutes of the June 5, 2019, Regular Meeting.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

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

June 5, 2019, Regular Meeting Minutes

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve the City Council Minutes of the June 5, 2019, Regular Meeting.

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



**CITY COUNCIL
REGULAR SESSION MINUTES
JUNE 5, 2019**

PRESENT:

Rita G. Jonse, Mayor

COUNCIL MEMBERS:

Gene Kruppa, Place 1 (Absent – Present for recognition only)
Maria Amezcua, Mayor Pro Tem, Place 2
Anne R. Weir, Place 3
Dr. Larry Wallace Jr., Place 4
Deja Hill, Place 5
Valerie Dye, Place 6

CITY STAFF:

Thomas Bolt, City Manager
Lluvia Tijerina, City Secretary
Scott Dunlop, Assistant Development Services Director

REGULAR SESSION – 7:00 P.M.

With a quorum of the Council Members present, the regular session of the Manor City Council was called to order by Mayor Jonse at 7:00 p.m. on Wednesday, June 5, 2019, in the Council Chambers of the Manor City Hall, 105 E. Eggleston St., Manor, Texas.

PLEDGE OF ALLEGIANCE

At the request of Mayor Jonse, Sgt. Craig Struble, led the Pledge of Allegiance.

PRESENTATION

Recognition of outgoing Council Member Eugene Kruppa presented by Mayor Rita G. Jonse.

Mayor Jonse read and presented a plaque to outgoing Council Member Gene Kruppa. She thanked Gene Kruppa for his service on behalf of the City.

PUBLIC COMMENTS

No one appeared to speak at this time.

CONSENT AGENDA

- 1. Consideration, discussion, and possible action to approve the City Council Minutes of the May 15, 2019, Regular Meeting.**
- 2. Second and Final Reading: Consideration, discussion, and possible action on a Rezoning Request for Capital Area Youth Soccer Association for 1.39 acres, more or less, out of the A.C. Caldwell Survey No. 52, Abstract 154, and being located at 15209 E. US Hwy 290, Manor, TX. from Agricultural (A) to Medium Commercial (C-2). Applicant: Capital Area Youth Soccer Association Owner: Capital Area Youth Soccer Association**

Ordinance No. 541: An Ordinance of The City of Manor, Texas, Amending the Zoning Ordinance by Rezoning a Parcel of Land from Agricultural (A) to Medium Commercial (C-2); Making Findings of Fact; and Providing for Related Matters.

MOTION: Upon a motion made by Mayor Pro Tem Amezcua and seconded by Council Member Weir the Council voted six (6) For and none (0) Against to approve and adopt all items on the consent agenda. The motion carried unanimously.

REGULAR AGENDA

- 3. Consideration, discussion, and possible action on canceling the July 3, 2019, Regular City Council Meeting.**

The City staff's recommendation was that the City Council cancel the July 3, 2019, Regular City Council Meeting.

City Manager Bolt stated he would not be able to attend the July 3, 2019, Regular City Council Meeting and that items scheduled for that meeting would be moved to the next regular Council meeting. He stated all parties had been notified.

MOTION: Upon a motion made by Mayor Pro Tem Amezcua and seconded by Council Member Dye the Council voted six (6) For and none (0) Against to cancel the July 3, 2019, Regular City Council Meeting. The motion carried unanimously.

- 4. Recognition and confirmation of change of name of Commons Park to Timmerman Park.**

The City staff's recommendation was that the City Council recognize and confirm of change of name of Commons Park to Timmerman Park.

City Manager Bolt discussed the naming of the new park for administrative purposes.

Council Member Weir and Mayor Jonse thanked all City staff that were involved in the new park.

MOTION: Upon a motion made by Council Member Weir and seconded by Council Member Dye the Council voted six (6) For and none (0) Against to recognize and confirm of change of name of Commons Park to Timmerman Park. The motion carried unanimously.

Mayor Jonse adjourned the regular session of the Manor City Council into Executive Session at 7:07 p.m. Wednesday, June 5, 2019, in accordance with the requirements of the Open Meetings Law.

EXECUTIVE SESSION

The Manor City Council convened into executive session pursuant to the provisions of Chapter 551 Texas Government Code, in accordance with the authority contained in *Section 551.074 Personnel Matters – Discussion of Place 1 vacancy; and Discussion of personnel salaries funded through grants* at 7:07 p.m., on Wednesday, June 5, 2019, City Council Conference Room of the Manor City Hall, 105 E. Eggleston St., Manor, Texas.

The Executive Session was adjourned at 7:40 p.m. on Wednesday, June 5, 2019.

OPEN SESSION

The City Council reconvene into Open Session pursuant to the provisions of Chapter 551 Texas Government Code and acted as deemed appropriate in the City Council's discretion regarding the City Council, Place 1 vacancy; and personnel salaries funded through grants at 7:40 p.m. on Wednesday, June 5, 2019, in the Council Chambers of the Manor City Hall.

Mayor Jonse opened the floor for action to be taken on the items discussed in the Executive Session.

- *Discussion of Place 1 vacancy*

Mayor Jonse stated interviews for interested candidates would be conducted on the next regular council meeting.

- *Discussion of personnel salaries funded through grants*

There was no action taken on this item.

ADJOURNMENT

The Regular Session of the Manor City Council Adjourned at 7:43 p.m. on Wednesday, June 5, 2019.

These minutes approved by the Manor City Council on the 19th day of June 2019.

APPROVED:

Rita G. Jonse
Mayor

ATTEST:

Lluvia Tijerina, TRMC
City Secretary

Draft Minutes



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Thomas Bolt, City Manager

DEPARTMENT: Administration

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on the acceptance of the May 2019 Departmental Reports.

BACKGROUND/SUMMARY:

- Police – Ryan Phipps, Chief of Police
- Development Services – Scott Dunlop, Asst. Development Services Director
- Municipal Court – Sarah Friberg, Court Clerk
- Public Works – Mike Tuley, Director of Public Works
- Finance – Lydia Collins, Director of Finance

PRESENTATION: ☐ YES ☒ NO

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

May 2019 Departmental Reports

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve and accept the May 2019 Departmental Reports.

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



Manor Police Department

Monthly Council Report

Ryan S. Phipps - Chief of Police

Date of Meeting:

6/19/2019

May 2019

Activity	Reported Month	Same month Prior year	Percentage difference	
Calls for Service	1504	1466	2.5↑	Patrol Car Rental Last Month \$1,980 YTD \$19,499
Average CFS per day	48.5	47.2	2.7↑	
Open Cases	25	20	25↑	
Charges Filed	54	55	1.8↓	
Alarm Responses	42	34	23.5↑	
Drug Cases	10	24	58.3↓	
Family Violence	19	20	5↓	
Arrests Fel/Misd	19Fel/35 misd	17 Fel/38 Misd	11.7↑Fel/7.8↓Misd	
Animal Control	52	31	67.7↑	
Traffic Accidents	61	36	69.4↑	
Impounds	54	32	68.7↑	
DWI Arrests	6	13	53.9↓	
Traffic Violations	423	580	27.0↓	
Ordinance Violations	29	27	7.4↑	
Total Victim cases	38	DNA	DNA	
Victims served	43	DNA	DNA	
Laboratory Submissions	0	4	100↓	

Notes:

*DNA- DATA NOT AVAILABLE

DEVELOPMENT SERVICES DEPARTMENT REPORT
PROJECT VALUATION AND FEE REPORT

May 1-31, 2019

Description	Projects	Valuation	Fees	Detail
Commercial Mechanical/HVAC	1	\$1,500.00	\$170.00	
Commercial Sign	3	\$162,600.00	\$666.00	
Commercial Remodel/Repair	1	\$15,000.00	\$405.00	(Old Beer 30)
Commercial Swimming Pool	1	\$234,250.00	\$722.00	Flats at Shadowglen
Residential Electric	2	\$23,882.00	\$214.00	
Residential Irrigation	7	\$15,400.00	\$679.00	
Residential Accessory	1	\$4,438.63	\$107.00	
Residential Remodel/Repair	1	\$10,000.00	\$157.00	
Residential New	73	\$20,488,796.45	\$370,622.80	
Residential Mechanical/HVAC	2	\$22,196.00	\$214.00	
Residential Plumbing	7	\$22,317.00	\$749.00	
Residential Deck/Patio	1	\$3,000.00	\$227.00	
Totals		\$21,003,380.08	\$374,932.80	

Total Certificate of Occupancies Issued: 55

Total Inspections(Comm & Res): 1,212

Tom Bolt, City Manager

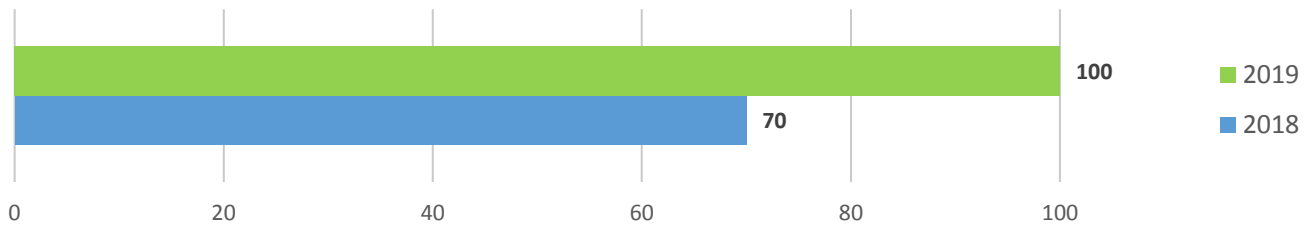




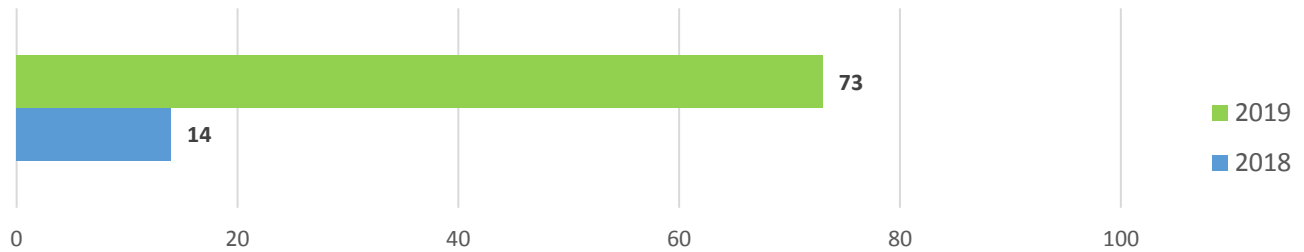
May 2019

DEPARTMENT OF DEVELOPMENT SERVICES
THOMAS BOLT, DIRECTOR

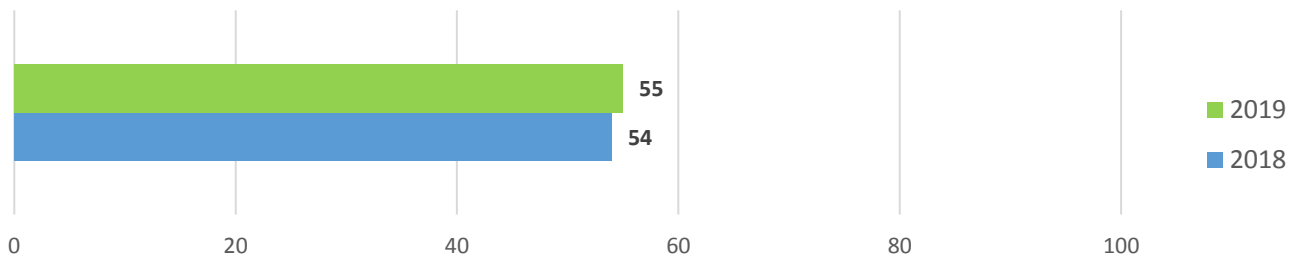
PERMITS ISSUED



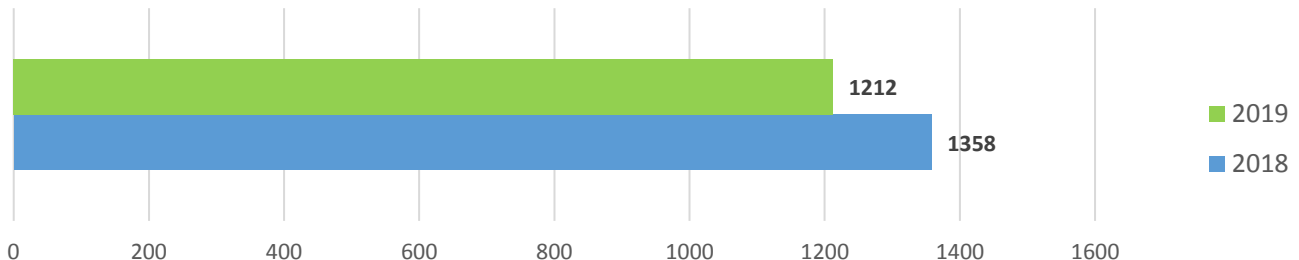
RESIDENTIAL NEW PERMITS



COs ISSUED



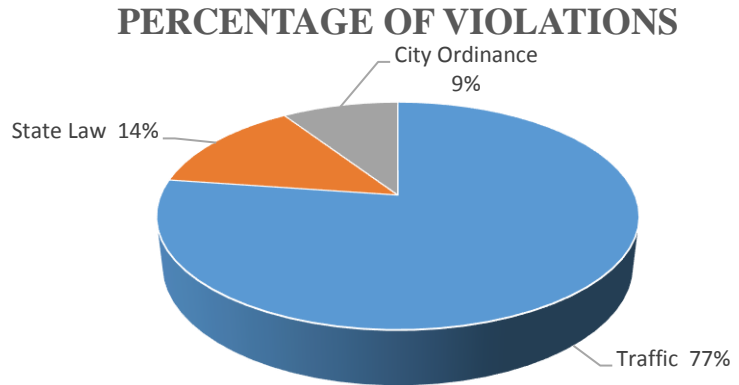
INSPECTIONS



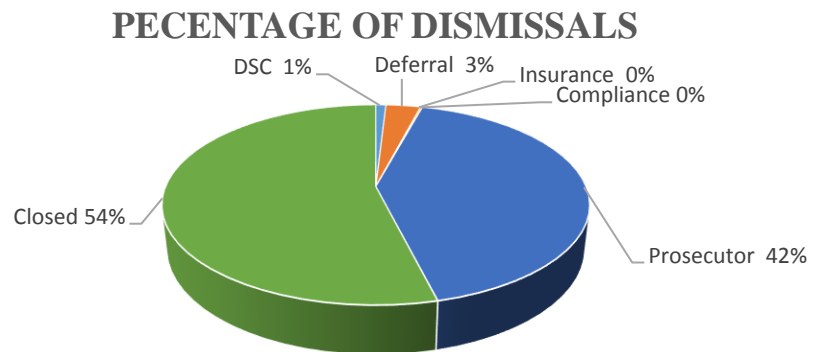
City of Manor Municipal Court

MAY 2019

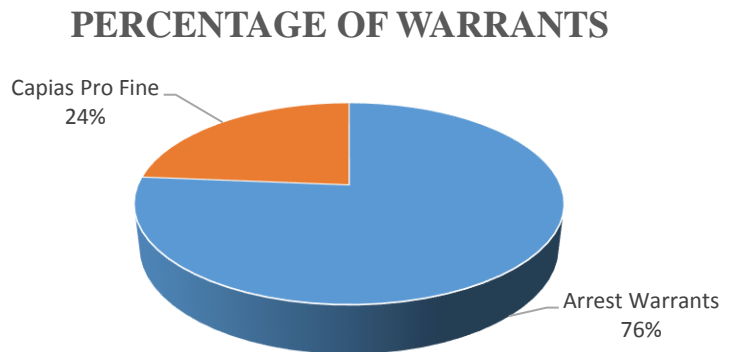
Violations Filed	May-19	May-18
Traffic	224	395
State Law	39	40
City Ord.	27	16
Total	290	451



Dismissals	May-19	May-18
DSC	27	15
Deferral	93	71
Insurance	0	7
Compliance	5	12
Prosecutor	1,245	96
Closed	1,601	456
Total	2971	657



Warrants	May-19	May-18
Arrest Warrants	277	213
Capias Pro Fine	86	26
Total	363	239



Money Collected in May 2019

Kept By City	\$43,086.85
Kept By State	\$18,898.16
Total	\$61,985.01

Money Collected in May 2018

Kept By City	\$50,190.98
Kept By State	\$23,485.60
Total	\$73,676.58



MEMO

To: Mayor and City Council Members
From: Mike Tuley, Director of Public Works
Date: June 29, 2019
RE: May Monthly Report

Public Works Department

Street and Public, Parks, and Maintenance Department

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

Water and Wastewater Department

In May, the Water Department performed daily maintenance on the water system, repaired water mains, set water meters and tested the water daily. In May, the Wastewater Department performed daily maintenance on the wastewater plant. They cleaned and unstopped wastewater mains.

Water Production & Purchase

In the month of May 55% of the water we supplied to our residents was from our wells, and we purchased 45% from EPCOR and Manville WSC. In May, the estimated population of residents in the City of Manor is 12,657. Estimated population for ShadowGlen is 3,505 residents.

Subdivision Inspections

- Street Inspections- 5
- Water Inspections- 8
- Wastewater Inspections- 3

Streets and Parks Monthly Report May 2019

Daily Duties and Projects 5/1/2019-5/31/2019

5/1-2/2019- The city has been working on the art picket area for some time now. A barrier fence was installed to protect the art picket fence followed with a 5' asphalt walking trail for anyone to view the artwork. More is to come at the site very soon.

5/2/2019- The streets department has been working on removing all existing concrete in front of the art picket area. 56 tons of old concrete was removed and discarded. The area was replaced with fill dirt and ready for tree planting to enhance the look of the area.

5/3/2019- With Manor Palooza approaching fast, plenty of work will need to be done to Timmermann Park to get it ready. Having a green space with grass is a priority. It will all start with an underground irrigation system installed by city employees. First, a design will be created before any work can start. That was done on this day.

5/4/2019- As we all know, the city has experienced plenty of thunderstorms in last few weeks. On this day a tree in Bell Farms park was struck by lightning and needed to come down immediately. City staff addressed the issue that day and reopened the park.

5/6/2019- When new homes get built in old downtown, streets are usually the victims of heavy machinery and vehicles. A house was recently built on West Townes St. and created road failure. The streets department came to the rescue and used 6 tons of hot mix asphalt to repair the area.

5/7/2019- Timmermann Park was completed on a construction standpoint but not to the parks level of service. The parks department added new mulch around all existing trees near the pavilion and dyed all existing mulch a deep black to freshen up the area.

5/8/2019- So after designing Timmermann Park irrigation, there was an issue. The city meter was not big enough to supply the system with enough water. The water department stepped in to help the parks department with a 2" meter install. Not all hero's wear capes. Thanks to the city of manor water department!

5/9/2019- Most of this day was spent on new construction inspections. Usually when the city receives heavy rains, inspections will be done, and drains will be checked to ensure proper drainage.

5/10/2019- City staff was very proactive this day. With all the time and effort Manor schools put into the art pickets, there had to be something to install on the pickets to prevent vandalism. The city rolled on an anti-graffiti liquid that will protect the art for years to come.

5/13-16/2019- The day has arrived, Timmermann Park irrigation is ready to go in. With the trencher on the ground and an approved design, we were ready to start. Over 1900' of trenching was done, 1900' of pipe was laid, QTY-40/50' irrigation heads installed, 7/2" valves and 1200' of wire was ran. The entire system was completed in 3 ½ days and ready to water freshly rolled sod expected to be delivered nest day.

5/17/2019- With the irrigation complete, the grass has arrived. The entire area that was irrigated covered 43,000 square feet. That is an entire acre. The city decided on installing a hybrid Bermuda called celebration Bermuda. It is drought tolerant and excellent with ware and tare. The grass was all complete in 1 day and on its way to get established before the event on May 31st.

5/17/2019- Parking lot striping around town is on a 1x per year maintenance schedule. City Hall, Police department, downtown areas, and Parks that have parking lots. It is always nice to see fresh paint!

5/20/2019- Plans for trees at the art picket area will be in the near future. Luckily, for Arbor Day last year, the city installed a water line for trees planted near that area. The city tapped into the existing irrigation line and ran new irrigation to future trees.

5/22/2019- City staff spent the day at Timmermann Park cleaning around all wooded areas and picking up debris piles left over from the construction. Typically, it would not be the city's responsibility to clean up after a contractor but being so close to the event we did what we had to do to be ready.

5/22-23/2019- The city as we all know have sidewalks that have become unlevelled over the years. The streets department's responsibility is to replace or repair sidewalks when needed. The city will also set money aside to contract a concrete leveling service to come out and raise and level the concrete if it is still in good shape. On these 2 days, 20 spots were corrected in Greenbury subdivision. Looks amazing!

5/23/2019- The pavilion at Timmermann Park is up and ready for lighting and plugs. The city decided to install 3 LED's under the pavilion and a security light to face the parking lot for safety at night. All 8 columns had GFCI plugs installed as well. The lighting system will work on a photo-cell timer and an override switch in case of emergency.

5/23/2019- Per last year's budget, the city purchased a new bobcat with 4 different attachments. A 6' bucket, sweeper with a hopper, asphalt planer, and forks to move items around the yard. It arrived on this day. Thank you!

5/24/2019- The city utilized the new sweeper and hopper on this day. All sidewalks at Timmermann Park were swept including all streets in that area. The sweeper is an amazing addition and will be a huge help when it comes to spills on the road.

5/28/2019- A couple of more days before the event and touching up on minor details was our goal. 2 big planters were built and installed at the entrance of the pavilion. Some other plants were installed while the mulch was freshened up 1 last time. The park is ready to go for the event.

5/28/2019- Timmermann Park needed a sign and somewhere to put this sign, so on this day 2/4x4 posts were installed and stained. The park was ready for its new sign.

5/29/2019- The city held a small gathering to thank Barth Timmermann for all he has done to get the park to where it's at. The park was presented as Timmermann Park on this day and Barth could not have been more excited.

5/30/2019- Last day before the event and of course, a major leak on our irrigation system. The entire day was spent on replumbing that area to ensure we had water for the event. The job was a success and we made it.

5/31/2019- Every Friday the city holds a bulk drop off between the times of 1p.m. and 3:30 p.m. The city on average books 8 drop offs every week to help keep Manor clean.

5/31/2019- The first day of the event has arrived. Most staff worked the event and prepped all day. Welcome the first annual Manor Palooza!

Certifications and Classes

Timothy Lackland and Austin Garcia have passed their chemical applicator exam. That puts the city at 4 employees that have obtained their chemical license through the Texas Department of Agriculture.

Inspections/ Warranties /New subdivision Walkthroughs and Pre-con meetings

Presidential Heights Phase 3&4- Phase 3 have quite a few homes being built and will continue until complete. Phase 4 has all roads paved and utilities in. Phase 4 has passed all inspection walk throughs and will begin on houses shortly.

Stonewater North Phase 1 & 3- All roads are paved and have been inspected in phase 1. All utilities have been installed and awaiting approval before homes can begin.

Presidential Glen Phase 7- Phase 7 has been busy on building multiple homes. For the next few months phase 7 will concentrate on finishing all houses. Phase 7 is nearing completion on all homes.

Lagos Phase 1- Houses are going up extremely fast and will be done before we all know it. Inspections are done weekly to ensure all contractors are keeping the subdivision clean and safe.

Manor Commons- All roads are paved in the first phase of the subdivision. The park is completed and awaiting revegetation from all new construction. Irrigation is key to revegetating and will be the city's priority to ensure all irrigation is running 100%.

Water Monthly Report May 2019

For the month of May, the Water Department had 17 service calls, 5 repair jobs, 5 maintenance jobs, 8 inspections, and flushed all dead-end mains.

Service calls include: Low water pressure calls, meter leaks, line locates, brown water calls, disconnect water services, and connect water services.

Repairs:

300 Blk East Lane - Replaced a leaking and broken curb stop by FZ,CD,DD 5-2-19.

Ring Drive in Manor Commons Commercial - Upgraded irrigation from 1" meter to a 2" meter
Meter id- 61081097 read-0000.

Burnet and Murray Street SW Corner - Repaired a 3/4 service line break by FZ,AM,CD,DD 5-14-19.

410 North Burnet - Repaired a 3/4 service line and curb stop leak by FZ,AM 5-28-19.

Bastrop and Brenham NE Corner – Repaired fire hydrant replaced break a way flange
hydrant back on by FZ,CD,AM,DD 5-28-19.

NW Corner of Bastrop and Boyce- Repaired a 1" service line break by FZ,RM,DD 5-31-19.

Maintenance:

Case Backhoe – Grease buckets and all grease inserts by FZ,AM 5-15-19.

Wheeler and San Marcos SE corner – Located utilities so Bluebonnet Electric can set new pole
by JT,FZ 5-9-19.

Aqua Tech Lab - Took first set of 5 Bac T samples and dropped off at Aqua Tech Lab
by RM,AM 5-13-19.

Bell Farms Lift Station -Located utilities so Bluebonnet Electric can set new pole
by JT,RM 5-15-19.

Hwy 290 and FM 973 SE corner -Located utilities so Bluebonnet Electric can set new pole
by JT,RM 5-15-19.

Brenntag - Ordered (4) 150 lb. cl2 bottles for Clearwell by JT 5-23-19.

Dropped off and picked up 40 copper-lead sample bottles at various addresses
by FZ,DD 5-28-19-5-31-19.

Inspections:

Blake Manor - Flushed water main and collect Bac T samples for new main by Sky Blue Utilities and
JT,RM 5-1-19.

ShadowGlen 24A/B - Walk thru inspection with PG JL Gray Construction RM,AV 5-9-19.

La Grange and Blake Manor - 2" tie in by Sky Blue Utilities to existing 2" main by FZ 5-14-19.

Burnet and Blake Manor - 6" tie in by Sky Blue utilities to existing 6" water main by JT,FZ 5-13-19.

Tower Lane at East elevated Tower vault - 6" tie in by Sky Blue Utilities to vault by JT,RM 5-16-19.

ShadowGlen 21A and 21B - JL Gray -water main and hydrants and services
by JT,RM 5-20-19 to 31-19.

Tower Lane and FM 973 - Water main by Sky Blue Utilities by JT,RM 5-22-19.

ShadowGlen 21A and 21B - JL Gray -water main and hydrants and services
by JT,RM 5-28-19 to 24-19.

Wastewater Monthly Report May 2019

For the month of May, the Wastewater Department had 8 service calls, 6 repair jobs, 14 maintenance jobs and 3 inspections.

Service Calls:

502 East Eggleston - Jetted city side service and cleared by FZ,AM 5-1-19.
11814 Bastrop - sewer clog - Jetted city side service and cleared by RM,DD 5-2-19.
12013 Jamie Dr - sewer back up - City side was clear left door tag and voice mail to notify customer by FZ,AM 5-3-19.
13229 Ring Drive- Customer wanted to know what clean out is used for-explained to customer use for clean out by FZ 5-6-19.
12836 St. Mary St. - Sewer clog - clog was on customer side notified customer by FZ,CD 5-8-19.
10905 US HWY 290 - Sewer clog - jetted main and cleared by FZ,AM 5-13-19.
18129 Topsail- sewer clog - Jetted city side and removed roots coming from customer side where city side connects with the customer side by FZ,DD 5-22-19.
305 E. Burton - Foul odor - city main was clear notified the customer that it was clear also went ahead and jetted main it was clear by JT,RM 5-29-19.

Repairs:

102 East Boyce- Replaced broken clean out cap and lid by RM,DD 5-9-19.
306 East Boyce- Replaced broken clean out cap and lid by RM,DD 5-9-19.
101 Jesse St - Replaced broken clean out cap and lid by RM,DD 5-9-19.
308 East Parsons - Replaced broken clean out cap and lid by RM,DD 5-9-19.
502 East Eggleston - Installed a clean out on property line where city side meets customer side by FZ,CD,CD 5-17-19.
12905 Wedding Drive- Repaired where city side meets customer side installed new clean out by FZ,CD,DD 5-21-19.

Maintenance:

Hamilton Point - Hydro jet manhole from Hamilton Point Circle to Jaron Dr. for maintenance by FZ,AM 5-1-19.

John Nagle Street to Manor Excel School -Hydro jet manhole for maintenance by FZ,AM 5-1-19.

Carillon Way from Tinker to Ship Bell- Hydro jet manhole for maintenance by FZ,AM 5-1-19.

Bell Farms Lift Station - Changed out 300-gallon hydrogen peroxide tote by RM,DD 5-2-19.

Carrie Manor from Lexington to San Marcus St. -Hydro jet manhole for maintenance by FZ,AM,DD 5-6-19.

Brenntag - Ordered (5) 150 lb. bottles of Cl₂ for WWTP by JT 5-7-19.

Wild Horse Creek Lift Station - Ordered 300-gallon tote of hydrogen peroxide for lift station by JT 5-8-19.

Greenbury Constellation to Canopy St. - Hydro jet manhole for maintenance by FZ,AM,DD 5-8-19.

Wild Horse Creek Lift Station- Pump #2 stopped up -pulled pump number 2 clean rags back in service by JT,RM 5-8-19.

Wheeler and San Marcos SE corner - Locate utilities so Bluebonnet Electric can set new pole by JT,FZ 5-9-19.

Wild Horse Creek Lift Station – Changed out 300-gallon tote of hydrogen peroxide by RM,DD 5-15-19.

Presidential Heights Lift Station - Cleaned grease and rags out of Lift Station by JT,RM 5-17-19.

Greenbury on Constellation St- Hydro jet all manholes on Constellation St. for maintenance by FZ,AM,DD 5-20-19.

Hamilton Point - Hydro jet all manholes for maintenance by FZ,AM,DD 5-20-19.

Inspections:

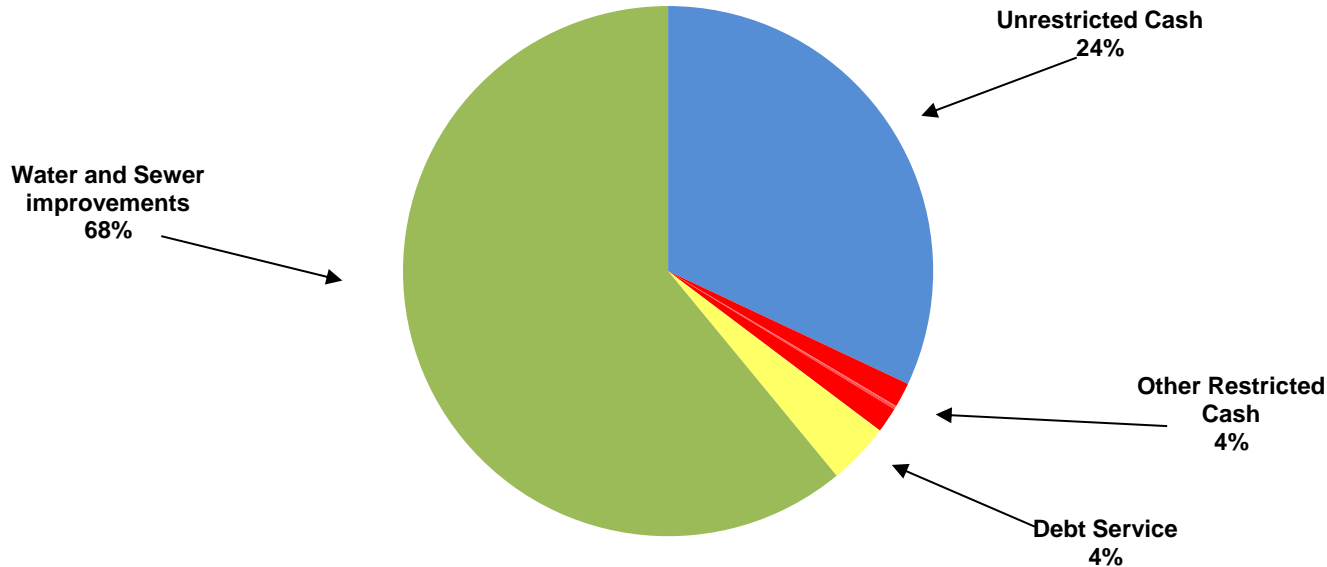
ShadowGlen section 21A/B - Wastewater main and services by JL Gray by RM,JT 5-1-19 to 5-2-19.

ShadowGlen section 21A/B - Wastewater main and services by JL Gray by RM,JT 5-6-19 to 5-7-19.

ShadowGlen section 21A/B - Wastewater main and services by JL Gray by RM,JT 5-13-19 to 5-15-19.

**CITY OF MANOR, TEXAS
CASH AND INVESTMENTS
As Of May, 2019**

CASH AND INVESTMENTS	GENERAL FUND	UTILITY FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	TOTAL
Unrestricted:						
Cash for operations	\$ 5,247,016	\$ 6,993,549			\$ -	\$ 12,240,565
Restricted:						
Tourism				578,602		578,602
Court security and technology	19,009					19,009
Rose Hill PID				65,370		65,370
Customer Deposits		591,005				591,005
Park	8,765					8,765
Debt service			1,430,744			1,430,744
Capital Projects						
Water and sewer improvements		15,467,961		7,858,072		23,326,033
TOTAL CASH AND INVESTMENTS	\$ 5,274,790	\$ 23,052,515	\$ 1,430,744	\$ 8,502,044	\$ -	\$ 38,260,093



Overview of funds:

\$ 140,262.19 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 SUMMARY FORM

PROPOSED MEETING DATE: June 19,2019

PREPARED BY: Tracey Vasquez,HR Coordinator

DEPARTMENT: Human Resources

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on changes to the City of Manor Personnel Policies and Procedures Handbook.

BACKGROUND/SUMMARY:

As management enforces provisions of the City of Manor Personnel Policies and Procedures Handbook, opportunities for both clarification of policy and response to employee requests have been acknowledged . The following changes which reflect earlier policy provisions and some modification to current provisions. (Highlights will be additions and red lines will be deletions.)

- 1) Complaint Resolutions
- 2)Holidays
- 3) Sick Leave

PRESENTATION: ☐YES ☒NO

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

Sections of the Policy Handbook with added or clarified provisions.

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve the proposed changes to the City of Manor Personnel Policies and Procedures Handbook with regard to Complaint Resolutions, Holidays, and Sick Leave.

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

COMPLAINT RESOLUTION

This Complaint Resolution Procedure is available to an employee who is the subject of a disciplinary action involving a suspension of one day (or one shift) or more, or a demotion, or to an employee who is complaining about an alleged improper interpretation and/or application of City or departmental policies, procedures, or practices. The City encourages all employees to attempt to resolve complaints informally through discussions with the employee's immediate supervisor.

If an employee is unable to resolve a complaint subject to this policy with his or her immediate supervisor, the employee may submit a written complaint to the employee's Department Director. A written complaint to a Department Director must be made within 30 days of the event or action complained of.

If an employee's complaint is not resolved to his or her satisfaction within 10 days of filing a written complaint with the Department Director, the employee may present his or her written complaint to the Human Resources Division, who will forward the written complaint to the City Manager.

The decision of the City Manager may be conveyed to the employee orally or in writing and is final.

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The decision of the City Manager may be conveyed to the employee orally or in writing and is final.

HOLIDAYS

The City provides paid holidays to regular full-time employees. Every other employee is extended the official holiday, but without pay. The following official holidays will be observed:

New Year's Day	January 1
Martin Luther King Day	Third Monday in January
Presidents Day	Third Monday in February
Texas Independence Day	March 2
Good Friday	Friday before Easter
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day	Second Monday in October
Veteran's Day	November 11
Thanksgiving Day	Fourth Thursday in November
Thanksgiving Friday	Fourth Friday in November
Christmas Eve Day	December 24
Christmas Day	December 25

In addition to the fourteen (14) recognized holidays, employees receive two (2) floating holidays each calendar year. The floating holidays must be used by September 30th of each year. To be eligible, a new employee must complete the six-month probationary/training period. The floating holidays must be approved by the supervisor and may not be used in less than 4-hour increments. Employees who leave employment with the City will not be paid for an unused floating holiday, nor may they schedule a floating holiday after their resignation has been submitted. Employees wishing to observe other holidays other than the City's observed holidays may use the floating holiday or request Vacation Leave.

Holidays - A holiday is a period of 8 hours, paid at the employee's regular rate in the case of a regular full-time employee.

In the event any regular, full-time, non-exempt employee of the City is required to work on a City recognized holiday, regardless of whether the employee was scheduled or not to work, such employee shall receive holiday compensation pay, at the rate of one and a half (1.5) times their hourly rate, for each recognized holiday hour that employee works. Employees working on Thanksgiving Day, Christmas Day and 4th of July will receive holiday compensation pay, at the rate of two (2) times their hourly rate, for each recognized holiday hour that employee works. In conjunction with the hourly rate, each employee working on a recognized holiday shall receive 8 hours of holiday compensation time to be observed at a later date. The holiday compensation time accrued will not roll over at the end of the fiscal year or be paid out. Accrued holiday compensation time must be used in four (4) hour increments.

HOLIDAYS

The City provides paid holidays to regular full-time employees. Every other employee is extended the official holiday, but without pay. The following official holidays will be observed:

New Year's Day	January 1
Martin Luther King Day	Third Monday in January
Presidents Day	Third Monday in February
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Holidays - A holiday is a period of 8 hours, paid at the employee's regular rate in the case of a regular full-time employee.

In the event any regular, full-time, non-exempt employee of the City **works a minimum of four (4) hours** on a City recognized holiday, regardless of whether the employee was scheduled or not to work, such employee shall receive holiday compensation pay, at the rate of one and a half (1.5) times their hourly rate, for each recognized holiday hour that employee works. Employees working on Thanksgiving Day, Christmas Day and 4th of July will receive holiday compensation pay, at the rate of two (2) times their hourly rate, for each recognized holiday hour that employee works. In conjunction with the hourly rate, each employee working on a recognized holiday shall receive 8 hours of holiday compensation time to be observed at a later date. The holiday compensation time accrued will not roll over at the end of the fiscal year or be paid out. Accrued holiday compensation time must be used in four (4) hour increments.

SICK LEAVE

Sick leave is paid time away from work due to an employee's bona fide illness or injury that prevents him/her from working, for visits to the doctor or dentist, or to care for certain family members who are ill or injured. Employees who are unable to work due to illness or injury or other situations covered by this policy must immediately notify the appropriate supervisor in accordance with the procedures adopted by their Department.

Eligibility - All full-time employees begin accruing paid sick leave on the date of hire. Part-time, temporary and seasonal employees do not accrue sick leave. An employee who is released for and offered light duty by the City, but who elects not to accept such assignment, will not be eligible for paid sick leave benefits unless otherwise required by law.

Accrual Rate - Sick leave for employees shall be computed on the basis of 104 hours per fiscal year, at the rate of 4.00 hours per pay period. If employment begins after October 1st, sick leave shall be prorated. Sick leave accrues only during pay periods in which the employee works or is otherwise on an approved paid leave status for 80 hours.

Maximum Accrual - The maximum sick leave time which may be accumulated by any employee shall be 1,040 hours.

Authorized Use of Sick Leave:

- **For the employee** - Accrued sick leave may be used for absences due to the employee's bona fide personal illness, accident, or injury that prevents him/her from working, or birth of a child (if the employee physically gave birth; otherwise use of sick leave for child birth falls under the section below).
- **For the employee's immediate family** - Sick leave may also be used for absences when the employee is needed to care for a member of his or her immediate family who is ill or injured. For purposes of this policy, "immediate family" is defined as the employee's parent, current spouse, and children/stepchildren. In the event of a life-threatening illness or injury of the employee's family member who does not meet the definition of "immediate family," the Department Director (and in the case of Department Directors, the City Manager) may allow the employee to use accrued sick leave. Sick leave may also be used by employees for their own or their immediate family's scheduled doctor and dentist appointments.
- **New Hire/Probationary**- Newly hired employees still on probationary status will not be eligible to use any accrued sick time until after their first ninety (90) days of employment.

If an employee uses sick leave in conjunction with a holiday, the employee must submit a doctor's excuse to the supervisor and/or department head for such sick day and that excuse must specifically state that the employee would not be able to work that day and the medical basis for that determination.

Minimum Increments - Sick leave must be taken in minimum increments of one hour. If less than one hour is required, the time should be made up within the same work week instead of using sick leave.

Failure to Report Absence/Abuse of Sick Leave – Supervisors are required to monitor the use of sick leave. It is anticipated that employees using paid City sick time for their own illness/injury or that of a family member will use their sick leave time to recuperate or care for their family member. Trips to the doctor or hospital stays/visits, which take the employee away from the home, are acceptable, but other personal pursuits during paid sick leave will be considered an abuse of this policy. A supervisor may at any time require satisfactory proof of the proper use of sick leave and may disallow sick leave in the absence of such proof. Evidence of abuse of leave privileges can include, but is not limited to:

- Frequent unapproved absences on Friday and/or Monday; or
- Maintaining low (24 hours or less) or zero paid leave balances; or
- Frequent unapproved absences prior to or following a holiday; or
- Any pattern of absences that can be identified by a review of leave usage.

Abuse of sick leave, including use of sick leave for anything other than an illness, injury, or doctor/dentist appointment as provided for in this policy, may result in immediate disciplinary action, up to and including termination of employment, and may also render the employee ineligible for paid sick leave benefits. Similarly, employees who fail to timely report an absence or tardiness due to illness, injury, or doctor/dentist appointment may be disqualified from using sick leave for their absence. Requesting to use sick leave when the requested time off is not actually needed for a bona fide personal illness, accident, injury, or medical or dental appointment is an abuse of sick leave.

The number of sick days credited is not intended to establish a guideline for acceptable attendance.

Other Employment During Sick Leave - Employees on sick leave, whether paid or unpaid, may not work a second job, including self-employment or participate in volunteer work, during the period of leave, even if they have written authorization from the City Manager to work a second job. See Outside and Self-Employment Policy for additional guidance.

Use of Other Leave - If approved by the Department Director (and in the case of Department Directors, by the City Manager), employees may use accrued vacation leave or leave of absence without pay if an employee has no accrued sick leave time. Official holidays observed by the City while an employee is on approved paid sick leave will be treated as a paid holiday, rather than a day of sick leave, if the employee is eligible for the paid holiday. Under certain circumstances and with the approval of the Department Director/supervisor, the employee may flex his/her work schedule to attend to medical or dental appointments. This is acceptable provided that work time is accurately recorded on the time sheet. For non-exempt employees, flexing the work schedule must be accounted for within the same work week.

For exempt employees, flexing the work schedule must be accounted for within the same work cycle or pay period. Under no circumstances (1) can flexing the work schedule extend beyond the affected work week for non-exempt employees or pay period for exempt employees and (2) the total of a non-exempt employee's sick leave time plus hours worked cannot exceed forty (40) hours within the same work week

Documentation - Employees requesting paid sick leave must complete a Leave request form and submit it to their supervisor for approval. An employee must present satisfactory proof of illness/injury that prevents him/her from working whenever the employee uses sick leave for 3 or more consecutive work days, and at any other time if requested by the City. An employee may also be required to present satisfactory proof of family relationship and/or satisfactory proof of a family member's illness, injury, and/or doctor/dentist appointment if the employee wishes to use accrued sick leave to care for a family member. If the employee fails to present such proof in a timely manner, use of sick leave will be disallowed and no other paid leave may be used for the absence. Whenever an employee has been away from work for more than five (5) days due to a physical or mental condition, the employee is required to provide the Human Resources Department with a doctor's statement that he or she is fit to return to duty without restrictions or listing any restrictions. Abuse of sick leave may result in discipline up to and including termination of employment.

Family and Medical Leave Act Leave - Any absence that qualifies for both Family and Medical Leave Act leave and sick leave will follow the guidelines set out in this policy and will typically be counted as both and run concurrently.

Accrued Sick Leave - As an encouragement to use sick leave only for its intended purposes, employees will receive a cash payment of 25% of the current value of any sick leave that has been accrued and unused during that fiscal year. Prior year's accruals are not eligible for payment. Accruals for this purpose will begin on October 1, 2006.

Payment for Unused Sick Leave – No cash payment for unused sick leave shall be made upon termination of employment, except as specifically provided as follows:

An employee that terminates employment for any reason other than death, or being granted a retirement or disability allowance by the Texas Municipal Retirement System (TMRS) or the Social Security Administration (SSA), shall not be paid for unused sick leave.

An employee having at least five years of service with the City who is granted a retirement or a disability allowance by TMRS or SSA, or who dies, is entitled to a partial payment for unused sick leave accrued to such employee. The partial payment to the employee or the employee's beneficiary shall be as follows: (A) an amount equal to fifty percent (50%) of the value of such accrued, unused sick leave will be paid for 5 years of service; and (B) the amount to be paid for such unused sick leave shall increase by 2% for each year of service as an employee of the City, if any, in excess of five years.

Disability and Accumulated Sick Leave – The City of Manor does not provide paid disability leave but makes disability insurance benefits available to its employees. The City of Manor prohibits an employee from receiving both sick leave and disability benefits simultaneously. Payment of disability benefits is done in accordance with the terms of the disability policy. It will be at the employee's discretion whether to utilize accumulated sick leave or receive disability funds in the amount of 60% of their salary if the employee is eligible for disability benefits.

Sick Leave Pool -- The City of Manor Sick Leave Pool provides a benefit to eligible employees who have exhausted accrued vacation and sick leave by a Catastrophic Injury or Illness of their own or that of an Immediate Family Member. The Sick Leave Pool will be administered by the Sick Leave Pool Committee, which consists of a Human Resource's Representative and a Director from each Department, with the City Manager having final verdict on any result.

Eligibility for Participation in the Sick Leave Pool:

- All full-time regular employees.
- Employees who are out on leave due to a work-related injury and who are receiving workers' compensation benefits and those who are on disability leave for any reason and receiving disability benefits may not withdraw leave from the Sick Leave Pool if the combination of sick leave and benefits (workers' compensation or disability) exceeds the employee's pre-injury or pre-illness compensation.

Contributions to the Sick Leave Pool:

- Contributions to the Sick Leave Pool may be made at any time on a strictly voluntary basis, by filling out a Sick Pool Donation Form.
- Eligible Employees desiring to donate time to the Sick Leave Pool must communicate in writing on the SLP Donation Form to the Human Resources Department, indicating the amount of sick leave to be donated.
- All donations to the Sick Leave Pool must be in increments of at least one hour and may not exceed 40 hours.
- After the Donation Form is received by the Human Resources Department, the number of hours donated will be credited to the Sick Leave Pool and deducted from the accrued sick leave of the employee making the contribution.
- When an employee is retiring from the City or voluntarily terminating his or her employment with the City, the employee may contribute up to 40 hours of accrued sick leave to the Sick Leave Pool.
- Contributions to the Sick Leave Pool may not be earmarked for a specific employee.

Withdrawal from the Sick Leave Pool:

- An employee may obtain a Sick Leave Pool Withdrawal Request Application if the employee or an employee's Immediate Family Member has experienced a Catastrophic Injury or Illness resulting in the exhaustion of the entire employee's accrued vacation, sick leave and any other compensatory time.
- An employee requesting leave from the Sick Leave Pool must have the Request Application turned into the Human Resources Department 14 days prior to the first day of needing the requested leave. If an employee is unable to make a written request due to the employee's own catastrophic injury or illness, an exception may be made given the circumstances, as determined by the SLP Committee. In the event the employee has not previously provided the City with a Medical Certification supporting the Catastrophic Injury or Illness underlying the need for the leave, such a Medical Certification must be submitted with the Withdrawal Application. All medical information obtained pursuant to this Policy will be maintained as confidential information by the City's Human Resource Department to the extent allowed by law.
- A determination that an employee or an employee's Immediate Family Member has a Catastrophic Injury or Illness under the Sick Leave Policy does not mean that the employee or the employee's Immediate Family Member has a "serious health condition" under the FMLA or a "disability" under the ADA. The SLP Committee will make the decision regarding approval or denial of request by any employee to make withdrawals from the Sick Leave Pool.
- If the employee feels the request denial was unjust an appeal may be granted to the City Manager with final conclusion.
- An employee may not withdraw an amount of sick leave that exceeds 240 hours (six weeks of pay) or one-third (1/3) of the total amount of time in the Sick Leave Pool.
- Employees are limited to one withdrawal request per fiscal year.
- Employees do not accrue any form of paid leave while using leave from the Sick Leave Pool. An employee who is out on leave from the Sick Leave Pool will be treated in all respects as an employee who is out on regular sick leave.
- Requests for withdrawal of leave are handled by SLP Committee on a first come, first serve basis with all decisions being made within ten (10) working days of receipt of the written request.
- If an employee returns to work without having used all the leave time obtained from the Sick Leave Pool, all unused leave time must be returned to the Sick Leave Pool.
- Once employee has returned to work, after the first 30 days and sick time is again being accrued, payment of used Sick Leave Pool time will be paid back in increments of one hour per month up to 40 hours.
- The estate of a deceased employee is not entitled to payment for unused time withdrawn by the employee from the Sick Leave Pool.

Definitions:

- “Catastrophic Injury or Illness” means a severe condition or combination of conditions affecting the mental or physical health of the individual that requires the services of a licensed practitioner for a prolonged period and that forces the employee to exhaust all the employee’s accrued leave time. The uncomplicated delivery of a child after a pregnancy and elective surgery are not considered a Catastrophic Injury or Illness.
- “Immediate Family Member” means parent, child, or spouse of the employee and includes step-parents and step-children as well as foster children certified by the Texas Department of Child Protective and Regulatory Services.



AGENDA ITEM NO. ⁴_____

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Lydia Collins, Director of Finance

DEPARTMENT: Finance

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on a resolution regarding a contract for the purpose of financing public works equipment and vehicles.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

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

Resolution No. 2019-06

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council accept and approve Resolution No. 2019-06 regarding a contract for the purpose of financing public works equipment and vehicles.

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

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attorneys@cityattorneytexas.com

May 9, 2019

Government Capital Corporation
Attention: Documentation Department
345 Miron Drive
Southlake, TX 76092

RE: City of Manor, Texas – Public Property Finance Act Contract No. 8634,
Public Works Equipment and Vehicles

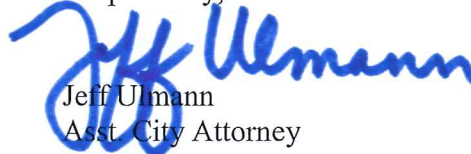
To Whom It May Concern:

I have acted as Counsel for the City of Manor with respect to that certain Public Property Finance Act Contract No. 8634 (the "Contract") between Government Capital Corporation and the City of Manor. I have reviewed the Contract and such other documents, records and certificates of the City of Manor and appropriate public officials as I have deemed relevant and, based on the information provided to my office by the City of Manor in support hereof and representations made to me by officers of the City of Manor, I am of the opinion that:

1. The City of Manor is a political subdivision or agency of the State of Texas with the requisite power and authority to incur obligations, the interest on which is exempt from taxation by virtue of Section 103(a) of the Internal Revenue Code of 1986;
2. The execution, delivery and performance by the City of Manor of the Contract have been duly authorized by all necessary actions on the part of the City of Manor; and
3. The Contract constitutes a legal, valid and binding obligation of the City of Manor that is enforceable in accordance with its terms.

The above opinions may be relied upon by the parties hereto, or their Assigns.

Respectfully,


Jeff Umann
Asst. City Attorney
City of Manor, Texas

cc: Lluvia Tijerina, City Secretary

RESOLUTION NO. 2019-06

**A RESOLUTION REGARDING A CONTRACT FOR THE
PURPOSE OF FINANCING “PUBLIC WORKS EQUIPMENT AND
VEHICLES”.**

WHEREAS, City of Manor (the "Issuer") desires to enter into that certain Finance Contract No.8634, by and between the Issuer and Government Capital Corporation ("GCC") for the purpose of financing “Public Works Equipment and Vehicles”. The Issuer desires to designate this Finance Contract as a "qualified tax-exempt obligation" of the Issuer for the purposes of Section 265 (b) (3) of the Internal Revenue Code of 1986, as amended.

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

Section 1. That the Issuer will enter into a Finance Contract with GCC for the purpose of financing “Public Works Equipment and Vehicles”.

Section 2. That the Finance Contract dated as of March 20, 2019, by and between the City of Manor and GCC is designated by the Issuer as a "qualified tax-exempt obligation" for the purposes of Section 265 (b) (3) of the Internal Revenue Code of 1986, as amended.

Section 3. That the Issuer appoints the City Manager or their designee, as the authorized signer of the Finance Contract Number 8634 dated as of March 20, 2019, by and between the City of Manor and GCC as well as any other ancillary exhibit, certificate, or documentation needed for the Contract.

Section 4. That should the need arise, if applicable, the City will use loan proceeds for reimbursement of expenditures related to the Property, within the meaning of Treasury Regulation § 1.150- 2, as promulgated under the Internal Revenue Code of 1986, as amended.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF
MANOR, TEXAS, ON THIS THE 19th DAY OF JUNE 2019.**

CITY OF MANOR, TEXAS

Rita G. Jonse, Mayor

ATTEST:

Lluvia Tijerina TRMC, City Secretary

PUBLIC PROPERTY FINANCE ACT CONTRACT

THIS Public Property Finance Act Contract **No.8634** (hereafter referred to as the "Finance Contract") is dated as of **March 20, 2019**, by and between **Government Capital Corporation**, a Texas corporation (herein referred to as "GCC"), and the **City of Manor**, a political sub-division or agency of the State of Texas (hereinafter referred to as the "Issuer").

WITNESSETH: In furtherance of the providing by GCC of financing to the Issuer in connection with the Issuer's acquisition from various vendors that is more fully described on EXHIBIT A attached hereto (the "Property"), and in consideration of the mutual covenants and conditions hereinafter set forth, pursuant to the provisions of the Public Property Finance Act, Chapter 271, Subchapter A, Texas Local Government Code, as amended (the "Act"), the parties agree as follows:

1. Term and Payments. The Issuer hereby covenants and agrees to pay to the order of GCC and GCC's successors and assigns those principal and interest installment amounts in those sums set forth on EXHIBIT B attached hereto (the "Payments") on or before those dates per installment that are more fully set forth on EXHIBIT B (the "Payment Dates"). It is acknowledged and understood that GCC may assign its rights hereunder to a third party and that notice of said assignment shall be provided to the Issuer and that the Issuer, thereafter, shall look to and consider said assignee as the party to whom all of the Issuer's duties hereunder are owed. The obligation of the Issuer to make the Payments shall not be subject to set-off, counterclaim, or recoupment to the extent permitted by law. The interest is calculated on the basis of a 30/360-day year on the unpaid principal amounts from the Schedule Date of the EXHIBIT B.

2. Security, Levy of Taxes, Budgeting.

(a) During the term of this Finance Contract, the Issuer covenants that prior to adopting a budget for any ensuing fiscal year it shall place in its proposed budget for such ensuing fiscal year an amount necessary to pay the Finance Contract Payments for such ensuing fiscal year, and that the final budget for each fiscal year shall set aside and appropriate out of Ad Valorem Taxes and other revenues and funds lawfully available therefore an amount sufficient to pay the Finance Contract Payments. The Issuer hereby agrees to assess and collect, a continuing direct annual Ad Valorem Tax on all taxable property within the boundaries of the Issuer, within the limitations prescribed by law, at a rate from year to year sufficient, together with such other revenues and funds lawfully available to the Issuer for the payment of the Payments, to provide funds each year to pay the Payments, full allowance being made for delinquencies and costs of collection. Such taxes and such revenues and funds in an amount sufficient to make the Payments are pledged to GCC and GCC's successors and assigns for such purpose as the same shall become due and payable under this Finance Contract.

(b) The Issuer waives all rights of set-off, recoupment, counterclaim and abatement against GCC and GCC's successors and assigns with respect to the amounts due under this Finance Contract, and the Issuer's obligation to pay amounts due under this Finance Contract is absolute and unconditional and not subject to set-off, recoupment, counterclaim or abatement for any reason whatsoever.

3. Deposit into the Payment Fund.

(a) Upon this Finance Contract taking effect the Issuer shall establish a Payment Fund, which shall be maintained by the Issuer as long as any Payments are unpaid. The Issuer hereby pledges the Payment Fund for the exclusive purpose of securing the Payments and shall apply the funds therein to the payment of Payments as such payments come due.

(b) Each year in which Payments come due, the Issuer shall, not later than the day preceding any such due date, deposit into the Payment Fund, from the Issuer's Ad Valorem taxes or other lawfully available funds (within the limits prescribed by law) an amount sufficient to make such payment. To the extent permitted by law, the Issuer hereby pledges its Ad Valorem tax as security for this obligation. To the extent required by the Texas Constitution, the Issuer agrees during each year of the term of this Finance Contract to assess and collect annually a sufficient sum to pay the greater of (1) interest on the debt created by this Finance Contract and a sinking fund of at least two percent of the principal amount of such debt, or (2) the payments required by Exhibit B attached hereto.

(c) The Payment Fund shall be depleted at least once a year except for a carryover amount not to exceed one twelfth (1/12) of the amount of the Payments expected to come due in the following year.

4. Taxes. The Issuer agrees to directly pay all taxes, insurance and other costs of every nature associated with its ownership of the Property.

5. The Issuer's Covenants and Representations. The Issuer covenants and represents as follows:

(a) The Issuer will provide an opinion of its counsel to the effect that, it has full power and authority to enter into this Finance Contract which has been duly authorized, executed, and delivered by the Issuer and is a valid and binding obligation enforceable in accordance with its terms, and all requirements for execution, delivery and performance of this Finance Contract have been, or will be, complied with in a timely manner;

(b) All Payments hereunder for the current fiscal period have been duly authorized and will be paid when due;

(c) There are no pending or threatened lawsuits or administrative or other proceedings contesting the authority for, authorization of performance of, or expenditure of funds pursuant to this Finance Contract;

(d) The information supplied and statements made by the Issuer in any financial statement or current budget prior to or contemporaneously with this Finance Contract are true and correct;

(e) The Issuer has complied or will comply with all bidding/proposal laws applicable to this transaction and the purchase of the Property.

(f) No contract, rental agreement, lease-purchase agreement, payment agreement or contract for purchase under the Act to which the Issuer has been a party at any time during the past ten (10) years has been terminated by the Issuer as a result of insufficient funds being appropriated in any Fiscal Year. No event has occurred which would constitute an event of default under any debt, revenue bond or obligation which the Issuer has issued during the past ten (10) years.

(g) The Issuer will pay the Payments due by check, wire transfer, or ACH only.



6. Use and Licenses. The Issuer shall pay and discharge all operating and other expenses of every nature associated with its use of the Property. The Issuer shall obtain, at its expense, all registrations, permits and licenses, if any, required by law for the installation and operation of the Property.

7. Maintenance. The Issuer agrees to be solely responsible for all maintenance and operating costs of every nature associated with its ownership of the Property and the Issuer acknowledges that GCC or GCC's successors or assigns shall have no responsibility for the payment of any such costs.

8. Damage to or Destruction of Property. The Issuer shall bear the entire risk of loss, damage, theft, or destruction of the Property from any and every cause whatsoever, and no loss, damage, destruction, or other event shall release the Issuer from the obligation to pay the full amount of the payments or from any other obligation under this Finance Contract.

9. No Warranty. EXCEPT FOR REPRESENTATIONS, WARRANTIES, AND SERVICE AGREEMENTS RELATING TO THE PROPERTY MADE OR ENTERED INTO BY THE MANUFACTURERS OR SUPPLIERS OF THE PROPERTY, IF ANY, ALL OF WHICH ARE HEREBY ASSIGNED TO THE ISSUER, GCC HAS MADE AND MAKES NO REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, AND ASSUMES NO OBLIGATION WITH RESPECT TO THE TITLE, MERCHANTABILITY, CONDITION, QUALITY OR FITNESS OF THE PROPERTY DESCRIBED IN EXHIBIT A FOR ANY PARTICULAR PURPOSE OR THE CONFORMITY OF THE PROPERTY TO SPECIFICATION OR PURCHASE ORDER. All such risks shall be borne by the Issuer without in any way excusing it from its obligations under this Finance Contract, and GCC shall not be liable for any damages on account of such risks. All claims or actions on any warranty so assigned shall be made or prosecuted by the Issuer, at its sole expense, upon prior written notice to GCC. GCC or its assigns may, but shall have no obligation whatsoever to, participate in a claim on any warranty. Any recovery under such a warranty shall be made payable jointly to both parties.

10. Evidence of Indebtedness and Security Agreement.

(a) An executed copy of this Finance Contract shall evidence the indebtedness of the Issuer as provided herein and shall constitute a security agreement pursuant to applicable law, with GCC, its successors or assigns as the secured party. The grants, lien, pledge and security interest of GCC, its successors or assigns created herein shall become effective immediately upon and from the Schedule Date of the EXHIBIT B, and the same shall be continuously effective for so long as any Finance Contract Payments are outstanding.

(b) A fully executed copy of this Finance Contract and the proceedings authorizing same shall be kept at all times and shall be filed and recorded as a security agreement among the permanent records of the Issuer. Such records shall be open for inspection to any member of the general public and to any individual, firm, corporation, governmental entity or other person proposing to do or doing business with, or having or asserting claims against the Issuer, at all times during regular business hours.

(c) If, in the opinion of counsel to the Issuer or to GCC, its successors or assigns, applicable law ever requires filings additional to the filing pursuant to subsection (b) of this section in order to preserve and protect the priority of the grants, assignments, lien, pledge and security interest of GCC, its successors or assigns created herein as to all Payments, then the Issuer shall diligently and regularly make such filings to the extent required by law to accomplish such result.

11. Default and Remedies.

(a) Each of the following occurrences or events for the purpose of this Finance Contract is hereby declared to be an Event of Default:

(1) the failure to make payment of the Payment when the same becomes due and payable; or

(2) default in the performance or observance of any other covenant agreement or obligation of the Issuer, which default materially, adversely affects the rights of GCC or its successors or assigns, including, but not limited to, its prospect or ability to be repaid in accordance with this Finance Contract, and the continuation thereof for a period of 20 days after notice of such default is given by GCC or any successors or assigns of GCC to the Issuer.

(b) Remedies for Default.

(1) Upon the happening of any Event of Default, then and in every case GCC or its successors or assigns, or an authorized representative thereof, including, but not limited to, an attorney or trustee therefore, may proceed against the Issuer for the purpose of protecting and enforcing the rights of GCC or its successors or assigns under this Finance Contract, by mandamus or other suit, action or special proceeding in equity or at law, in any court of competent jurisdiction, for any relief permitted by law, including the specific performance of any covenant or agreement contained herein, or thereby to enjoin any act or thing that may be unlawful or in violation of any right of GCC or its successors or assigns or any combination of such remedies; provided that none of such parties shall have any right to declare the balance of the Finance Contract Payments to be immediately due and payable as a remedy because of the occurrence of an Event of Default.

(2) The exercise of any remedy herein conferred or reserved shall not be deemed a waiver of any other available remedy, and no delay or omission to exercise any right or power occurring upon any Event of Default shall impair any such right or power or be construed to be a waiver thereof and all such rights and powers may be exercised as often as may be deemed expedient.

(c) Remedies Not Exclusive.

(1) No remedy herein conferred or reserved is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or under this Finance Contract or now or hereafter existing at law or in equity; provided, however, that notwithstanding any other provision of this Finance Contract, the right to accelerate the debt evidenced by this Finance Contract shall not be available as a remedy because of the occurrence of an Event of Default.

12. Assignment. Without GCC's prior written consent, the Issuer will not either (a) assign, transfer, pledge, hypothecate, grant any security interest in or otherwise dispose of this Finance Contract or the Property or any interest in this Finance Contract or the Property; or (b) sublet or lend the Property or permit it to be used by anyone other than the Issuer or the Issuer's employees and other authorized users. GCC may assign its rights, title and interest in and to this Finance Contract, and any other documents executed with respect to this Finance Contract and/or grant or assign a security interest in this Finance Contract, in whole or in part. Such successors and assigns of GCC shall have the right to further grant or assign a security interest in this Finance Contract, as well as the rights to Payments hereunder, in whole or in part, to any third party. No assignment or reassignment of GCC's rights, title or interest in this Finance Contract shall be effective with regard to the Issuer unless and until the Issuer shall have received a copy of the document by which the assignment or reassignment is made, disclosing the name and address of such assignee. The Issuer shall maintain written records of any assignments of the Finance Contract.

13. Personal Property. The Property is and shall at all times be and remain personal property, and will not be considered a fixture to any real property.

14. GCC's Right to Perform for The Issuer. If the Issuer fails to make any payment or perform or comply with any of its covenants or obligations hereunder, GCC or GCC's successors or assigns may, but shall not be required to, make such payment or perform or comply with such covenants and obligations on behalf of the Issuer, and the amount of any such payment and the expenses (including but not limited to reasonable attorneys' fees) incurred by GCC or GCC's successors or assigns in performing or complying with such covenants and obligations, as the case may be, together with interest thereon at the highest lawful rate under the State of Texas law, shall be payable by the Issuer upon demand.

15. Interest on Default. If the Issuer fails to pay any Payment specified herein within twenty (20) days after the due date thereof, the Issuer shall pay to GCC or any successor or assigns of GCC, interest on such delinquent payment at the highest rate allowed by Texas law.

16. Notices. Any notices to be given or to be served upon any party hereto in connection with this Finance Contract must be in writing and may be given by certified or registered mail, and shall be deemed to have been given and received forty-eight (48) hours after mailing. Such notice shall be given to the parties at their respective addresses designated on the signature page of this Finance Contract or at such other address as either party may hereafter designate.

17. Prepayment.

(a) The Issuer shall have the right, at its option, to prepay the Finance Act Contract in whole, on any payment date which has an amount shown in the "Early Redemption Value" column of Exhibit B attached hereto. "N/A" shall mean not prepayable. The Issuer shall not have the right to prepay the Finance Contract in part at any time.

(b) As condition precedent to the Issuer's right to make, and GCC's obligation to accept, any such prepayment, GCC shall have actually received notice at least thirty (30) days in advance of the Issuer's intent to exercise its option to prepay.

18. Continuing Disclosure. Specifically and without limitation, the Issuer agrees to provide audited financial statements, prepared by a certified public accountant not later than six (6) months after and as of the end of each fiscal year. Periodic financial statements shall include a combined balance sheet as of the end of each such period, and a combined statement of revenues, expenditures and changes in fund balances, from the beginning of the then fiscal year to the end of such period. These reports must be certified as correct by one of the Issuer's authorized agents. If the Issuer has subsidiaries, the financial statements required will be provided on a consolidated and consolidation basis.

19. Tax Exemption.

(a) The Issuer certifies that it does not reasonably anticipate more than \$10,000,000 of "tax-exempt obligations", including this Finance Contract will be issued by it and any subordinate entities during the 2019 calendar year. Further, the Issuer designates this Finance Contract as "qualified tax exempt obligations" under Section 265 (b) 3 of the Internal Revenue Code of 1986, as amended (the "Code") eligible for the exception contained in Section 265 (b) 3 (D) of the Code allowing for an exception to the general rule of the Code which provides for a total disallowance of a deduction for interest expense allocable to the carrying of tax exempt obligations.

(b) The Issuer hereby represents and covenants that the proceeds of this Finance Contract are needed at this time to provide funds for the Issuer's purchase of the property for which this Finance Contract was executed and delivered, as specified in this Finance Contract; that (i) final disbursement of the proceeds of this Finance Contract will occur within three years from the Schedule Date of the EXHIBIT B, (ii) substantial binding obligations to expend at least five (5) percent of the net proceeds will be incurred within six months after the Schedule Date of the EXHIBIT B and (iii) the acquisition of such property will proceed with due diligence to completion; and that, except for the Escrow Agreement, if applicable, and the Payment Fund, no other funds or accounts have been or will be established or pledged to the payment of this Finance Contract.

(c) The Issuer will not directly or indirectly take any action or omit to take any action, which action or omission would cause the Finance Contract to constitute a "*private activity bond*" within the meaning of Section 141(a) of the Code.

(d) The Issuer will not take any action or fail to take any action with respect to the investment of the proceeds of this Finance Contract or any other funds of the Issuer, including amounts received from the investment of any of the foregoing, that would cause this Finance Contract to be an "*arbitrage bond*" within the meaning of such section 148 of the Code.

(e) There are no other obligations of the Issuer which are sold at substantially the same time as the Finance Contract, sold pursuant to the same plan of financing with the Finance Contract and are reasonably expected to be paid from substantially the same source of funds as the Finance Contract.

(f) The Issuer will not take any action, or as the case may be, knowingly omit to take any action within its control that, if taken or omitted, as the case may be, would cause the Finance Contract to be treated as "*federally guaranteed*" obligations for purposes of Section 149(b) of the Code.

(g) The Issuer will take all necessary steps to comply with the requirement that certain amounts earned by the Issuer on the investment of the "*gross proceeds*" of the Finance Contract (within the meaning of Section 148(f)(6)(B) of the Code), if any, be rebated to the federal government. Specifically, the Issuer will (i) maintain records regarding the investment of the gross proceeds of the Finance Contract as may be required to calculate and substantiate the amount earned on the investment of the gross proceeds of the Finance Contract and retain such records for at least six years after the day on which the last outstanding Finance Contract is discharged, (ii) account for all gross proceeds under a reasonable, consistently applied method of accounting, including any specified method of accounting required by applicable regulations to be used for all or a portion of the gross proceeds, (iii) calculate, at such times as are required by applicable regulations, the amount earned from the investment of the gross proceeds of the Finance Contract and (iv) timely pay all amounts required to be rebated to the federal government. In addition, the Issuer will correct any errors within a reasonable amount of time thereafter, including payment to the federal government of any delinquent amounts owed to it, including interest thereon and penalty, if any, as may be necessary or appropriate to assure that interest on the Finance Contract is not includable in the gross income for federal income tax purposes.

(h) The Issuer will timely file with the Secretary of the Treasury of the United States the information required by Section 149(e) of the Code with respect to the Finance Contract on such form and in such place as the Secretary may prescribe. Notwithstanding any other provision of this Finance Contract, the Issuer's obligation under the covenants and provisions of this Section 19 shall survive the defeasance and discharge of this Finance Contract.

20. Miscellaneous.

(a) Time is of the essence. No covenant or obligations hereunder to be performed by the Issuer are waived, except by the written consent of GCC or its successors or assigns. GCC's or its successors or assigns' rights hereunder are cumulative and not alternative.

(b) This Finance Contract shall be construed in accordance with, and governed by the state of Texas laws.

(c) This Finance Contract constitutes the entire agreement between the parties and shall not be modified, waived, discharged, terminated, amended, altered or changed in any respect except by a written document signed by both GCC and the Issuer.

(d) Any term or provision of this Finance Contract found to be prohibited by law or unenforceable shall not affect the legality the remainder of this Finance Contract.

(e) Use of the neuter gender herein is for purposes of convenience only and shall be deemed to mean and include the masculine or feminine gender whenever appropriate.

(f) The captions set forth herein are for convenience of reference only, and shall not define or limit any of the terms or provisions hereof.

(g) Issuer agrees to equitably adjust the payments payable under this Finance Contract if there is a determination by the IRS that the interest payable pursuant to this Finance Contract (as incorporated within the schedule of payments) is not excludable from income in accordance with the Internal Revenue Code of 1986, as amended, such as to make GCC and its assigns whole.

(h) Except as otherwise provided, this Finance Contract shall be binding upon and inure to the benefit of the Parties hereto and their respective heirs, executors, administrators, legal representatives, successors and assigns, where permitted by this Finance Contract.

(i) GCC shall comply with the requirements of Chapter 2270 of the Texas Government Code as it pertains to this Contract.

(j) THIS CONTRACT IS EVIDENCE OF A PRIVATELY PLACED BANK LOAN, IS NOT IN REGISTERED FORM, AND MAY NOT BE TRANSFERRED TO BEARER. TRANSFERS OF THIS CONTRACT ARE NOT REGISTERED ON BOOKS MAINTAINED FOR THAT PURPOSE BY THE ISSUER.

IN WITNESS WHEREOF, the parties have executed this Finance Contract as of the _____ day of _____ in the year 2019.

Government Capital Corporation

Authorized Signature
345 Miron Dr.
Southlake, TX 76092

Witness Signature_____

Print Name _____

Print Title _____

The Issuer: City of Manor

Thomas M. Bolt, City Manager
105 E Eggleston Street
Manor, TX 78653

Witness Signature_____

Print Name _____

Print Title _____

EXHIBIT A

Public Property Finance Act Contract **No.8634** (THE "FINANCE CONTRACT")

By And Between

Government Capital Corporation and **the Issuer**, City of Manor

Dated as of March 20, 2019

QTY	DESCRIPTION
-----	-------------

Personal Property

Property Cost: \$376,450.03

Payback Period: Five (5) Annual Payments

Public Works Equipment and Vehicles

One (1)	Model 1840 Trailer Jet
One (1)	2018 F-250, SD Crew Cab/Utility Bed
One (1)	T650 T4 Bobcat Compactor Track Loader/Planer/Sweeper
One (1)	2018 Puckett Paver 560
One (1)	2018 F-550 Dump Bed with Gooseneck Hookup
One (1)	2019 John Deere 310 SL

PROPERTY LOCATION:
Manor Public Works Department
105 E Eggleston Street
Manor, TX 78653

EXHIBIT B

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PUBLIC PROPERTY FINANCE ACT CONTRACT **NO.8634** (THE "FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the **Issuer**, City of Manor

Schedule Dated as of April 19, 2019

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	4/19/2020	\$82,610.75	\$11,952.29	\$70,658.46	N/A
2	4/19/2021	\$82,610.75	\$9,708.88	\$72,901.87	N/A
3	4/19/2022	\$82,610.75	\$7,394.25	\$75,216.50	\$158,647.70
4	4/19/2023	\$82,610.75	\$5,006.12	\$77,604.63	\$80,399.76
5	4/19/2024	\$82,610.75	\$2,542.18	\$80,068.57	\$0.00
Grand Totals		\$413,053.75	\$36,603.72	\$376,450.03	

Interest Rate: 3.175%



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Scott Dunlop, Assistant Development Director

DEPARTMENT: Development Services

AGENDA ITEM DESCRIPTION:

Public Hearing and First Reading: Consideration, discussion and possible action on an ordinance rezoning 24.15 acres of land out of the James Manor Survey No. 40, Abstract 546, near Gregg Manor Road and Hill Lane and known as Las Entradas North, from Single Family (R-2) and Light Commercial (C-1) to Multi-Family (R-3) and Light Commercial (C-1). Applicant: Kimley-Horn & Assoc. Owner: Las Entradas Development Corporation

BACKGROUND/SUMMARY:

This rezoning is for the portion of Las Entradas north of 290. They are seeking to expand Light Commercial (C-1) acreage, add Multi-Family (R-3) and diminish single family (R-2). There are ongoing PID negotiations that the city council and staff are engaged in with the developer and as part of that discussion land use and proposed commercial square footages are being discussed. At this time the proposed land use and resulting commercial square footage calculations have not been approved so it is too early to be rezoning the area in accordance with an unapproved land plan. Staff requests a postponement of the public hearing and consideration until the July 17th Council meeting.

The Planning Commission voted 6-0 to postpone until their July 10th meeting.

PRESENTATION: ☐ YES ☒ NO

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

Ordinance
Letter of Intent
Rezoning Map
Notice Letter
Mailing Labels

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council postpone a rezoning request for 24.15 acres of land out of the James Manor Survey No. 40, Abstract 546, near Gregg Manor Road and Hill Lane and known as Las Entradas North, from Single Family (R-2) and Light Commercial (C-1) to Multi-Family (R-3) and Light Commercial (C-1) until July 17, 2019, Regular Council Meeting.

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

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, AMENDING THE ZONING ORDINANCE BY REZONING A PARCEL OF LAND FROM SINGLE FAMILY (R-2) AND LIGHT COMMERCIAL (C-1) TO MULTI-FAMILY (R-3) AND LIGHT COMMERCIAL (C-1); 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 Single Family (R-2) and Light Commercial (C-1) to zoning district Multi-Family (R-3) and Light Commercial (C-1). The Property is accordingly hereby rezoned to Multi-Family (R-3) and Light Commercial (C-1).

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 FIRST READING on this the ____ day of _____ 2019.

PASSED AND APPROVED SECOND AND FINAL READING on this the ____ day of ____ 2019.

THE CITY OF MANOR, TEXAS

Rita G. Jonse, Mayor

ATTEST:

Lluvia Tijerina TRMC, City Secretary

EXHIBIT “A”

Property Legal Description:

24.15 acres of land out of the James Manor Survey No. 40, Abstract 546, Document No.
2007002485

Property Address:

Las Entradas North

April 25, 2019

City of Manor
Attn: Scott Dunlop
105 E. Eggleston St.
Manor, Texas 78653

**Re: Las Entradas North
12.6-Acre Multi-Family, 1.69/9.86-Acre Tracts – Letter of Intent
Northwest of the Intersection of US Highway 290 and Gregg Manor Road
Manor, Texas 78653**

Dear Staff:

Please accept this Summary Letter for the above referenced project. The proposed Las Entradas North development is located along the westbound frontage of US Highway 290 in Manor, Texas. The existing property consists of a 12.3-acre developed tract, and approximately 92 acres of undeveloped land.

A concept plan for the parent tract was previously approved on 08/14/2013, which had originally designated the subject tracts as single-family residential use. Due to market demand, multi-family and commercial uses are now being considered for 12.6 acres and 11.55 acres of land within the existing single family residential use, respectively. Therefore, the Owner intends to submit an application to rezone these tracts of land from R-2 (Single Family Residential) to R-3 (Multi-Family Residential) and C-1 (Light Commercial).

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

Sincerely,

KIMLEY-HORN AND ASSOCIATES, INC.



Brett Burke
Project Manager



May 28, 2019

RE: Las Entradas North Rezoning

Dear Property Owner:

The City of Manor Planning and Zoning Commission and City Council will be conducting public hearings to consider a rezoning request for Las Entradas North. You are being notified because you own property within 300 feet of the property for which this request is being made. The request will be posted on the agenda as follows:

Public Hearing: Consideration, discussion and possible action on a rezoning request for 24.15 acres of land out of the James Manor Survey No. 40, Abstract 546, near Gregg Manor Road and Hill Lane and known as Las Entradas North, from Single Family (R-2) and Light Commercial (C-1) to Multi-Family (R-3) and Light Commercial (C-1).

The Planning and Zoning Commission will convene at 6:30PM on June 12, 2019 at 105 E. Eggleston St. in the City Council Chambers.

The City Council will convene at 7:00PM on June 19, 2019 at 105 E. Eggleston St. in the City Council Chambers.

If you have no interest in the case there is no need for you to attend. You may address any comments to me at the address or phone number listed below. Any communications I receive will be made available to Commission and Council members during the discussion of this item. For your convenience, my email address is sdunlop@cityofmanor.org

Sincerely,

Scott Dunlop
Assistant Development Director
512-272-5555 ext. 5

Manor Independent School District
P.O. Box 359
Manor, Texas 78653-0359

Scott Baylor & White Health
MS-20-D642
2401 S 31st Street
Temple, Texas 76508-0001

Butler Family Partnership Ltd.
P.O. Box 9190
Austin, Texas 78766-9190

COTTONWOOD HOLDINGS LTD
% DWYER REALTY COMPANIES
9900 US HIGHWAY 290 E
MANOR , TX 78653-9720

LAS ENTRADAS DEVELOPMENT
CORPORATION
9900 US HIGHWAY 290 E
MANOR , TX 78653-9720



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Scott Dunlop, Assistant Development Director

DEPARTMENT: Development Services

AGENDA ITEM DESCRIPTION:

Public Hearing and First Reading: Consideration, discussion and possible action on a rezoning request for 0.93 acres of land, Lot 3, Block A, Las Entradas North Section 1, locally known as 12424 Gregg Manor Road, from Light Commercial (C-1) to Medium Commercial (C-2). Applicant: Pape Dawson Owner: Las Entradas Development Corporation

BACKGROUND/SUMMARY:

This property is between Frontier Bank and Baylor, Scott, and White. The proposed use (quick lube and minor auto repair) would fall under "automotive repair services" which is not allowed in C-1 zoning but is allowed under C-2. C-2 allows for activities associated with the use of the property to occur outside the confines of the building as well as storing materials on all-weather surfaces. There are also other uses within C-2 that would be inconsistent with the adjacent C-1 properties such as building maintenance services and construction sales and services. Staff recommends denial for these reasons. However, it is noted that staff does not take issue with the use as presented, just the higher commercial zoning and the other associated uses and activities that would allow. There will be a proposed amendment to the zoning code later this year that, among other changes, would make the distinction to permit "minor automotive repair" in C-1 and "major automotive repair" in C-2, where "minor" would include activities like oil changes or brake pad replacement conducted within the confines of a structure with no outdoor activity/storage and "major" would include overhauling engines and body repairs. If approved, this proposed use would be allowed in C-1 as currently presented. PZ voted 3-3 to approve.

PRESENTATION: ☐ YES ☒ NO

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

Ordinance & Letter of Intent
Owner Authorization
Rezoning Map
Proposed Layout
Notice Letter & Mailing Labels

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council conduct the public hearing and deny a rezoning request for 0.93 acres of land, Lot 3, Block A, Las Entradas North Section 1, locally known as 12424 Gregg Manor Road, from Light Commercial (C-1) to Medium Commercial (C-2).

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

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, AMENDING THE ZONING ORDINANCE BY REZONING A PARCEL OF LAND FROM LIGHT COMMERCIAL (C-1) TO MEDIUM COMMERCIAL (C-2); 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 Light Commercial (C-1) to zoning district Medium Commercial (C-2). The Property is accordingly hereby rezoned to Medium Commercial (C-2).

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 FIRST READING on this the ____ day of ____ 2019.

PASSED AND APPROVED SECOND AND FINAL READING on this the ____ day of ____ 2019.

THE CITY OF MANOR, TEXAS

Rita G. Jonse, Mayor

ATTEST:

Lluvia Tijerina TRMC, City Secretary

EXHIBIT “A”

Property Legal Description:
Lot 3, Block A, Las Entradas North Section 1

Property Address:
12424 Gregg Manor Road, Manor, Texas 78653



May 10, 2019

City of Manor
Planning and Zoning
105 E. Eggleston Street
Manor, TX 78653

Re: Las Entradas North Section 1, Lot 3 – Rezoning Letter of Intent

Pape-Dawson Engineers would like to request a change in zoning for Lot 3, Block, A of Las Entradas North Section 1. The site is currently zoned as light commercial (C-1). We are submitting this application to request a change in zoning to medium commercial (C-2). Proposed use of the lot will be an automobile maintenance service station for oil changes.

Due to the size of the property, 0.972-acre, and adjacent land use. It is our belief that a rezoning to C-2 for our propose use will not cause any adverse impact to adjacent properties and conforms with the intent of the zoning regulations of the City of Manor.

Please feel free to contact our office with any questions or concerns.

Sincerely,
Pape-Dawson Engineers, Inc.

James Yu P.E.
Project Manager



May 17, 2019

Mr. Scott Dunlop
City of Manor
105 E. Eggleston Street
Manor, Tx 78653

RE: Las Entradas North Section 1 Lot 3 Block A Jiffy Lube Rezoning Request

Dear Mr. Dunlop:

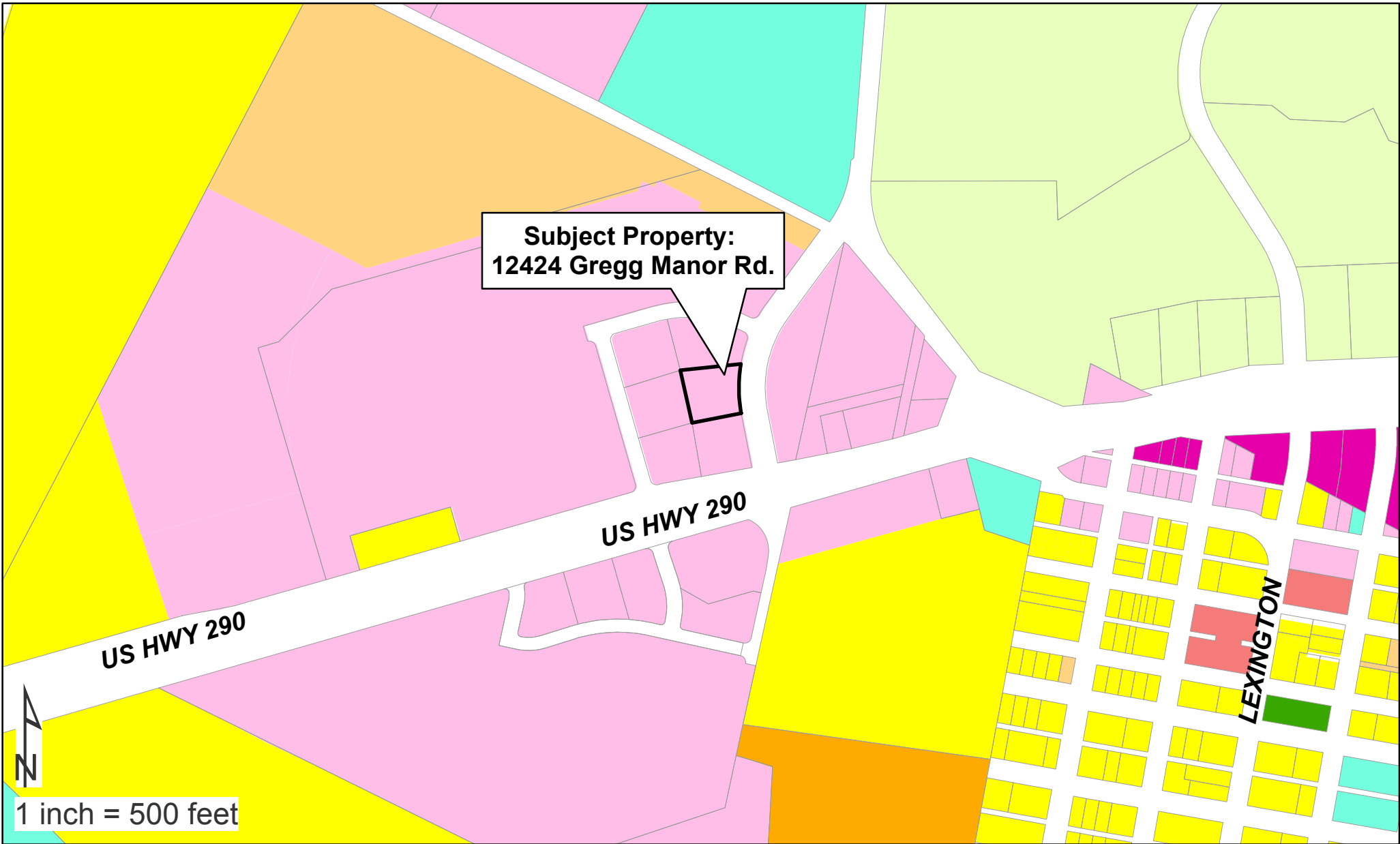
Owner Las Entradas Development Corporation does not object to Jiffy Lube's rezoning, if necessary, for their proposed use based on the understanding that the premium building facility elevations will be used and the Las Entradas Architectural Guidelines will be adhered to when the project is finally constructed.

Sincerely,



Peter A. Dwyer, President
Las Entradas Development Corporation





Proposed Zoning: **Medium Commercial (C-2)**

Current Zoning District:
Light Commercial (C-1)

Zone		DB - Downtown Business District
R-1 - Single Family		NB - Neighborhood Business
R-2 - Single Family		IN-1 - Light Industrial
R-3 - Multi Family		IN-2 - Heavy Industrial
R-4 - Multi Family Special		I - Institutional
M-1 - Manufactured Housing		PUD - Planned Unit Development
M-2 - Manufactured Housing Park		A - Agricultural
C-1 - Light Commercial		Manor ETJ
C-2 - Medium Commercial		



May 28, 2019

RE: 12424 Gregg Manor Road Rezoning

Dear Property Owner:

The City of Manor Planning and Zoning Commission and City Council will be conducting public hearings to consider a rezoning request for 12424 Gregg Manor Road. You are being notified because you own property within 300 feet of the property for which this request is being made. The request will be posted on the agenda as follows:

Public Hearing: Consideration, discussion and possible action on a rezoning request for 0.93 acres of land, Lot 3, Block A, Las Entradas North Section 1, locally known as 12424 Gregg Manor Road, from Light Commercial (C-1) to Medium Commercial (C-2).

The Planning and Zoning Commission will convene at 6:30PM on June 12, 2019 at 105 E. Eggleston St. in the City Council Chambers.

The City Council will convene at 7:00PM on June 19, 2019 at 105 E. Eggleston St. in the City Council Chambers.

If you have no interest in the case there is no need for you to attend. You may address any comments to me at the address or phone number listed below. Any communications I receive will be made available to Commission and Council members during the discussion of this item. For your convenience, my email address is sdunlop@cityofmanor.org

Sincerely,

A handwritten signature in blue ink, appearing to be 'Scott Dunlop', written in a cursive style.

Scott Dunlop
Assistant Development Director
512-272-5555 ext. 5

Las Entradas Development Corporation
9900 US Highway 290 E
Manor, TX 78653-9720

Scott Baylor & White Health
MS-20-D642 2401 S 31st St
Temple, TX 76508-0001

Gabs Inc.
407 Talkeetna Ln
Cedar Park, TX 78613-2532

Frontier Bank of Texas
PO Box 551
Elgin, TX 78621-0551

Cottonwood Holdings LTD
9900 US Highway 290 E
Manor, TX 78653-9720

John E Horton
5201 Rain Creek Pkwy
Austin, TX 78759-5641



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Scott Dunlop, Assistant Development Director

DEPARTMENT: Development Services

AGENDA ITEM DESCRIPTION:

Public Hearing and First Reading: Consideration, discussion and possible action on an ordinance rezoning 5.091 acres of land out of the A C Caldwell Survey No. 52, Abstract 154, locally known as 15105 US Hwy 290 E, from Agricultural (A) to Medium Commercial (C-2). Applicant: AAA Storage LLC Owner: AAA Storage LLC

BACKGROUND/SUMMARY:

This property was annexed in 2017 and was zoned Agricultural as the default zoning. The property had a site development permit with Travis County prior to the annexation to construct storage units. As a vested use, they were not required to rezone the property when they applied for their building permit. However, sign permits are not associate with vested rights so when an application was made for signs they were informed for properties within the city allowable signs and sign face areas are based on current zoning. Agricultural zones currently don't allow for signs so they are proposing to zone the property to C-2 Medium Commercial, which allows for the current use of the property as "convenience storage" so they can receive sign permits.

Planning Commission voted 5-1 to approve.

PRESENTATION: ☐ YES ☒ NO

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

Ordinance
Rezoning map
Area Image
Notice Letter
Mailing labels

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council conduct the public hearing and approve the first reading of an ordinance rezoning 5.091 acres of land out of the A C Caldwell Survey No. 52, Abstract 154, locally known as 15105 US Hwy 290 E, from Agricultural (A) to Medium Commercial (C-2).

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

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, AMENDING THE ZONING ORDINANCE BY REZONING A PARCEL OF LAND FROM AGRICULTURAL (A) TO MEDIUM COMMERCIAL (C-2); 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 Medium Commercial (C-2). The Property is accordingly hereby rezoned to Medium Commercial (C-2).

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 FIRST READING on this the 19th day of June 2019.

PASSED AND APPROVED SECOND AND FINAL READING on this the 17th day of July 2019.

THE CITY OF MANOR, TEXAS

Rita G. Jonse, Mayor

ATTEST:

Lluvia Tijerina TRMC, City Secretary

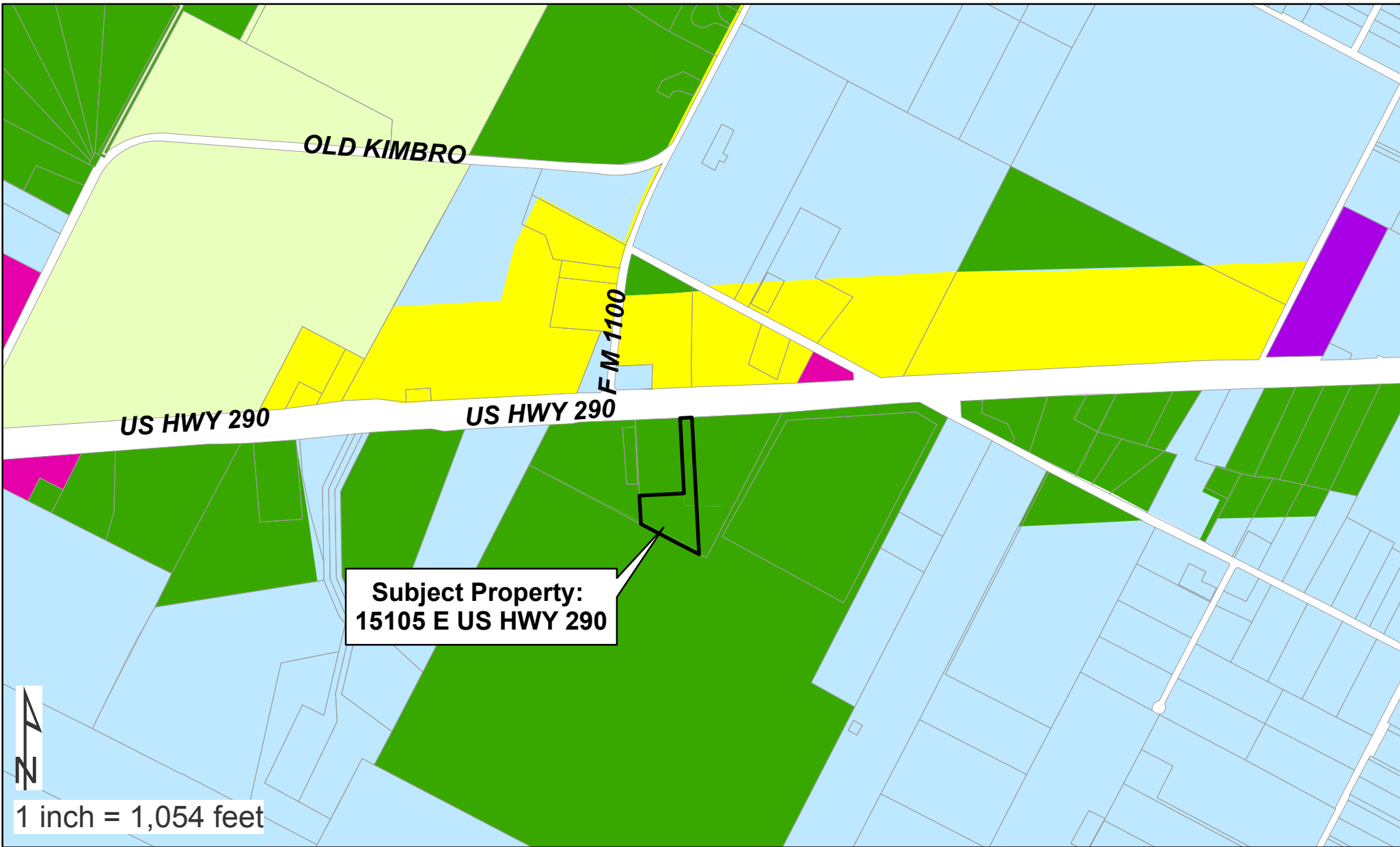
EXHIBIT “A”

Property Legal Description:

5.091 acres of land out of the A C Caldwell Survey No. 52, Abstract 154

Property Address:

15105 US Hwy 290 East, Manor, Texas 78653



Proposed Zoning: Medium Commercial (C-2)

*Current Zoning District:
Agricultural (A)*

Zone		DB - Downtown Business District
R-1 - Single Family		NB - Neighborhood Business
R-2 - Single Family		IN-1 - Light Industrial
R-3 - Multi Family		IN-2 - Heavy Industrial
R-4 - Multi Family Special		I - Institutional
M-1 - Manufactured Housing		PUD - Planned Unit Development
M-2 - Manufactured Housing Park		A - Agricultural
C-1 - Light Commercial		Manor ETJ
C-2 - Medium Commercial		





May 28, 2019

RE: 15105 US Hwy 290 E Rezoning

Dear Property Owner:

The City of Manor Planning and Zoning Commission and City Council will be conducting public hearings to consider a rezoning request for 15105 US Hwy 290 E. You are being notified because you own property within 300 feet of the property for which this request is being made. The request will be posted on the agenda as follows:

Public Hearing: Consideration, discussion and possible action on a rezoning request for 5.091 acres of land out of the A C Caldwell Survey No. 52, Abstract 154, locally known as 15105 US Hwy 290 E, from Agricultural (A) to Medium Commercial (C-2).

The Planning and Zoning Commission will convene at 6:30PM on June 12, 2019 at 105 E. Eggleston St. in the City Council Chambers.

The City Council will convene at 7:00PM on June 19, 2019 at 105 E. Eggleston St. in the City Council Chambers.

If you have no interest in the case there is no need for you to attend. You may address any comments to me at the address or phone number listed below. Any communications I receive will be made available to Commission and Council members during the discussion of this item. For your convenience, my email address is sdunlop@cityofmanor.org

Sincerely,

A handwritten signature in black ink, appearing to be 'Scott Dunlop', is written over a large, stylized, looping flourish.

Scott Dunlop
Assistant Development Director
512-272-5555 ext. 5

PURTLE HERBERT GUY
13105 FM 1100
MANOR , TX 78653-4528

SCHULTZ TERRY LEE
15201 VOELKER LN
MANOR , TX 78653-4521

JM ASSETS LP
4203 SPINNAKER CV
AUSTIN, TX 78731-5130

CENTEX MATERIALS LLC
3019 ALVIN DEVANE BLVD STE 100
AUSTIN , TX 78741-7419

CAPITAL AREA YOUTH SOCCER
ASSOCIATION
PO BOX 352
MANOR , TX 78653-0352

JUBY EUGENE & SUE ELLEN
10708 HIBBS LN
MANOR , TX 78653-5207



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Scott Dunlop, Assistant Development Director

DEPARTMENT: Development Services

AGENDA ITEM DESCRIPTION:

Public Hearing and First Reading: Consideration, discussion and possible action on an ordinance rezoning 18.67 acres of land out of the Gates G Survey No. 63, Abstract 315, locally known as 12511 and 12601 US Hwy 290 E, from Agricultural (A) to Multi-Family (R-3) and Medium Commercial (C-2). Applicant: Callaway Architecture Owner: Pilot and Legacy Opportunity Fund, LLC

BACKGROUND/SUMMARY:

This property was annexed in 2017 and was zoned Agricultural as the default zoning. The applicant has proposed a multi-family project with retail along the 290 frontage.

Planning Commission voted 6-0 to approve.

PRESENTATION: ☐ YES ☒ NO

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

Ordinance & Letter of intent

Rezoning map 1 and 2

Area Image

Notice Letter

Mailing labels

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council conduct the public hearing and approve the first reading of an ordinance rezoning 18.67 acres of land out of the Gates G Survey No. 63, Abstract 315, locally known as 12511 and 12601 US Hwy 290 E, from Agricultural (A) to Multi-Family (R-3) and Medium Commercial (C-2).

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

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, AMENDING THE ZONING ORDINANCE BY REZONING A PARCEL OF LAND FROM AGRICULTURAL (A) TO MULTI-FAMILY (R-3) AND MEDIUM COMMERCIAL (C-2); 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 Multi-Family (R-3) and Medium Commercial (C-2). The Property is accordingly hereby rezoned to Multi-Family (R-3) and Medium Commercial (C-2).

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 FIRST READING on this the 19th day of June 2019.

PASSED AND APPROVED SECOND AND FINAL READING on this the 17th day of July 2019.

THE CITY OF MANOR, TEXAS

Rita G. Jonse, Mayor

ATTEST:

Lluvia Tijerina TRMC, City Secretary

EXHIBIT “A”

Property Legal Description:

18.67 acres of land out of the Gates G Survey No. 63, Abstract 315

Property Address:

12511 and 12601 US Hwy 290 East, Manor, Texas 78653



Michael L. Walker, CPM
Pilot And Legacy Opportunity Fund, LLC
16051 Addison Rd, Suite 201
Addison, TX 75001
May 15, 2019

Thomas Bolt
Director of Development Services
City of Manor
105 E. Eggleston Street
Manor, TX 78653

Dear Thomas Bolt:

Manor has been ranked the seventh fastest growing suburb in the country, driving a need for commercial and multifamily development along the Highway 290 corridor. Consequently, I wish to rezone the properties located at 12511 and 12601 U.S. Highway 290 E in Manor, TX. They are both currently zoned agricultural and, in my opinion, this does not allow development to their highest and best use. I propose to re-subdivide the tracts into three parcels: two sites that front on Highway 290 and the third set back behind them. The two highway sites would be zoned Medium Commercial (C-2) and the third site would be zoned Multi-family Residential (R-3). I believe this change in use would be consistent with most of the existing properties along Highway 290 and would prove to benefit the vitality of a growing, prosperous City of Manor.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael L. Walker", written in a cursive style.

Michael L. Walker, CPM
Managing Partner
Pilot And Legacy Opportunity Fund, LLC
Walker Holder Residential, Inc



The Residences at Grassdale

U.S. Highway 290 E

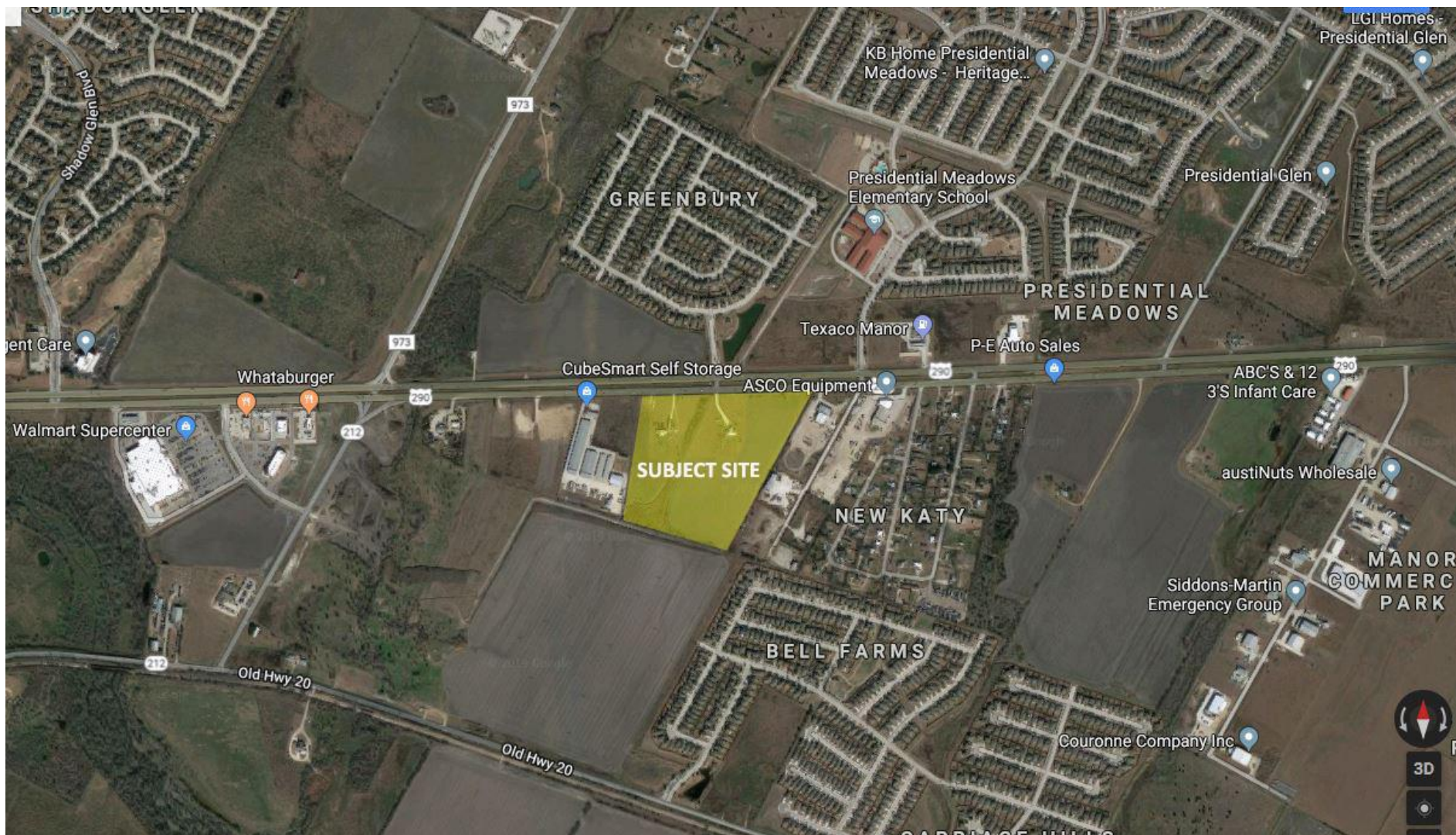
Manor, Texas





Location Map

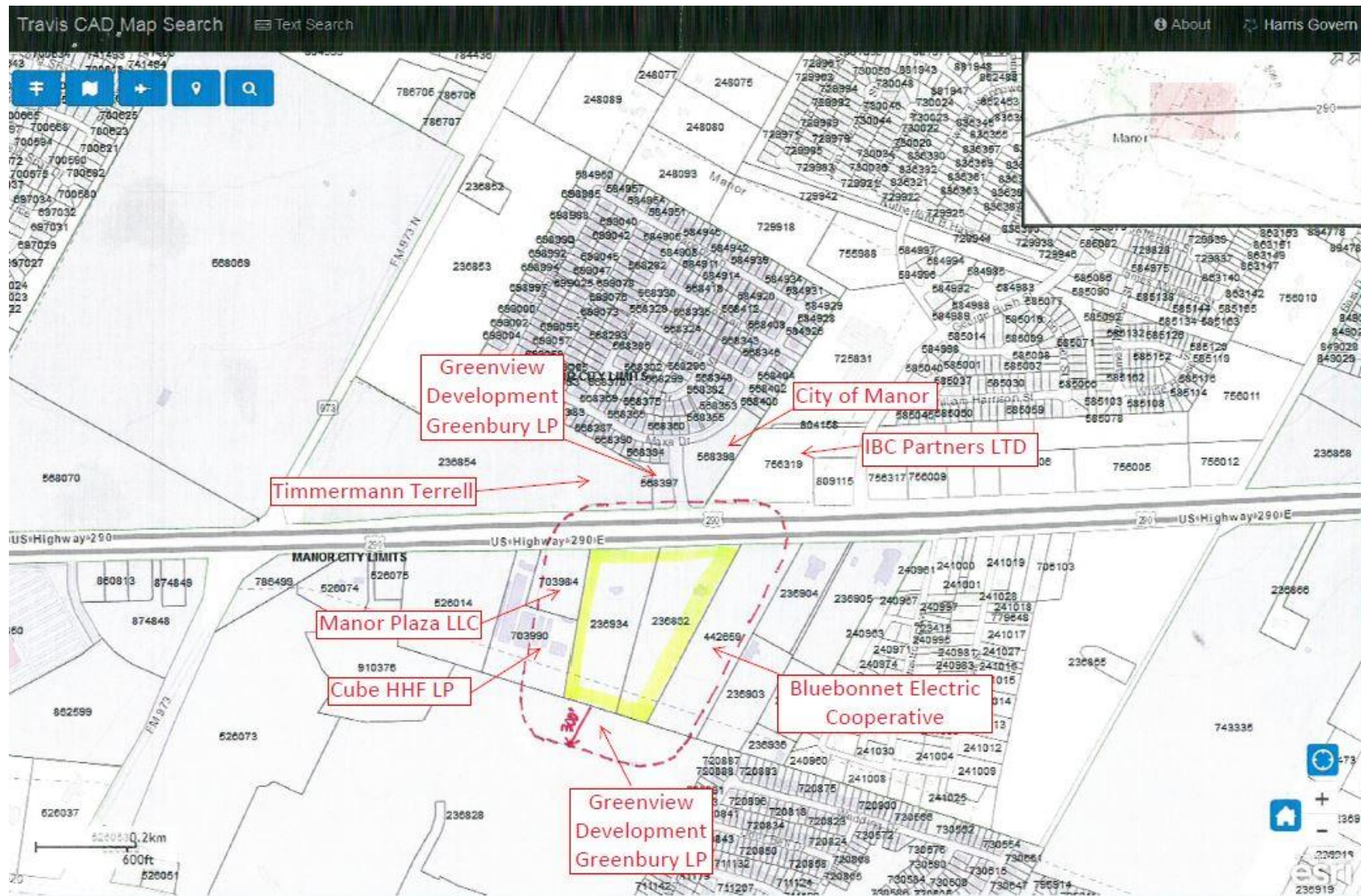


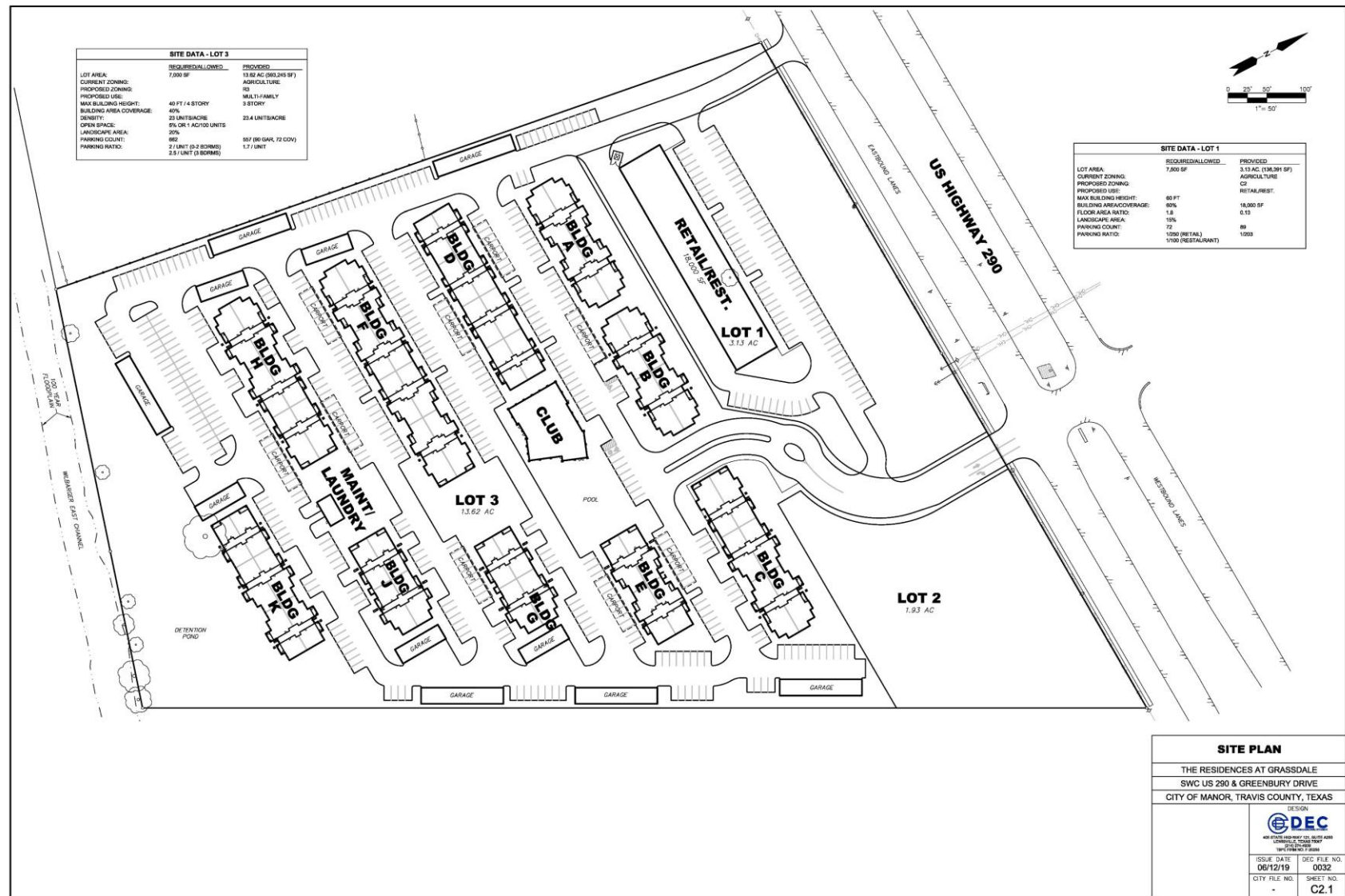


Aerial View













Typical Side Elevation



Club House Elevation



Typical Front Elevation



May 28, 2019

RE: 12511/12601 US Hwy 290 E Rezoning

Dear Property Owner:

The City of Manor Planning and Zoning Commission and City Council will be conducting public hearings to consider a rezoning request for 12511 & 12601 US Hwy 290 E. You are being notified because you own property within 300 feet of the property for which this request is being made. The request will be posted on the agenda as follows:

Public Hearing: Consideration, discussion and possible action on a rezoning request for 18.67 acres of land out of the Gates G Survey No. 63, Abstract 315, locally known as 12511 and 12601 US Hwy 290 E, from Agricultural (A) to Multi-Family (R-3) and Medium Commercial (C-2).

The Planning and Zoning Commission will convene at 6:30PM on June 12, 2019 at 105 E. Eggleston St. in the City Council Chambers.

The City Council will convene at 7:00PM on June 19, 2019 at 105 E. Eggleston St. in the City Council Chambers.

If you have no interest in the case there is no need for you to attend. You may address any comments to me at the address or phone number listed below. Any communications I receive will be made available to Commission and Council members during the discussion of this item. For your convenience, my email address is sdunlop@cityofmanor.org

Sincerely,

Scott Dunlop
Assistant Development Director
512-272-5555 ext. 5

Terrell Timmermann
PO Box 4784
Austin, TX 78765-4784

Bluebonnet Electric Cooperative Inc.
PO Box 260888
Plano, TX 75026-0888

Greenview Development Greenbury LP
501 Vale St.
Austin, TX 78746-5732

City of Manor
201 E Parsons St
Manor, TX 78653-4785

Manor Plaza LLC
1150 CR 126
Georgetown, TX 78626-2454

Cube HHF LP
5 Old Lancaster Rd
Malvern, PA 19355-2132

IBC Partners LTD
9900 US Highway 290 E
Manor, TX 78653-9720



AGENDA ITEM NO. ⁹_____

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Lydia Collins, Director of Finance

DEPARTMENT: Finance

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on the Annual Audit of the Basic Financial Statements of the City of Manor, Texas for the year ended September 30, 2018.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

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

City of Manor Annual Financial Report and Independent Auditor's Report Year Ended September 30, 2018

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council accept and approve the Annual Audit of the Basic Financial Statements of the City of Manor, Texas for the year ended September 30, 2018.

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

City Council
City of Manor, Texas
P.O. Box 387
Manor, Texas 78653

We have audited the financial statements of the City of Manor, Texas (the City) for the year ended September 30, 2018, and have issued our report thereon dated DATE. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As communicated in our engagement letter dated December 11, 2018, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. In accordance with *Government Auditing Standards*, we have performed tests of controls over internal control over financial reporting and tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the entity's internal control over financial reporting or on compliance and other matters.

Our audit of the financial statements was performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note A to the financial statements. As described in Note A, the City adopted Government Accounting Standards Board (GASB), Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, GASB Statement No. 82 *Pension Issues – An amendment of GASB Statements No. 67, 68, and No. 73*, GASB Statement No. 85, *Omnibus 2017*, and GASB Statement No. 86, *Certain Debt Extinguishment Issues* during the current year. The cumulative effect of the accounting change required by GASB Statement No. 75 as of the beginning of the year has been reported in the Statement of Activities. There was no significant effect on the financial statements as a result of implementing these accounting changes. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are management's estimate of the allowance for uncollectible receivables and management's estimate of depreciation.

Management's estimate of:

- The allowance for uncollectible receivables is based on past experience with collections of taxes and other fees.
- Accrued liabilities which are based on management's past experience.
- Useful lives and depreciation methods approved by the City Council.
- Pension and OPEB obligations which are based on actuarial reports.

Management's estimates of these areas are based on management's knowledge and experience about past and current events, and assumptions about future events made by management and actuaries.

We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to contingencies, accruals and estimates of future obligations and fair value estimates. See Note A for the presentation change of a special revenue fund now being presented as an enterprise fund.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management are attached to this letter.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated DATE.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Modification of the Auditor's Report

We have made the following modifications to our auditor's report:

We have included an emphasis of matter paragraph based on the adoption of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, (GASB 75). GASB 75 revises requirements for recognition and disclosure of postemployment benefits other than pensions liabilities and expenditures in the basic financial statements of governmental entities. The net position on the government-wide financial statements as of the beginning of the year ended September 30, 2018, was restated to account for this change in accounting principle.

This report is intended solely for the information and use of the City Council and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the City of Manor, Texas.

Austin, Texas
DATE

City of Manor
Year End: September 30, 2018
Adjusting Journal Entries

Number	Name	Account No	Debit	Credit
1	Net Assets/Equity	10-33000	1,597	
	Miscellaneous	10-4100-42-42099		1,505
	Fund Balance - Restricted	10-33002		92
	Deferred Property Taxes	50-DPT-LIAB	14,086	
	Net Assets/Equity	50-33000		14,086
	<i>To roll net position and fund balance.</i>			
2	A/R-Sales Taxes	10-11315	6,712	
	Sales Tax Comptroller	10-4100-40-40025		6,712
	<i>Adjust sales tax revenue and receivable.</i>			
3	Court Allowance A/R	10-11317	157,745	
	Court Costs Earned	10-4500-46-46300	4,879	
	T.I.A. FEES	10-11316		162,624
	<i>Adjustment for court fees receivables and allowance.</i>			
4	Net Pension Asset	20-15000	14,912	
	Pension Expense	20-5100-50-50011	2,564	
	Deferred Outflow	20-13000		17,476
	Net Pension Asset	50-15000	92,353	
	Pension Expense	50-5100-50-50011	15,885	
	Defer Outflow-Pension Cont	50-13000		108,238
	<i>GASB 68 Entry for pension benefits.</i>			
5	Salaries	20-5200-50-50010	7,043	
	Accrued Vacation	20-22020		7,043
	Salaries - Admin	50-5100-50-50010	31,917	
	Accrued Compensated Absences	50-22680		31,917
	<i>To adjust accrued vacation.</i>			

City of Manor
Year End: September 30, 2018
Adjusting Journal Entries

Number	Name	Account No	Debit	Credit
6	A/R Property Taxes	10-11305	28,624	
	Allowance For D/A-Gf	10-11375		18,606
	Deferred Property Taxes	10-24525		10,018
	A/R - Property Taxes	30-11305	21,594	
	Allowance For D/A	30-11375		14,877
	Deferred Revenue	30-20125		6,717

To adjust property tax revenue and receivables.

7	Software Annual Fees	10-5700-54-52240	35,380	
	MISD WW Project Pro-rata	10-11327	29,763	
	Accounts Payable	10-22000		65,143

To accrue items that should have been included in accounts payable at year end.

8	Accounts Payable	10-22000	60,088	
	MISD WW Project Pro-rata	10-11327		60,088
	Accounts Payable	20-22000	146,999	
	Water Fees-Bluewater	20-5250-53-53050		66,563
	Wastewater Fees-Austin	20-5275-53-53160		45,286
	Water Fees-Bluewater	20-5250-53-53050		35,150

To rollforward prior year accounts payable entry.

9	Interest Expense	20-5200-55-52290	1,550	
	Accrued Interest Payable	20-22670		1,550
	Accrued Interest Payable	50-22670	986	
	Interest Expense	50-5999-55-60000		986

Accrued interest on long-term debt.

City of Manor
Year End: September 30, 2018
Adjusting Journal Entries

Number	Name	Account No	Debit	Credit
10	Bonds Payable-2016 Co Bonds	20-22997	689,500	
	Interest - 16 Co Bonds	20-5275-55-59006	390,566	
	Bond Payable-2010 Go Refunding	20-22975	65,000	
	Interest - 10 Go Bonds	20-5275-55-59005	23,389	
	Transfer From Debt Service Fund	20-4275-49-50000		1,168,455
	Transfer To Utility Fund	30-5999-59-60000	1,168,455	
	Principal - 16 Co Bond	30-5999-55-59534		689,500
	Interest - 16 Co Bond	30-5999-55-59034		390,566
	Principal - 10 Go Bonds	30-5999-55-59530		65,000
	Interest - 10 Go Bonds	30-5999-55-59030		23,389
	Equipment	50-11806	718,859	
	2015 Refunding Bonds	50-22995	400,000	
	2012 Refunding	50-22980	280,000	
	Bond Payable 2012 Co	50-22990	115,000	
	Capital Lease-Trucks(5)	50-22305	105,317	
	Lease Payable - Police Vehicles	50-22310	84,245	
	Capital Lease- Truck And Equip	50-22306	66,965	
	Lease Payable - Heavy Equipment	50-22309	58,477	
	Capital Leases-Veh,Upfitting	50-22307	43,525	
	Interest Expense	50-5999-55-60000	29,657	
	Capital Lease-Pd Radios	50-22304	12,798	
	Bond Payable- 2016 Co Bond	50-22997	10,500	
	Capital Lease-2 Ford 150'S	50-22303	6,733	
	Taser Leases	50-22308	3,960	
	Investment In Fixed Assets	50-33050		1,187,520
	Lease Payable - Police Vehicles	50-22310		441,289
	Lease Payable - Heavy Equipment	50-22309		277,570
	Loss On 2015 Refunding	50-22996		29,657

GASB 34 Debt Entries for bonds and notes payables.

City of Manor
Year End: September 30, 2018
Adjusting Journal Entries

Number	Name	Account No	Debit	Credit
11	Construction In Process	20-11855	965,704	
	Machinery & Equipment	20-11800	453,551	
	Depreciation Expense	20-5250-58-5770	339,333	
	2016 Co Bond Expenses	20-5999-58-58005		965,704
	Meter Purchase	20-5250-51-51747		445,117
	Accumulated Depreciation	20-11880		339,333
	Repairs-Wells,Pumps,Mo	20-5250-52-52460		8,434
	Depreciation Expense	50-5100-58-52300	893,560	
	CIP - MISD Project	50-11877	377,192	
	CIP 2017 Street Project	50-11878	310,459	
	Equipment	50-11806	97,352	
	Accumulated Depreciation	50-11880		893,560
	Investment In Fixed Assets	50-33050		785,003

GASB 34 Entry to record and depreciate capital assets.

12	Net Assets/Equity	20-33000	5,726	
	Pension Expense	20-5100-50-50011	978	
	OPEB Deferred Outflow	20-13500	692	
	Net OPEB Liability	20-15500		7,396
	Net Assets/Equity	50-33000	35,465	
	Pension Expense	50-5100-50-50011	6,057	
	OPEB Deferred Outflow	50-13500	4,283	
	Net OPEB Liability	50-15500		45,805

GASB 75 Entry for the adoption of OPEB Liability.

13	Transfers To Capital Projects Fund	20-5275-59-60010	310,459	
	2016 Co Bond Expenses	20-5999-58-58005		310,459
	2016 Co Bond Expenses	40-5999-58-58005	310,459	
	Transfer From Utility Fund	40-4999-49-50010		310,459

To show the transfer funds for street improvement project.

**CITY OF MANOR, TEXAS
ANNUAL FINANCIAL REPORT
AND
INDEPENDENT AUDITORS' REPORT
YEAR ENDED SEPTEMBER 30, 2018**

CITY OF MANOR, TEXAS

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)	3
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	11
Statement of Activities	12
FUND LEVEL FINANCIAL STATEMENTS	
Balance Sheet - Governmental Funds	14
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	21
Statement of Net Position - Proprietary Fund	22
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund	23
Statement of Cash Flows - Proprietary Fund	24
NOTES TO THE FINANCIAL STATEMENTS	25

CITY OF MANOR, TEXAS

TABLE OF CONTENTS - Continued

	<u>Page</u>
REQUIRED SUPPLEMENTARY INFORMATION	
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund	47
Notes to Required Supplementary Information	49
Schedule of Changes in the City's Net Pension Asset/Liability and Related Ratios - Last Ten Years (Unaudited)	50
Texas Municipal Retirement System - Schedule of Funding Progress (Unaudited)	52
Schedule of Changes in the City's Total OPEB Asset/Liability and Related Ratios - Last Ten Years (Unaudited)	53
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 <i>GOVERNMENT AUDITING STANDARDS</i>	55
SCHEDULE OF FINDINGS AND RESPONSES	57
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	58

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, 2018, 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, 2018, 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 10, budgetary comparison information on page 47, schedule of changes in the City's net pension asset/liability and related ratios - last ten years on page 50-51, and Texas Municipal Retirement System schedule of funding progress on page 52 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 DATE, 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.

Emphasis of Matter

As discussed in Note A to the financial statements, the City adopted Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, (GASB 75). GASB 75 revises requirements for recognition and disclosure of postemployment benefits other than pensions liabilities and expenditures in the basic financial statements of governmental entities. The net position on the government-wide financial statements as of the beginning of the year ended September 30, 2018, was restated to account for this change in accounting principle. Our opinion is not modified with respect to this matter.

Austin, Texas
DATE

**MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)**

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2018

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, 2018. 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
REQUIRED COMPONENTS OF THE
CITY'S ANNUAL FINANCIAL REPORT

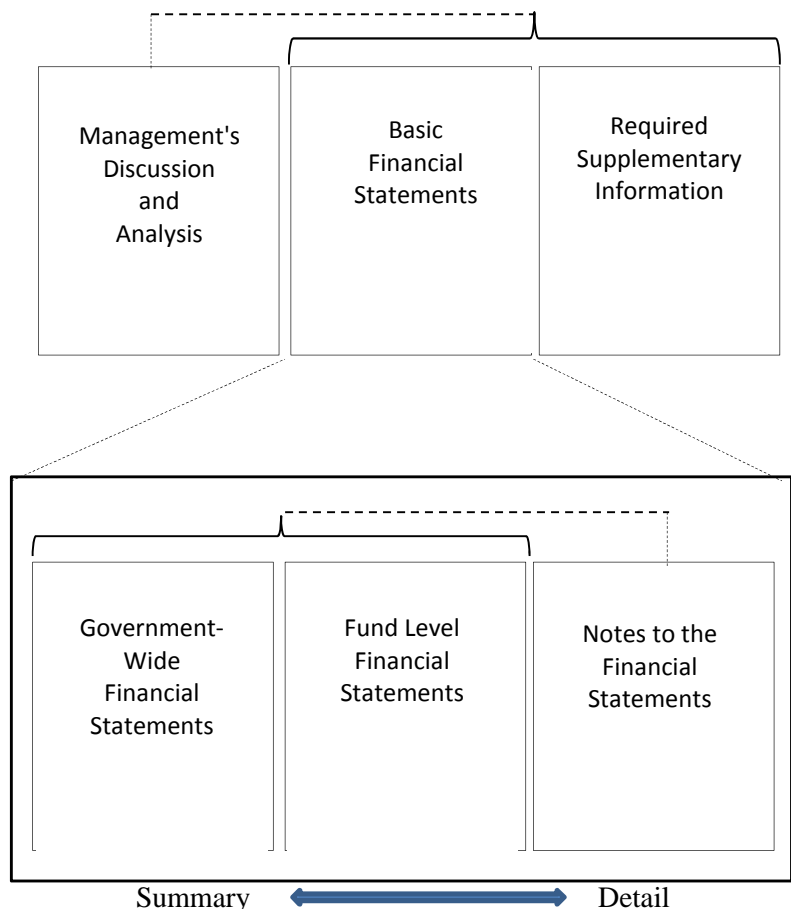


Figure A-1 shows how the parts of this annual report are arranged and related to one another.

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

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2018

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 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, 2018

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 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 \$25,055,940 at September 30, 2018 (See Figure A-3).
- Current year activity resulted in an increase in the City's net position by \$4,262,454 (See Figure A-4).

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2018

Figure A-3
City's Net Position

	Governmental Activities		Business-Type Activities		Total	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Assets:						
Current and other assets	\$3,503,520	\$3,216,563	\$29,954,492	\$28,887,426	\$33,458,012	\$32,103,989
Noncurrent assets	7,125,882	6,515,580	11,226,609	10,146,687	18,352,491	16,662,267
Total assets	<u>10,629,402</u>	<u>9,732,143</u>	<u>41,181,101</u>	<u>39,034,113</u>	<u>51,810,503</u>	<u>48,766,256</u>
Deferred outflows	<u>406,377</u>	<u>539,989</u>	<u>9,192</u>	<u>25,976</u>	<u>415,569</u>	<u>565,965</u>
Liabilities:						
Current liabilities	1,814,077	1,862,972	1,032,415	1,073,405	2,846,492	2,936,377
Long-term liabilities	7,626,927	8,148,362	16,696,713	17,412,805	24,323,640	25,561,167
Total liabilities	<u>9,441,004</u>	<u>10,011,334</u>	<u>17,729,128</u>	<u>18,486,210</u>	<u>27,170,132</u>	<u>28,497,544</u>
Deferred inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position:						
Investment in capital assets	(1,340,143)	(2,419,106)	10,557,336	9,573,655	9,217,193	7,154,549
Restricted	239,650	241,428	23,696,907	22,861,845	23,936,557	23,103,273
Unrestricted	2,695,268	2,438,476	(10,793,078)	(11,861,621)	(8,097,810)	(9,423,145)
Total net position	<u>\$1,594,775</u>	<u>\$ 260,798</u>	<u>\$23,461,165</u>	<u>\$20,573,879</u>	<u>\$25,055,940</u>	<u>\$20,834,677</u>

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2018

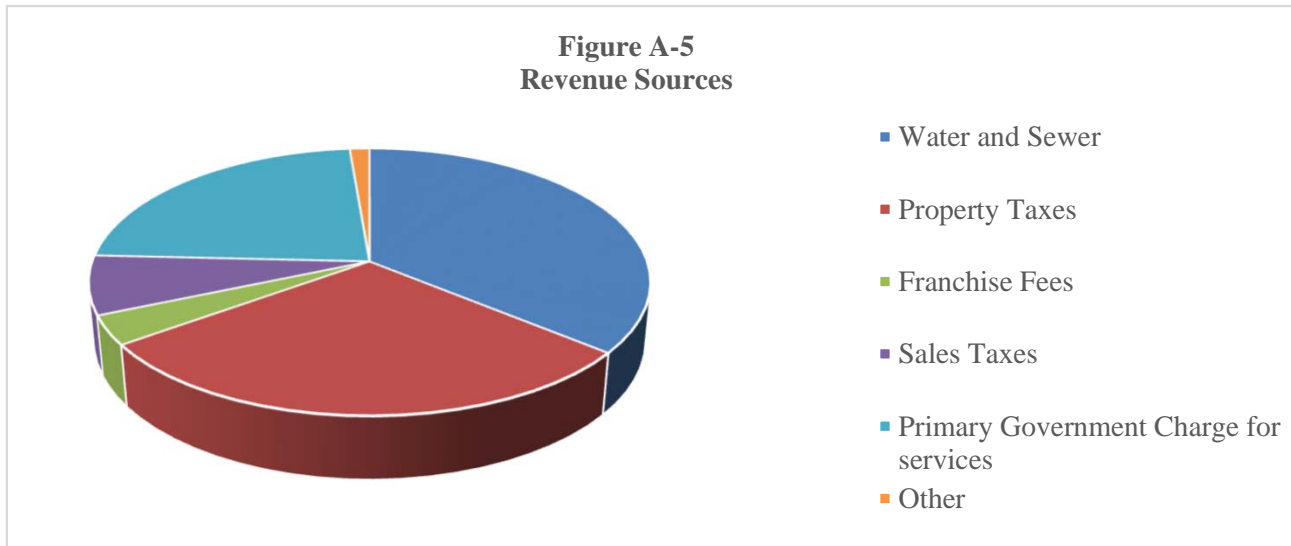
Figure A-4
Changes in City Net Position

	Governmental Activities		Business-Type Activities		Total	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Revenues:						
Program revenues						
Charges for services	\$3,687,885	\$3,518,820	\$ 5,770,628	\$ 5,813,620	\$ 9,458,513	\$ 9,332,440
General revenues:						
Taxes	6,447,490	5,403,973	-	-	6,447,490	5,403,973
Interest and penalties	15,153	15,211	18,415	7,394	33,568	22,605
Other	134,390	425,906	-	-	134,390	425,906
Total revenues	<u>10,284,918</u>	<u>9,363,910</u>	<u>5,789,043</u>	<u>5,821,014</u>	<u>16,073,961</u>	<u>15,184,924</u>
Expenses:						
General government	1,923,252	1,786,174	-	-	1,923,252	1,786,174
Public safety	3,287,081	2,698,071	-	-	3,287,081	2,698,071
Streets	951,265	1,297,508	-	-	951,265	1,297,508
Municipal court	630,168	446,366	-	-	630,168	446,366
Development services	557,354	392,115	-	-	557,354	392,115
Sanitation	479,285	542,985	-	-	479,285	542,985
Bond issue cost	-	-	-	-	-	-
Interest and fiscal charges	229,075	239,747	423,204	447,353	652,279	687,100
Water and sewer	-	-	3,330,823	3,021,960	3,330,823	3,021,960
Total expenses	<u>8,057,480</u>	<u>7,402,966</u>	<u>3,754,027</u>	<u>3,469,313</u>	<u>11,811,507</u>	<u>10,872,279</u>
Revenues over(under)						
expenses	2,227,438	1,960,944	2,035,016	2,351,701	4,262,454	4,312,645
Capital contributions	-	-	-	-	-	-
Transfers	<u>(857,996)</u>	<u>(1,297,679)</u>	<u>857,996</u>	<u>1,297,679</u>	<u>-</u>	<u>-</u>
Change in net position	1,369,442	663,265	2,893,012	3,649,380	4,262,454	4,312,645
Beginning net position						
Prior to restatement	260,798	(402,467)	20,573,879	16,924,499	20,834,677	16,522,032
Effect of GASB 75	<u>(35,465)</u>	<u>-</u>	<u>(5,726)</u>	<u>-</u>	<u>(41,191)</u>	<u>-</u>
As restated	<u>225,333</u>	<u>(402,467)</u>	<u>20,568,153</u>	<u>16,924,499</u>	<u>20,793,486</u>	<u>16,522,032</u>
Ending net position	<u>\$1,594,775</u>	<u>\$ 260,798</u>	<u>\$23,461,165</u>	<u>\$20,573,879</u>	<u>\$25,055,940</u>	<u>\$20,834,677</u>

CITY OF MANOR, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
September 30, 2018

CITY REVENUES

The majority of the City's revenue is generated from charges for water and sewer services (36%), property taxes (29%), and primary government charges for services (23%). 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) decreased from \$0.4381 to \$0.4132 in the current fiscal year generating \$2,525,004 in M&O taxes, an increase of \$353,019 over the previous fiscal year. While the City's franchise fees increased \$83,931, or 17%, and sales taxes increased by \$85,980, or 8%. The new M&O tax rate for the year beginning October 1, 2018 is \$0.4807.

Business-Type Activities

Water sales increased by \$110,945 or 5%, while sewer sales increased by \$64,282, or 4%.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

General Fund Budgetary Highlights

General Fund revenues exceeded expenditures and transfers by \$343,978 which was \$106,436 less than budgeted. See details of budget and actual revenues on page 47.

Capital Assets

During the year ended September 30, 2018, the City invested \$2,923,117 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, 2018

Figure A-6
City's Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Land	\$ 470,607	\$ 470,607	\$ 406,816	\$ 406,816	\$ 877,423	\$ 877,423
Construction in progress	990,997	303,346	1,273,924	308,220	2,264,921	611,566
Buildings and equipment	5,816,026	4,999,815	1,102,707	649,156	6,918,733	5,648,971
Sidewalks	244,164	244,164	-	-	244,164	244,164
Streets and improvements	5,383,195	5,383,195	12,992	12,992	5,396,187	5,396,187
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	12,904,989	11,401,127	15,954,752	14,535,497	28,859,741	25,936,624
Accumulated depreciation	(5,779,107)	(4,885,547)	(4,728,143)	(4,388,810)	(10,507,250)	(9,274,357)
Net capital assets	\$ 7,125,882	\$ 6,515,580	\$ 11,226,609	\$ 10,146,687	\$ 18,352,491	\$ 16,662,267

Debt Administration

The City's property tax rate for debt services increased from \$0.3357 to \$0.3590 in the current fiscal year generating \$2,169,542 in debt service taxes, an increase of \$525,362 over the previous fiscal year. More detailed information about the City's debt is presented in the Notes to the Financial Statements. The new debt service tax rate for the year beginning October 1, 2018 is \$0.2715.

Figure A-7
City's Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Notes payable	\$ 886,800	\$ 549,961	\$ -	\$ -	\$ 886,800	\$ 549,961
Bonds payable	7,579,225	8,685,242	16,835,775	17,590,275	24,415,000	26,275,517
Total	\$ 8,466,025	\$ 9,235,203	\$ 16,835,775	\$ 17,590,275	\$ 25,301,800	\$ 26,825,478

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 \$1,253,080, resulting in an overall operating deficit of approximately \$169,946.

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, 2018

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,999,182	\$ 5,832,168	\$ 8,831,350
Receivables, net	264,688	425,417	690,105
Restricted assets:			
Cash and cash equivalents	(416,703)	23,242,676	22,825,973
Investments	656,353	454,231	1,110,584
Non-current assets:			
Capital assets:			
Non-depreciable	1,461,604	1,680,740	3,142,344
Depreciable, net	5,664,278	9,545,869	15,210,147
Total assets	10,629,402	41,181,101	51,810,503
Deferred outflows			
Deferred outflows related to refunding	270,860	-	270,860
Deferred outflows related to OPEB	4,283	692	4,975
Deferred outflows related to pensions	131,234	8,500	139,734
Total deferred outflows	406,377	9,192	415,569
LIABILITIES			
Current liabilities:			
Payable from unrestricted assets:			
Accounts payable	612,518	191,823	804,341
Unearned revenue	141,765	-	141,765
Payable from restricted assets:			
Interest payable	24,128	56,467	80,595
Notes payable, due within one year	214,791	-	214,791
Bonds payable, due within one year	820,875	784,125	1,605,000
Non-current liabilities:			
Payable from unrestricted assets:			
Compensated absences	156,769	44,825	201,594
Payable from restricted assets:			
Customer deposits	-	568,195	568,195
Notes payable, due more than one year	672,009	-	672,009
Bonds payable, due more than one year	6,758,350	16,051,650	22,810,000
Net OPEB liability	45,805	7,396	53,201
Net pension liability	(6,006)	24,647	18,641
Total liabilities	9,441,004	17,729,128	27,170,132
Deferred inflows	-	-	-
NET POSITION			
Net investment in capital assets	(1,340,143)	10,557,336	9,217,193
Restricted	239,650	23,696,907	23,936,557
Unrestricted	2,695,268	(10,793,078)	(8,097,810)
Total net position	\$ 1,594,775	\$ 23,461,165	\$ 25,055,940

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

CITY OF MANOR, TEXAS
STATEMENT OF ACTIVITIES
Year Ended September 30, 2018

Function/program activities	Expenses	Charges for Services
Primary government:		
Government activities:		
General government	\$ 1,923,252	\$ 1,005
Public safety	3,287,081	130,302
Streets	951,265	-
Municipal court	630,168	839,561
Development services	557,354	1,830,523
Sanitation	479,285	886,494
Interest on long-term debt	229,075	-
Total government activities	<u>8,057,480</u>	<u>3,687,885</u>
Business-type activities:		
Water	1,653,598	2,781,685
Sewer	1,677,225	2,988,943
Interest on long-term debt	423,204	-
Total business-type activities	<u>3,754,027</u>	<u>5,770,628</u>
Total primary government	<u>11,811,507</u>	<u>9,458,513</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 prior to restatement

Cumulative effect of adopting GASB Statement No. 75 (See Note A)

Net position - beginning of year after restatement

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
\$ -	\$ -	\$ (1,922,247)	\$ -	\$ (1,922,247)
-	-	(3,156,779)	-	(3,156,779)
-	-	(951,265)	-	(951,265)
-	-	209,393	-	209,393
-	-	1,273,169	-	1,273,169
-	-	407,209	-	407,209
-	-	(229,075)	-	(229,075)
-	-	(4,369,595)	-	(4,369,595)
-	-	-	1,128,087	1,128,087
-	-	-	1,311,718	1,311,718
-	-	-	(423,204)	(423,204)
-	-	-	2,016,601	2,016,601
-	-	(4,369,595)	2,016,601	(2,352,994)
		4,694,546	-	4,694,546
		1,142,564	-	1,142,564
		565,886	-	565,886
		44,494	-	44,494
		15,153	18,415	33,568
		134,390	-	134,390
		(857,996)	857,996	-
		5,739,037	876,411	6,615,448
		1,369,442	2,893,012	4,262,454
		260,798	20,573,879	20,834,677
		(35,465)	(5,726)	(41,191)
		225,333	20,568,153	20,793,486
		\$ 1,594,775	\$ 23,461,165	\$ 25,055,940

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

CITY OF MANOR, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2018

	<u>General Fund</u>	<u>Special Revenues Fund</u>
ASSETS		
Unrestricted		
Cash and cash equivalents	\$ 3,005,451	\$ -
Receivables, net	244,211	-
Restricted assets:		
Cash and cash equivalents	-	223,379
Investments	8,647	371,269
	<u> </u>	<u> </u>
Total assets	<u><u>3,258,309</u></u>	<u><u>594,648</u></u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	557,821	-
Other liabilities	6,688	38,082
Unearned revenue	137,375	-
	<u> </u>	<u> </u>
Total liabilities	<u>701,884</u>	<u>38,082</u>
FUND BALANCES		
Restricted	8,647	556,566
Committed	-	-
Unassigned	2,547,778	-
	<u> </u>	<u> </u>
Total fund balances	<u>2,556,425</u>	<u>556,566</u>
Total liabilities and fund balances	<u><u>\$ 3,258,309</u></u>	<u><u>\$ 594,648</u></u>

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

Debt Service Fund	Capital Projects Fund	Total Governmental Funds
\$ -	\$ (6,269)	\$ 2,999,182
20,477	-	264,688
(640,082)	-	(416,703)
276,437	-	656,353
<u>(343,168)</u>	<u>(6,269)</u>	<u>3,503,520</u>
-	-	557,821
-	9,927	54,697
18,476	-	155,851
<u>18,476</u>	<u>9,927</u>	<u>768,369</u>
(361,644)	-	203,569
-	(16,196)	(16,196)
-	-	2,547,778
<u>(361,644)</u>	<u>(16,196)</u>	<u>2,735,151</u>
<u>\$ (343,168)</u>	<u>\$ (6,269)</u>	<u>\$ 3,503,520</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, 2018

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS	\$ 2,735,151
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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.	7,125,882
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Certain receivables are not available to pay current-period expenditures and, therefore, are deferred in the funds. This amount includes deferred property taxes.	14,086
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Deferred outflows represent the consumption of net position that is applicable to a future reporting period and are not reported in the funds.	406,377
--	---------

Certain liabilities related to long-term debt are not reported in the funds, such as accrued interest payable.	(24,128)
--	----------

Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(8,662,593)</u>
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NET POSITION - GOVERNMENTAL ACTIVITIES	<u><u>\$ 1,594,775</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, 2018

	<u>General Fund</u>	<u>Special Revenues Fund</u>
REVENUES		
Property taxes	\$ 2,525,004	\$ -
Sales tax	1,142,564	-
Franchise taxes	565,886	-
Other taxes	11,281	33,213
Licenses and permits	1,830,523	-
Charge for services	886,494	-
Court and police	839,561	-
Public safety	130,302	-
Interest	5,282	5,653
Interest - restricted	9	-
Other	135,395	-
Total revenues	<u>8,072,301</u>	<u>38,866</u>
EXPENDITURES		
Current:		
General government	2,171,365	8,027
Public safety	2,978,086	-
Streets	489,442	-
Municipal court	630,168	-
Development services	549,939	-
Sanitation	856,477	-
Capital outlay	52,846	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>7,728,323</u>	<u>8,027</u>
Excess (deficiency) of revenues over expenditures	<u>343,978</u>	<u>30,839</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Net change in fund balances	343,978	30,839
Fund balances - beginning of year	<u>2,212,447</u>	<u>525,727</u>
Fund balances - end of year	<u>\$ 2,556,425</u>	<u>\$ 556,566</u>

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

Debt Services Fund	Capital Projects Fund	Total Governmental Funds
\$ 2,169,542	\$ -	\$ 4,694,546
-	-	1,142,564
-	-	565,886
-	-	44,494
-	-	1,830,523
-	-	886,494
-	-	839,561
-	-	130,302
4,209	-	15,144
-	-	9
-	-	135,395
<u>2,173,751</u>	<u>-</u>	<u>10,284,918</u>
1,200	-	2,180,592
-	-	2,978,086
-	-	489,442
-	-	630,168
-	-	549,939
-	-	856,477
-	310,459	363,305
805,500	-	805,500
200,404	-	200,404
<u>1,007,104</u>	<u>310,459</u>	<u>9,053,913</u>
<u>1,166,647</u>	<u>(310,459)</u>	<u>1,231,005</u>
-	310,459	310,459
(1,168,455)	-	(1,168,455)
<u>(1,168,455)</u>	<u>310,459</u>	<u>(857,996)</u>
(1,808)	-	373,009
<u>(359,836)</u>	<u>(16,196)</u>	<u>2,362,142</u>
<u>\$ (361,644)</u>	<u>\$ (16,196)</u>	<u>\$ 2,735,151</u>

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

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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, 2018

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 373,009
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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.

	610,302
--	---------

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.

	439,990
--	---------

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 and OPEB benefits and related inflows and outflows.

	<u>(53,859)</u>
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CHANGE IN NET ASSETS - GOVERNMENTAL ACTIVITIES	<u><u>\$ 1,369,442</u></u>
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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, 2018

	Water and Sewer System	Capital Impact Fees	Total
ASSETS			
Current assets:			
Unrestricted assets:			
Cash and cash equivalents	\$ 5,832,168	\$ -	\$ 5,832,168
Accounts receivable, net	425,417	-	425,417
Restricted assets:			
Cash and cash equivalents	16,734,697	6,507,979	23,242,676
Investments	-	454,231	454,231
Total current assets	22,992,282	6,962,210	29,954,492
Non-current assets:			
Non-depreciable assets, net	1,680,740	-	1,680,740
Depreciable assets, net	9,545,869	-	9,545,869
Total non-current assets	11,226,609	-	11,226,609
Total assets	34,218,891	6,962,210	41,181,101
DEFERRED OUTFLOWS			
Deferred outflow related to OPEB	692	-	692
Deferred outflow related to pension	8,500	-	8,500
Total deferred outflows	9,192	-	9,192
LIABILITIES			
Current liabilities:			
Accounts payable	191,823	-	191,823
Interest payable	56,467	-	56,467
Bonds payable, due within one year	784,125	-	784,125
Total current liabilities	1,032,415	-	1,032,415
Non-current liabilities:			
Compensated absences	44,825	-	44,825
Customer deposits	568,195	-	568,195
Bonds payable, due after one year	16,051,650	-	16,051,650
Net OPEB liability	7,396	-	7,396
Net pension liability	24,647	-	24,647
Total non-current liabilities	16,696,713	-	16,696,713
Total liabilities	17,729,128	-	17,729,128
NET POSITION			
Investment in capital assets	10,557,336	-	10,557,336
Restricted	16,734,697	6,962,210	23,696,907
Unrestricted	(10,793,078)	-	(10,793,078)
Total net assets	\$ 16,498,955	\$ 6,962,210	\$ 23,461,165

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, 2018

	Water and Sewer System	Capital Impact Fees	Total
OPERATING REVENUES			
Water service	\$ 2,174,032	\$ -	\$ 2,174,032
Sewer service	1,890,531	-	1,890,531
Penalties	85,118	-	85,118
Miscellaneous	805	-	805
Capital impact fees	-	1,620,142	1,620,142
Total operating revenues	<u>4,150,486</u>	<u>1,620,142</u>	<u>5,770,628</u>
OPERATING EXPENSES			
Personnel services	661,490	-	661,490
Operations	87,954	12,784	100,738
Utilities	147,585	-	147,585
Insurance	28,575	-	28,575
Materials and supplies	67,024	-	67,024
Maintenance	97,809	-	97,809
Water fees	1,399,002	-	1,399,002
Wastewater fees	489,267	-	489,267
Depreciation	339,333	-	339,333
Total operating expenses	<u>3,318,039</u>	<u>12,784</u>	<u>3,330,823</u>
OPERATING INCOME	<u>832,447</u>	<u>1,607,358</u>	<u>2,439,805</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	8,476	9,939	18,415
Interest expense	(423,204)	-	(423,204)
Total non-operating revenues (expenses)	<u>(414,728)</u>	<u>9,939</u>	<u>(404,789)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS & TRANSFERS	417,719	1,617,297	2,035,016
CONTRIBUTIONS AND TRANSFERS			
Transfers in (out)	1,168,455	-	1,168,455
Transfers from (to) primary government	(310,459)	-	(310,459)
CHANGE IN NET POSITION	1,275,715	1,617,297	2,893,012
NET POSITION:			
Beginning of year	15,228,966	5,344,913	20,573,879
Restatement related to GASB 75	(5,726)	-	(5,726)
NET POSITION - AS RESTATED	<u>15,223,240</u>	<u>5,344,913</u>	<u>20,568,153</u>
NET POSITION - END OF YEAR	<u>\$ 16,498,955</u>	<u>\$ 6,962,210</u>	<u>\$ 23,461,165</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, 2018

	Proprietary Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 5,766,944
Payments to suppliers	(2,402,165)
Payments to employees and contractors	(650,905)
Net cash flows from operating activities	<u>2,713,874</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Increase in customer deposits	68,506
Increase in restricted assets	(835,062)
Net cash flows from non-capital financing activities	<u>(766,556)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Transfers from primary government for payment of debt obligations	1,168,455
Transfers to primary government for payment of debt obligations	(310,459)
Additions to capital assets	(1,419,255)
Principal payments on debt	(754,500)
Interest payments on debt	(421,654)
Net cash flows from capital and related financing activities	<u>(1,737,413)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>18,415</u>
Net cash flows from investing activities	<u>18,415</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	228,320
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>5,603,848</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 5,832,168</u></u>
<hr/>	
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES	
Operating income	\$ 2,439,805
Adjustments not affecting cash:	
Depreciation	339,333
(Increase) decrease in assets and increase (decrease) in liabilities:	
Accounts receivable	(3,684)
Accounts payable	(72,165)
Compensated absences	7,043
Deferred outflows	16,784
Net OPEB liability	1,670
Net pension liability	(14,912)
Net cash flows from operating activities	<u><u>\$ 2,713,874</u></u>

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

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

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

In fiscal year 2018, the City implemented:

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The scope of this statement addresses accounting and financial reporting for other postemployment benefits that is provided to the employees of state and local governmental employers. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This statement replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. Please see Note L for further details.

	Governmental Activities	Business-Type Activities	Total
Net position - beginning of year prior to restatement	\$ 260,798	\$ 20,573,879	\$ 20,834,677
Cumulative effect of adopting GASB Statement No. 75	(35,465)	(5,726)	(41,191)
Net position - beginning of year after restatement	<u>\$ 225,333</u>	<u>\$ 20,568,153</u>	<u>\$ 20,793,486</u>

GASB Statement 81, *Irrevocable Split-Interest Agreements*. This statement requires a government that receives resources pursuant to an irrevocable split-interest agreement to recognize assets, liabilities, revenues, and deferred inflows at the inception of the agreement. Revenue should be recognized when the resources become applicable to the reporting period. This statement had no impact on the City.

GASB Statement No. 82, *Pension Issues – An amendment of GASB Statements No. 67, 68, and No. 73*. This statement addresses issues regarding: the presentation of payroll related measures in required supplementary information, the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and the classification of payments made by employers to satisfy employee contribution requirements. Certain provisions from this statement were applicable to fiscal year 2017 while other provisions are applicable to this fiscal year. Please see Note K for further details.

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Implementation of New Standards - Continued

GASB Statement No. 85, *Omnibus 2017*. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits. The effects of this statement that are applicable to the City can be seen throughout the financial statements.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*. This statement provides guidance for transactions in which cash and other monetary assets acquired with only existing resources-other than refunding debt-are placed in an irrevocable trust for the sole purpose of extinguishing debt. It also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to the financial statements for debt that is defeased in substance. Please see Note H for further details.

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 Statement of Activities reflects depreciation expense on the City's capital assets, including infrastructure.

Statement of Net Position

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

Statement of Activities

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

Fund Level Financial Statements

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

The City reports the following major governmental funds:

General Fund

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

Special Revenue Fund

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

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Fund Level Financial Statements - Continued

Debt Service Fund

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

Capital Projects Fund

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

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

The City reports the following major enterprise funds:

Water and Sewer Fund

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

Measurement Focus/Basis of Accounting

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

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

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

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

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

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Assets, Liabilities, and Net Position or Equity - Continued

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 F).

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.

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.

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.

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Assets, Liabilities, and Net Position or Equity - Continued

Fund Balance/Net Position - Continued

Committed

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

Assigned

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

Unassigned

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

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

Revenues and Expenditures/Expenses

Inter-Fund Activity

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

Compensated Absences

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

Use of Estimates

The preparation of financial statements in conformity with GAAP 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.

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

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, 2018, carrying amounts of the City's cash deposits were \$31,657,323 and bank balances were \$31,844,515. The City's cash deposits at September 30, 2018, 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 (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 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:
 - 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; and
 - Inputs 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.

The City's investments at September 30, 2018, 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	\$ 1,110,584

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.

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

B. DEPOSITS AND INVESTMENTS - CONTINUED

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, 2018, the City's deposits were entirely covered by depository insurance or collateralized with securities held by the pledging financial institution in the City's name.

Concentration of Credit Risk

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

Interest Rate Risk

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

Foreign Currency Risk

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

C. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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	\$ 2,735,151
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Difference due to capital assets

Capital assets	12,904,989	
Accumulated depreciation	<u>(5,779,107)</u>	7,125,882

Difference due to unearned revenue

Unearned Revenues	14,086
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CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

C. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS - CONTINUED

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

Difference due to deferred outflows

Deferred outflows related to pensions	131,234	
Deferred outflows related to OPEB	4,283	
Deferred loss on refunding	270,860	406,377

Difference due to current liabilities

Interest payable		(24,128)
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Difference due to non-current liabilities

Compensated absences	(156,769)	
Net pension liability	6,006	
Net OPEB liability	(45,805)	
Notes payable	(886,800)	
Bonds payable	(7,579,225)	(8,662,593)

Government-wide net position		\$ 1,594,775

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	\$ 373,009
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Amount by which depreciation exceeds capital outlay expense and other capital related transactions

Capital outlay	785,003	
Capital outlay - current year capital lease additions	718,859	
Depreciation expense	(893,560)	610,302

Long-term debt and related items

Debt payments	1,187,520	
Issuance of note payables	(718,859)	
Accrued interest adjustment	986	
Amortization of loss on refunding	(29,657)	439,990

Expenses that do not require the use of current financial resources or have not matured

Changes in pension expense and deferred inflows	(15,885)	
Changes in OPEB expense and deferred inflows	(6,057)	
Compensated absence adjustment	(31,917)	(53,859)

Change in government-wide net position		\$ 1,369,442

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

D. 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. The majority of 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, 2018, receivables for governmental activities are summarized in the government-wide financial statements as follows:

	Receivables	Allowance for Uncollectible Accounts	Net Receivables
Sales tax receivable	\$ 85,634	\$ -	\$ 85,634
Property tax receivable	136,704	(88,858)	47,846
Employee receivable	1,961	-	1,961
Court fines receivable	1,113,405	(1,080,003)	33,402
Other	95,845	-	95,845
Total receivables	<u>\$ 1,433,549</u>	<u>\$ (1,168,861)</u>	<u>\$ 264,688</u>

Business-Type Activities Receivables

Business-type activities 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, 2018, Business-type activities receivables are summarized in the financial statements as follows:

	Receivables	Allowance for Uncollectible Accounts	Net Receivables
Customer receivables	\$ 433,635	\$ (9,418)	\$ 424,217
NSF checks	1,200	-	1,200
Total receivables	<u>\$ 434,835</u>	<u>\$ (9,418)</u>	<u>\$ 425,417</u>

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

E. RESTRICTED ASSETS

At September 30, 2018, restricted assets consisted of the following:

	Governmental Activities	Business-Type Activities	Total
Cash and cash equivalents:			
Debt service (deficit)	\$ (640,082)	\$ -	\$ (640,082)
Other	185,223	-	185,223
Rose Hill Public Improvement District	38,156	-	38,156
Customer deposits	-	568,195	568,195
Capital improvements - water system	-	18,682,888	18,682,888
Capital improvements - sewer system	-	3,991,593	3,991,593
Total cash and cash equivalents	<u>\$ (416,703)</u>	<u>\$ 23,242,676</u>	<u>\$ 22,825,973</u>

	Governmental Activities	Business-Type Activities	Total
Investments:			
Parks	\$ 8,647	\$ -	\$ 8,647
Debt service	276,437	-	276,437
Tourism	371,269	-	371,269
Capital improvements - sewer system	-	454,231	454,231
Total investments	<u>\$ 656,353</u>	<u>\$ 454,231</u>	<u>\$ 1,110,584</u>

F. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018, was as follows:

	Beginning Balance	Additions	Deletions/ Reclass	Ending Balance
Governmental Activities:				
Non-depreciable assets:				
Land	\$ 470,607	\$ -	\$ -	\$ 470,607
Construction in progress	303,346	687,651	-	990,997
Total non-depreciable assets	<u>\$ 773,953</u>	<u>\$ 687,651</u>	<u>\$ -</u>	<u>\$ 1,461,604</u>
Depreciable assets:				
Buildings	\$ 2,419,785	\$ -	\$ -	\$ 2,419,785
Equipment	2,580,030	816,211	-	3,396,241
Sidewalks	244,164	-	-	244,164
Streets and improvements	5,383,195	-	-	5,383,195
Total depreciable assets	10,627,174	816,211	-	11,443,385
Accumulated depreciation	(4,885,547)	(893,560)	-	(5,779,107)
Depreciable assets, net	<u>\$ 5,741,627</u>	<u>\$ (77,349)</u>	<u>\$ -</u>	<u>\$ 5,664,278</u>
Business-Type Activities:				
Non-depreciable assets:				
Land	\$ 406,816	\$ -	\$ -	\$ 406,816
Construction in progress	308,220	965,704	-	1,273,924
Total non-depreciable assets	<u>\$ 715,036</u>	<u>\$ 965,704</u>	<u>\$ -</u>	<u>\$ 1,680,740</u>
Depreciable assets:				
Machinery and equipment	\$ 649,156	\$ 453,551	\$ -	\$ 1,102,707
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	13,820,461	453,551	-	14,274,012
Accumulated depreciation	(4,388,810)	(339,333)	-	(4,728,143)
Depreciable assets, net	<u>\$ 9,431,651</u>	<u>\$ 114,218</u>	<u>\$ -</u>	<u>\$ 9,545,869</u>

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

F. CAPITAL ASSETS - CONTINUED

Depreciation expense was charged to the functions as follows:

Function:	Governmental Activities	Business-Type Activities	Total
General government	\$ 149,611	\$ -	\$ 149,611
Public safety	274,711	-	274,711
Streets	461,823	-	461,823
Development services	7,415	-	7,415
Water	-	214,709	214,709
Sewer	-	124,624	124,624
Total depreciation expense	<u>\$ 893,560</u>	<u>\$ 339,333</u>	<u>\$ 1,232,893</u>

G. INTER-FUND BALANCES AND ACTIVITY

Transfers (To)From Other Funds

Purpose	Debt Service Fund	Proprietary Fund	Capital Projects Fund
Property taxes collected for debt payments	\$ 1,168,455	\$ (1,168,455)	\$ -
Funds for capital projects paid out of the same bond issuance	-	(310,459)	310,459

H. LONG-TERM DEBT

Long-Term Debt Activity

Changes in long-term debt obligations for the year ended September 30, 2018, are as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
Governmental Activities:					
Notes payable	\$ 549,961	\$ 718,859	\$ (382,020)	\$ 886,800	\$ 214,791
Bonds payable	8,384,725	-	(805,500)	7,579,225	820,875
Loss on refunding	300,517	-	(29,657)	270,860	29,657
Total governmental activities	<u>\$ 9,235,203</u>	<u>\$ 718,859</u>	<u>\$ (1,217,177)</u>	<u>\$ 8,736,885</u>	<u>\$ 1,065,323</u>
Business-Type Activities:					
Bonds payable	\$ 17,590,275	\$ -	\$ (754,500)	\$ 16,835,775	\$ 784,125
Total business-type activities	<u>\$ 17,590,275</u>	<u>\$ -</u>	<u>\$ (754,500)</u>	<u>\$ 16,835,775</u>	<u>\$ 784,125</u>

Debt Service Requirements

Notes Payable

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, 2018, is \$7,092.

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, 2018, is \$108,219.

On March 15, 2017, the City entered into financing agreements for vehicles totaling \$222,087 at 2.67% fixed interest rate with yearly payments of \$47,660 due in November. The City's balance remaining on the note payable at September 30, 2018, is \$178,562.

On April 26, 2017, the City entered into financing agreements for equipment totaling \$20,750 with annual payments of \$3,960 due in April. The City's balance remaining on the note payable at September 30, 2018, is \$16,790.

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

H. LONG-TERM DEBT - CONTINUED

Notes Payable - Continued

On November 15, 2017, the City entered into financing agreements for vehicles totaling \$277,570 at 2.67% fixed interest rate with yearly payments of \$58,477 due in November. The City's balance remaining on the note payable at September 30, 2018, is \$219,093.

On November 15, 2017, the City entered into financing agreements for vehicles totaling \$441,289 at 2.56% fixed interest rate with yearly payments of \$95,053 due in November. The City's balance remaining on the note payable at September 30, 2018, is \$357,044.

Debt service requirements on long-term notes payable at September 30, 2018, were as follows:

For the years ending September 30,	Governmental Activities		
	Principal	Interest	Total
2019	\$ 214,791	\$ 13,978	\$ 228,769
2020	187,932	17,218	205,150
2021	192,751	12,398	205,149
2021	198,648	7,451	206,099
2022	92,678	2,375	95,053
	<u>\$ 886,800</u>	<u>\$ 53,420</u>	<u>\$ 940,220</u>

Bonds Payable

Certificates of Obligation, Series 2007

On September 20, 2007, the City issued \$3,525,000 in 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 in 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 bonds, 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.

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

H. LONG-TERM DEBT - CONTINUED

Bonds Payable - Continued

Combination Tax and Revenue Certificate of Obligation Bonds, Series 2016

On August 18, 2016, the City issued \$18,000,000 in certificate of obligation bonds, 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, 2018, were as follows:

		Series 2010 - \$935,000		
		Principal	Interest	Total
For the years ending September 30,				
	2019	\$ 70,000	\$ 16,571	\$ 86,571
	2020	70,000	15,510	85,510
	2021	-	15,510	15,510
	2022	-	15,510	15,510
	2023	-	15,510	15,510
	2024	330,000	7,755	337,755
	<u>Total</u>	<u>\$ 470,000</u>	<u>\$ 86,366</u>	<u>\$ 556,366</u>
		Series 2012 - \$3,510,000		
		Principal	Interest	Total
For the years ending September 30,				
	2019	\$ 285,000	\$ 49,470	\$ 334,470
	2020	290,000	42,203	332,203
	2021	300,000	34,808	334,808
	2022	310,000	27,158	337,158
	2023	315,000	19,253	334,253
	2024-2026	440,000	16,125	456,125
	<u>Total</u>	<u>\$ 1,940,000</u>	<u>\$ 189,017</u>	<u>\$ 2,129,017</u>
		Series 2012 - \$1,835,000		
		Principal	Interest	Total
For the years ending September 30,				
	2019	\$ 120,000	\$ 29,507	\$ 149,507
	2020	120,000	26,519	146,519
	2021	125,000	23,531	148,531
	2022	130,000	20,418	150,418
	2023	130,000	17,181	147,181
	2024-2027	560,000	35,235	595,235
	<u>Total</u>	<u>\$ 1,185,000</u>	<u>\$ 152,391</u>	<u>\$ 1,337,391</u>
		Series 2015 - \$4,750,000		
		Principal	Interest	Total
For the years ending September 30,				
	2019	\$ 405,000	\$ 96,295	\$ 501,295
	2020	420,000	87,020	507,020
	2021	435,000	77,402	512,402
	2022	450,000	67,441	517,441
	2023	465,000	57,136	522,136
	2024-2027	2,030,000	117,935	2,147,935
	<u>Total</u>	<u>\$ 4,205,000</u>	<u>\$ 503,229</u>	<u>\$ 4,708,229</u>

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

H. LONG-TERM DEBT - CONTINUED

Bonds Payable - Continued

		Series 2016 - \$18,000,000		
For the years ending September 30,		Principal	Interest	Total
	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	760,000	329,531	1,089,531
	2023	780,000	312,127	1,092,127
	2024-2028	6,475,000	1,233,165	7,708,165
	2029-2031	6,375,000	294,494	6,669,494
	Total	\$ 16,615,000	\$ 3,260,502	\$ 19,875,502

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, 2018, was \$270,860.

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.

I. RESTRICTED NET ASSETS

At September 30, 2018, net assets restricted by enabling legislation consisted of the following:

	Governmental Activities	Business-Type Activities	Total
Rose Hill Public Improvement District	\$ 38,156	\$ -	\$ 38,156
Tourism	371,269	-	371,269
Debt service	(363,645)	-	(363,645)
Other	193,870	-	193,870
Capital improvements	-	23,696,907	23,696,907
Total restricted net assets	\$ 239,650	\$ 23,696,907	\$ 23,936,557

J. 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.

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

K. 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:

	<u>Plan Year 2016</u>	<u>Plan Year 2017</u>
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, 0/20	60/5, 0/20
Updated service credit	0%	0%
Annuity increase (to retirees)	0% of CPI	0% of CPI

At December 31, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	7
Inactive employees entitled to but not yet receiving benefits	33
Active employees	67
	<u>107</u>

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 rate for calendar years 2018, 2017, and 2016 was 4.36%. The required contribution rate payable by the employee members for calendar years 2018, 2017, and 2016 was 5%.

Net Pension Asset

The City's net pension asset was measured as of December 31, 2017, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date.

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

K. PENSION PLAN - CONTINUED

Actuarial Assumptions

The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuation date	December 31, 2017
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	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, 2017, 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 6.75%. System-wide Investment Return Assumption: 6.75% per year, compounded annually, composed of an assumed 2.50% inflation rate and a 4.25% net real rate of return. This rate represents the assumed return, net of all investment expenses.

Change in Net Pension Asset

	Increase (Decrease)		
	Total Pension Liability / (Asset)	Fiduciary Net Position	Net Pension Liability / (Asset)
	(a)	(b)	(a-b)
Balances as of December 31, 2016	\$ 2,379,492	\$ 2,253,586	\$ 125,906
Changes for the year:			
Service cost	312,499	-	312,499
Interest on total pension liability	169,207	-	169,207
Difference between expected and actual experience	39,102	-	39,102
Effect of assumptions changes or inputs	-	-	-
Benefit payments	(57,953)	-	(57,953)
Administrative expenses	-	(1,619)	1,619
Contributions - employer	-	145,755	(145,755)
Contributions - employee	-	171,891	(171,891)
Net investment income	-	312,128	(312,128)
Benefit payments	-	(57,953)	57,953
Other	-	(82)	82
Net changes	462,855	570,120	(107,265)
Balances as of December 31, 2017	\$ 2,842,347	\$ 2,823,706	\$ 18,641

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

K. PENSION PLAN - CONTINUED

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 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net pension liability / (asset)	\$ 506,502	\$ 18,641	\$ (373,094)

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, 2018, the City recognized pension expense of \$166,038. At September 30, 2018, 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	\$ -	\$ 9,024
Contributions made subsequent to measurement date	-	130,710
	\$ -	\$ 139,734

The \$130,710 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as pension expense as follows:

Years Ending September 30,	
2019	\$ 25,090
2020	16,093
2021	(15,741)
2022	(24,435)
2023	6,217
Thereafter	1,800
	\$ 9,024

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

K. PENSION PLAN - CONTINUED

Funded Status and Funding Process

The fund status as of December 31, 2017, 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)
12/31/2015	\$ 1,979,798	\$ 2,058,988	96.2%	\$ 79,190	\$ 2,524,736	3.1%
12/31/2016	2,253,586	2,379,492	94.7%	125,906	2,882,032	4.4%
12/31/2017	2,823,706	2,842,347	99.3%	18,641	3,437,829	0.5%

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.

L. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - SUPPLEMENTAL DEATH BENEFITS FUND (SDBF)

Plan Description

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.

At December 31, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	4
Active employees	<u>67</u>
	76

Contributions

Due to the SDBF being considered an unfunded OPEB plan, benefit payments are treated as being equal to the employer's yearly contributions for retirees. During the year ended September 30, 2018, the City has not made any contributions to the SDBF.

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

L. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - SUPPLEMENTAL DEATH BENEFITS FUND (SDBF) - CONTINUED

Actuarial Assumptions

The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuation date	December 31, 2017
Inflation	2.50%
Salary increases	3.50% to 10.50% including inflation
Discount rate	3.31%*
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.
Mortality rates - disabled retirees	Adjustment with male rates multiplied by 109% and female rates multiplied by 103% with a 3 year set-forward for both males and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.
Other Information:	
Notes	No benefit changes during the year.

*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2017.

The actuarial assumptions used in the December 31, 2017, valuation were based on the results of an actuarial experience study for the period January 1, 2010 – December 31, 2014.

<u>Change in Net Pension Asset</u>			
	Increase (Decrease)		
	Total Pension Liability / (Asset)	Fiduciary Net Position	Net Pension Liability / (Asset)
	(a)	(b)	(a-b)
Balances as of December 31, 2016	\$ 41,191	\$ -	\$ 41,191
Changes for the year:			
Service cost	4,813	-	4,813
Interest on total pension liability	1,648	-	1,648
Difference between expected and actual experience	-	-	-
Effect of assumptions changes or inputs	5,549	-	5,549
Benefit payments	-	-	-
Administrative expenses	-	-	-
Contributions - employer	-	-	-
Contributions - employee	-	-	-
Benefit payments	-	-	-
Other	-	-	-
Net changes	12,010	-	12,010
Balances as of December 31, 2017	\$ 53,201	\$ -	\$ 53,201

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

L. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - SUPPLEMENTAL DEATH BENEFITS FUND (SDBF) - CONTINUED

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 3.31%, 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 (2.31%) or one percentage point higher (4.31%) than the current rate.

	1% Decrease 2.31%	Current Discount Rate 3.31%	1% Increase 4.31%
Net pension liability / (asset)	\$ 68,184	\$ 53,201	\$ 42,182

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, 2018, the City recognized pension expense of \$166,038. At September 30, 2018, deferred outflows and inflows of resources related to pensions were reported from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Changes in assumptions and other inputs	\$ -	\$ 4,975
Contributions made subsequent to measurement date	-	-
	\$ -	\$ 4,975

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as pension expense as follows:

Years Ending September 30,	
2019	\$ 574
2020	574
2021	574
2022	574
2023	574
Thereafter	2,105
	\$ 4,975

M. HEALTH CARE COVERAGE

During the year ended September 30, 2018, employees of the City were covered by a health insurance plan (the Plan). The City paid premiums of \$430,223 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 are included in the contractual provisions.

CITY OF MANOR, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2018

N. COMMITMENTS AND CONTINGENCIES

Construction Commitments

On March 21, 2018, the City entered into a contract for the water distribution system improvements. This contract had an remaining cost of \$534,929 and was completed in April 2019.

On March 21, 2018, the City entered into a contract for the Wilbarger Creek Pole Barn construction. This contract had a remaining cost of \$42,319 and was completed in February 2019.

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, 2018, the City's arbitrage liability was \$0.

O. SUBSEQUENT EVENTS

On April 3, 2019, the City entered into a contract for the wastewater plant project. This contract has an estimated expense of \$16,722,300 and an estimated completion date in 2020.

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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, 2018

	Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Property Taxes	\$ 2,547,859	\$ 2,547,859	\$ 2,525,004	\$ (22,855)
Sales taxes	1,013,215	1,135,852	1,142,564	6,712
Franchise taxes	420,500	565,884	565,886	2
Other taxes	5,500	10,815	11,281	466
Licenses and permits	905,680	1,830,118	1,830,523	405
Charge for services	672,500	886,494	886,494	-
Court and police	606,650	844,440	839,561	(4,879)
Public safety	54,000	130,298	130,302	4
Interest	3,100	5,290	5,291	1
Other	153,681	186,875	135,395	(51,480)
Total revenues	6,382,685	8,143,925	8,072,301	(71,624)
EXPENDITURES				
General government	2,106,074	2,136,705	2,171,365	(34,660)
Public safety	2,926,564	2,978,099	2,978,086	13
Streets	667,940	489,603	489,442	161
Municipal court	478,361	630,175	630,168	7
Development services	398,912	549,604	549,939	(335)
Sanitation	690,000	856,478	856,477	1
Capital outlay	82,670	52,847	52,846	1
Debt payments	-	-	-	-
Interest	-	-	-	-
Total expenditures	7,350,521	7,693,511	7,728,323	(34,812)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(967,836)	450,414	343,978	(106,436)
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)	-	-	-	-
NET CHANGE IN FUND BALANCE	(967,836)	450,414	343,978	(106,436)
FUND BALANCE - BEGINNING OF YEAR	2,212,447	2,212,447	2,212,447	-
FUND BALANCE - END OF YEAR	\$ 1,244,611	\$ 2,662,861	\$ 2,556,425	\$ (106,436)

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CITY OF MANOR, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended September 30, 2018

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 less than budgeted by \$71,624, and operating expenditures were more than budgeted by \$34,812, resulting in an overall operating variance unfavorable of \$106,436. Due to favorable operating results, there was an overall increase in fund balance of \$343,978 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>2018</u>	<u>2017</u>
Total Pension Liability (Asset)		
Service cost	\$ 312,499	\$ 263,418
Interest on total pension liability	169,207	144,524
Effect of plan changes	-	-
Difference between expected and actual experience	39,102	11,751
Effect of assumptions changes or inputs	-	-
Benefit payments, including refunds of employee contributions	<u>(57,953)</u>	<u>(99,189)</u>
Net change in total pension liability (asset)	462,855	320,504
 Total pension liability (asset), beginning	 <u>2,379,492</u>	 <u>2,058,988</u>
Total pension liability (asset), ending (a)	<u><u>\$ 2,842,347</u></u>	<u><u>\$ 2,379,492</u></u>
 Fiduciary Net Position		
Employer contributions	\$ 145,755	\$ 96,836
Employee contributions	171,891	144,102
Net investment income	312,128	133,631
Benefit payments, including refunds of employee contributions	(57,953)	(99,189)
Administrative expenses	(1,619)	(1,511)
Other	<u>(82)</u>	<u>(81)</u>
Net change in fiduciary net position	570,120	273,788
 Fiduciary net position, beginning	 <u>2,253,586</u>	 <u>1,979,798</u>
Fiduciary net position, ending (b)	<u><u>\$ 2,823,706</u></u>	<u><u>\$ 2,253,586</u></u>
 Net pension liability (asset), ending = (a) - (b)	 <u><u>\$ 18,641</u></u>	 <u><u>\$ 125,906</u></u>
 Fiduciary net position as a % of total pension liability (asset)	 99.34%	 94.71%
 Pensionable covered payroll	 \$ 3,437,829	 \$ 2,882,032
 Net pension liability (asset) as a % of covered payroll	 0.54%	 4.37%

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

<u>2016</u>	<u>2015</u>
\$ 217,127	\$ 131,462
122,699	103,455
-	25,647
14,209	26,291
68,829	-
(16,304)	(41,958)
<u>406,560</u>	<u>244,897</u>

<u>1,652,428</u>	<u>1,407,531</u>
<u>\$ 2,058,988</u>	<u>\$ 1,652,428</u>

\$ 81,392	\$ 42,366
126,237	100,392
2,638	91,356
(16,304)	(41,958)
(1,607)	(953)
(79)	(78)
<u>192,277</u>	<u>191,125</u>

<u>1,787,521</u>	<u>1,596,396</u>
<u>\$ 1,979,798</u>	<u>\$ 1,787,521</u>

<u>\$ 79,190</u>	<u>\$ (135,093)</u>
------------------	---------------------

96.15%	108.18%
--------	---------

\$ 2,524,736	\$ 2,007,847
--------------	--------------

3.14%	-6.73%
-------	--------

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

	(a)	(b)	(c)	(d)	(e)	(f)
		Actuarial		Unfunded		UAAL as a
Actuarial	Actuarial	Accrued	Funded Ratio	AAL (UAAL)	Covered	Percentage of
Valuation Date	Value of	Liability	(a)/(b)	(b) - (a)	Payroll	Covered
	Assets	(AAL)				Payroll
						(d)/(e)
12/31/2015	\$ 1,979,798	\$ 2,058,988	96.2%	\$ 79,190	\$ 2,524,736	3.1%
12/31/2016	2,253,586	2,379,492	94.7%	125,906	2,882,032	4.4%
12/31/2017	2,823,706	2,842,347	99.3%	18,641	3,437,829	0.5%

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

	<u>2018</u>
Total OPEB Liability (Asset)	
Service cost	\$ 4,813
Interest on total OPEB liability	1,648
Effect of plan changes	-
Difference between expected and actual experience	-
Effect of assumptions changes or inputs	5,549
Benefit payments	<u>-</u>
Net change in total OPEB liability (asset)	12,010
 Total OPEB liability (asset), beginning	 <u>41,191</u>
Total OPEB liability (asset), ending (a)	<u><u>\$ 53,201</u></u>
 Covered payroll	 \$ 3,437,829
 Net OPEB liability (asset) as a % of covered payroll	 1.55%

* Fiscal year 2018 was the first year of implementation, therefore only one year is shown.

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**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, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated DATE.

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.

Austin, Texas

DATE

**CITY OF MANOR, TEXAS
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended September 30, 2018**

Financial Statement Findings

None

**CITY OF MANOR, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2018**

Prior Audit Findings

None



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Frank T. Phelan, P.E.

DEPARTMENT: City Engineer

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on an engineering services contract addendum with Jay Engineering Company, Inc. for the E. US 290 Water Line Improvements, CIP W-17 project.

BACKGROUND/SUMMARY:

The water line project is part of the City of Manor's Community Impact Fee Capital Improvements Plan. The water line will extend water service east from the termination of the existing City water system at US 290 in front of the Presidential Glen Subdivision to a point roughly 2,300 feet east of the intersection of Old Kimbro Road and US 290. Funding for design and construction of this line is provided for under the Manor Heights development agreement.

The engineering project scope includes design, bidding and construction phase engineering services for the water line project, including design surveys, geotechnical investigations, construction observation and testing work.

PRESENTATION: ☒ YES ☐ NO

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

Contract Addendum 53

CIP Map

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve and award a contract addendum to Jay Engineering Company, Inc. for the E. US 290 Water Line Improvements, CIP W-17 project.

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

EXHIBIT B

ADDENDUM NO. 53

ADDENDUM TO PROFESSIONAL SERVICES AGREEMENT

An addendum to the Professional Services Agreement between the City of Manor, Texas, as CLIENT, and Jay Engineering Company, Inc., as ENGINEER, dated October 15, 2001.

Through this addendum, CLIENT hereby authorizes ENGINEER to undertake the work assignment described in the following, said assignment to be performed within the terms and conditions defined in said Professional Services Agreement, except as modified herein.

ASSIGNMENT: **E. US 290 WATER LINE IMPROVEMENTS, CIP W-17**

SCOPE OF SERVICES:

☐ See attached.

☒ Scope as defined in the following: Prepare drawings, specifications, and contract documents for E US 290 Water Line, CIP W-17 improvements, to include approximately 6,600 LF of 16" water line, hydrants, isolation valves and bored encasements. Design surveys, bidding and construction phase services, inspection and testing are included herein. Boundary or easement survey work for land acquisition are not included herein but can be provided as additional services under Standard Rates.

COMPENSATION:

- ☒ Lump Sum Fee Per Attached Task List Fee Schedule, plus Additional Services
- ☐ Preset Percent of Construction Cost
- ☐ TSPE/ACEC Fees of Median Compensation (fee determined by actual construction cost)

CITY OF MANOR, TEXAS

JAY ENGINEERING COMPANY, INC.

By: _____

By:  _____

Date: _____

Date: June 12, 2019

JAECO Project No.: 100-080-20

FEE SCHEDULE

E US 290 WATER LINE, CIP W-17 IMPROVEMENTS

Preliminary Engineering Phase	\$ 27,900
Field Surveying	\$ 3,500
Geotechnical Evaluation and Report	\$ 3,400
Design Development Phase	\$ 27,100
Final Design and Contract Documents	\$ 35,300
Bidding and Contracting Phase	\$ 3,000
Construction Phase	\$ 14,200
Testing and Inspection	\$ 3,700
Total	\$118,100



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

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

DEPARTMENT: City Engineer

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on a contract addendum with Jay Engineering Company, Inc. for preparation and submittal of a Municipal Separate Storm Sewer System (MS4) and Stormwater Management Program (SWMP) permit application for the renewal and amendment of the City's MS4 and SWMP permit.

BACKGROUND/SUMMARY:

The City of Manor has an existing MS4 permit granted under TCEQ General Permit TXR040000. TCEQ renewed the general permit on January 24, 2019. The renewal requires all existing MS4s to submit a Notice of Intent (NOI) with an updated Stormwater Management Program (SWMP). This update of the SWMP in response to the updated general permit is to be submitted with a Notice of Intent (NOI) in order to maintain coverage under the general permit.

PRESENTATION: ☒ YES ☐ NO

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

Contract Addendum

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve a contract addendum with Jay Engineering Company, Inc. for preparation and submittal of a Municipal Separate Storm Sewer System (MS4) and Stormwater Management Program (SWMP) permit application for the renewal and amendment of the City's MS4 and SWMP permit.

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

EXHIBIT B

ADDENDUM NO. 52

ADDENDUM TO PROFESSIONAL SERVICES AGREEMENT

An addendum to the Professional Services Agreement between the City of Manor, Texas, as CLIENT, and Jay Engineering Company, Inc., as ENGINEER, dated October 15, 2001.

Through this addendum, CLIENT hereby authorizes ENGINEER to undertake the work assignment described in the following, said assignment to be performed within the terms and conditions defined in said Professional Services Agreement, except as modified herein.

ASSIGNMENT: **CITY OF MANOR MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) STORMWATER MANAGEMENT PROGRAM (SWMP) PERMIT RENEWAL/AMENDMENT APPLICATION**

SCOPE OF SERVICES:

- ☐ See attached.
- ☒ Scope as defined in the following: Prepare and submit a renewal/amendment application package for the City of Manor MS4 SWMP permit, including an updated 5-year SWMP and publish Notice of Intent. All mapping, evaluations, report writing, meetings and technical support services for application are included. Permitting and publication fees not included.


COMPENSATION:

- ☒ Lump Sum Fee of \$24,100.00
- ☐ ____ (%) Preset Percent of Construction Cost (curve fee times actual construction cost)
- ☐ TSPE/ACEC Fees of Median Compensation (fee determined by actual construction cost)

CITY OF MANOR, TEXAS

JAY ENGINEERING COMPANY, INC.

By: _____

By:  _____

Date: _____

Date: June 12, 2019

JAECO Project No.: 100-079-20

EXHIBIT B

ADDENDUM NO. 52

ADDENDUM TO PROFESSIONAL SERVICES AGREEMENT

An addendum to the Professional Services Agreement between the City of Manor, Texas, as CLIENT, and Jay Engineering Company, Inc., as ENGINEER, dated October 15, 2001.

Through this addendum, CLIENT hereby authorizes ENGINEER to undertake the work assignment described in the following, said assignment to be performed within the terms and conditions defined in said Professional Services Agreement, except as modified herein.

ASSIGNMENT: **CITY OF MANOR MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) STORMWATER MANAGEMENT PROGRAM (SWMP) PERMIT RENEWAL/AMENDMENT APPLICATION**

SCOPE OF SERVICES:

- ☐ See attached.
- ☒ Scope as defined in the following: Prepare and submit a renewal/amendment application package for the City of Manor MS4 SWMP permit, including an updated 5-year SWMP and publish Notice of Intent. All mapping, evaluations, report writing, meetings and technical support services for application are included. Permitting and publication fees not included.

COMPENSATION:

- ☒ Lump Sum Fee of \$24,100.00
- ☐ ____ (%) Preset Percent of Construction Cost (curve fee times actual construction cost)
- ☐ TSPE/ACEC Fees of Median Compensation (fee determined by actual construction cost)

CITY OF MANOR, TEXAS

JAY ENGINEERING COMPANY, INC.

By: _____

By:  _____

Date: _____

Date: June 12, 2019

JAECO Project No.: 100-079-20



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Heath Ferguson, IT Manager

DEPARTMENT: IT

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action to approve an ordinance amending the Code of Ordinance of the City of Manor, Texas by adding Article 1.13, to Chapter 1 General Provisions, Providing requirements and procedures for disposal of surplus, salvage, and junk property.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

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

Ordinance No. 542

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve Ordinance No. 542 amending the Code of Ordinance of the City of Manor, Texas by adding Article 1.13, to Chapter 1 General Provisions, Providing requirements and procedures for disposal of surplus, salvage, and junk property.

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

ORDINANCE NO. 542

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF MANOR, TEXAS BY ADDING ARTICLE 1.13, TO CHAPTER 1, GENERAL PROVISIONS, PROVIDING REQUIREMENTS AND PROCEDURES FOR DISPOSAL OF SURPLUS, SALVAGE, AND JUNK PROPERTY; PROVIDING FOR A SAVINGS CLAUSE; PROVIDING FOR AN EFFECTIVE DATE; PROVIDING FOR AN OPEN MEETINGS CLAUSE; AND PROVIDING FOR RELATED MATTERS.

WHEREAS, the City of Manor desires to adopt a provision for the disposal of surplus, salvage and junk property; and

WHEREAS, the City Council of the City of Manor, Texas (the "City Council") has determined that the proposed provisions are reasonable and necessary to more effectively and economically manage and dispose of surplus, salvage, and junk property.

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 Code of Ordinance. The City Council hereby amends Chapter 1, General Provisions, of the City of Manor Code of Ordinances to add a new *Article 1.13, Disposal of Surplus, Salvage and Junk Property* section to read as follows:

ARTICLE 1.13 DISPOSAL OF SURPLUS, SALVAGE AND JUNK PROPERTY

Sec. 1.13.001 Definitions

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Salvage property or junk property. Personal property, other than items routinely discarded as waste, that because of use, time, accident, or any other cause is so worn, damaged, or obsolete that it has no value for the purpose for which it was originally intended and the cost of seeking competitive bids exceeds the value of the property or the property has been competitively bid without successful receipt of a response.

Surplus property. Personal property that:

- (1) Is not salvage property or items routinely discarded as waste;
- (2) Is not currently needed by the city;
- (3) Is not required for the city's foreseeable needs; and
- (4) Possesses some usefulness for the purpose for which it was intended.

Sec. 1.13.002 Applicability

This article shall apply to personal property owned by the city that is either (i) salvage property or junk property, or (ii) surplus property, both herein collectively referred to as “excess property.”

Sec. 1.13.003 Duties of department heads

Department heads shall periodically assess and determine the status of personal property within the possession and control of the department. Personal property requiring replacement shall be budgeted and scheduled for phasing out. Department heads shall account for all property in the possession and control of the department and, at least annually, provide the city manager with a list of personal property which has become excess property. The department shall maintain all property until proper authorization has been received to dispose of the excess property. Salvage property with an original value of \$25.00 or less, such as pens, disposable office supplies, pool supplies, etc., which have become worn, damaged or fully utilized may be discarded without necessity of authorization from the city manager.

Sec. 1.13.004 Authority of city manager

The city manager shall review and evaluate the appropriateness of declaring personal property excess property at the recommendation of the department head. Excess property of one department which is needed in another department or branch of the city shall be transferred to such department without being deemed excess property. All other excess property shall be considered for disposal or conveyance pursuant to the procedures of this article.

Sec. 1.13.005 Procedures

Authorization herein to dispose of excess property is authorization to use best efforts to dispose of excess property for the highest price without costing the city more to dispose of such property.

(1) During the budget process, the city manager shall identify major equipment for which a title is held in the name of the city, such as cars, which will be replaced with new equipment or otherwise liquidated, and shall include such information in the budget. Items identified for replacement in the budget shall be authorized to be disposed of as surplus or, if qualifying, salvage property without further action of the city council, in a manner set forth in this article.

(2) Salvage or junk property may be utilized as a trade-in on new property of the same general type without further action by the city council. Surplus property may be utilized as a trade-in on new property of the same general type provided that the finance director certifies that the city is receiving fair market value for the trade-in.

(3) Salvage or junk property constituting scrap, for which undertaking to sell the property under [section 1.13.006](#) would likely result in no bids or a bid price that is less than the city's expenses required for the bid process, may be destroyed or otherwise disposed of as worthless without further action of the city council, or may be offered to a qualifying nonprofit or civic organization upon approval of the city council.

(4) Surplus property shall be offered for sale as set forth in [section 1.13.006](#) without further action of the city council, or may be offered to a qualifying nonprofit,

government, or civic organization upon approval by the city council provided the organization's services to the city are sufficient to authorize such transfer.

(5) A qualifying nonprofit, government, or civic organization receiving excess property from the city must provide the city with adequate compensation, such as relieving the city of transportation or disposal expenses related to the property.

(6) Excess property receiving no bids in an auction or competitive bids may be deemed salvage property and may be disposed of in a manner provided in this article.

(7) Property in the possession of the city police department subject to disposal standards of the Code of Criminal Procedure or other property in any department's possession for which another statute requires specific procedures for disposal shall follow the procedures set forth therein.

Sec. 1.13.006 Method of sale; notice

Surplus property required to be disposed shall be sold either through an approved auction facility, competitive bid or approved website that provides suitable exposure to obtain fair market value for surplus item(s). The City may also dispose of electronic surplus and salvage property by contracting with a vendor who will recycle, sell, and dispose of such property on terms approved by the City Council. The city's purchasing agent shall determine the most effective disposal method and venue. Surplus property sold through an approved website shall be offered for sale for a minimum of one week. Notice of surplus property sold through competitive bidding shall be included at least once in the official newspaper with the notice being at least fourteen days before the sale. Such notice of a bid shall include a description of the surplus property to be sold, and the date and time sealed bids will no longer be accepted.

Sec. 1.13.007 Disposition of proceeds of sale; property exchanged or traded

Any and all proceeds of the sale shall be deposited in the treasury of the city and accounted for in the financial records of the city. Any excess property exchanged or traded for value shall be added to the appropriate inventory of property of the city.

Sec. 1.13.008 Restrictions on city employees

Employees shall be strictly prohibited from purchasing surplus or salvage property from the city or benefiting from the sale or transfer of such property. Persons related in the first degree of affinity or consanguinity to an employee may not purchase or have property transferred to them, except for property sold at a competitive bid.

Section 3. Repealing all Conflicting Ordinances. All ordinances or parts thereof conflicting or inconsistent with the provisions of this ordinance as adopted herein are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this ordinance and any other code or ordinance of the City of Manor ("City"), the terms and provisions of this ordinance shall control.

Section 4. Savings Clause. This City Council of the City of Manor, Texas hereby declares that if any section, subsection, paragraph, sentence, clause, phrase, work or portion of this ordinance is declared invalid, or unconstitutional, by a court of competent jurisdiction, that, in such event that it would have passed and ordained any and all remaining portions of this ordinance without the inclusion of that portion

or portions which may be so found to be unconstitutional or invalid, and declares that its intent is to make no portion of this Ordinance dependent upon the validity of any portion thereof, and that all said remaining portions shall continue in full force and effect.

Section 5. Severability. If any provision of this ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 6. Open Meetings. It is hereby officially found and determined that the meeting at which this ordinance was considered 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, Chapter 551, Texas Government Code.

Section 7. Effective Date. This Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Texas Local Government Code.

PASSED AND APPROVED THIS the 19th day of June 2019.

THE CITY OF MANOR, TEXAS

Rita G. Jonse, Mayor

ATTEST:

Lluvia Tijerina TRMC, City Secretary



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Heath Ferguson, IT Manager

DEPARTMENT: IT

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on approving the Service Agreement between the City of Manor and Resale Resource/Recycling Resource Corporation (R2 Corp) for electronics recycling and asset recovery services.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

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

R2 Service Agreement

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve the Service Agreement between the City of Manor and Resale Resource/Recycling Resource Corporation (R2 Corp) for electronics recycling and asset recovery services.

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



R E S A L E

R E S O U R C E

R E C Y C L I N G

R E S O U R C E

10200 McKalla Pl. Suite 200

Austin, TX 78758

(512)815-CYCL

www.r2corp.net

Services Agreement for:

City of Manor

“Safeguarding the Environment and Protecting our Customer’s Brand”

Electronics Recycling and Asset Recovery

I. Introduction/Objectives:

RESALE RESOURCE/RECYCLING RESOURCE CORPORATION (R2 Corp) and City of Manor agree that R2 Corp will provide electronics recycling and asset recovery services in accordance with the terms and conditions described below.

Statement of Work

II. Definition of terms:

- a) Material – information technology (IT) assets and other related data bearing equipment, accessories, and components.
- b) Processing – the activity whereby material is broken down to its basic components and separated per commodity.
- c) Services – recycling activities of collecting, sorting, processing and staging, and/or destruction of material performed by R2Corp for City of Manor.

III. Statement of Work:

- a) The services will be provided by R2 Corp pursuant to the terms and conditions of this SOW.
- b) R2 Corp will use lawfully authorized and certified downstream partners to handle the material.

- c) The SOW exclusively defines the scope of the services that R2 Corp shall provide to City of Manor.

IV. Work to be Performed:

- a) R2 Corp agrees to perform asset recycling services for the City of Manor's retired, surplus, or otherwise discarded IT equipment.
- b) R2 Corp agrees to perform asset recycling services for material collected during the City of Manor's annual IT recycling day open to the general public.
- c) R2 Corp will pick up material from the designated City of Manor facility once a request has been received. All pickups will be scheduled for 24-48 hours after the request is submitted, unless otherwise instructed.
- d) Once material arrives at R2 Corp's facility it will be assigned a lot number for throughput tracking.
- e) Material is weighed in, entered into the R2 Corp system, and labels are then attached per pallet. (After weigh-in, a report can be provided to City of Manor if requested).
- f) Material is then staged for waiting to go through processing.
- g) Material is processed and separated by commodity onto gaylords or pallets. Material is then staged with similar material waiting to be shipped. Once material is staged, R2 Corp will perform a full audit of the system such as computers, laptops, printers, and desktop monitors, which will include reporting/wiping and conducting repairs needed to the drive. Repairs may result in an additional cost to be determined prior to repair. R2 Corp will notify Manor of the additional repair cost prior to conducting the repair.
- h) Depending on the type of material, material will be sent out to one of R2 Corp's certified downstream vendors that specializes in that certain product for recycling.
- i) R2 Corp agrees and guarantees to Manor that none of the material R2 Corp collects from Manor will end up in any landfills.

V. Reporting:

- a) Reports on product received are available to City of Manor thirty (30) days from the material receipt date.
- b) R2 Corp and City of Manor will mutually agree in writing to a reporting schedule.
- c) Inventory reports and Certificates of Recycling/Destruction will be available once all of the equipment for that load has been processed and the reports will be sent to City of Manor point of contact.
- d) Downstream end of life vendor documentation will be provided to City of Manor upon request.

VI. Recovery Services:

- a) R2 Corp will receive, sort and report end of life IT equipment from City of Manor. The material that has been reported will subsequently be resold, recycled or destroyed via shredding by R2 Corp or one of its certified downstream partners.
- b) Certificates of Recycling or Destruction will be provided to City of Manor upon completion.

VII. Invoicing/Payment:

- a) R2 Corp will invoice or pay City of Manor as soon as all material has been processed.
- b) When R2 Corp invoices Manor for an amount due, payment terms are net fifteen (15) day from date of invoice.

VIII. Applicable Standards:

All collected equipment will be recycled in accordance with all local, state, and federal environmental statutes and regulations, and in accordance with the R2 Corp environmental policies and procedures.

IX. Term and Termination:

The agreement commences on the date of its acceptance and execution by the parties and continues for one (1) year. The agreement may terminate prior to the one (1) year termination date after either party provides the other with at least thirty (30) days prior notice of termination, provided, however, no termination shall affect the duty of one party to the other party with regards to any material and or equipment delivered or in transit to R2 Corp from Manor, the termination being delayed until all duties with respect to such material or equipment in transit have been completed in accordance with this agreement.

X. Certification:

- a) R2:2013 Responsible Recycling Certified (Globally recognized standards for electronics recycling)
- b) ISO 9001:2015
- c) ISO 14001:2015
- d) OSHA18001:2007 Yes
- e) EPA ID: TXR000083529
- f) Texas Commission on Environmental Quality (TCEQ) Regulated Entity # RN108588377
- g) Texas Historically Underutilized Business (HUB) Certification/VID # 1742964924100
- h) National Minority Supplier Development Council (NMSDC) Certificate # AU02381
- i) ISNetworld 400-249430

XI. Insurance:

- a) Cyber liability/Data Privacy and Security – 5 Million
- b) Contractors Pollution Liability – 10 Million
- c) Professional Errors & Omissions Liability – 10 Million
- d) Business Auto Liability – 1 Million
- e) Crime Bond – 1 Million
- f) General Liability – 1 Million
- g) Excess Liability – 1 Million
- h) Workers Compensation – 1 Million

XII. Pricing/Profit Share Distribution: R2 Corp and City of Manor agree to the following:

Services and Rates	
Physical destruction of devices – amount billed will vary by volume collected	\$ 5-10 per Piece
Physical erasure/wiping of devices – amount billed will vary by volume erased or wiped	\$ 5-10 per Piece
Freight costs	True cost, no markup
Distribution of Sale Proceeds	
Party	Percentage
R2 Corp	60%
City of Manor	40%

XIII. General Provisions

- a) Statement of Purpose. The agreement is intended to set forth a comprehensive statement of all terms and conditions applicable to the provision of recycling services by R2 Corp to City of Manor.
- b) Authority. This agreement is made and entered into pursuant to the provisions of Chapter 791, Tex. Gov't Code and other applicable law.
- c) Covenant of Good Faith and Fair Dealing. R2 Corp and City of Manor agree to cooperate and to deal with one another fairly and in good faith at all times to effectuate the purposes and intent of this agreement.
- d) Force Majeure. If, by reason of force majeure, either party shall be rendered unable, in whole or in part, to carry out its obligations under this agreement, the party whose performance is so affected shall give notice and the full particulars of such force majeure to the other party within a reasonable time after the occurrence of the event or cause relied on, the obligation of the party giving such notice, so far as it is affected by such force majeure, shall be suspended during the continuance of the inability then claimed but for no longer period and such party shall endeavor to remove or overcome such inability with all reasonable dispatch.

The term "force majeure" shall mean Acts of God, strikes, lockouts, or other industrial disturbances, acts of the public enemy, orders of any kind of the government of the United States or the State of Texas, or of any court or agency of competent jurisdiction or any civil or military authority, insurrection, riots, epidemics, landslides, lightning, earthquake, fires, hurricanes, storms, floods, washouts, droughts, arrests, restraints of government and people, civil disturbances, vandalism, explosions, breakage or accidents to machinery, pipelines or canals, or inability on the part of a party to perform due to any other causes not reasonably within the control of the party claiming such inability.

- e) Interpretation. Each party has been represented by legal counsel throughout the formulation, drafting, and approval of this agreement. Accordingly, this agreement shall not be interpreted more favorably in favor of one party than the other.
- f) Assignment. The rights and obligations under this agreement shall not be assignable.
- g) Amendment. This agreement may be amended or modified only by written agreement duly authorized by R2 Corp and City of Manor and executed by the duly authorized representative of each.
- h) Interested Parties. R2 Corp acknowledges that Tex. Gov't Code § 2252.908 requires disclosure of certain matters by contractors entering into a contract with a local government entity such as the City of Manor. R2 Corp confirms that it has reviewed

Gov't Code § 2252.908 and will 1) complete FORM 1295, using the unique identification number provided by City of Manor, and electronically file it with the Texas Ethics Commission ("TEC"); and 2) submit the signed Form 1295, including the certification of filing number of the Form 1295 with the TEC, to the City of Manor at the same time R2 Corp executes and submits this agreement to the City of Manor. Form 1295 is available at the TEC's website:

https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm

This agreement is not effective until the requirements listed above are satisfied and any award of the agreement by the City of Manor is expressly made contingent upon R2 Corp's compliance with such requirements. **The signed Form 1295 may be submitted to the City of Manor in an electronic format.**

- i) Conflicts of Interest. R2 Corp acknowledges that Tex. Local Gov't Code Chapter 176 ("Chapter 176") requires the disclosure of certain matters by contractors doing business with or proposing to do business with local government entities such as the City of Manor. R2 Corp confirms that it has reviewed Chapter 176 and, if it is required to do so, will complete and return FORM CIQ promulgated by the TEC and available on the TEC website at <https://www.ethics.state.tx.us/forms/CIQ-New-2015.pdf> within seven days of the date of submitting this agreement to the City of Manor or within seven days of becoming aware of a matter that requires disclosure under Chapter 176, whichever is applicable.
- j) Verification Under Ch. 2270, Texas Government Code. For purposes of Chapter 2270 of the Tex. Gov't Code, R2 Corp represents and warrants that, at the time of execution and delivery of this agreement, neither R2 Corp, nor any wholly owned subsidiary, majority owned subsidiary, parent company, or affiliate of the same, boycotts Israel or will boycott Israel during the term of this agreement. The foregoing verification is made solely to comply with Gov't Code § 2270.002, and to the extent such section does not contravene applicable federal law. As used in the foregoing verification, "boycotts Israel" and "boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes. R2 Corp understands "affiliate" to mean an entity that controls, is controlled by, or is under common control with R2 Corp and exists to make a profit.
- k) Verification Under Ch. 2252, Texas Government Code. R2 Corp represents and warrants that, neither R2 Corp, nor any wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of the same, if any, are companies identified on a list prepared and maintained by the Texas Comptroller of Public Accounts under Gov't Code §§ 2252.153 or 2270.0201, and posted on any of the following pages of such officer's internet website:

<https://comptroller.texas.gov/purchasing/docs/sudanlist.pdf>,
<https://comptroller.texas.gov/purchasing/docs/iran-list.pdf>,
<https://comptroller.texas.gov/purchasing/docs/ftolist.pdf>

The foregoing representation is made solely to comply with Gov't Code § 2252.152, and to the extent such section does not contravene applicable federal law and excludes R2 Corp and each parent company, wholly- or majority-owned subsidiaries, and other affiliates of the same, if any, that the United States government has affirmatively declared to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization. R2 Corp understands "affiliate" to mean any entity that controls, is controlled by, or is under common control with R2 Corp and exists to make a profit.

- l) Necessary Documents and Actions. Each party agrees to execute and deliver all such other and further instruments and undertake such actions as are or may become necessary or convenient to effectuate the purposes and intent of this agreement.
- m) Entire Agreement. This agreement, together with the attached Addendum, constitutes the entire agreement of the parties and supersedes any other prior or contemporaneous oral or written understandings or representations of the parties regarding recycling/disposal services by R2 Corp to City of Manor.
- n) Applicable Law. This agreement shall be construed under and in accordance with the laws of the State of Texas.
- o) Venue. All obligations of the parties created in this agreement are performable in Travis County, Texas and venue for any action arising from this agreement shall be in Travis County.
- p) No Third Party Beneficiaries. Nothing in this agreement, express or implied, is intended to confer upon any person or entity, other than to the parties, any rights, benefits, or remedies under or by reason of this agreement.
- q) Duplicate Originals. This agreement may be executed in duplicate originals each of equal dignity.
- r) Notices. Until changed by written notice, any notice to terminate required under this agreement may be given to each party by certified mail, postage prepaid, or by hand-delivery to the address of the other party shown below:

City of Manor

City of Manor
201 E. Parsons
P.O. Box 387
Manor, TX 78653-0387
Attn: Mayor

R2 Corp:

Resale Resource/Recycling Resource Corporation
10200 McKalla Pl. Suite 200
Austin, TX 78758

With copy to:

The Knight Law Firm, LLP
223 West Anderson Lane
Suite A-105
Austin, TX 78752

XIV. Service Agreement:

By signing you acknowledge receipt of the scope of work listed above. You further acknowledge that you have read, understand, and accept this document in its entirety. To activate this service agreement, sign and return documentation to R2 Corp.

City of Manor

Customer Name

Customer Representative – Print Name

Customer Representative Signature

Date

Resale Resource/Recycling Resource Corporation
Company Name:

R2 Corp Representative Name - Print Name:

R2 Corp Representative Signature

Date



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Scott Dunlop, Assistant Development Director

DEPARTMENT: Development Services

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on a shared parking agreement between Lots 7B2 and 7C2 Cottonwood South Commercial South Section One, locally known as Greater Texas Center 11401 US Hwy 290 East, to share the entirety of their built and proposed parking spaces.

BACKGROUND/SUMMARY:

Lot 7B2 has an existing daycare with 36 spaces. Lot 7C2 has a post office with 43 spaces. The proposed church on lot 7B2 will add 71 spaces. Lot 7B2 will have a total of 107 spaces. If they were stand alone projects, the uses would require 30 spaces for the daycare and 97 for the church or 127 spaces. The post office required 28 spaces but built 43, or 15 extra. The property owner of the post office does not take exception to sharing their 43 spaces as the hours of the church vary from the hours of the post office. The total spaces between the two lots will be 150 spaces.

PRESENTATION: ☐ YES ☒ NO

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

Shared parking agreement letter
Parking map
Tenant and property owner approvals

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve a shared parking agreement between Lots 7B2 and 7C2 Cottonwood South Commercial South Section One, locally known as Greater Texas Center 11401 US Hwy 290 East, to share the entirety of their built and proposed parking spaces.

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

24/7 DESIGN, PLLC

605 Ridgecliff Drive, New Braunfels, Texas 78130
Phone (830) 557-4444, Email: Mark@MarkStuartArchitect.com



Scott Dunlop

25 May 2019

City of Manor | Development Services Planner
105 E. Eggleston Street | Manor, Texas, TX 78653
512-272-5555 | sdunlop@cityofmanor.org |

Subject: Greater Texas Center 11401 HWY290– Shared Use Parking Special Exception Request

This letter is to request a special exception to allow two or more uses to share parking as described in City of Manor Code of Ordinances Chapter 14 Zoning, Section 20 (m) (vii) Council Determination:

Special Exception. The City Council may grant a special exception to allow two or more uses to share parking spaces upon showing that the particular uses in question will require parking at different times and the grantor of the shared parking must provide a letter stating their total number of available spaces on the property and the number of spaces they are permitting to be shared and the times those spaces are available to the grantee. Only properties sharing a common property boundary will be allowed to share parking. Any spaces the Council allows to be shared count toward the number of spaces each use must provide. The grantor may only share a maximum of twenty-five percent (25%) of their total available parking to the grantee.

SPECIAL EXCEPTION IS REQUESTED TO ALLOW THE PROPOSED MONTE-DE SION CHURCH TO USE 26 OF THE TOTAL AVAILABLE 130 PARKING SPACES WITHIN THE GREATER TEXAS CENTER AS SHARED USE PARKING.

TOATL PARKING SPACES IN CENTER	= 201
TOTAL NUMBER OF AVAILABLE SPACES TO SHARE	= 130
NUMBER OF SPACES PERMITTED TO BE SHARED (25%)	= 32
TIMES SPACES ARE AVAILABLE TO CHURCH GRANTEE	= Sunday 12-2PM and Wednesday 730-9PM

TIME COMPARISON OF GREATER TEXAS CENTER PARKING USES:

CHURCH WORSHIP SERVICES HOURS	- SUNDAY 12-2PM, WEDNESDAY 730-9PM
CENTER SHARED USE PARKING BUSINESS HOURS	- MONDAY-FRIDAY 630AM-630PM

Given that the above requested shared parking is in accordance with the ordinance exception criteria; we therefore request that this special exception for the shared use of 26 spaces be granted.

Mark A. Stuart
Architect 24/7 Design, PLLC



4 Attachments

- 1 – Site Plan – Shared Use Parking
- 2 – Church Worship Service Hours
- 3 – Day Care Center Operation Hours
- 4 – Post Office Operation Hours

From: Stan McElroy <stan@stanmcelroy.com>
Sent: Friday, April 12, 2019 9:59 AM
To: Mark Stuart
Subject: Fwd: Church services

Stan McElroy
512.751.1700

Begin forwarded message:

From: Vanessa Castilla <jmh0611@gmail.com>
Date: April 12, 2019 at 9:46:42 AM CDT
To: Stan <stan@stanmcelroy.com>
Subject: Church services

Hello Stan, how are you? I want to inform you that our church services will be held on Wednesday's at 7:30pm and Sunday's at 12:00pm-2pm of each week.

Thank you, Vanessa Castilla

Mark.247design@gmail.com

From: Stan McElroy <stan@stanmcelroy.com>
Sent: Thursday, April 11, 2019 4:27 PM
To: Mark Stuart
Subject: Fwd: CWLC Parking and Hours

Stan McElroy
512.751.1700

Begin forwarded message:

From: Mitchell Johnson <cwlearning@gmail.com>
Date: April 11, 2019 at 4:20:54 PM CDT
To: Stan McElroy <stan@stanmcelroy.com>
Subject: CWLC Parking and Hours

Stan,

With our DFPS Regulations we are only able to be open Monday-Friday 6:30am -6:30pm and closed Saturday and Sunday.

We do not anticipate these hours ever changing. So use of our parking areas outside of these hours would be perfectly fine.

Best Regards,

Mitchell Johnson, President
Creative World Learning Center-Austin, Inc

11401 Hwy 290 East Bldg. B
Manor, TX 78653
512-272-Kids (5437)
512-272-5900 Fax

Creative World Learning Center-Hutto, Inc

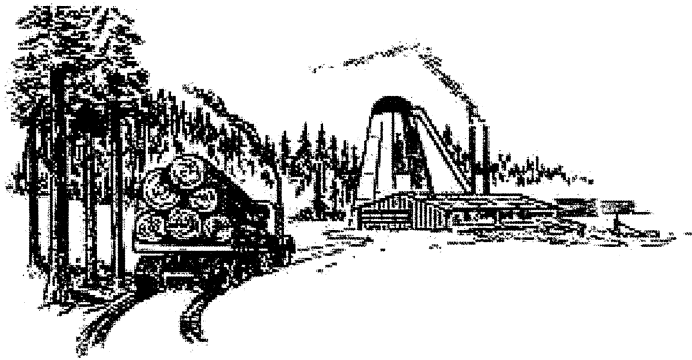
1527 Chris Kelley Blvd.
Hutto, TX 78634
512-846-2277

www.creativeworldlearningcentertx.com

cwlctx.com



Virus-free. www.avast.com



Leavitt Lumber Company

PO Box 96 Kamas, Utah 84036

435-640-4737

April 22, 2019

Stan McElroy
Manor, Texas

Dear Stan,

The post office property that I own has 43 parking spaces which is roughly two times the parking required by city ordinance. Post office customers use the 16 spaces in front of the north and west building entrances. The 27 spaces located on the east side of the building and property are not convenient to the building entrances so, when needed, post office customers use the 12 spaces to the north of the post office which are located on your property.

As the property owner I appreciate the use of these additional spaces on your property to the north and am happy to reciprocate with the proposed church. Practically speaking, and since the post office retail hours have never included evenings or Sundays, there is minimal parking demand or use overlap between the post office and the church's Sunday and Wednesday evening only services.

Please let me know if I can do anything further regarding this matter.

Sincerely,

Kent Leavitt
Leavitt Lumber Co.
Vice President



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Scott Dunlop, Assistant Development Director

DEPARTMENT: Development Services

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on an ordinance amending Manor Code of Ordinances, Appendix A, Article A2.000 Building and Development Related Fees.

BACKGROUND/SUMMARY:

The State in the last legislative session approved a law prohibiting cities from assessing development fees based on the improvement's valuation. Our residential and commercial remodel/renovation permits were value based. This amendment changes them to per square foot based in compliance with state law.

PRESENTATION: ☐ YES ☒ NO

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

Ordinance No. 543

STAFF RECOMMENDATION:

It is City staff's recommendation that the City Council approve Ordinance No. 543 amending Manor Code of Ordinances, Appendix A, Article A2.000 Building and Development Related Fees.

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

ORDINANCE NO. 543

AN ORDINANCE OF THE CITY OF MANOR, TEXAS AMENDING MANOR CODE OF ORDINANCES APPENDIX A FEE SCHEDULE BY ESTABLISHING BUILDING AND DEVELOPMENT RELATED FEES; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR PENALTIES; AND PROVIDING FOR SERVERABILITY, OPEN MEETINGS AND EFFECTIVE DATE CLAUSES.

Whereas, the City of Manor (the “City”) is experiencing significant growth and development and such growth is expected to continue;

Whereas, many of the City’s fees and charges are not adequate to cover the City’s actual costs of providing reviews, inspections, and services required to be provided by the City;

Whereas, the City’s growth has presented increasingly more complex and time-consuming planning, engineering, and legal issues that have required increased expenditures for professional consulting, including, but not limited to, planning, engineering, and legal fees and expenses;

Whereas, it is the general policy of the City that, to the greatest extent possible, all new development should pay for itself and not pose an undue financial burden on the City or its residents;

Whereas, many of the increased expenditures are related to or associated with particular projects involving prospective industrial, business, commercial, mixed used, multi-family and/or residential uses;

Whereas, the City Council finds that it is in the best interest of the City and its residents for each such project to bear the cost of expenditures for professional consulting related thereto, including, but not limited to, planning, engineering, and legal fees and expenses;

Whereas, the City’s fee schedule needs to be updated to establish fees for certain types of services not previously established;

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 incorporated herein as findings of fact.

Section 2. Amendment to Appendix A, Article A2.000, Section A2.001 Basic building permit, inspection and technology fee charges. Section A2.001 of Appendix A of the City of Manor Code of Ordinances is hereby amended in its entirety to read as follows:

Section A2.001 Basic Building Permit, Inspection and Technology Fee Charges.

The following fees and charges are established and shall be in addition to any fees otherwise pursuant to this schedule. Technology fees are nonrefundable in all sections.

- (a) Double permit fees will be charged for any work started before first obtaining a permit.
- (b) No new permits will be issued to an address or property until all permit fees have been paid.

(c) All fees must be paid current before a Certificate of Occupancy or Certificate of Completion is issued.

Permit	Permit Fee	Insp Rate	Tech
Building contractor registration (excluding plumbing contractors)	\$50.00		
Residential Building Fees			
New Building Permit Fee (1 & 2 Family)	\$.60 per sq ft.	\$60 ea	\$30.00
NOTE:			
(1) Trade permits and Certificate of Occupancy are included in rates above.			
(2) \$100 Non-refundable application fee is included in rates above.			
(3) Minimum eight (8) inspections charged to each new residential building permit			
Additions	\$.60 per sq ft. of addition. Includes trades.	\$60.00 ea	\$20.00
Remodel/Repair	\$.60 per sq ft. of remodel/repair area or \$100, whichever is greater. Includes trades.	\$60.00 ea	\$20.00
Driveway	\$25.00	\$60.00 ea	\$10.00
Plumbing	\$35.00	\$60.00 ea	\$10.00
Electrical	\$35.00	\$60.00 ea	\$10.00
Mechanical	\$35.00	\$60.00 ea	\$10.00
Demolition	\$25.00	\$60.00 ea	\$10.00
Foundation	\$25.00	\$60.00 ea	\$10.00
Certificate of Occupancy	\$50.00	\$60.00 ea	\$10.00
Multi-Family Fees			
New Building (MEP Trade permits are the same as Single Family)	\$.20 per sq ft. Includes trades.	\$60.00 ea	\$50.00
Demolition	\$50.00	\$60.00 ea	\$10.00
Certificates of Occupancy	\$50.00 ea	\$60.00 ea	\$10.00

Permit	Permit Fee	Insp Rate	Tech Fee
Manufactured Home Fees			
Individual Unit	\$250 + trade permits	\$60.00 ea	\$25.00
Trade Permits (same as Residential, only outdoor inspections)			
Foundation	\$25.00	\$60.00 ea	\$10.00
Residential Re - inspection Fees			
Single Family, Multi-Family, Manufactured Home			
1st		\$75.00 ea	
2nd & more		\$100.00 ea	
Commercial & Educational Building Fees			
Commercial Building Permit	\$.70 per sq. ft, includes trade permits	\$80.00 ea	\$50.00
Plan Review with Outside Agency	TBD	TBD	
New Build - Shell/Spec	\$.35 per sq. ft, includes trade permits	\$80.00 ea	\$50.00
Tenant Finish Out (TFO)	\$.35 per sq. ft, includes trade permits	\$80.00 ea	\$50.00
Additions	\$.70 per sq. ft of the addition, includes trade permits	\$80.00 ea	\$25.00
Remodel/Repair	\$.70 per sq. ft of remodel/repair area or \$200.00, whichever is greater. Includes trades.	\$80.00 ea	\$50.00
Electrical	\$80.00	\$80.00 ea	\$10.00
Plumbing	\$80.00	\$80.00 ea	\$10.00
Mechanical	\$80.00	\$80.00 ea	\$10.00
Grease Trap	\$80.00	\$80.00 ea	\$10.00
Vent Hood Type 1	\$200.00 (includes M & E permits)	\$80.00 ea	\$10.00

Permit	Permit Fee	Insp Rate	Tech Fee
Vent Hood Type II	\$160.00 (includes M & E permits)	\$80.00 ea	\$10.00
Driveway/Parking	\$.05 per sq ft	\$80.00 ea	\$10.00
Foundation	\$35.00	\$80.00 ea	\$10.00
Demolition	\$100.00	\$80.00 ea	\$10.00
Certificates of Occupancy	\$80.00 ea	\$80.00 ea	\$10.00
Re-issue or copy	\$50.00 ea		\$10.00

Commercial & Educational Re - inspection Fees

1st	\$100.00 ea
2nd & more	\$125.00 ea

Accessory Structures Fees

Equal to or larger than 120 sq ft	\$35.00	\$60.00 ea	\$10.00
Carports	\$35.00	\$60.00 ea	\$10.00
Detached Garage	\$35.00	\$60.00 ea	\$10.00
Deck & Patio Covers	\$35.00	\$60.00 ea	\$10.00
Deck	\$35.00	\$60.00 ea	\$10.00
Patio	\$35.00	\$60.00 ea	\$10.00
Swimming Pools			
Residential (in or above ground)	\$80.00 + trade permits	\$60.00 ea	\$10.00
Commercial (in or above ground)	\$150.00 + trade permits	\$80.00 ea +	\$10.00
Hot Tub / Spa Commercial	\$120.00 + trade permits	\$80.00 ea +	\$10.00
Hot Tub / Spa Residential	\$80.00 + trade permits	\$60.00 ea	\$10.00

Permit	Permit Fee	Insp Rate	Tech Fee
Sign Permits Fees			
Permanent			
Wall or Pole Signs			
Up to 40 sq ft	\$50.00 + trade permit	\$80.00 ea	\$10.00
41 sq ft to 60 sq ft	\$75.00 + trade permit	\$80.00 ea	\$10.00
61 sq ft or larger + \$1.00 per sq ft over 61 sq. ft	\$100.00 + trade permit	\$80.00 ea	\$10.00
Monument Sign	Above rates + trade permit	\$80.00 ea	\$10.00
Temporary			
Up to 16 sq ft only	\$25.00		\$10.00
Uniform Sign Plan	\$200.00		\$25.00
Uniform Sign Plan Amendment	\$200.00		\$25.00

Miscellaneous Permit Fees

Moving a Structure

Residential	\$85.00 + PD Escort Fees	\$60.00 ea	\$10.00
Commercial	\$85.00 + PD Escort Fees	\$80.00 ea	\$10.00
Fence	\$35.00		\$10.00
Irrigation			
Residential	\$35.00	\$60.00 ea	\$10.00
Commercial & Multi Family	\$80.00	\$80.00 ea	\$10.00
Other Demolition Residential	\$35.00	\$60.00 ea	\$10.00
Other Demolition Commercial	\$35.00	\$80.00 ea	\$10.00

Other Agency Fees

The City of Manor does not assess nor collect fees for reviews of Building Construction Plans by agencies having jurisdictional authority. All fees for other agencies are established and collected by each of the authorities conducting review.

Section 8. Repeal of Conflicting Ordinances. All ordinances or parts of ordinances, and sections of the City Code of Ordinances, in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 9. Penalties. Any person who commences work requiring a permit before obtaining the necessary permits shall be in violation of this Ordinance and subject to a penalty fee equal to the rate of the permit.

Section 10. Severability. If any provision of this Ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications hereof which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 11. Effective Date. This Ordinance shall take effect immediately following publication.

Section 12. Open Meetings Act. 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, Chap. 551, Tex. Gov't Code.

PASSED AND APPROVED on this the 19th day of June 2019.

THE CITY OF MANOR, TEXAS

Rita G. Jonse, Mayor

ATTEST:

Lluvia Tijerina TRMC, City Secretary



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Thomas Bolt, City Manager

DEPARTMENT: Administration

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on the appointment of three (3) Park Committee Council Members to serve a one -year term.

BACKGROUND/SUMMARY:

As Our City grows and more interest is shown by the community in what and how our community parks are used Staff is recommending that a committee made up of 3 City of Manor Council members be established to review and comment on proposals for new or expanded facilities. In addition to guidelines for park use. This committee would make recommendations to the entire City Council if an action is required by Council.

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 appointment of three (3) Park Committee Council Members to serve a one -year term.

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



AGENDA ITEM NO. 17

AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: June 19, 2019

PREPARED BY: Thomas Bolt, City Manager

DEPARTMENT: Administration

AGENDA ITEM DESCRIPTION:

Take action as deemed appropriate in the City Council's discretion regarding the City Council, Place 1 vacancy.

BACKGROUND/SUMMARY:

PRESENTATION: ☐ YES ☒ NO

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

STAFF RECOMMENDATION:

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