

City of Friendswood



Adopted Annual Budget

Fiscal Year
2014-2015





CITY OF FRIENDSWOOD, TEXAS

ADOPTED ANNUAL BUDGET

October 1, 2014 - September 30, 2015

Mayor

Kevin Holland

Mayor Pro-Tem

Jim Hill

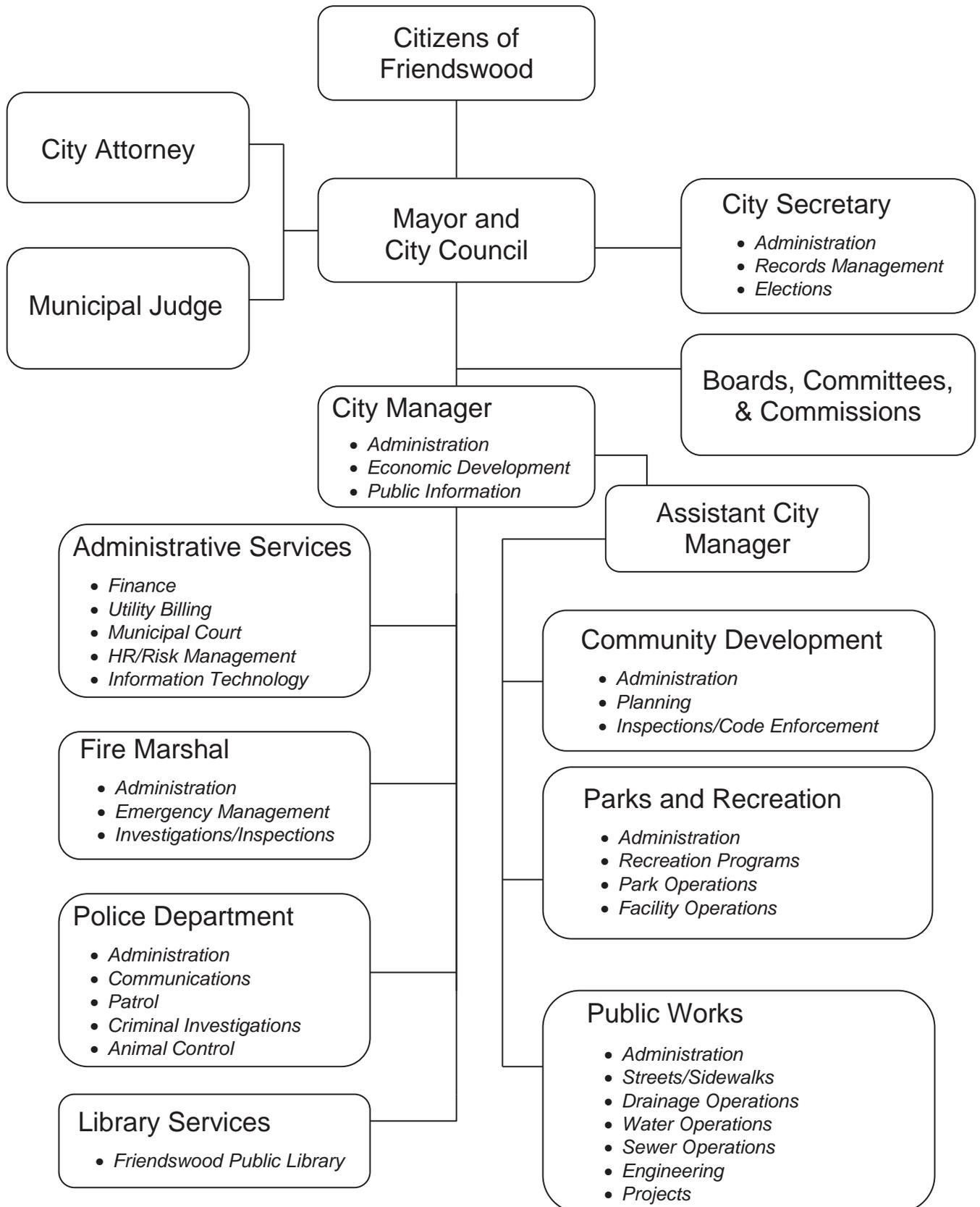
Council Members

Steve Rockey Position 1
Billy Enochs Position 2
Patrick J. M^cGinnis, MD..... Position 4
John Scott Position 5
Carl W. Gustafson..... Position 6

Budget Team

Roger C. Roecker City Manager
Morad Kabiri..... Assistant City Manager
Cindy S. Edge..... Director of Administrative Services
Terry Byrd Fire Marshal
Karen Capps..... Economic Development Coordinator
Nick Haby Planning Manager/Public Information Officer
Patrick Donhart Director of Public Works
Katina Hampton..... Deputy Director of Administrative Services
Melinda Welsh City Secretary
Mary Perroni Library Director
James Toney Parks and Recreation Director
Jennifer Walker..... Budget Manager
Robert B. Wieners..... Police Chief

CITY OF FRIENDSWOOD Organization Chart



In accordance with Texas Senate Bill (S.B.) 656

This proposed budget is estimated to raise more total property taxes than last year's budget by \$720,925 or 4.9%, and of that amount \$372,193 is estimated tax revenue to be raised from new property added to the tax roll this year.

The City of Friendswood's total tax debt service obligation is \$19,134,479.

Debt service obligations of the City of Friendswood, secured by property taxes, in fiscal year 2014-15: \$1,588,368.

Property Tax Comparison (per \$100 valuation)	FY 2013-14	FY 2014-15
Adopted Tax Rate	\$0.591400	\$0.591400
Effective Tax Rate	\$0.591430	\$0.579337
Effective Operating Rate	\$0.590787	\$0.582050
Maximum Operating Rate	\$0.638049	\$0.628614
Debt Tax Rate	\$0.070585	\$0.070158
Rollback Tax Rate	\$0.708634	\$0.698772

City of Friendswood's 2014 adopted total tax rate is \$0.5914 which includes the maintenance & operations (M&O) rate of \$0.5303 and the debt service (I&S) rate of \$0.0611.

City Council	Position	Vote on Budget & Tax Rate
Kevin Holland	Mayor	Yes
Jim Hill	Mayor Pro-Tem	Yes
Steve Rockey	Position 1	Yes
Billy Enochs	Position 2	Yes
Patrick J. McGinnis, MD	Position 4	No
John Scott	Position 5	No
Carl W. Gustafson	Position 6	Yes

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Friendswood, Texas** for its annual budget for the fiscal year beginning **October 1, 2013**.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Friendswood
Texas**

For the Fiscal Year Beginning

October 1, 2013

A handwritten signature in cursive script, reading "Jeffrey R. Egan".

Executive Director

Guide to Use of the Budget

The primary purpose of this document is to plan both the operating and capital improvement expenditures in accordance with the policies of the City of Friendswood. By adoption of this budget, the City Council establishes the level of services to be provided, the amount of taxes and utility rates to be charged and the various programs and activities to be provided.

The **Introduction and Overview section** includes the City Manager's budget message with a "budget-in-brief" summary. Also featured in this section is Changes to the Proposed Budget; an Overview of the City; detailing community and population demographics, Fiscal Year Fact Sheet of the City's property tax base, utility customer count and utility rates. This section presents City Council's mission statement and strategic goals and long range planning tools used to guide the City's budget process.

The **Financial Structure, Policy and Process section** begins with flowcharts listing of each of the City's funds. Fund narratives follow providing definitions for each fund utilized by the City and the funds' basis of accounting and budgeting. A matrix correlating the City's fund uses by functioning unit (City department) is incorporated. The City's Financial Management Policy with adopted revisions is included. Budget provisions from the City's Charter are included and details of the budget process and this year's budget calendar close this section.

The **Financial Summaries section** provides the revenues, expenditures and proposed ending fund balance for the City's governmental funds as well as enterprise funds. Governmental funds include General Fund, Police Investigation Fund, Fire/EMS Donation Fund, TDRA Disaster Recovery Grant Fund, Sidewalk Installation Fund, Park Land Dedication Fund, Tax Debt Service Fund and General Obligation Bond Construction Funds. Enterprise funds include Water and Sewer Operation Fund, Water and Sewer Revenue Bond Construction Funds, Water and Sewer CIP/Impact Fee Funds, and Water and Sewer Revenue Debt Service Fund. Additional funds are Vehicle Replacement Fund, 1776 Park Trust Fund, Economic Development Administration Grant Fund, and Court Technology/Security Fund. A description of each fund precedes the fund schedules and includes the basis of budgeting. The section also includes detailed revenue schedules by fund and account element/object and inter-fund transfer schedules.

The next section is entitled **Departmental Information**. Each department includes: (1) an organizational chart depicting the department structure; (2) department narrative, goals, objectives and performance measures; (3) department summary with department totals across all funds and a departmental staffing table showing the full-time equivalents. The general ledger account number segment for fund, department and division accounts are included for cross-reference to the detail division budgets. The detailed departmental pages are formatted to include FY13 actual; FY14 original budget; FY14 amended budget; year to date 6/30/14 actual expenditures; year-end estimate for FY14; and FY15 adopted budget data.

The next section is reserved for the **Debt & Capital section**. The tax and revenue Debt Service portion of this section contains summary schedules, tax debt service and revenue debt service to maturity charts and payment schedules for each bond issue of the City. Currently, the City's Capital Improvement Plan is being reviewed by the Community Development Department and City departmental Directors. The adopted budget document includes available information from the Capital Improvement Program for the upcoming budget year by fund and project as well as the detail by object account.

The **Supplemental Information section** contains a City-wide personnel schedule, departmental decision package recommendations, estimated tax valuations, historical tax levy and tax rate comparisons, including graphs, sales tax revenue comparison schedule, and glossary of budget terminology and acronyms.

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CITY OF FRIENDSWOOD

December 3, 2014

Honorable Mayor and City Council:

We are pleased to present the adopted budget for Fiscal Year 2014-2015 (FY15). Following this transmittal letter is a schedule of changes to the proposed budget submitted to you on August 1, 2014.

As in prior years, the budget has been developed with the following key budget objectives:

- Delivering existing public services at the service level mandated by City Council
- Protecting and promoting the City's human infrastructure with competitive pay and benefits
- Maximizing alternative revenue streams to supplement property tax revenue
- Delivering public services as competitively, effectively and efficiently as possible

Unlike previous budgets, the staff took a new approach this year; one of wiping the slate clean and scrubbing the operational budget to identify efficiencies. The adopted budget is a reflection of the cost of maintaining current services levels and implementing recently approved bond projects. Additionally, once again this year, no Municipal Cost (Inflation) Index was added.

Several changes occurred after the proposed budget was presented to Council. Certified property values from Galveston and Harris counties were greater than estimated in the proposed budget. After much debate, Council decided to keep the tax rate flat from the previous year at \$0.5914. This will result in a projected tax levy of \$15,374,585 for FY15, an increase of \$720,925 from last year's adopted budget. The additional funding will be used to support decision packages that were not included in the proposed budget. Funding the decision packages helps to maintain the City's quality of life while anticipating the demands of future growth.

Based on Council-Staff workshops and a retreat held this summer, the following areas were identified as priorities in the proposed budget:

- Funding for street maintenance from current resources
- Limiting the operations and maintenance impact of bond-funded projects
- Fiscal responsibility
- Public Safety
- Evaluating potential uses of remaining half-cent sales tax available for local use

The budget team continued its prioritization process for allocating available financial resources to maintain current operations and service levels. Our team moved through the budget development process, as in daily operations, using the City's core values: **T**rust, **R**espect, **A**ccountability and **Q**uality or "**TRAQ**" as our guide in decision-making. An example of the efficiencies identified and included in the budget is the elimination of a part-time Administrative Clerk position in the Administrative Services Department.

Revisiting this past year, a number of significant accomplishments have taken place. Several statewide and national recognitions were received:

- Ranked 2nd among Best Small Cities in the Nation by NerdWallet
- Ranked 7th as one of the 10 Best Cities in America to Raise a Family by ZoomTens
- Ranked 3rd among Top 10 Safest Cities in Texas by Motova
- Ranked 32nd among the Top 100 Safest Cities in the U.S. from Neighborhood Scout
- Twenty-sixth consecutive Certificate of Achievement for Excellence in Financial Reporting (for Fiscal Year 2013)
- Earned Texas Comptroller's Platinum Leadership Circle Award for financial transparency
- Eleventh GFOA distinguished budget presentation award
- Received a Bronze Scenic City Certification by Scenic City Texas

- A number of capital projects are in progress or have been completed:
 - Landscape and irrigation improvements along FM 2351
 - New Fire Station at the Public Safety Building
 - Fire Station 3 parking lot reconstruction
 - Fire Station 4 expansion
 - Whispering Pines Ave./Friendswood Link Road reconstruction and expansion
 - Street reconstruction (Mary Ann Drive, Shadowbend Ave, Townes Road, Winding Road and Baker Road)
 - Library renovation and expansion
 - 1776 Park and Moore Road Sportspark improvements
 - Basketball Pavilion at Centennial Park
 - Stevenson Park improvements (trails, lighting, splash pad and bridge)
 - Development of Lake Friendswood
 - Water Plant 2 and 7 replacement
 - Lift Station 3 and 6 replacement
 - Blackhawk Wastewater Treatment Plant rehabilitation

FY15 is expected to be another year in which we will need to continue to seek efficiencies in delivering services with limited resources. In addition, the City's infrastructure and facilities are aging and capital improvement needs are building. Some improvements will be funded with General Obligation Bonds that were approved by the voters in the fall of 2013. However, maintaining our City's infrastructure and seeking to mitigate continued increases in the cost of doing business remain an ongoing challenge.

We have included the complete Capital Improvements Program (CIP) section in the adopted budget document. This section includes a summary of the CIP Plan. With the bond election in November 2013, implementation of the approved bond program is underway. Round 1 of the projects have begun which includes \$9.65 million of the overall \$24.085 million approved by the voters for parks, the Library expansion and remodeling, new and expanded Fire Stations and Streets.

Our budget process is one that involves great cooperation and teamwork by our Staff. We appreciate the efforts of the entire budget team. Furthermore, we want to give a special recognition and thank the Administrative Services Staff, led by Department Director Cindy Edge, for their many hours of hard work. We would also like to take this time to acknowledge Council's commitment to the City of Friendswood and its citizens. Your guidance and active participation in this year's planning retreats and budget development has been invaluable.

We are proud to be a part of a Staff dedicated to serving the citizens of Friendswood and appreciate the opportunity to present this adopted budget to Council.

Respectfully submitted,



Roger C. Roecker
City Manager

Budget in Brief

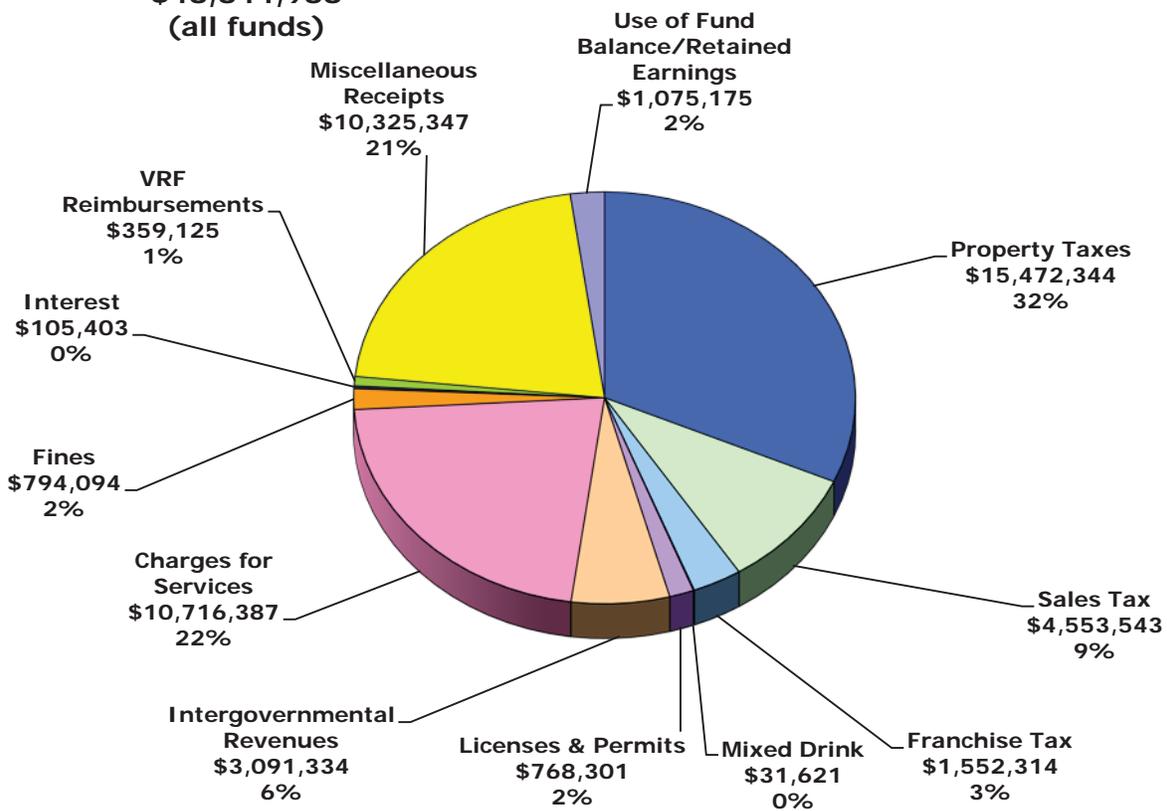
The following is a summary of the City of Friendswood's FY15 adopted budget. The budget was adopted by City Council on October 6, 2014, based on revisions of the proposed budget outlined during budget work sessions with Council and Staff. A quick look at the changes to the proposed budget can be found on pages 18 and 19.

Revenues

1. The City's FY15 budget appropriates a total of \$48.8 million in revenues, up \$11.7 million or 31.6 percent from the FY14 budget. The majority of this increase, \$9.653 million, is budgeted to reflect the City's plans to issue the first series of General Obligation bonds that were authorized by the voters in November 2013. Also included in the budget are planned uses of fund balance and/or retained earnings in several funds totaling about \$1 million to offset budgeted expenditures.
 - An increase in total property tax revenue for tax year 2014 of about 4.1 percent from the prior year budget is due to newly constructed properties included on the 2014 tax roll and from maintaining a flat tax rate.
 - Sales tax revenue budget is up 10.3 percent over FY14 collections.
 - Permits revenue estimates are up from FY14 budget by \$60,000 or 8.4 percent due to increased residential construction in FY14 (which is expected to continue in FY15).
 - An overall increase of 323 percent (from \$730,953 to \$3,091,334) in intergovernmental revenue is budgeted predominately due to TDRA grant funds for the Friendswood Link Road/Whispering Pines expansion project.
 - Minimal increases totaling \$25,000 are budgeted for franchise fees and interest earnings.
 - The adopted budget includes reduced revenue based on current year collections in fines (16.9 percent) due to the declining number of cases processed by the City's municipal court.
 - General Fund related charges for services, including facility use and recreation program participation fees, are projected to increase by 11.3 percent due to revenue received from a local swim team to reimburse the City for winter pool heating expenses.
 - As a result of a water and sewer utility cost-of-service and rate study conducted in 2014, the City's utility rate design was revised. The adopted budget reflects a projected increase in utility charges for services of \$722,000 or 7.7 percent (based on consumption patterns similar to the current year) to support the cost of system operations and capital improvements.
 - Utility administrative fees, such as disconnect/reconnection and tampering fees were increased in FY14, resulting in additional revenue of approximately \$9,000.
2. The adopted budget maintained the FY14 tax rate. It results in a projected property tax levy of \$15,374,585, up \$721,000 or 4.9 percent over the FY14 budget, \$14,653,660. Of the projected increase, approximately \$372,000 is a result of new construction added to the City's tax rolls this year. Approximately \$349,000 comes from property value increases.
 - The adopted tax rate is \$0.5914 per \$100 of taxable value.
 - The adopted maintenance and operations (M&O) rate is \$0.5303 and the interest and sinking or debt service (I&S) rate is \$0.0611.

3. Property tax revenue budgeted in FY15 is based on net taxable values totaling \$2,608,035,340 for tax year 2014, an increase of \$105,478,062 from certified values, including supplemental rolls for tax year 2013.
- Information provided by the City's two appraisal districts indicates slight overall growth in property values.
 - As shown above, overall values have increased for properties in place for tax years 2013 and 2014. The impact on individual property owners varies based on their property value appraisal and exemptions. If a \$200,000 home's value does not change from year-to-year, it would be taxed on a value of \$160,000 due to the City's 20 percent homestead exemption. The 2014 property tax bill (\$946.24) would remain the same as the 2013 property tax bill.

FY15 Adopted Budget Revenue
\$48,844,988
(all funds)



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$1,075,175; resulting in revenues offsetting budgeted expenditures.

Historical Revenue Budget (All Funds)

Revenue Source	FY15		FY14		FY13	
	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
Property Taxes*	\$15,472,344	4.1	\$14,869,778	3.2	\$14,408,414	2.4
Sales Tax	\$4,553,543	10.3	\$4,127,080	5.6	\$3,908,684	-1.4
Franchise Tax	\$1,552,315	1.5	\$1,529,086	2.1	\$1,496,561	-1.0
Mixed Drink	\$31,621	19.5	\$26,467	4.5	\$25,329	-15.4
Licenses & Permits	\$768,301	8.4	\$708,534	12.1	\$631,990	-0.2
Intergovernmental Revenues**	\$3,091,334	322.9	\$730,953	-16.3	\$873,436	296.2
Charges for Services	\$10,716,387	7.9	\$9,933,143	0.3	\$9,903,298	2.2
Fines	\$794,094	-16.9	\$956,006	-9.1	\$1,052,032	6.5
Interest	\$105,403	1.4	\$103,994	-19.6	\$129,301	-19.1
VRF Reimbursements	\$359,125	11.6	\$321,725	0.9	\$318,767	0.0
Miscellaneous Receipts***	\$10,325,347	947.5	\$985,672	21.6	\$810,225	5.0
Fund Balance/Retained Earnings	\$1,075,175	-62.1	\$2,833,281	-28.0	\$3,935,422	48.8
Total	\$48,844,989	31.6	\$37,125,719	-0.9	\$37,493,459	7.1

* Amounts include prior year delinquent property tax collections with penalty and interest.

** Intergovernmental revenues include anticipated TDRA Grant Funds for Friendswood Link Rd. expansion project.

***Miscellaneous receipts include anticipated proceeds from the G.O. bonds authorized in November 2013.

Expenditures

1. The adopted budget appropriates approximately \$42.6 million in expenditures, excluding inter-fund transfers. This is an increase of about \$5.5 million or 14.8 percent from last year. The increase is mainly due to capital improvements funded by the general obligation bonds authorized in 2013, increased vehicle replacement costs, contract increases for purchased water and Blackhawk Wastewater Treatment Plant operations. Additional details are provided below.

2. Personnel costs make up almost 70 percent of the City's operating budget. The adopted budget includes staffing of 219.12 full-time equivalents (FTE), an increase of 3.25 FTEs. The changes in personnel expenditures, a net total of \$541,244, result from:
 - Addition of 1 full-time Multi-media Communications Specialist (2nd quarter hire)
 - Addition of 2 full-time Peace Officers (mid-year hire)
 - Addition of 0.25 full time equivalent to take a seasonal position to part-time in Parks and Recreation
 - An estimated 5 percent healthcare insurance increase at a cost of \$77,477
 - City's TMRS contribution rate increases from 15.94 percent to 15.99 on January 1, 2015
 - Funding for employee merit increases of \$281,803 which equates to an average of two percent.
 - No across the board pay increases are given
 - Merit is awarded based on the employee's performance

3. To maintain current service levels, additional funding is needed for non-personnel related operational expenditures. The Supplemental Information section of the budget includes a detailed listing of the expenditures.
 - Forces at Work total \$51,505 (General Fund), \$610,372 (Water & Sewer Fund)
 - Decision Packages total \$247,952 in the General Fund (which includes \$159,217 to Friendswood Volunteer Fire Department (FVFD)) and \$107,000 in the Water & Sewer Fund
4. Following below are the Forces At Work and Decision Packages that are included in the budget.

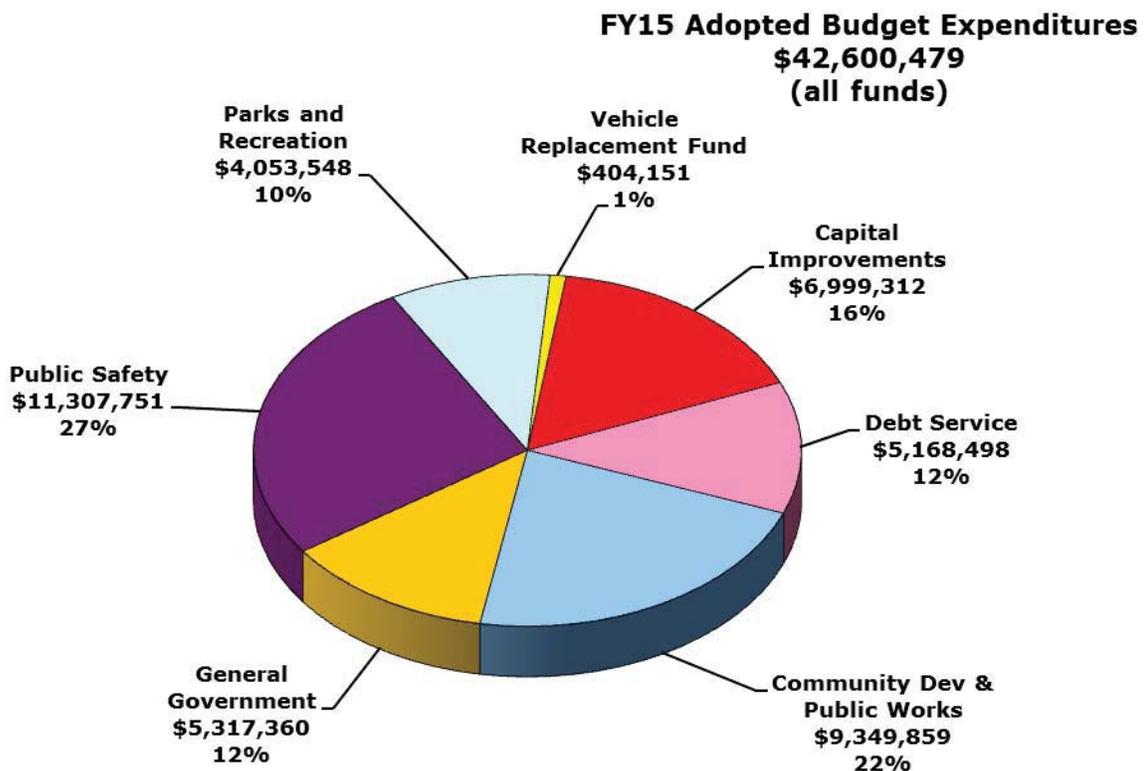
General Fund:

- FVFD received \$159,217 for:
 - Funding for full-time paramedic position - \$68,333
 - Increase the hourly rate for part-time day crew members - \$33,384
 - Vehicle maintenance - \$10,000
 - One time purchase for replacement of bunker gear - \$10,000
 - One time purchase to replace SCBA Cylinders - \$9,000
 - Increase training for Fire division - \$8,000
 - Vehicle insurance, accident death and dismemberment and workers compensation - \$6,500
 - Merit funding for full-time employees - \$5,500
 - Health insurance premiums increase - \$5,000
 - Increase in stipend program (FICA payments due to IRS ruling) - \$3,500
- Irrigation equipment and mowing services for new sports fields on Baker Road - \$22,400
- Begin 5 year cycle replacement program for Copier/Printer/Scanner Fax machines - \$19,000
- New city entryway sign and solar light installed at FM518 - \$16,500
- Replacement of street striping equipment - \$12,146
- Replacement of one industrial zero turn riding mower - \$12,000
- Replacement of 6 AED units - \$9,600
- Adding water features to the splash pad, two spinners on the playground and benches in Stevenson Park - \$9,390
- Parks operational expenses:
 - Supplies, benches and irrigation equipment at the City's new dog park - \$9,300
 - Benches at the City's new disc golf course - \$2,800
- Increase cash handling bonds for staff handling cash on daily basis - \$7,500
- Online development program for city employees - \$7,199
- G.O. Bonds Park Improvements related operational expenses:
 - Supplies, benches, trash cans and landscaping maintenance at the City's new Centennial Park basketball pavilion - \$5,180
- New employee hearing and vision screening program for existing staff - \$5,051
- Driver License Verification- for existing staff driving city vehicles - \$3,750
- D.O.T. physicals for the City's commercial driver's license holders - \$2,500

Water and Sewer Fund:

- Blackhawk Wastewater Treatment Plant operational cost increase - \$522,609
- Public Works sanitary sewer line camera/inspection system with trailer, crane hoist replacement on existing vehicle and industrial zero turn riding mower totaling \$107,000
- Contract increase for purchased water through City of Houston - \$75,847
- Electricity increase (sewer operations) - \$11,641

5. In addition to the FY15 forces at work and decision packages, the adopted budget includes the following:
 - \$500,000 for Street Improvements. Funded as a current services level priority in the General Fund
 - \$300,000 for sewer line maintenance in the Water & Sewer Fund
6. Fleet replacements included in the adopted Vehicle Replacement Fund budget total \$404,151:
 - Police Department – 1 animal control truck, 3 patrol units, 1 criminal investigations vehicle and 2 vehicles for administrative personnel
7. Debt Service payments funded and detailed in the adopted budget are:
 - Total Tax Debt Service (including capital leases) - \$19,134,480
 - 2014-15 principal, interest & fiscal agent fee payments – \$1,588,368
 - Total Water & Sewer Revenue Debt Service - \$51,452,057
 - 2014-15 principal, interest & fiscal agent fee payments - \$3,285,172
 - 2009 Revenue Bonds Reserves Phase-In - \$170,000
 - Total Capital Lease Debt Service for FVFD equipment
 - 2014-15 principal and interest - \$124,958



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$1,075,175; resulting in revenues offsetting budgeted expenditures.

**Public Safety includes Police Department, Fire Marshal and Emergency Management and Friendswood Volunteer Fire Department.

Historical Expenditure Budget (All Funds)

Expenditure	FY15		FY14		FY13	
	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
General Government	\$5,317,360	3.11	\$5,156,679	0.23	\$5,144,473	4.24
Public Safety	\$11,307,751	4.37	\$10,833,998	4.87	\$10,330,742	1.61
Community Services	\$4,053,548	3.63	\$3,911,413	4.18	\$3,754,445	2.86
Vehicle Replacement	\$404,151	10.82	\$364,688	-22.75	\$472,130	135.64
Capital Improvements	\$6,999,312	123.03	\$3,138,302	-23.53	\$4,103,770	-20.51
Debt Service	\$5,168,498	-0.06	\$5,171,713	-1.72	\$5,262,522	-1.17
Community Dev. & Public Works	\$9,349,859	9.39	\$8,547,204	1.54	\$8,417,499	-0.80
Total	\$42,600,479	14.75	\$37,123,997	-0.96	\$37,485,581	-1.16

Changes to the FY15 Proposed Budget

GENERAL FUND (001)

Original Proposed FY15 Revenue Estimate	\$23,353,289
Changes to Revenue:	
Additional funding for change to Property Tax Rate (from \$0.5744 to \$0.5914)	316,460
Total Changes to Funding Available	\$316,460
Adopted FY15 Revenue Estimates	\$23,669,749
Original Proposed FY15 Expenditure Estimate	\$23,337,726
Changes to Expenditures:	
Add Peace Officer (mid-year hire) 1FTE	49,069
Driver License Verification-Follow up & verification after employment	3,125
Replace Street Striping Machine (Machine over 10 years old, past its useful life)	12,146
Industrial Zero Turn Riding Mower (Replace existing mower)	12,000
Increase of 0.25 FTE for P/T position (current seasonal position at 0.35 FTE, going to part-time year round at 0.60 FTE)	17,209
Stevenson Park- benches, splash pad water features, & spinners for playground equipment	9,390
Copier/Printer/Scanner/Fax Replacement Program (5 year cycle)	19,000
Employee Hearing Screening	1,400
Bonds for Cash Handlers	5,200
Employee Vision Screening	2,775
SCBA Cylinder Replacement Program	9,000
Hourly rate increase for Part-Time Day Crew	33,384
Increase in Health Insurance Premiums	5,000
Bunker Gear Replacements	10,000
Online Learning - Career Development for City Employees	7,199
Add 1 New Friendswood Entryway Sign & 1 solar light at FM 518 and landscaping maintenance	16,500
Vehicle Maintenance Budget Increase	10,000
Increase in insurance costs (vehicle insurance, accident death and dismemberment, & Workers Comp)	6,500
IRS Ruling Impact on Stipend Program - FICA payments	3,500
Increase Training Funds for Fire Division	8,000
Increase Merit Pool for FT employees	5,500
One Full-time Paramedics to current staffing (24 hrs./7 days week) -new program	68,333
Total Changes to Expenditures Estimates	\$314,230
Adopted FY15 Expenditure Estimates	\$23,651,956
Original Proposed Use of Fund Balance	(\$15,563)
Change in amount to fund balance	(2,230)
Adopted Total Use of Fund Balance in the General Fund	(\$17,793)

Changes to the FY15 Proposed Budget

WATER AND SEWER FUND (401)

Original Proposed FY15 Revenue Estimates	\$10,088,980
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Changes to Revenue:

Total Changes to Funding Available	\$0
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Adopted FY15 Revenue Estimates	\$10,088,980
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Original Proposed FY15 Expenditure Estimates	\$7,167,476
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Changes to Expenditures:

Change in Health Insurance in Sewer Division	(3,801)
Driver License Verification-Follow up & verification after employment	625
Bonds for Cash Handlers	2,300
Employee Hearing Screening	338
Employee Vision Screening	538

Total Changes to Water and Sewer Fund	\$0
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Adopted FY15 Expenditure Estimates	\$7,167,476
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TAX DEBT SERVICE FUND (201)

Original Proposed FY15 Revenue Estimates	\$2,219,384
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Changes to Revenue:

Additional funding for change to Property Tax Rate (from \$0.5744 to \$0.5914)	5,164
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Total Changes to Funding Available	\$5,164
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Adopted FY15 Revenue Estimates	\$2,224,548
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City of Friendswood, Texas

City Overview



Location

Encompassing 21 square miles, Friendswood is located in southeast Texas near the Texas Gulf Coast, between downtown Houston and Galveston, spanning across two counties – northern Galveston County and southern Harris County. Residents and visitors can access Friendswood through FM 2351, FM 518, and FM 528 (NASA Parkway). Hobby Airport and Ellington Airport are located within a 15 minute drive from Friendswood, and Bush Intercontinental Airport is just 45 minutes away. Major sectors of the area's economic base include aerospace, specialty chemicals, health care, retail, and tourism.

Community

It's no surprise why Friendswood has been nationally recognized as one of the best places to live in the country. With low tax rates, outstanding public education, and the lowest crime rate in the region, Friendswood is the perfect place to live, work, and play. The city features beautiful parks and lush landscaping, along with a championship golf course. Children academically excel via two superior public school systems – Friendswood ISD and Clear Creek ISD. These attributes perfectly match Friendswood's affluent resident base of well-educated, high-income families. More than 50% of residents work in executive, professional, and managerial positions and generate an average household income of over \$100,000 – one of the highest in the Houston area.

City Overview

History

Friendswood was founded as a Quaker colony by Frank J. Brown. Only three Quaker colonies were ever established in Texas with the other two being Estacado, in the Texas Panhandle and View Point in Lipscomb County. After looking at Alvin and Galveston, Brown located a tract of more than 1,500 acres and negotiated with J. C. League for the property in 1895. Brown suggested that they name the community Friendswood, in honor of the Society of Friends which helped establish the city. Friendswood remained predominantly Quaker until 1958, when a local Baptist church was organized. The community incorporated in 1960. With the location of the NASA Manned Spacecraft Center ten miles away in 1962, many community residents began to commute there or to Houston, and Friendswood became a bedroom suburb.

Today

Now, after 115 plus years, Friendswood has grown to around 38,470. The Quaker values can still be seen through community involvement. Residents participate in city civic and education events and Fourth of July celebrations. As with any city, the goal is planning for continued quality growth to create a well-balanced community. Friendswood offers single-family residential housing in pleasant park-like settings, tucked-away from the busy stream of vehicular traffic. Friendswood is committed to attracting more local enterprises. This will complement and enhance the unique community environment carefully built in Friendswood over the past 100 years; one that is cherished by residents and business owners alike.

Business

Friendswood is the perfect choice for many types of commercial enterprises. Target markets include professional offices, retail, commercial, and light industrial developments. A key City focus is to encourage redevelopment of the downtown area and development of the City's panhandle area. City leaders have approved special tools and incentives to revitalize downtown to promote mixed-use, multi-story developments with pedestrian streetscapes and other amenities. Additionally, the City recently completed, through an Economic Development Administration grant, the extension of utilities to serve an area of town ripe for commercial growth (panhandle). The City offers competitive business incentives, including a municipal grant program, tax abatement that includes "green" development, freeport tax exemption, and downtown development fee waivers.

Education

The **Friendswood Independent School District** (FISD) was established on December 21, 1948. FISD district covers 15 square miles and borders the Alvin, Pearland and Clear Creek school districts. In 2014-15, FISD will celebrate 75 years of Friendswood Schools. FISD is a unique school district. They are located next door to the fourth largest city in the United States and surrounded by large school districts. FISD is in a great location for enrichment learning in Space, Engineering, Medicine, Marine Biology and Petrochemical areas.

Clear Creek Independent School District (CCISD) is nestled along the NASA Johnson Space Center in Houston and the boating waters of the Gulf of Mexico, CCISD proudly serves the educational growth of more than 39,000 students. CCISD is the 29th largest school district in Texas, out of 1,031 districts. CCISD district spans 103 square miles, 13 municipalities, and two counties (Harris and Galveston).

Demographics

- Land size 21.2 sq. miles
- Friendswood population est. 38,470
- Number of households 13,904
- Population by age
 - ✓ Under 14 years 22%
 - ✓ 15-19 years 8%
 - ✓ 20-44 years 27%
 - ✓ 45-64 years 31%
 - ✓ 65 years and over 12%
- Median Age – 40.7
- Average household size - 2.80
- 2014 est. annual household income - \$124,608
- 97.7% high school graduation rate
- 40% of residents have a bachelor's degree
- 12% of residents have a graduate degree
- Bay Area population - 547,746

Labor Force and Economic Base

- Labor Pool: 18-65
- Friendswood: 19,979
- Bay Area: 316,559
- Houston Area: 3,131,593
- Employment by occupation
 - ✓ 48% Managerial/Professional
 - ✓ 10% Service Occupations
 - ✓ 26% Sales and Office
 - ✓ 8% Construction/Maintenance
 - ✓ 8% Production/Transportation

Bay Area Predominant Business Categories

- Aerospace and Aviation
- Medical and Life Sciences
- Information Technology
- Specialty Chemicals
- Tourism
- Maritime

Top Employers

- Friendswood ISD
- Kroger Texas, LP (2 locations)
- H.E. Butt Grocery Company
- City of Friendswood
- Clear Creek ISD
- Friendship Haven Nursing Home
- Friendswood Health Care Center
- McDonald's
- U.S. Post Office
- Emeritus
- UTMB

Top Non-Residential Taxpayers

- Reserve at Autumn Creek Ltd
- Kroger Texas, LP
- Texas-New Mexico Power Co.
- Autumn Creek Dev Ltd.
- G&I VI Sky Hawk LP
- H.E. Butt Grocery Company
- HCP Friendswood LLC - Emeritus
- HSRE Friendswood LLC – Village on the Park
- A-S 108 Friendswood Crossing Shopping Center
- Buzbee Family Ltd Partnership
- Southwestern Bell Telephone Company
- Blackhawk Apartments
- Friendswood Retirement
- Texas HCP Holding LP

Financial Status

- City Bond Rating:
 - “A1-” from Moody’s Investor
 - “AA+” from Standard and Poors
- Projected assessed property value (2014): \$3,094,612,793
- Projected net taxable value (2014): \$2,608,035,340
- Annual sales tax revenue in FY 2012-13 : \$4,294,135
- Projected FY 2014-15 sales tax revenue: \$4,553,543
- Adopted 2014 City property tax rate: \$0.5914
- 7.75% total sales tax rate
 - 6.25% State
 - 1.50% City

Quality of Life

- 2013 average homestead value \$220,571
- 2013 average taxable home value \$176,457
- 2013 YTD avg. new home value \$370,740
- 2013 3rd Quarter Cost of Living Index
 - Houston 94.7
 - Atlanta 95.7
 - Denver 107.4
 - Chicago 108.4
 - Washington, DC 126.9
 - Los Angeles 135.9
 - New York 151.6
- 2012 Low crime rate per 1,000 population
 - Friendswood 9.96
 - Pearland 19.82
 - League City 21.05
 - Houston 58.38
 - Sugar Land 19.90
 - Webster 66.05
 - La Porte 18.97
 - Galveston 56.23

Education

- Served by 2 Public School Districts
(in order by land area served)
- Friendswood ISD - 6A
Rated Exemplary by State of Texas
Web: www.fisdk12.net
- Clear Creek ISD - 6A
Rated Recognized by State of Texas
Web: www.ccisd.net

Recreation

- 8 City parks
- 2 County parks
- 201 acres of green space and nature trails
- Adult, Youth, and Senior programs
- Annual special events with 10,000 attendees include July 4 celebration, Holiday Hustle Fun Run, Santa in the Park, Daddy & Daughter Dance, Kid Fish, Youth Sports Day Program, Movies in the Park, and Concerts in the Park.



Fiscal Year Fact Sheet

Net Assessed Property Valuation (estimated as of 7/22/14)	\$2,608,035,340
Tax Rate per \$100 Valuation	\$0.5914
Square Miles	approx. 21
Population, Estimated as of 6/01/14	38,470

Staffing	<u>FY14</u>	<u>FY15</u>
Full-time employees (FTE)	204.00	208.00
Part-time employees (FTE)	<u>12.37</u>	<u>11.12</u>
Total employees	216.37	219.12

Number of Utility Customers as of 7/01/14	<u>FY14</u>	<u>FY15</u>
Water	12,866	13,055
Sewer	12,017	12,203

Utility Rates - (Billed Bi-monthly)

Monthly Water Rates

Minimum Charge - Single Family Residential (includes 3,000 gallons)	
Meter Size 1 inch or less	\$15.50
Meter Size 1 ½"	\$27.90
Meter Size 2" or greater	\$44.95

Volumetric Charges - Single Family Residential (consumption over 3,000 gallons)	
3,001 – 10,000 gallons	\$2.90 per 1,000 gallons
10,001 – 25,000 gallons	\$3.15 per 1,000 gallons
Above 25,000 gallons	\$3.40 per 1,000 gallons

Minimum Charge - Commercial, Multi-unit (residential or commercial), Irrigation/Sprinkler	
Meter Size 5/8 inch	\$15.50
Meter Size 1 inch	\$21.70
Meter Size 1 ½"	\$27.90
Meter Size 2" or greater	\$44.95

Volumetric Charges - Commercial, Multi-unit (residential or commercial)	
	\$2.90 per 1,000 gallons

Volumetric Charges - Irrigation/Sprinkler	
0 – 3,000 gallons	\$3.00 per 1,000 gallons
3,001 – 10,000 gallons	\$3.25 per 1,000 gallons
10,001 – 25,000 gallons	\$3.50 per 1,000 gallons
Above 25,000 gallons	\$3.75 per 1,000 gallons

Monthly Sewer Rates

Minimum Charge – All customer classes	\$15.00
Volumetric Charges – Single Family Residential (based on Winter Months Average)	\$2.10 per 1,000 gallons
Volumetric Charges – Residential (multi-unit) and Commercial (single or multi-unit)	\$2.10 per 1,000 gallons

Current Monthly Residential Sanitation Rate - \$15.52 + tax (Includes curbside recycling fee)

Vision & Mission Statement, Guiding Principles, Council Philosophy, and Strategic Goals

Adopted by Resolution



City of Friendswood Mission Statement

It is the mission of the Council and staff of the City of Friendswood to provide the highest level of service to our citizens at the greatest value.

Guiding Principles

- We Believe That Visionary Planning is Essential
- We Believe That Proactive, Responsive, Effective Leadership is Essential
- We Believe That Ongoing Interactive Communication is Essential

Council Philosophy

- To act in the best interest of the citizens
- To consistently demonstrate respect to the staff
- To invest our resources effectively for our future
- To handle our disagreements/conflicts in a respectful manner that keeps our image positive with the public and each other

Strategic Goals

1. Communication

- Build and expand external partnerships
- Better educate and inform our citizens to increase ownership and involvement in city government
- Utilize conflict/issue resolution processes

2. Economic Development

- Build and expand external partnerships
- Expand existing vision
- Systemize regional detention
- Educate and inform citizens to increase ownership in Economic Development
- Research economic viability before and after 2020

3. Preservation

- Build and expand external partnerships
- Shape future growth to preserve Friendswood's distinctiveness and quality of life
- Preserve and maintain infrastructure

4. Partnerships

- Build and expand external partnerships
- Remove any distinction of citizenship based upon county location

5. Public Safety

- Build and expand external partnerships
- Ensure a safe environment

6. Organizational Development

- Leadership
 - Communicate clear messages to citizens and employees about our values and why we are doing what we are doing
 - Build team identity with boards, employees, council, and volunteers
- Values
 - Communicate TRAQ as the core values to volunteers, citizens, council and all employees
 - Continue to focus on issues—not people
- Personnel
 - Develop a plan for staffing levels that result in quality city services and the accomplishment of our mission statement
 - Provide training and development for City employees to meet current and future staff leadership needs
- Process and Planning
 - Continue strategic planning process to meet future needs
 - Continue to develop plans to increase community involvement throughout the City

Strategic Goal Matrix

Departmental mission and goals which correlate with a City goal are indicated below in **blue**.

Mayor & Council	City Secretary's Office	City Manager's Office	Administrative Services Office	Police Dept.	Friendswood Volunteer Fire Dept.	Fire Marshal's Office	Community Development Dept.	Public Works	Library	Parks and Recreation	
■	■	■	■	■	■	■	■	■	■	■	1) Communication
■	□	■	■	□	□	□	■	□	□	□	2) Economic Dev.
■	□	□	□	□	□	□	■	■	■	■	3) Preservation
■	□	■	■	□	□	■	■	□	■	■	4) Partnerships
■	□	□	■	■	■	■	■	■	□	■	5) Public Safety
■	■	■	■	■	■	■	■	■	■	■	6) Organizational Dev.

City Planning for the Future

Planning Tool	Purpose	Budgetary Impacts
Comprehensive Plan (2008)	Identifies long-range capital and infrastructure needs in the following: <ul style="list-style-type: none"> • Existing & Future Land Use • Major Thoroughfares • Utility Systems • Community Facilities • Parks and Open Space • Community Facilities and Drainage Element 	The City's operational and capital budgets increase as a result of projects identified in the Comprehensive Plan. <ul style="list-style-type: none"> • Property tax revenue expected to increase as available land is developed. • State funding may be available to the City for major thoroughfare development. • One-time capital expenditures are included in the budget based on streets, facilities, parks and utility infrastructure improvement needs identified in the plan. • Tax rate increases may be needed to support identified projects.
Master Drainage Plan (1993; updated in 2007)	Identifies long-range improvement needs for City drainage or storm water run-off and water quality	The City's operational and capital budgets increase as a result of projects identified in the Master Drainage Plan. <ul style="list-style-type: none"> • Tax rates may increase or bond issuances may occur to support drainage infrastructure improvements needs.
Master Streetlight Plan (1994)	Provides an inventory of City owned streetlights with replacement schedule based on expected useful life.	Based on funding availability, the annual capital operating budget may increase due to streetlight replacement needs. <ul style="list-style-type: none"> • General Fund revenue sources could be used to support streetlight replacements.
Information Technology Master Plan (2000) Technology Strategic Plan (2011-2012)	Identifies needs and replacement of the City's technology resources (hardware and software)	The City's operational and capital budgets increase as a result of projects identified in the Information Technology Master and/or Strategic Plans. <ul style="list-style-type: none"> • Capital lease financing options, General and Enterprise Fund revenue sources could be used to support for IT capital expenses.
Ground Water Reduction Plan (2001)	Provides estimated water consumption patterns, recommendations for water conservation methods, water rate structures to support capital improvements needed Based on the Harris-Galveston Coastal Subsidence District regulations on groundwater withdrawal reduction requirements	As funds are available, the City's enterprise fund operational and capital budgets increase due to improvement projects included in the plan. <ul style="list-style-type: none"> • Capital project funding options could include revenue bond issuances, increase utility user fees.
Main Street Implementation Plan (2004)	Identifies land development options including land parcels within the City's downtown area Refines and details a potential conceptual plan for town center development	Funding for the downtown improvements would be funded by business owners/developers in the City's downtown area. The City's operating budget would have limited impact from projects.
Vision 2020 Plan (2005)	Reflects a 20-year vision for the City's future development Addresses change, growth, lifestyle preservation and service level and favorable property tax rate maintenance	Operational revenue and expenditures, property values and tax rate and debt service obligations projections included in the plan are used as a basis for the City's annual budget.

City Planning for the Future (cont'd)

Planning Tool	Purpose	Budgetary Impacts
<p>Emergency Management Plan (2006)</p> <p>Hazard Mitigation Plan (2008)</p>	<p>Details the 4 phases of the City's emergency management: preparedness, response, recovery and mitigation</p> <p>Ensures the City's compliance with state and federal requirements on local hazard mitigation plans</p>	<p>The plans are necessary for the City to qualify for and maintain the Emergency Management Performance Grant (EMPG) and pre-disaster and post-disaster grant funding (ex. – FEMA).</p>
<p>Utility Master Plan (2008 update)</p>	<p>Provides service maps of the City's existing water and sewer systems</p> <p>Defines un-served or under-served areas in the City for utility service expansion or upgrades</p> <p>Includes estimated construction cost associated with potential projects</p>	<p>Based on funding availability and service level needs, utility capital projects are included in the City's operating and capital budget.</p> <ul style="list-style-type: none"> • Water & sewer user fees, utility impact fees, revenue bonds potential funding sources for utility capital projects.
<p>Pavement Master Plan (2009)</p>	<p>Provides an inventory, evaluation and assessment of the City's roadways</p> <p>Helps determine the best timing for street rehabilitation or replacement projects to maintain acceptable service levels.</p>	<p>Based on funding availability, street improvement projects identified in the plan are included in the City's annual operating and capital budget.</p> <ul style="list-style-type: none"> • General obligation bond issuance to fund street projects is an option that could impact the City's tax rate.
<p>Capital Improvements Plan (2010)</p>	<p>Identifies the City's capital expenditure needs, outlines costs and potential funding sources over a 5-year period</p>	<p>Operating and capital budgets would include funding or debt service requirements and operating costs of new projects and infrastructure improvements included in the CIP.</p>
<p>Parks and Open Space Master Plan (2010)</p>	<p>Establishes a 10-year guide for parks and facilities capital improvements</p> <p>Based on National Recreation and Parks Association (NRPA) standards for cities of Friendswood's size and population</p>	<p>Based on service level expectations and available funds, capital improvements and associated operational costs identified in the Plan are included in the City's operational and capital budgets.</p>
<p>Economic Development Marketing Plan (2011)</p> <p>Economic Development Strategic Plan (2011)</p>	<p>Targets and encourages business and industries whose creation, expansion or relocation to Friendswood will stimulate the City's economy</p>	<p>Operating budget includes funding for marketing and advertising costs identified in the Plans to meet the City's economic development goals.</p>
<p>Library Long-Range Strategic Plan (2012)</p>	<p>Provides citizen survey results and Library Planning Committee input calling for the expansion or relocation of the City's existing Library facility</p> <p>Addresses library service recommended to meet the needs of Friendswood's growing population</p>	<p>Additional operational costs and debt service payments will be included in the City's future operating budgets.</p>
<p>Multi-Year Financial Plan (2014)</p>	<p>Projects the City's General Fund operating budget revenues and expenditures over a 5-year period</p> <p>Forecasts the impact of existing and potential debt service on the City's operating budget</p>	<p>Year 1 of the multi-year financial plan is the basis for the City's annual operating budget</p> <p>Projections included in the plan are adjusted during annual budget development based on service level expectations and current economic factors</p>
<p>City Operating Budget (2015)</p>	<p>Functions as an annual financial, operations, communications and policy guide for carrying out the City's mission of service to its citizens</p>	<p>Revenue and expenditures required to meet the City's established goals make up the City's annual operating budget</p>

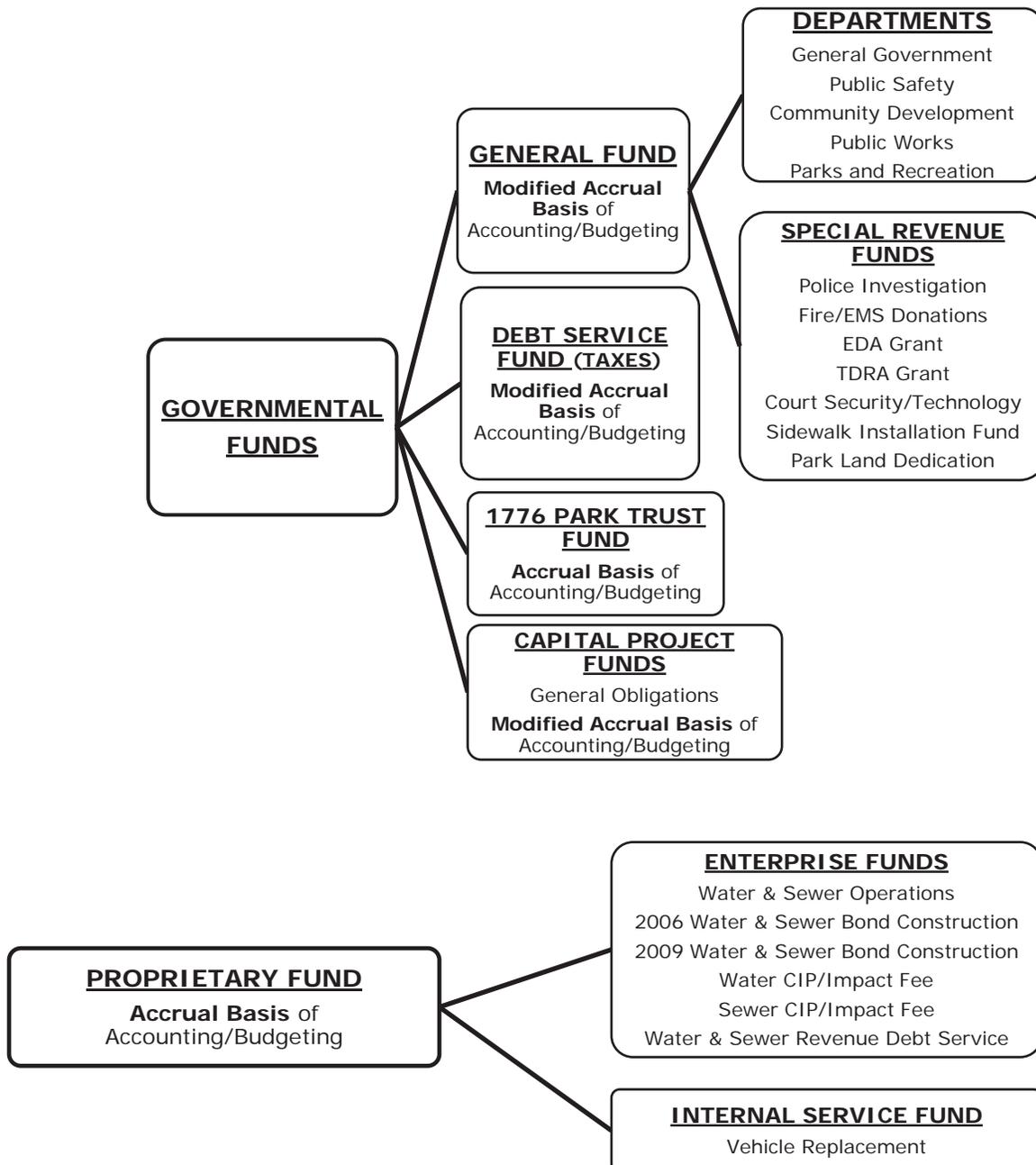
Fund Flowchart

The City of Friendswood utilizes the funds shown below to account for revenue and expenditure transactions.

Basis of Budgeting and Accounting:

Accrual basis – transactions affecting the fund are recorded or recognized when they occur; rather than when the actual cash is received or payment is made

Modified Accrual basis – transactions affecting the fund are recorded or recognized when they become “measurable” and “available” to finance expenditures of the current accounting period.



A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used by state and local governments to control and manage money for particular purposes and to ensure finance-related legal requirements. The City uses two fund types – governmental and proprietary. The City's audited financial statements include all funds noted in the budget document and classify them by major and non-major funds.

GOVERNMENTAL FUNDS

The City maintains several governmental funds. All governmental funds are budgeted and are presented separately. Each fund schedule includes revenues and expenditures for FY13 actual; FY14 Original and Amended budgets as well as year-to-date actual through June; and the FY15 Adopted Budget. The General Fund and Capital Projects Fund are considered to be major funds. The other funds are non-major funds. The funds and a short description are listed below. Additional detail information about each fund is presented prior to each fund schedule.

General Fund

The General Fund is a governmental fund used to account for the resources used to finance the fundamental operations of the City. It is the basic fund of the City and covers all activities for which a separate fund has not been established. Governmental activities include most of the City's basic services, (general government, public safety, community development and public works and parks and recreation.)

Special Revenue Funds

Special Revenue Funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to financing specific purposes. There are seven Special Revenue Funds.

- Police Investigation Fund
- Fire/EMS Donation Fund
- Economic Development Administration Grant Fund
- TDRA Disaster Recovery Fund
- Municipal Court Building Security/Technology Fund
- Sidewalk Installation Fund
- Park Land Dedication Fund

Tax Debt Service Fund

The Tax Debt Service Fund is a governmental fund used to account for property taxes levied for payment of principal and interest on general long-term debt of the City.

Capital Project Funds

The Capital Project Funds are governmental funds used to account for proceeds of the sale of Permanent Improvement Bonds.

1776 Park Trust Fund

This fund was established in fiscal year 1979-80 to account for 1776 Park assets held by the City in a trustee capacity. The 1776 Park land was donated to the City, along with \$10,000. The funds are invested and the interest earned is used to maintain and/or make improvements to the park.

Fund Definitions

PROPRIETARY FUNDS

The City maintains two types of proprietary funds. The City uses the Enterprise fund for water and sewer operations. The enterprise fund reports the same functions presented as business-type activities. The second proprietary fund is the Internal Service Fund. This fund is used to account for fleet management services. The funds and a short description follow. Additional detail information about each fund is presented prior to each fund schedule.

Enterprise Fund

The Enterprise Fund is used to budget for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. The business-type activities of the Enterprise Fund include the City's water and sewer system. The Enterprise Fund is maintained in six separate funds in the City's accounting system, but presented as one Enterprise Fund in the Comprehensive Annual Financial Report. However, the City budgets each of the six components as separate Water and Sewer funds. The budgeted Water and Sewer Funds include:

- Water and Sewer Operation Fund
- 2006 Water and Sewer Bond Construction Fund
- 2009 Water and Sewer Bond Construction Fund
- Water CIP/Impact Fee Fund
- Sewer CIP/Impact Fee Fund
- Water and Sewer Revenue Debt Service Fund

Internal Service Fund

This internal service fund was established in fiscal year 2001-02 and is used to account for acquisition and replacement of City vehicles costing less than \$50,000. The budgeted Internal Service fund includes:

- Vehicle Replacement Fund

The following table correlates the City's fund uses by functioning unit. The shaded boxes in blue indicate the departments which utilize the fund identified.

FUND	DEPARTMENT										
	M/CC	CSO	CMO	ASO	PD	FVFD	FMO	CDD	PW	LIB	PR
General Operating											
Police Investigation											
Fire/EMS Donations											
Park Land Dedication											
Sidewalk Installation											
Economic Development											
TX Dept. Rural Affairs											
Court Security/Technology											
Tax Debt Service											
1776 Park Trust											
Water & Sewer Operating											
Water & Sewer Bonds											
Water CIP/Impact Fees											
Sewer CIP/Impact Fees											
Water & Sewer Tax Debt											
Vehicle Replacement											

M/CC – Mayor and City Council
 CSO – City Secretary's Office
 CMO – City Manager's Office
 ASO – Administrative Services Office

PD – Police Department
 FVFD – Friendswood Volunteer Fire Dept.
 FMO – Fire Marshal's Office
 CDD – Community Development Dept.

PW – Public Works
 LIB - Library
 PR – Parks & Recreation

Financial Management Policy

Financial Management Policy

Introduction The City of Friendswood assumes an important responsibility to its citizens and customers to carefully account for public funds, to manage City finances wisely and to plan for the adequate funding of services desired by the public.

The main goal of this Policy is to help the City achieve a long-term, stable and positive, financial condition. The City's financial management, as directed by this Policy, is based on the foundation of integrity, prudent stewardship, planning, accountability and full disclosure.

The purpose of the Policy is to provide guidance for planning and directing the City's daily financial affairs. This Policy provides a framework in pursuit of the following objectives.

Financial Objectives

Revenues

- Design and administer a revenue system that will assure a reliable, equitable and sufficient revenue stream to support desired City services.

Expenditures

- Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of these services.

Fund Balance/Retained Earnings

- Maintain the fund balance and retained earnings of the various operating funds at levels sufficient to protect the City's credit worthiness, as well as its financial position, during times of emergency.

Capital Expenditures and Improvements

- Annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

Debt Management

- Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements, while minimizing the impact of debt payments on current and future revenues.

Investments

- Invest the City's operating cash to ensure its safety, provide necessary liquidity and maximize yield. Return on investment is of least importance compared to the safety and liquidity objectives.

Intergovernmental Relations

- Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal levels.

Grants

- Aggressively investigate, pursue and effectively administer federal, state and foundation grants-in-aid, which address the City's current priorities and policy objectives.

Economic Development

- Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

Fiscal Monitoring

- Analyze financial data and prepare reports that reflect the City's financial performance and economic condition.

Accounting, Auditing and Financial Reporting

- Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA).

Internal Control

- Maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.

Risk Management

- Prevent and/or reduce financial impact to the City of claims and losses through prevention and transfer of liability.

Budget

- Develop and maintain a balanced budget (defined as a term signifying budgeted expenditures being offset by budgeted revenues), which presents a clear understanding of goals, service levels and performance standards. The document shall, to the extent possible, be "user-friendly" for citizens.

I. Revenues

The City shall use the following guidelines to design and administer a revenue system that will assure a reliable, equitable and sufficient revenue stream to support desired City services.

Balance and Diversification in Revenue Sources

- The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions, which adversely impact that source.

User Fees

- For services that benefit specific users, where possible, the City shall establish and collect fees to recover the full direct and indirect cost of those services. City staff shall review user fees on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure and to recommend adjustments where necessary.

Property Tax Revenues/Tax Rate

- The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation and continued use of user fees and economic development. The City shall also strive to stabilize its tax rate and minimize tax rate increases.

Utility/Enterprise Funds User Fees

- Utility rates and enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements and provide adequate levels of working capital.

Administrative Services Charges

- The City shall prepare a cost allocation plan annually to determine the administrative services charges due the General Fund from enterprise funds for overhead and staff support. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered.

Revenue Estimates for Budgeting

- In order to maintain a stable level of services, the City shall use a conservative, objective and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year, which otherwise could result in mid-year service reductions.

Revenue Collection and Administration

- The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible to facilitate payment. In addition, since a revenue source should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue to the full extent allowed by state law all delinquent taxpayers and others overdue in payments to the City.

II. Expenditures

The City shall use the following guidelines to identify necessary services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

Current Funding Basis

- The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues.

Avoidance of Operating Deficits

- The City shall take immediate corrective action, if at any time during the fiscal year, expenditure and revenue estimates are such that an operating deficit is projected at year-end.

Maintenance of Capital Assets

- Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs and to continue acceptable service levels.

Periodic Program Reviews

- Periodic program review for efficiency and effectiveness shall be performed. Programs not meeting efficiency or effectiveness objectives shall be brought up to required standards, or be subject to reduction or elimination.

Purchasing

- The City shall make every effort to maximize any discounts offered by creditors/vendors. The City will follow state law and the City of Friendswood Purchasing Manual concerning formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall obtain the most favorable terms and pricing possible.
- The City Manager, or his designee, shall have the authority to approve and sign contracts and/or purchases for budgeted goods or services that do not exceed the state law bid limitation of \$50,000. Contracts or purchases for items in excess of the state law bid limit shall be placed on a Council agenda for action authorizing the Mayor, or his designee's, signature.

III. Fund Balance/Working Capital/Net Assets

The City shall use the following guidelines to maintain the fund balance and retained earnings of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies.

General Fund Unassigned Fund Balance

- The City shall strive to maintain the General Fund unassigned fund balance at a minimum of 90 days of prior year audited operating expenditures.
- Any unassigned funds after the fiscal year-end audit will be allowed to accumulate to build this 90-day reserve.
- After the General Fund has gathered sufficient resources, additional unassigned funds will be allowed to accumulate for future General Fund capital improvements.

Unrestricted Net Assets of Other Operating Funds; Water and Sewer Working Capital

- In other operating funds, the City shall strive to maintain a positive unrestricted net position to provide sufficient reserves for emergencies and revenue shortfalls. The minimum working capital in the Water and Sewer Fund shall be 90 days of prior year audited operating expenses.
- Any unrestricted funds after the fiscal year-end audit will be allowed to accumulate to build this 90-day reserve.
- After these funds have gathered sufficient resources, additional unrestricted funds will be allowed to accumulate in working capital for future utility/operating fund capital improvements.

Use of Fund Balance/ Working Capital

- Fund Balance/ Working Capital may be used in one or a combination of the following ways:
 - Emergencies,
 - One-time expenditures that do not increase recurring operating costs;
 - Major capital purchases; and
 - Start-up expenditures for new programs undertaken at mid-year, provided such action is considered in the context of multiyear projections of program revenues and expenditures.

- Should such use reduce the balance below the appropriate level set as the objective for that fund, the City shall take action necessary to restore the unassigned fund balance or working capital to acceptable levels within three years.

IV. Capital Expenditures and Improvements

The City shall annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

Capital Improvements Planning Program

- The City shall annually review the Capital Improvements Planning Program (CIP), the current status of the City's infrastructure, replacement and renovation needs and potential new projects and update the program as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every project, all operation, maintenance and replacement costs shall be fully costed. The CIP shall also present the City's long-term borrowing plan, debt payment schedules and other debt outstanding or planned, including general obligation bonds, revenue bonds and certificates of obligation.

Replacement of City Vehicles

- The City shall annually prepare a schedule for the replacement of its vehicles. Within the resources available each fiscal year, the City shall replace these assets according to this schedule.
- The Vehicle Replacement Fund will purchase all City vehicles that cost less than \$50,000. Departments will then make annual contributions to this fund, based on the life expectancy of their equipment, to replace the funds used to purchase vehicles.
- Vehicles and heavy equipment that cost more than \$50,000 may be funded by one of the capital expenditure financing methods discussed below.

Capital Expenditures Financing

- The City recognizes that there are several methods of financing capital items. It can budget the funds from current revenues; take the funds from fund balance/working capital, as allowed by the Fund Balance/working capital Policy; utilize funds from grants; or it can borrow the money through some form of debt instrument. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation and capital lease agreements.

Capitalization Threshold for Tangible Capital Assets

The Government Finance Officers Association (GFOA) recommends that "best practice" guidelines be followed in establishing capitalization thresholds for tangible capital-type items. Accordingly, the following criteria shall be established with the adoption of this policy.

- Individual items costing \$5,000 or more will be capitalized and depreciated according to Governmental Accounting Standards Board rules. This amount will be adjusted as changes are recommended in GFOA's "best practices" guidelines.
- Tangible capital-type items will only be capitalized if they have any estimated useful life of at least five years following the date of acquisition.
- Capitalization thresholds will be applied to individual items rather than to groups of similar items (e.g., desks and tables).
- Adequate control procedures at the department level will be established to ensure adequate control over noncapitalized tangible items.

V. Debt Management

The City shall use the following guidelines for debt financing used to provide needed capital equipment and infrastructure improvements, while minimizing the impact of debt payments on current and future revenues.

Use of Debt Financing

- Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation and capital lease agreements, shall only be used to acquire capital assets.

Amortization of Debt

- Amortization of debt shall be structured in accordance with a multi-year capital improvement plan. The term of a debt issue will never exceed the useful life of the capital asset being financed.

Affordability Targets

- The City shall use an objective, analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value and debt service payments as a percent of current revenues and current expenditures. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update of the Capital Improvements Planning Program. The decision on whether or not to assume new debt shall be based on these costs and benefits and on the City's ability to afford new debt as determined by the aforementioned standards.

Sale Process

- The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid.

Rating Agencies Presentation

- Full disclosure of operations and open lines of communication shall be made available to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

Continuing Disclosure

- The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding issues.

Debt Refunding

- City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. A proposed refunding of debt, for interest cost savings, should provide a present value benefit as a percent of refunded principal of at least 3%.

Continuing Compliance with Federal Tax Covenants

- **Arbitrage Compliance**

Federal income tax laws generally restrict the ability to earn arbitrage in connection with the Obligations. The Responsible Person (as defined below) will review the Closing Documents periodically (at least once a year) to ascertain if an exception to arbitrage compliance applies.

- Procedures applicable to Obligations issued for construction and acquisition purposes. With respect to the investment and expenditure of the proceeds of the Obligations that are issued to finance public improvements or to acquire land or personal property, the Issuer's City Manager (such officer, together with other employees of the Issuer who report to such officer, is collectively, the "Responsible Person") will:
 - Instruct the appropriate person who is primarily responsible for the construction, renovation or acquisition of the facilities financed with the Obligations (the "Project") that (i) binding contracts for the expenditure of at least 5% of the proceeds of the Obligations are entered into within 6 months of the date of closing of the Obligations (the "Issue Date") and that (ii) the Project must proceed with due diligence;
 - Monitor that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of the Project are expended within 3 years of the Issue Date;
 - Monitor the yield on the investments purchased with proceeds of the Obligations and restrict the yield of such investments to the yield on the Obligations after 3 years of the Issue Date;
 - Monitor all amounts deposited into a sinking fund or funds pledged (directly or indirectly) to the payment of the Obligations, such as the Interest and Sinking Fund, to assure that the maximum amount invested within such applicable fund at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in the succeeding 12 month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding 12-month period; and
 - Ensure that no more than 50% of the proceeds of the Obligations are invested in an investment with a guaranteed yield for 4 years or more.
- Procedures applicable to Obligations with a debt service reserve fund. In addition to the foregoing, if the Issuer issues Obligations that are secured by a debt service reserve fund, the Responsible Person will:
 - Assure that the maximum amount of any reserve fund for the Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations, (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service on the Obligations as of the Issue Date.

Financial Management Policy

- Procedures applicable to Escrow Accounts for Refunding Issues. In addition to the foregoing, if the Issuer issues Obligations and proceeds are deposited to an escrow fund to be administered pursuant to the terms of an escrow agreement, the Responsible Person will:
 - Monitor the actions of the escrow agent to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;
 - Contact the escrow agent on the date of redemption of obligations being refunded to ensure that they were redeemed; and
 - Monitor any unspent proceeds of the refunded obligations to ensure that the yield on any investments applicable to such proceeds are invested at the yield on the applicable obligations or otherwise applied (see Closing Documents).
- Procedures applicable to all Tax-exempt Obligation Issues. For all issuances of Obligations, the Responsible Person will:
 - Maintain any official action of the Issuer (such as a reimbursement resolution) stating the Issuer's intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities;
 - Ensure that the applicable information return (e.g., IRS Form 8038-G, 8038-GC, or any successor forms) is timely filed with the IRS; and
 - Assure that, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (i) at least every 5 years after the Issue Date and (ii) within 30 days after the date the Obligations are retired.
- Private Business Use
Generally, to be tax-exempt, only an insignificant amount of the proceeds of each issue of Obligations can benefit (directly or indirectly) private businesses. The Responsible Persons will review the Closing Documents periodically (at least once a year) for the purpose of determining that the use of the facilities financed or refinanced with the proceeds of the Obligations (the "Project") do not violate provisions of federal tax law that pertain to private business use. In addition, the Responsible Persons will:
 - Develop procedures or a "tracking system" to identify all property financed with tax-exempt debt;
 - Monitor and record the date on which the Project is substantially complete and available to be used for the purpose intended;
 - Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the facilities;

- Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has a right to use the output of the facilities (e.g., water, gas, electricity);
 - Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has a right to use the facilities to conduct or to direct the conduct of research;
 - Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the facilities or any other contractual right granting an intangible benefit;
 - Monitor and record whether, at any time the Obligations are outstanding, the facilities are sold or otherwise disposed of; and
 - Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Order related to the public use of the Project.
- **Record Retention**

The Responsible Person will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Obligations and the use of the facilities financed or refinanced thereby for a period ending three (3) years after the complete extinguishment of the Obligations. If any portion of the Obligations is refunded with the proceeds of another series of tax-exempt Obligations, such records shall be maintained until the three (3) years after the refunding Obligations are completely extinguished. Such records can be maintained in paper or electronic format.
 - **Responsible Persons**

Each Responsible Person shall receive appropriate training regarding the Issuer's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the Project financed or refinanced with the proceeds of the Obligations. The foregoing notwithstanding, each Responsible Person shall report to the Council whenever experienced advisors and agents may be necessary to carry out the purposes of these instructions for the purpose of seeking Council approval to engage or utilize existing advisors and agents for such purposes.

VI. Investments

The City's cash shall be invested in such a manner so as to ensure the absolute safety of principal and interest, to meet the liquidity needs of the City and to achieve the highest possible yield in accordance with the City's Investment Policy. Interest earned from investment shall be distributed to the City's funds from which the money was provided.

VII. Intergovernmental Relations

The City shall coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis and support appropriate favorable legislation at the state and federal levels.

Interlocal Cooperation in Delivery of Services

- In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities and to develop joint programs to improve service to its citizens.

Legislative Program

- The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding necessary for implementation.

VIII. Grants

The City shall seek to obtain and effectively administer federal, state and foundation grants-in-aid that address the City's current and future priorities and policy objectives.

Grant Guidelines

- The City shall seek to obtain those grants that are consistent with priority needs and objectives identified by Council.

Indirect Costs

- The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

Grant Review

- The City shall review all grant submittals requiring an in-kind match requirement to determine their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there is a cash match requirement, the source of funding shall be identified and approved prior to application.
- Prior to submission, all grant requests will be reviewed by Administrative Services to ensure the benefits to the City exceed the administrative costs incurred throughout the life of the grant.

Grant Program Termination

- The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available, unless alternate funding is identified.

IX. Economic Development

The City shall initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

Commitment to Expansion and Diversification

- The City shall encourage and participate in economic development efforts to expand Friendswood's economy and tax base, to increase local employment and to invest when there is a defined, specific long-term return. These efforts shall not only focus on new areas, but on established sections of the City where development can generate additional jobs and other economic benefits.

Tax Abatements

- The City of Friendswood is committed to the promotion of quality development in all parts of the City. On a case-by-case basis, the City will give consideration to providing tax abatement on the increment in value added to a particular property by a specific development proposal, which meets the economic goals and objectives of the City.
- The tax abatement shall not apply to any portion of the inventory or land value of the project.
- Tax abatement may be offered on improvements to real property owned by the applicant and/or on new personal property brought to the site by the applicant.
- Tax abatement will not be ordinarily considered for projects which would be developed without such incentives unless it can be demonstrated that higher development standards or other development and community goals will be achieved through the use of the abatement.

Increase Non-Residential Share of Tax Base

- The City's economic development program shall seek to expand the non-residential share of the tax base to decrease the tax burden on residential homeowners.

Coordinate Efforts With Other Jurisdictions

- The City's economic development program shall encourage close cooperation with other local jurisdictions to promote the economic well being of this area.

X. Fiscal Monitoring

Reports shall be prepared and presented on a regular basis that analyze, evaluate and forecast the City's financial performance and economic condition.

Financial Status and Performance Reports

- Monthly reports shall be prepared comparing expenditures and revenues to original and amended budgets, for the month and fiscal year-to-date. Explanatory notes will be included, as needed.

XI. Accounting, Auditing and Financial Reporting

The City shall comply with prevailing local, state and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of its accounting and financial reporting practices.

XII. Internal Control

The Director of Administrative Services is responsible for developing citywide, written guidelines on accounting, handling of cash and other financial matters. The Director of Administrative Services will assist Department Directors as needed, in tailoring these guidelines into detailed written procedures to fit each department's specific requirements.

Each Department Director is responsible to ensure that good internal controls are followed throughout his or her department, that all guidelines on accounting and internal controls are implemented and that all independent auditor internal control recommendations are addressed.

XIII. Risk Management

The City will utilize a safety program, an employee health program and a risk management program to prevent and/or reduce the financial impact to the City due to claims and losses. Transfer of liability for claims through transfer to other entities through insurance and/or by contract will be utilized where appropriate. Prevention of loss through the safety program and the employee health program will be employed.

XIV. Operating Budget

The City shall establish an operating budget that shall link revenues and expenditures to City Council goals, service and performance standards.

Any transfer of intradepartmental appropriations shall be authorized, in writing, by the City Manager. No transfer more than \$50,000 shall be authorized by the City Manager without prior approval of the City Council. Written justification shall be attached to each request to the City Manager for a transfer of appropriation and, if authorized, the written justification shall be attached to the City Manager's written authorization. All applicable bidding and purchasing laws shall be followed. New capital projects or projects not otherwise provided for in the budget shall not be funded through transfers.

Charter Budget Provisions
(excerpt from City of Friendswood Charter)

Charter Budget Provisions

Section 8.03. Annual Budget

(A) **Content:** The budget shall provide a complete financial plan of all city funds and activities and, except as required by law or this Charter, shall be in such form as the manager deems desirable or the council may require. A budget message explaining the budget both in fiscal terms and in terms of the work programs shall be submitted with the budget. It shall outline the proposed financial policies of the city for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues, with reasons for such changes. It shall also summarize the city's debt position and include such other material as the manager deems desirable. The budget shall begin with a clear general summary of its contents; shall show in detail all estimated income, the proposed property tax levy, and all proposed expenditures, for the ensuing fiscal year including debt service, and an itemized estimate of the expense of conducting each department of the city. The proposed budget expenditures shall not exceed the total of estimated income. The budget shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year, compared to the estimate for the budgeted year. It shall include in separate sections:

- (1) Tax levies, rates, and collections for the proceeding five years.
- (2) The amount required for interest on the city's debts, for sinking fund and for maturing serial bonds.
- (3) The total amount of outstanding city debts, with a schedule of maturities on bond issues.
- (4) Anticipated net surplus or deficit for the ensuing fiscal year of each utility owned or operated by the city and the proposed method of its disposition, subsidiary budgets for each such utility giving detailed income and expenditure information shall be attached as appendices to the budget.
- (5) A capital program, which may be revised and extended each year to indicate capital improvements pending or in process of construction or acquisition, and shall include the following items which shall be attached as appendices to the budget:
 - (a) A summary of proposed programs;
 - (b) A list of all capital improvements which are proposed to be undertaken during five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;
 - (c) Cost estimates, method of financing and recommended time schedules for each such improvement; and
 - (d) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.
- (6) Such other information as may be required by the council.
 - (b) Submission: On or before the first day of August of each year, the manager shall submit to the council a proposed budget and an accompanying message. The council shall review the proposed budget and revise as deemed appropriate prior to general circulation for public hearing.
 - (c) Public notice and hearing: The council shall post in the city hall and publish in the official newspaper a general summary of their (its) proposed budget and a notice stating:
 - (1) The times and places where copies of the message and budget are available for inspection by the public; and
 - (2) The time and place, not less than ten nor more than 30 days after such publication, for a public hearing on the budget.

Charter Budget Provisions

(d) Amendment before adoption: After the public hearing, the council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt services or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.

(e) Adoption: The council shall adopt its annual budget by ordinance, on one reading, by the 15th day of September or as soon thereafter as practical. If the council fails to adopt an annual budget before the start of the fiscal year to which it applies, appropriations of the last budget adopted shall be considered as adopted for the current fiscal year on a month to month, pro rata basis, until the annual budget is adopted. Adoption of the budget shall require an affirmative vote of at least a majority of all members of the council. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated. (Res. No. R88-15, § 3, 5-9-1988; Res. No. R2002, § 7, 2-18-2002, election 5-4-2002)

State law reference – Budgets, V.T.C.A., Local Government Code § 102.001 et seq.

Section 8.04. Amendments after adoption

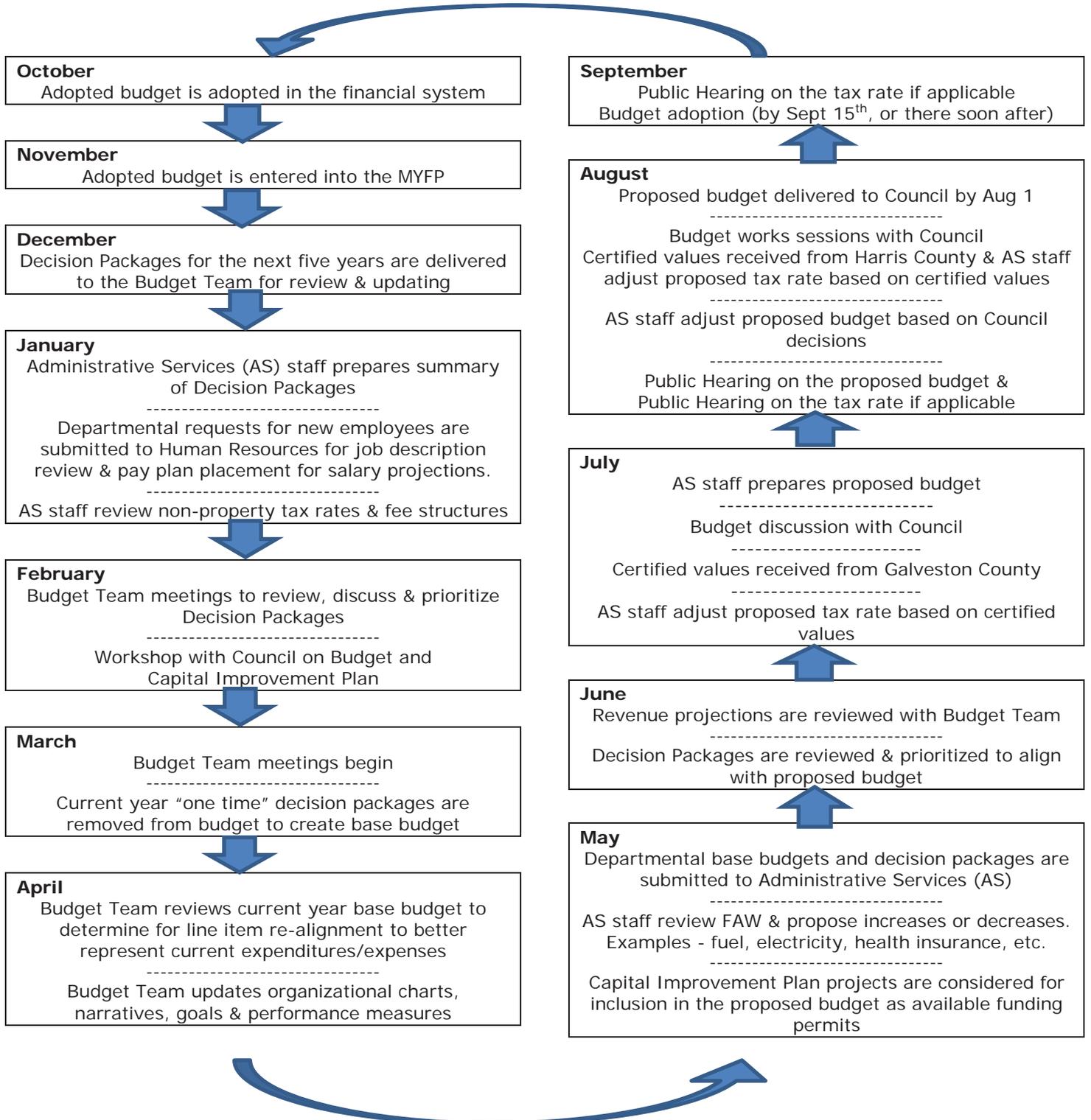
- (a) Supplemental appropriations: If during the fiscal year the manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council by ordinance may make supplemental appropriation for the year up to the amount of such excess.
- (b) Emergency appropriations: To meet a public emergency created by a natural disaster or manmade calamity affecting life, health, property, or the public peace, the council may make emergency appropriations, not to exceed ten percent of the current fiscal year's budgeted receipts. Such appropriations may be made by emergency ordinance in accordance with the provisions of this Charter. To the extent that there are no available unappropriated revenues to meet such appropriations, the council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time.
- (c) Reduction of appropriations: If at any time during the fiscal year it appears probable to the manager that the revenues available will be insufficient to meet the amount appropriated, he/she shall report to the council without delay, indicating the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce one or more appropriations.
- (d) Transfer of appropriations: At any time during the fiscal year the manager may transfer part or all of any unencumbered appropriation balance among programs within a department, division, or office and, upon written request by the manager, the council may by ordinance transfer part or all of any unencumbered appropriation balance from one department, office or agency to another.
- (e) Limitations: No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof.
- (f) Effective date: The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be effective immediately upon adoption of the ordinance. (Res. No. R88-15, § 3, 5-9-1988)

State law reference - Budgets, V.T.C.A., Local Government Code § 102.001 et seq.

Budget Process

The City of Friendswood's budget process is an integral part of the City's strategic planning. The budget team moves through the process using the City's core values: **Trust**, **Respect**, **Accountability**, and **Quality** or "**TRAQ**" as our guide in decision-making.

The City's Budget and Multi-Year Financial Plan (MYFP) are interrelated. The proposed budget is reflected as year one of the City's 5 year Multi-Year Financial Plan; placing current issues in the forefront of our long-range planning perspective. Annually, during budget development and Multi-Year Financial Plan updating, Department Directors assess the needs of the existing services that City departments provide. Management of the City's budget is a dynamic year-round process which requires reassessment and adjustment based on the needs of our Community.



Budget Calendar

Month	Activity	Responsible Party
January 2014	Review Multi-Year Financial Plan	City Mgr. & Dept. Directors
	Review non-property tax revenue & rate structure	Admin. Services
February	Budget Kickoff – Update Departmental Narratives, Goals & Org. Charts	Dept. Directors or Designee
March	Distribute budget instructions & materials to Department Directors	Budget Manager
March 3	Review Multi-Year Financial Plan and Capital Improvement Plan with City Council	City Mgr., Admin. Services & Dept. Directors
April	Budget Team Meetings begin	Budget Team*
	Departmental Narratives, Goals & Org. Charts due to Budget Office	Budget Team*
May	“Forces at Work” decision packages are reviewed & submitted	Budget Team*
May 31	Departmental base budgets & decision packages submitted to Budget Office	Dept. Directors or Designee
June	Review revenue projections & preliminary budget priorities	Admin. Services & Budget Team*
	Review decision packages & align with Proposed Budget	Admin. Services
June 21	Review Key Budget Drivers at City Council Retreat	City Council, City Mgr. & Asst. City Mgr & Budget Team
July 1	Preparation of Proposed Budget begins	Admin. Services
	Budget Discussion with City Council	
July 23	Receive certified property values from Galveston Central Appraisal District (GCAD)	GCAD
	Adjust proposed tax rate (if needed)	Admin Services
August 1	Deliver Proposed Budget to City Council (due date per City Charter)	City Mgr. & Admin. Services
August 4	Proposed Budget work session with City Council	City Council, City Mgr. & Budget Team
August 26	Receive certified property values from Houston Central Appraisal District (HCAD)	HCAD
	Adjust proposed tax rate (if needed)	Admin Services
August 28	Publication of Public Hearing on Proposed Budget	Admin. Services & City Secretary's Office
September 8	Public Hearing on Proposed Budget	City Council, City Mgr. & Budget Team
	Proposed Budget work session with City Council	
September 11, 18, & October 2	Publication of Public Hearings Proposed Tax Rate	Admin. Services & City Secretary's Office
September 22 & 29	Public Hearing on Proposed Tax Rate and Proposed Budget	City Council, City Mgr. & Budget Team
	Proposed Budget work session with City Council	City Council, City Mgr. & Budget Team*
October 6	First & Final reading of ordinances adopting Budget & tax rate	City Council
Monthly during Fiscal Year	Budgetary compliance monitored daily Budget amendments are completed (as needed) and approved by City Council for supplemental or emergency fund appropriations or for reduction or transfer of fund appropriations	Admin. Services & City Council

*Refer to page 2 for list of the Budget Team Members

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**Budget Summary
Fund Summary
(All Funds)**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
Taxes	\$20,563,848	\$20,552,411	\$20,567,225	\$18,297,778	\$21,029,277	\$21,609,823
Permits and Licenses	752,126	708,534	708,534	609,395	784,348	768,301
Intergovernmental Revenues	821,265	730,953	4,766,485	593,539	1,895,235	3,091,334
Charges for Services	11,361,101	9,933,143	9,946,303	6,743,685	10,238,450	10,716,387
Fines	939,380	956,006	956,006	622,898	840,830	794,094
Interest	124,640	103,994	103,994	71,657	107,345	105,403
VRF Reimbursements	318,767	321,725	321,725	241,294	321,725	359,125
Miscellaneous Receipts	1,499,236	985,672	1,079,175	802,449	1,002,737	10,325,347
Use of Fund Balance/Retained Earnings	2,798,789	2,833,282	11,599,248	2,392,963	10,351,038	1,140,902
Total Revenues	\$39,179,152	\$37,125,720	\$50,048,695	\$30,375,658	\$46,570,985	\$48,910,715

EXPENDITURES						
General Government	\$4,659,890	\$5,156,679	\$5,223,327	\$3,483,526	\$4,879,207	\$5,317,360
Public Safety	10,333,618	10,985,898	11,252,228	7,802,502	10,971,014	11,307,751
Community Development and Public Works	8,359,992	8,547,204	8,744,255	5,754,326	8,846,807	9,349,859
Parks and Recreation	3,700,680	3,911,413	4,098,990	2,714,883	4,026,439	4,053,548
Vehicle Replacement Fund	424,039	364,688	428,698	375,499	383,783	404,151
Capital Improvements	5,027,824	2,986,403	15,129,409	2,143,283	12,288,716	7,065,039
Debt Service	5,134,452	5,171,713	5,171,713	3,954,484	5,171,711	5,168,498
Total Expenditures	\$37,640,495	\$37,123,998	\$50,048,620	\$26,228,503	\$46,567,677	\$42,666,206
			**		***	****

Totals above exclude interfund transfers.

** Amended budget includes prior year encumbrances.

*** Year end expenditure estimate reflects the depletion of several capital improvement funds at project completion.

**** Net income reflects use of fund balance or retained earnings for operating expenditures.
FY15 uses totaling \$1,140,902 for operational expenditures in the following funds:

- Municipal Court Building Security & Technology Fund - \$3,987
- Park Land Dedication Fund - \$106,089
- Water & Sewer Operation Fund - \$949,873
- Water CIP/Impact Fees Fund - \$36,727
- Vehicle Replacement Fund - \$44,226

Revenues and Expenditures by Fund

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
General Fund	\$21,891,019	\$21,555,217	\$21,701,588	\$18,796,935	\$22,197,949	\$22,443,544
Police Investigation Fund	97,747	153,953	162,875	18,475	25,864	1,850
Fire/EMS Donation Fund	256,150	254,100	254,100	200,649	248,826	267,220
EDA Grant Fund	77,671	390,674	537,497	180,131	503,475	0
TDRA Grant Fund	466,091	0	3,850,830	166,263	1,000,000	2,850,830
Court Security/Technology Fund	35,950	35,300	35,300	22,984	30,645	31,100
Sidewalk Installation Fund	0	0	0	3,238	3,239	0
Park Land Dedication Fund	54,478	53,700	53,700	43,142	53,323	53,325
Tax Debt Service Fund	1,627,574	1,555,173	1,555,173	1,516,707	1,554,814	1,603,648
GO Bond Construction Funds	1,429	0	0	199	199	9,431,302
Vehicle Replacement Fund	336,013	322,525	322,525	262,656	350,021	359,925
Water & Sewer Fund	10,939,657	9,368,762	9,372,825	6,287,621	9,611,488	10,088,980
2006 Water & Sewer Bond Construction Fund	3,000	0	0	1,117	1,489	0
2009 Water & Sewer Bond Construction Fund	1,834	0	0	626	835	0
Water & Sewer CIP/Impact Fee Funds	590,307	602,059	602,059	481,100	636,644	637,020
Water & Sewer Revenue Debt Service Fund	1,333	900	900	800	1,067	1,000
1776 Park Trust Fund	110	75	75	52	69	70
Use of Fund Balance/Retained Earnings	2,798,789	2,833,282	11,599,248	2,392,963	10,351,038	1,140,902
Total Revenues	\$39,179,152	\$37,125,720	\$50,048,695	\$30,375,658	\$46,570,985	\$48,910,715

EXPENDITURES						
General Fund	\$21,673,702	\$23,005,810	\$24,399,736	\$15,715,172	\$23,751,405	\$23,651,956
Police Investigation Fund	143,005	153,637	203,545	43,578	50,104	1,737
Fire/EMS Donation Fund	275,177	254,100	254,100	190,342	248,826	267,220
EDA Grant Fund	77,671	390,674	537,497	180,131	503,475	0
TDRA Grant Fund	418,688	0	3,850,830	166,263	1,000,000	2,850,830
Court Security/Technology Fund	24,883	33,969	165,053	37,375	156,158	35,087
Sidewalk Installation Fund	0	0	0	0	0	0
Park Land Dedication Fund	0	179,221	179,221	30,000	75,534	159,414
Tax Debt Service Fund	1,693,498	1,590,799	1,590,799	1,438,615	1,590,799	1,588,368
GO Bond Construction Funds	1,029,762	120,965	1,370,705	695,373	1,633,546	3,254,795
Vehicle Replacement Fund	424,039	364,688	428,698	375,499	383,783	404,151
Water & Sewer Fund	7,994,033	6,574,636	11,313,607	4,626,467	11,537,937	7,167,476
2006 Water & Sewer Bond Construction Fund	376,467	739,835	1,522,249	165,422	1,524,394	0
2009 Water & Sewer Bond Construction Fund	193,576	429,708	946,624	173,353	825,760	0
Water and Sewer CIP/Impact Fee Funds	0	0	0	0	0	0
Water & Sewer Revenue Debt Service Fund	3,315,994	3,285,956	3,285,956	2,390,913	3,285,956	3,285,172
Total Expenditures	\$37,640,495	\$37,123,998	\$50,048,620	\$26,228,503	\$46,567,677	\$42,666,206
			**		***	****

Totals above exclude interfund transfers.

** Amended budget includes prior year encumbrances.

*** Year end expenditure estimate reflects the depletion of several capital improvement funds at project completion.

**** Net income reflects use of fund balance or retained earnings for operating expenditures.

FY15 uses totaling \$1,140,902 for operational expenditures in the following funds:

Park Land Dedication Fund - \$106,089
 Water CIP/Impact Fees Fund - \$36,727
 Vehicle Replacement Fund - \$44,226

Municipal Court Building Security & Technology Fund - \$3,987
 Water & Sewer Operation Fund - \$949,873

General Fund

The General Fund accounts for the resources used to finance the fundamental operations of the City. It is the basic fund of the City and covers all activities for which a separate fund has not been established. The basis of budgeting for the General Fund is modified accrual and is the same as the basis of accounting used in the Comprehensive Annual Financial Report. The principal sources of revenue of the General Fund include property taxes, sales and use taxes, franchise taxes, fines and forfeitures, permits and fees, and charges for services. Expenditures include general government, public safety, community development, public works, and community services.

**General Fund (001)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
Property Tax	\$13,035,869	\$13,315,899	\$13,315,899	\$13,185,211	\$13,362,518	\$13,869,696
Sales Tax	4,293,794	4,127,080	4,127,080	2,678,784	4,553,543	4,553,543
Franchise	1,583,258	1,529,086	1,543,900	894,950	1,528,487	1,552,315
Mixed Drink	24,974	26,467	26,467	22,827	30,850	31,621
Licenses and Permits	752,126	708,534	708,534	609,395	784,348	768,301
Intergovernmental Revenue	277,503	340,279	378,158	247,145	391,760	240,504
Charges for Services	335,588	274,941	288,101	232,257	320,953	305,980
Fines and Forfeitures	904,436	921,406	921,406	600,364	810,785	763,594
Interest Earned	81,949	71,690	71,690	47,615	77,002	77,002
Other	573,956	239,835	320,353	278,387	337,703	280,988
Asset Disposition	27,566	0	0	0	0	0
Total Revenues	\$21,891,019	\$21,555,217	\$21,701,588	\$18,796,935	\$22,197,949	\$22,443,544
EXPENDITURES						
Mayor & Council	\$203,045	\$268,102	\$268,102	\$161,001	\$266,387	\$267,239
City Secretary	386,771	461,438	461,438	312,725	\$425,115	446,803
City Manager	745,618	786,675	801,889	538,592	\$770,006	835,420
Administrative Services	2,878,216	3,175,258	3,213,947	2,138,345	\$2,966,491	3,309,563
Police	8,125,411	8,668,295	8,725,164	6,208,392	\$8,668,161	8,946,374
Friendswood Volunteer Fire Dept	1,257,211	1,280,335	1,280,335	967,681	\$1,280,335	1,439,552
Fire Marshal	632,888	720,520	748,989	480,090	\$692,386	742,739
Community Development	869,314	940,015	938,712	614,232	\$869,909	926,181
Public Works	2,061,557	2,170,759	2,153,981	1,444,807	\$2,074,263	2,184,537
Library Services	1,002,803	1,056,034	1,127,377	778,710	\$1,102,549	1,080,319
Parks and Recreation	2,697,877	2,855,379	2,971,613	1,936,173	\$2,923,890	2,973,229
Total Operations	\$20,860,711	\$22,382,810	\$22,691,547	\$15,580,748	\$22,039,492	\$23,151,956
Streets	\$496,030	\$500,000	\$1,075,827	\$0	\$1,075,827	\$500,000
Drainage	0	0	0	0	0	0
Parks	164,969	0	230,731	7,700	230,731	0
Equipment	147,312	123,000	123,000	126,724	126,724	0
Facility	4,680	0	278,631	0	278,631	0
Total Improvements	\$812,991	\$623,000	\$1,708,189	\$134,424	\$1,711,913	\$500,000
Total Expenditures	\$21,673,702	\$23,005,810	\$24,399,736	\$15,715,172	\$23,751,405	\$23,651,956
Operating Transfers In	\$1,329,190	\$1,183,194	\$1,183,194	\$887,396	\$1,183,194	\$1,226,205
Operating Transfers Out	(\$27,566)	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$1,518,941	(\$267,399)	(\$1,514,954)	\$3,969,159	(\$370,262)	\$17,793
Beginning Fund Balance	\$9,087,219	\$10,606,160	\$10,606,160	\$10,606,160	\$10,606,160	\$10,235,898
Ending Fund Balance	\$10,606,160	\$10,338,761	\$9,091,206	\$14,575,319	\$10,235,898	\$10,253,691

** Projected fund balance at September 30, 2014 is \$10.2 million. \$388,172 is restricted, designated and reserved. \$1.4 million is committed (Mud Gulley and Parks Improvements); leaving an undesignated fund balance of \$8.4 million, which includes a 90-day operating reserve of \$5.4 million as set forth in the City's financial policies. Projected fund balance at September 30, 2014 excludes a loan of \$1,370,705 to the 2014 G.O. Bond Fund for advance funding for project initiation costs. Bond proceeds will reimburse the General Fund upon anticipated issuance in FY15.

The reserve is designed "to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies."

The policies state that "additional undesignated funds will be allowed to accumulate in a fund designated for future General Fund capital improvements."

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to financing specific purposes. The basis of budgeting for all Special Revenue Funds is the modified accrual method and is the same as the basis of accounting used in the Comprehensive Annual Financial Report. The following describes the various types of Special Revenue Funds used by the City:

Police Investigation Fund

This fund is used to account for revenues that are restricted to police investigation expenditures.

Fire/EMS Donation Fund

This fund is used to account for revenues that are restricted for Fire/EMS capital outlays and debt repayments. The principal sources of revenues are donations received from residents and proceeds from the sale of capital equipment. The revenues are used to purchase fire trucks, ambulances and other capital equipment for four fire stations and Friendswood volunteer fire fighting and emergency medical services personnel.

Economic Development Administration

This fund is used to account for receipts from the U.S. Department of Commerce EDA Grant to support the FM 2351/Beamer Road utility improvements, traffic signal installation, median landscaping and irrigation. The City received a \$2 million grant in fiscal year 2008-2009 for the project. As expenditures are incurred, the City will submit reimbursement requests to the U.S. Department of Commerce. The fund will be closed out at the completion of the projects.

TDRA Disaster Recovery Fund

This fund is used to account for receipts from the Texas Department of Rural Affairs to provide backup emergency power to a number of critical city facilities and for partial funding of fire station renovations. The grant funds will be used to purchase natural gas generators to 30+ utility facilities (lift stations, water plants, etc.) and three fire stations. Grant funding will also be used to partially fund renovations at Fire Station #3 which was heavily damaged during Hurricane Ike. The City received a \$2.55 million grant in fiscal year 2009-2010 for the projects. Additional funding awarded to expand Friendswood Link Road. The fund will be closed out at the completion of the projects.

Court Building Security & Technology Fund

In 1999, the State Legislature authorized a Court Technology and Court Security Fee for Municipal Court fines. Those who pay citations at the Friendswood Municipal Court contribute to this fund. The fees collected can be used to fund court related security and technology projects.

Sidewalk Installation Fund

This fund is used to account for receipts from developers to install sidewalks in neighborhood developments. The fund will be closed out at the completion of the project(s).

Park Land Dedication Fund

This fund is used to account for receipts from developers to build or enhance City parks. The receipts remain in the fund until such time as the Community Services department submits a decision package during the budget preparation process to use the funds for specific park projects or submits a request to the City Manager and City Council for a supplemental appropriation. In September 2012, City Council approved the collection of community park fees only; eliminating the collection of neighborhood park fees. Also in September 2012, City Council authorized full use of fund balance of this fund for development/improvements at Lake Friendswood, Centennial Park, Stevenson Park, Imperial Estates and 1776 Park proposed by the Parks Sub-Committee appointed by City Council.

**Police Investigation Funds (101 & 102)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
Federal Government	\$3,310	\$1,737	\$1,737	\$0	\$0	\$1,737
State Government	94,066	151,900	160,822	18,390	25,751	0
Interest	371	316	316	85	113	113
Total Revenues	\$97,747	\$153,953	\$162,875	\$18,475	\$25,864	\$1,850
EXPENDITURES						
Public Safety						
Special Operations*	\$143,005	\$153,637	\$203,545	\$43,578	\$50,104	\$1,737
Total Expenditures	\$143,005	\$153,637	\$203,545	\$43,578	\$50,104	\$1,737
Increase (Decrease) in Fund Balance	(\$45,258)	\$316	(\$40,670)	(\$25,103)	(\$24,240)	\$113
Beginning Fund Balance	\$107,999	\$62,741	\$62,741	\$62,741	\$62,741	\$38,501
Ending Fund Balance	\$62,741	\$63,057	\$22,071	\$37,638	\$38,501	\$38,614

*The FY15 approved budget includes anticipated seizure and asset forfeiture revenue to offset the ongoing expenditure approved in FY13 for AFIS Live Scan maintenance contract increase of \$1,737.

**Fire/EMS Donation Fund (131)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
Donations	\$256,084	\$254,100	\$254,100	\$200,633	\$248,805	\$267,220
Interest	66	0	0	16	21	0
Reimbursements	0	0	0	0	0	0
Asset Disposition	0	0	0	0	0	0
Total Revenues	\$256,150	\$254,100	\$254,100	\$200,649	\$248,826	\$267,220
EXPENDITURES						
Public Safety	\$150,220	\$129,142	\$129,142	\$65,386	\$123,870	\$142,262
Debt Service	124,957	124,958	124,958	124,956	124,956	124,958
Total Expenditures	\$275,177	\$254,100	\$254,100	\$190,342	\$248,826	\$267,220
OTHER FINANCING SOURCES						
Transfers In (Out)	\$27,566	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$8,539	\$0	\$0	\$10,307	\$0	\$0
Beginning Fund Balance	\$67,203	\$75,742	\$75,742	\$75,742	\$75,742	\$75,742
Ending Fund Balance	\$75,742	\$75,742	\$75,742	\$86,049	\$75,742	\$75,742

Donated funds are disbursed to the Friendswood Volunteer Fire Department on a quarterly basis.
Funds are used to purchase capital equipment; primarily fleet.

**Economic Development Administration Grant Fund (140)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
Grant Revenue	\$77,671	\$390,674	\$537,497	\$180,131	\$503,475	\$0
Interest Earned	0	0	0	0	0	0
Total Revenues	\$77,671	\$390,674	\$537,497	\$180,131	\$503,475	\$0
Other Financing Sources						
Transfers In or Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Financing Sources	\$77,671	\$390,674	\$537,497	\$180,131	\$503,475	\$0
EXPENDITURES						
Capital Improvements	\$77,671	\$390,674	\$537,497	\$180,131	\$503,475	\$0
Total Expenditures	\$77,671	\$390,674	\$537,497	\$180,131	\$503,475	\$0
Increase (Decrease) in Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0

* Fund created in FY09 to record revenue and expenditures related to the Economic Development Administration grant received by the City for the FM 2351/Beamer Road utility improvements project.

The fund is expected to be closed out at completion of the following FY14 projects approved for grant funding:
FM 2351/Beamer Road landscaping & irrigation

**TDRA Disaster Recovery Grant (142)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
Grant Revenue	\$466,091	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830
Interest Earned	0	0	0	0	0	0
Total Revenues	\$466,091	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830
Other Financing Sources						
Transfers In or Out	(\$47,403)	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	(\$47,403)	\$0	\$0	\$0	\$0	\$0
Total Revenue & Financing Sources	\$418,688	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830
EXPENDITURES						
Capital Improvements						
Public Safety						
Emergency Management	\$418,688	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830
Total Expenditures	\$418,688	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830
Increase (Decrease) in Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0

* Fund created in FY10 to record revenue and expenditures related to the TDRA Disaster Recovery Grant, received by the City for back-up generators installed at several City facilities and Fire Station #3 renovations.

** The City was awarded additional TDRA Disaster Recovery Grant funds to complete the expansion of Friendswood Link Road.

The fund will be closed out at completion of the projects.

**Municipal Court Building Security & Technology Fund (150)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
Court Security Fees	\$14,516	\$14,300	\$14,300	\$9,413	\$12,551	\$13,000
Court Technology Fee	20,428	20,300	20,300	13,121	17,495	17,500
Interest	1,006	700	700	450	600	600
Total Revenues	\$35,950	\$35,300	\$35,300	\$22,984	\$30,645	\$31,100
EXPENDITURES						
Court Security Projects	\$14,283	\$33,969	\$22,926	\$10,523	\$14,031	\$35,087
Court Technology Projects	10,600	0	142,127	26,852	142,127	0
Total Expenditures	\$24,883	\$33,969	\$165,053	\$37,375	\$156,158	\$35,087
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$11,067	\$1,331	(\$129,753)	(\$14,391)	(\$125,512)	(\$3,987)
Beginning Fund Balance	\$274,949	\$286,016	\$286,016	\$286,016	\$286,016	\$160,504
Ending Fund Balance	\$286,016	\$287,347	\$156,263	\$271,625	\$160,504	\$156,517

* The projected 2.5% decrease in fund balance in the Court Security/Technology Fund is due to the following:
Minimal court security expenses anticipated for in FY15. No Court technology needs are budgeted in the FY15 budget.
Municipal Court Building Security funds will be utilized to support Municipal Court staff security training and related travel expenses.

FY14 expenditures include the purchase and implementation of new software (Tyler Technologies' Incode) in the Municipal Court.

As of 6/30/14, the fund balance equity share of the Court Security/Court Technology Fund is approximately:
Court Security is 55.1%
Court Technology is 44.9%

Sidewalk Installation Fund (160)
Fund Summary

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
Revenue	\$0	\$0	\$0	\$3,234	\$3,234	\$0
Interest Earned	0	0	0	4	5	0
Total Revenues	\$0	\$0	\$0	\$3,238	\$3,239	\$0
EXPENDITURES						
Operating Transfers In/Out	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	0	0	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$0	\$0	\$0	\$3,238	\$3,239	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$3,239
Ending Fund Balance	\$0	\$0	\$0	\$3,238	\$3,239	\$3,239

*

*Fund reopened in FY14 to record revenue and expenditures related to sidewalk development in Friendswood.

**Park Land Dedication Fund (164)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
Community Parks Fees	\$53,700	\$53,000	\$53,000	\$42,900	\$53,000	\$53,000
Other Program Fees	0	0	0	0	0	0
Interest Earned	778	700	700	242	323	325
Total Revenues	\$54,478	\$53,700	\$53,700	\$43,142	\$53,323	\$53,325
EXPENDITURES						
Operating Transfers In/Out	\$124,155	\$0	\$0	\$0	\$0	\$0
Capital Improvements	0	179,221	179,221	30,000	75,534	159,414
Total Expenditures	\$124,155	\$179,221	\$179,221	\$30,000	\$75,534	\$159,414
Increase (Decrease) in Fund Balance	(\$69,677)	(\$125,521)	(\$125,521)	\$13,142	(\$22,211)	(\$106,089)
Beginning Fund Balance	\$197,977	\$128,300	\$128,300	\$128,300	\$128,300	\$106,089
Ending Fund Balance	\$128,300	\$2,779	\$2,779	\$141,442	\$106,089	\$0

*

*Fund balance in the Park Land Dedication Fund will be depleted in FY15 for the following uses:
Community parks improvements including Lake Friendswood development authorized by City Council in FY12

09/10/12 - City Council took action to utilize remaining available resources in the Park Land Dedication Fund for improvements in community parks.

Tax Debt Service Fund

The Tax Debt Service Fund is used to account for property taxes levied for payment of principal and interest on all general long-term debt of the City. The basis of budgeting for the Tax Debt Service Fund is the modified accrual method and is the same as the basis of accounting reported in the Comprehensive Annual Financial Report.

Debt Limits

As a City Council-City Manager form of government, the City of Friendswood is not limited by law in the amount of debt it may issue. The City's Charter states: "In keeping with the Constitution of the State of Texas and not contrary thereto, the City of Friendswood shall have the power to borrow money on the credit of the City for any public purpose not now or hereafter prohibited by the Constitution and laws of the State of Texas, and shall have the right to issue all tax bonds, revenue bonds, funding and refunding bonds, time warrants and other evidence of indebtedness as now authorized or as may hereafter be authorized to be issued by cities and towns by the laws of the State of Texas."

Article 11, Section 5 of the State of Texas Constitution states in part: "but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent (2.5%) of the taxable property of such city."

This means the City of Friendswood (as a Home-Rule city) cannot adopt a tax rate greater than \$2.50 per \$100 taxable property value.

This year's adopted budget reflects an estimated effective tax rate of \$0.5914 per \$100 of net assessed value at 100% collection on a projected net assessed tax base of \$2,608,035,340.

Per the City's Financial Advisor, using the Texas Attorney General's guideline for home-rule cities, the City's legal debt margin is based on a tax rate of \$1.35 per \$100 of net assessed property value with a projected 100% collection of the tax levy. For FY15, the City's legal debt margin is \$35,208,478. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of \$35,208,478 or less.

Legal Debt Margin Calculation

Data needed for the calculation includes the City's estimated net assessed property valuation (\$2,608,035,340), the Texas Constitution home-rule cities maximum debt service requirement amount (\$35,208,478) and the City's maximum annual debt service requirement amount (\$2,207,266).

To determine the City's maximum legal debt service requirement, divide the estimated net assessed value by \$100 and multiply by the Texas Attorney General home-rule maximum tax rate of \$1.35.

$$\mathbf{\$2,608,035,340 / \$100 \times \$1.35 = \$35,208,478}$$

The City's maximum annual G.O. debt service requirement of **\$2,207,266** is taken from the debt service to maturity schedules found in the Debt & Capital section of the budget document.

To determine the City's legal debt margin, subtract the City's maximum annual debt service requirement amount from the City's maximum legal debt service requirement amount.

$$\text{Friendswood's Legal Debt Margin} = \$35,208,478 \text{ minus } \$2,207,266 \text{ or } \mathbf{\$33,001,212}$$

According to the City's Financial Advisor, a debt margin of \$33,001,211 translates into additional debt capacity of about \$425 million in bonds (depending on factors such as the number of sales and the interest environment).

**Tax Debt Service Fund (201)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES						
Ad Valorem Taxes	\$1,590,046	\$1,515,423	\$1,515,423	\$1,516,006	\$1,515,423	\$1,577,648
Delinquent Property Taxes	35,907	38,456	38,456	0	38,456	25,000
Interest	1,621	1,294	1,294	701	935	1,000
Total Revenues	\$1,627,574	\$1,555,173	\$1,555,173	\$1,516,707	\$1,554,814	\$1,603,648
EXPENDITURES						
Debt Service						
Principal	\$1,617,507	\$1,560,307	\$1,560,379	\$1,560,379	\$1,560,379	\$1,602,765
Interest	690,541	644,292	644,274	338,548	644,274	603,753
Fiscal Agent Fees	1,800	2,350	2,296	1,800	2,296	2,750
Bond Issuance Costs	0	0	0	0	0	0
Total Expenditures	\$2,309,848	\$2,206,949	\$2,206,949	\$1,900,727	\$2,206,949	\$2,209,268
OTHER FINANCING SOURCES (USES)						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers	616,350	616,150	616,150	462,112	616,150	620,900 **
Payments to Escrow Agent	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$616,350	\$616,150	\$616,150	\$462,112	\$616,150	\$620,900
Increase (Decrease) in Fund Balance	(\$65,924)	(\$35,626)	(\$35,626)	\$78,092	(\$35,985)	\$15,280
Beginning Fund Balance	\$245,752	\$179,828	\$179,828	\$179,828	\$179,828	\$143,843
Ending Fund Balance	\$179,828	\$144,202	\$144,202	\$257,920	\$143,843	\$159,123

*

*Tax debt service fund balance is estimated to increase by 7% in FY15 due to additional tax revenue from new construction added to tax roll. Debt service payments in this fund include:

- Ongoing General Obligation Bonds & tax debt supported capital expenditures purchased in FY09 (Public Works gradall & FVFD fire truck)
- Principal & interest payments on General Obligation Bonds issued in 2010 for \$3.485 million
- FY13 capital lease principal & interest payments for Public Works dump truck, concrete sealing machine and street roller

** Transfer to Tax Debt Service fund to pay principal, interest and fiscal agent fees on 2010 refinancing of 2001 Water & Sewer Revenue Bonds as General Obligation Bonds. Debt Service payments of the refinanced bonds are funded by water and sewer revenue.

Capital Project Fund

The Capital Project Fund is used to account for proceeds on the sale of Permanent Improvement Bonds. The bonds, in the amount of \$20,085,000, were approved by voter election on February 1, 2003 to fund improvements for:

Public Safety Facilities	\$ 7,380,000
Drainage	5,575,000
Streets and Thoroughfares	4,055,000
<u>Centennial Park</u>	<u>3,075,000</u>
Total	\$20,085,000

The final portion of the authorized bonds totaling \$3.485 million was issued in 2010 for street reconstruction of Blackhawk Blvd., Wandering Trails and Oak Vista Lane commenced. This will complete all of the projects associated with the bonds authorized by voters in 2003.

On November 5, 2013 voter election, general obligation bonds in the amount of \$24,085,000 were approved to fund the following improvements:

Public Safety Facilities (Fire Stations)	\$ 6,656,000
Library Expansion	2,525,000
Parks Improvements & Land Acquisition	7,285,000
<u>Streets and Thoroughfares</u>	<u>7,710,000</u>
Total	\$24,085,000

The basis of budgeting for the Capital Projects Fund is the modified accrual method and is the same as the basis of accounting used in the Comprehensive Annual Financial Report.

**2010 General Obligation Funds (252)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
Revenues						
Interest Earned	\$1,429	\$0	\$0	\$199	\$199	\$0
Bond Proceeds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Revenues	\$1,429	\$0	\$0	\$199	\$199	\$0
Other Financing Sources						
Transfers out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Finance Sources	\$1,429	\$0	\$0	\$199	\$199	\$0
Expenditures						
Capital Improvements						
Public Works						
Streets & Drainage	\$1,029,762	\$120,965	\$0	\$0	\$262,841	\$0
Total Expenditures	\$1,029,762	\$120,965	\$0	\$0	\$262,841	\$0
Increase (Decrease) in Fund Balance	(\$1,028,333)	(\$120,965)	\$0	\$199	(\$262,642)	\$0
Beginning Fund Balance	\$1,290,975	\$262,642	\$262,642	\$262,642	\$262,642	\$0
Ending Fund Balance	\$262,642	\$141,677	\$262,642	\$262,841	\$0	\$0

*

* This fund is expected to be closed at fiscal year end 2013-14 with the completion of street projects included in the 2010 General Obligation Bond issuance.

**2014 General Obligation Funds (253)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
Revenues						
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0
Bond Proceeds	0	0	0	0	0	9,431,302
Other	0	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0	\$9,431,302
Other Financing Sources						
Transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Transfers out	0	0	0	0	0	0
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Finance Sources	\$0	\$0	\$0	\$0	\$0	\$9,431,302
Expenditures						
Capital Improvements						
Public Works						
Streets & Drainage	\$0	\$0	\$221,698	\$0	\$221,698	\$799,652
Parks						
Centennial Park	0	0	269,500	1,929	269,500	98,000
Stevenson Park	0	0	77,687	17,444	77,687	168,813
Friendswood Sports Park	0	0	125,820	0	125,820	819,080
Facilities						
New Fire Station & Expansion	0	0	478,000	478,000	478,000	178,500
Library Expansion	0	0	198,000	198,000	198,000	1,190,750
Total Expenditures	\$0	\$0	\$1,370,705	\$695,373	\$1,370,705	\$3,254,795
Increase (Decrease) in Fund Balance	\$0	\$0	(\$1,370,705)	(\$695,373)	(\$1,370,705)	\$6,176,507
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	(\$1,370,705)
Ending Fund Balance	\$0	\$0	(\$1,370,705)	(\$695,373)	(\$1,370,705)	\$4,805,802

*

* This fund is used to record expenditures resulting from the General Obligations Bonds authorized in November 2013.

A loan from the General Fund in the amount of \$1,370,705 to the 2014 G.O. Bond Fund for advance funding for project initiation costs. Bond proceeds will reimburse the General Fund upon anticipated issuance in FY15.

1776 Park Trust Fund

This fund was established in fiscal year 1979-80 to account for 1776 Park assets held by the City in a trustee capacity. The 1776 Park land was donated to the City, along with \$10,000. The funds are invested and the interest earned is used to maintain the park.

The 1776 Park Trust Fund basis of accounting is accrual. The basis of budgeting is accrual with the following exceptions:

- Capital equipment and improvements are budgeted as an expense and reclassified for reporting purposes.
- Depreciation is not budgeted.

**1776 Park Trust Fund (701)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
OTHER FINANCING SOURCES						
Interest Earned	\$110	\$75	\$75	\$52	\$69	\$70
Total Other Financing Sources	\$110	\$75	\$75	\$52	\$69	\$70
NON-OPERATING EXPENSES						
1776 Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$110	\$75	\$75	\$52	\$69	\$70
Beginning Fund Balance	\$31,027	\$31,137	\$31,137	\$31,137	\$31,137	\$31,206
Ending Fund Balance	\$31,137	\$31,212	\$31,212	\$31,189	\$31,206	\$31,276

*

* Of the fund balance total, \$10,000 is principal amount donated to the City when this fund was established.

Enterprise Funds

The Enterprise Funds are used to budget for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. The operations of the water and sewer system are budgeted in several funds but are accounted for in one Enterprise Fund in the Comprehensive Annual Financial Report to reflect the results of operations similar to private enterprise.

The accrual basis of accounting is used for reporting purposes in the Comprehensive Annual Financial Report, whereby revenues are recognized in the period in which they are earned and expenses are recognized in the period in which they are incurred. The basis of budgeting also uses the accrual basis with the following exceptions:

- Capital equipment and improvements are budgeted as an expense and reclassified for reporting purposes
- Depreciation is not budgeted
- Debt Principal payments are budgeted as an expense and reclassified for reporting purposes
- Bond issuance costs are budgeted for the full amount in the year of the bond sale and reclassified for reporting purposes
- Interfund transfers between the Enterprise Funds are budgeted as income and expense and reclassified for reporting purposes

The budgeted Enterprise Funds include:

- Water and Sewer Operation Fund
- 2006 Water and Sewer Bond Construction Fund
- 2009 Water and Sewer Bond Construction Fund
- Water CIP/Impact Fee Fund
- Sewer CIP/Impact Fee Fund
- Water and Sewer Revenue Debt Service Fund

Water and Sewer Operation Fund

The Water and Sewer Operation Fund is used to budget income and expenses directly related to operations of the water and sewer system. The basis of budgeting is the accrual basis with the following exceptions:

- Capital equipment and improvements are budgeted as an expense and reclassified for reporting purposes
- Depreciation is not budgeted
- Interfund transfers between the Enterprise Funds are budgeted as income and expense and reclassified for reporting purposes

Water and Sewer Bond Construction Funds

The Water and Sewer Bond Construction Funds are used to account for proceeds on the sale of water and sewer revenue bonds for system improvements. The basis of budgeting uses the accrual basis with the following exceptions:

- Capital equipment and improvements are budgeted as an expense and reclassified for reporting purposes
- Depreciation is not budgeted
- Interfund transfers between the Enterprise Funds are budgeted as income and expense and reclassified for reporting purposes

**Water and Sewer Operation Fund (401)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
OPERATING REVENUES						
Water Revenues	\$6,106,672	\$5,307,550	\$5,307,550	\$3,512,603	\$5,415,120	\$5,907,695
Sewer Revenues	4,330,450	3,750,412	3,750,412	2,518,020	3,866,528	3,866,520
Administrative Fees	261,730	247,100	247,100	200,515	263,079	256,100
Sale of Water Meters	33,962	38,000	38,000	27,940	33,890	35,000
Miscellaneous Receipts	141,573	0	0	5,153	5,153	0
Total Revenues	\$10,874,387	\$9,343,062	\$9,343,062	\$6,264,231	\$9,583,770	\$10,065,315
OPERATING EXPENSES						
Finance	350,990	354,566	367,274	248,732	351,393	357,385
Insurance/Risk Mgt	95,253	110,640	110,677	84,131	99,816	100,950
Administrative Services	\$446,243	\$465,206	\$477,951	\$332,863	\$451,209	\$458,335
Public Works Administration	66,867	75,025	124,727	74,355	120,563	146,245
Water Operations	2,541,648	2,531,073	2,641,614	1,649,218	2,624,905	2,607,494
Sewer Operations	2,499,634	2,470,207	2,531,096	1,742,622	2,822,624	3,109,258
Utility Customer Service	169,673	189,413	189,413	132,225	186,293	193,426
Engineering	68,419	80,419	124,647	59,959	111,012	182,718
Capital Projects	82,880	90,293	40,065	36,908	37,237	0
Public Works - Total	\$5,429,121	\$5,436,430	\$5,651,562	\$3,695,287	\$5,902,634	\$6,239,141
Total Expenditures	\$5,875,364	\$5,901,636	\$6,129,513	\$4,028,150	\$6,353,843	\$6,697,476
Operating Income	\$ 4,999,023	\$ 3,441,426	\$ 3,213,549	\$ 2,236,081	\$ 3,229,927	\$3,367,839
NON-OPERATING REVENUES (EXPENSES)						
Interest Earned	\$29,480	\$25,700	\$25,700	\$19,327	\$23,655	\$23,665
Gain on sale of capital assets	0	0	0	0	0	0
Rental Revenue	0	0	0	0	0	0
Insurance Reimbursement	35,790	0	4,063	4,063	4,063	0
Capital Improvements	(2,118,669)	(503,000)	(5,014,094)	(598,317)	(5,014,094)	(300,000)
Operating Transfers In/(Out)	(3,288,527)	(3,777,300)	(3,777,300)	(2,832,975)	(3,777,300)	(3,871,377)
Reserves (Phase In)	0	(170,000)	(170,000)	0	(170,000)	(170,000)
Total Non Operating	(\$5,341,926)	(\$4,424,600)	(\$8,931,631)	(\$3,407,902)	(\$8,933,676)	(\$4,317,712)
Net Income	(\$342,903)	(\$983,174)	(\$5,718,082)	(\$1,171,821)	(\$5,703,749)	(\$949,873)
Beginning Retained Earnings	\$14,178,170	\$13,835,267	\$13,835,267	\$13,835,267	\$13,835,267	\$8,131,518
Ending Retained Earnings	\$13,835,267	\$12,852,093	\$8,117,185	\$12,663,446	\$8,131,518	\$7,181,645

* The projected retained earnings at September 30, 2014 is \$8.13 million. Changes in the amount of debt borrowed and cash reserve requirements phase in has resulted in retained earnings balance that is greater than anticipated. The balance includes a 90-day operating reserve of \$1.4 million, as set forth in the City's financial policies. The reserve is designed "to protect the City utility fund's creditworthiness as well as its financial position from unforeseeable emergencies." The policies state "additional undesignated funds will be allowed to accumulate in a fund designated for future utility/operating capital improvements."

Water consumption continues at the same pace as previous year. As a result, water and sewer revenue estimates for fiscal year 2013-2014 are expected to exceed budget projections slightly. The additional revenue will offset increased operational expenses for the City's purchased water and Blackhawk Wastewater Treatment Plan contracts in FY14.

Budget estimates for FY15 reflect stable consumption projections and anticipated impact of the proposed rate design change.

Results of the utilities cost of services and rate study conducted in FY14 resulted in a proposed rate design change.

Minimum water charges will be based on meter size.

Minimum sewer charges will remain at \$15.00 monthly for residential and commercial customers.

Volumetric water charges will be tiered based on consumption above minimum for single family residential (ranging from \$2.90 to \$3.40 per 1,000 gallons).

Volumetric water charges will be tiered based on consumption above minimum for irrigation customers (ranging from \$3.00 to \$3.75 per 1,000 gallons).

Volumetric water charges for commercial customers will not be tiered on consumption above minimum (\$2.90 per 1,000 gallons).

Volumetric sewer charges will be based on winter months average for single family residential customers.

Volumetric sewer charges will be based on 100% of water consumption for non-single family residential customers.

Water and Sewer Fund retained earnings designations/commitments are as follows:

City of Houston Raw Water System By-In	\$3,500,000
Contingency for Possible Future 36" and 42" Distribution Line Repairs	\$100,000
Second Elevated Storage Tank Rehab	\$372,000
	<u>\$3,972,000</u>

**2006 Water and Sewer Bond Construction Fund (418)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
NON-OPERATING REVENUES						
Interest Earned	\$3,000	\$0	\$0	\$1,117	\$1,489	\$0
Tranfers from WS Operations Fund	47,791	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Total Revenues	\$50,791	\$0	\$0	\$1,117	\$1,489	\$0
CAPITAL FINANCING ACTIVITIES						
Capital Improvements						
Public Works						
Collection System Imprv (Sewer)	\$0	\$0	\$783,249	\$80,422	\$783,249	\$0
Distribution System Imprv	376,467	739,835	739,000	85,000	741,145	0
Total Expenditures	\$376,467	\$739,835	\$1,522,249	\$165,422	\$1,524,394	\$0
NON-OPERATING EXPENSES						
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	(\$325,676)	(\$739,835)	(\$1,522,249)	(\$164,305)	(\$1,522,905)	\$0
Beginning Retained Earnings	\$1,848,581	\$1,522,905	\$1,522,905	\$1,522,905	\$1,522,905	\$0
Ending Retained Earnings	\$1,522,905	\$783,070	\$656	\$1,358,600	\$0	\$0

* Water & Sewer Bond Construction Fund retained earnings are expected to be depleted in FY14 with completion of water and sewer capital improvement projects funded by the 2006 water & sewer revenue bond issuance.

The projects below are expected to be completed in FY14:

- Lift Station #3 Replacement
- Lift Station #6 Replacement
- Water Plant #2 Replacement

**2009 Water and Sewer Bond Construction Fund (419)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
NON-OPERATING REVENUES						
Interest Earned	\$1,834	\$0	\$0	\$626	\$835	\$0
Tranfers from WS Rev Debt	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Total Revenues	\$1,834	\$0	\$0	\$626	\$835	\$0
CAPITAL FINANCING ACTIVITIES						
Capital Improvements						
Public Works	\$0	\$0	\$0	\$0	\$0	\$0
Distribution System Imprv (Water)	193,576	429,708	713,519	173,353	592,655	0
Collection System Imprv (Sewer)	0	0	233,105	0	233,105	0
Total Expenditures	\$193,576	\$429,708	\$946,624	\$173,353	\$825,760	\$0
NON-OPERATING EXPENSES						
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	(\$191,742)	(\$429,708)	(\$946,624)	(\$172,727)	(\$824,925)	\$0
Beginning Retained Earnings	\$1,016,667	\$824,925	\$824,925	\$824,925	\$824,925	(\$0)
Ending Retained Earnings	\$824,925	\$395,217	(\$121,699)	\$652,198	(\$0)	(\$0)

*

* 2009 Water & Sewer Bond Construction Fund retained earnings expected to be depleted in FY14 due to anticipated completion of the water and sewer capital improvement projects funded by the 2009 water & sewer revenue bond issue.

The following projects were completed in FY14:

Water Plant #5 rehabilitation

Water Plant #7 rehabilitation

Water and Sewer CIP/Impact Fee Funds

The Water and Sewer CIP/Impact Fee Funds are used to account for impact fees assessed and collected on new development. The impact fees are transferred to the Water and Sewer Revenue Debt Service Fund to make principal and interest payments on the water and sewer revenue debt issued to construct new water system improvements. The basis of budgeting also uses the accrual basis with the following exceptions:

- Interfund transfers between the Enterprise Funds are budgeted as income and expense and reclassified for reporting purposes

Water CIP/Impact Fee Fund

The Water CIP/Impact Fee Fund is used to account for impact fees assessed and collected on new development. The impact fees are transferred to the Water and Sewer Revenue Debt Service Fund to make principal and interest payments on the Water Revenue Debt issued to construct new water system improvements.

Sewer CIP/Impact Fee Fund

The Sewer CIP/Impact Fee Fund is used to account for impact fees assessed and collected on new development. The impact fees are transferred to the Water and Sewer Revenue Debt Service Fund to make principal and interest payments on the Sewer Revenue Debt issued to construct new sewer system improvements.

**Water CIP/Impact Fee Fund (480)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
NON-OPERATING REVENUES						
Impact Fees	\$349,740	\$354,240	\$354,240	\$313,615	\$412,549	\$412,992
Interest	1,336	1,272	1,272	209	279	281
Miscellaneous	0	0	0	0	0	0
Total Non-Operating Revenues	\$351,076	\$355,512	\$355,512	\$313,824	\$412,828	\$413,273
NON-OPERATING EXPENSES						
Operating Transfers Out	\$800,000	\$425,000	\$425,000	\$318,750	\$425,000	\$450,000
Total Non-Operating Expenses	\$800,000	\$425,000	\$425,000	\$318,750	\$425,000	\$450,000
Net Income	(\$448,924)	(\$69,488)	(\$69,488)	(\$4,926)	(\$12,172)	(\$36,727)
Beginning Retained Earnings	\$568,528	\$119,604	\$119,604	\$119,604	\$119,604	\$107,432
Ending Retained Earnings	\$119,604	\$50,116	\$50,116	\$114,678	\$107,432	\$70,705

*

* Expected decrease of 34.2% to Retained Earnings in this fund due to:
Transfer to water and sewer revenue debt service fund in FY15 to support the principal & interest payments
for water & sewer revenue bonds issued.

**Sewer CIP/Impact Fee Fund (580)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
NON-OPERATING REVENUES						
Impact Fees	\$238,651	\$246,000	\$246,000	\$167,190	\$223,300	\$223,200
Interest	580	547	547	86	516	547
Miscellaneous	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
Total Revenues	\$239,231	\$246,547	\$246,547	\$167,276	\$223,816	\$223,747
NON-OPERATING EXPENSES						
Operating Transfers Out	\$400,000	\$265,000	\$265,000	\$198,750	\$265,000	\$190,000
Total Expenditures	\$400,000	\$265,000	\$265,000	\$198,750	\$265,000	\$190,000
Net Income	(\$160,769)	(\$18,453)	(\$18,453)	(\$31,474)	(\$41,184)	\$33,747
Beginning Retained Earnings	\$218,072	\$57,303	\$57,303	\$57,303	\$57,303	\$16,119
Ending Retained Earnings	\$57,303	\$38,850	\$38,850	\$25,829	\$16,119	\$49,866

*

* Expected increase of 209.4% to Retained Earnings in this fund due to:
Transfer to water and sewer revenue debt service fund FY15 to support the principal & interest payments
for water & sewer revenue bonds issued is reduced to restore retained earnings balance in fund.

Water and Sewer Revenue Debt Service Fund

The Water and Sewer Revenue Debt Service Fund is used to account for payment of principal and interest on all enterprise fund long-term debt of the City. The basis of budgeting uses the accrual basis with the following exceptions:

- Debt Principal payments are budgeted as an expense and reclassified for reporting purposes
- Bond issuance costs are budgeted for the full amount in the year of the bond sale and reclassified for reporting purposes
- Interfund transfers between the Enterprise Funds are budgeted as income and expense and reclassified for reporting purposes

**Water and Sewer Revenue Debt Service Fund (490)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
NON-OPERATING REVENUES						
Interest	\$1,333	\$900	\$900	\$800	\$1,067	\$1,000
Operating Transfers In	3,283,104	3,284,106	3,284,106	2,463,080	3,284,106	3,285,172
Total Revenues	\$3,284,437	\$3,285,006	\$3,285,006	\$2,463,880	\$3,285,173	\$3,286,172
NON-OPERATING EXPENSES						
Debt Service						
Principal	\$1,120,000	\$1,165,000	\$1,165,000	\$1,165,000	\$1,165,000	\$1,205,000
Interest	1,578,847	1,504,006	1,504,006	763,501	1,504,006	1,457,772
Fiscal Agent Fees	800	800	800	300	800	1,500
Issuance Costs	0	0	0	0	0	0
Operating Transfer Out	616,347	616,150	616,150	462,112	616,150	620,900
Total Expenditures	\$3,315,994	\$3,285,956	\$3,285,956	\$2,390,913	\$3,285,956	\$3,285,172
Net Income	(\$31,557)	(\$950)	(\$950)	\$72,967	(\$783)	\$1,000
Beginning Retained Earnings	\$671,524	\$639,967	\$639,967	\$639,967	\$639,967	\$639,184
Ending Retained Earnings	\$639,967	\$639,017	\$639,017	\$712,934	\$639,184	\$640,184

* Retained earnings in the Water and Sewer Debt Service Fund expected to increase by 0.16%.

** Transfer to Tax Debt Service fund to pay principal, interest and fiscal agent fees on 2010 refinancing of 2001 Water & Sewer Revenue Bonds as General Obligation Bonds. Debt Service payments of the refinanced bonds are being funded by water and sewer revenue.

Vehicle Replacement Fund

This internal service fund was established in fiscal year 2001-02 with startup funds, in the amount of \$120,188, from the General Fund which were repaid in fiscal years 2002-03 and 2003-04. Ownership of all City vehicles was transferred from the departments to the Vehicle Replacement Fund with the following exclusions:

1. Vehicles purchased for use by the Friendswood Volunteer Fire Department
2. Vehicles costing in excess of \$50,000

Criteria used to determine the replacement schedule is vehicle type, usage type, average annual mileage and maintenance costs. Replacement schedule is as follows:

Life (Years)	Vehicle Types
3 - 4	Police Patrol Vehicles
8	Police Non-Patrol
10	Cars, Light Trucks, SUVs
15	Heavy Duty Trucks, Vans, Coaches

Since the plan's inception in 2001-02, vehicle replacement costs have increased with some exceeding the \$50,000 threshold for inclusion in the plan. As a result, the Vehicle Replacement Plan and Vehicle Replacement Fund are under review for necessary revisions.

The Vehicle Replacement Fund basis of budgeting is accrual basis with the following exceptions:

- Capital equipment and improvements are budgeted as an expense and reclassified for reporting purposes
- Depreciation is not budgeted
- Interfund transfers between the Enterprise Funds are budgeted as income and expense and reclassified for reporting purposes

**Vehicle Replacement Fund (301)
Fund Summary**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
OPERATING REVENUES						
Department Lease Revenues	\$318,767	\$321,725	\$321,725	\$241,294	\$321,725	\$359,125
Transfers from other funds	0	0	0	0	0	0
Asset Disposition	16,070	0	0	21,035	27,860	0
Insurance Reimbursements	0	0	0	0	0	0
Interest	1,176	800	800	327	436	800
Total Revenues	\$336,013	\$322,525	\$322,525	\$262,656	\$350,021	\$359,925
OPERATING EXPENSES						
Vehicle Replacement Plan						
Vehicle Equipment	\$424,039	\$364,688	\$428,698	\$375,499	\$383,783	\$404,151
Total Expenditures	\$424,039	\$364,688	\$428,698	\$375,499	\$383,783	\$404,151
Operating Income	(\$88,026)	(\$42,163)	(\$106,173)	(\$112,843)	(\$33,762)	(\$44,226)
Beginning Retained Earnings	\$1,362,501	\$1,274,475	\$1,274,475	\$1,274,475	\$1,274,475	\$1,240,713
Ending Retained Earnings	\$1,274,475	\$1,232,312	\$1,168,302	\$1,161,632	\$1,240,713	\$1,196,487

*

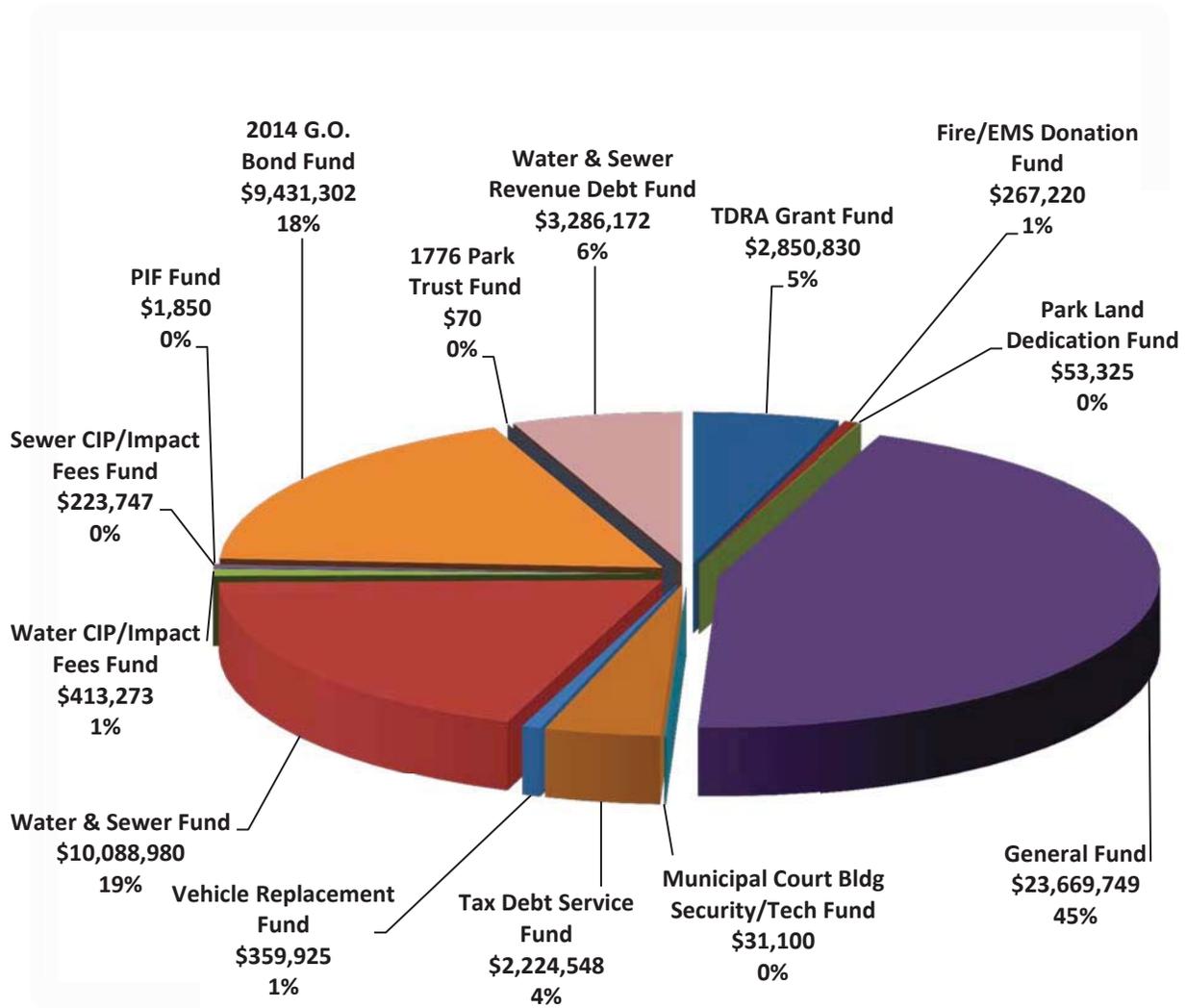
- * VRP fund balance is expected to decrease by 3.6% in FY15 due to purchases of prior year(s) deferred replacements.
- * The net value of the assets (vehicles & equipment in the fleet) included in the retaining earnings balance is about \$934,909.
- * This year's budget budget includes the following vehicle replacements:
8 Police Department vehicles (1 - Animal Control/1 - Criminal Investigations/3 - Patrol/2 - Administration)

Revenue Summary Chart and Schedules by Fund

Revenue Summary Chart by Fund

The adopted revenue budget for fiscal year 2014-15 reflects a conservative approach, using prior year actual estimates as the basis for most revenue sources projections and anticipated impact of utility rate design changes.

FY15 Adopted Budget Revenues \$52,902,091 (includes inter-fund transfers)



**REVENUE SCHEDULE
GENERAL FUND (001)**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
TAXES	\$18,937,895	\$18,998,532	\$19,013,346	\$16,781,772	\$19,475,398	\$20,007,175
CURRENT PROPERTY TAXES	\$12,771,377	\$13,138,237	\$13,138,237	\$13,185,211	\$13,185,211	\$13,692,034
DELINQUENT PROPERTY TAXES	161,034	177,662	177,662	0	177,307	177,662
P & I - PROPERTY TAXES	103,458	0	0	0	0	0
SALES TAX	4,293,794	4,127,080	4,127,080	2,678,784	4,553,543	4,553,543
TNMPCO FRANCHISE	489,235	498,620	498,620	211,821	500,290	512,290
HL&P FRANCHISE	138,701	151,192	151,192	33,531	131,470	146,470
MUNICIPAL ROW ACCESS FEES	158,626	162,030	162,030	116,178	157,521	157,521
ENTEX FRANCHISE	87,147	88,454	88,454	138,081	138,081	105,616
CABLE FRANCHISE	296,708	307,823	307,823	152,009	293,891	303,891
VIDEO SERVICE FRANCHISE	247,347	254,441	254,441	139,994	248,536	266,929
PEG FEES	108,811	9,099	23,913	58,401	0	900
IESI FRANCHISE	56,683	57,427	57,427	44,935	58,698	58,698
MIXED DRINK TAX	24,974	26,467	26,467	22,827	30,850	31,621
WRECKER PERMITS	\$30	\$45	\$45	\$60	\$80	\$45
ALCOHOLIC BEVERAGE PERMIT	8,225	5,730	5,730	7,346	9,795	9,494
NOISE ORDINANCE PERMIT	180	165	165	130	173	165
ANIMAL ESTABLISHMENT PERMIT	10	0	0	10	13	0
PIPELINE PERMITS	1,200	900	900	300	400	450
BUILDING PERMITS	331,948	321,694	321,694	273,802	336,891	344,262
ELECTRIC PERMITS	48,500	41,422	41,422	34,987	46,649	47,314
GAS PERMIT FEE	-30	0	0	0	0	0
PLUMBING PERMITS	56,508	41,788	41,788	42,365	56,487	51,661
DEVELOPMENT PERMIT	475	353	353	225	300	373
AIR CONDITIONING PERMITS	18,072	19,474	19,474	15,808	21,077	19,791
PLAN INSPECTION FEES	156,363	155,312	155,312	140,435	187,247	164,186
RE INSPECTION FEES	50	348	348	25	33	212
SIGN PERMITS	2,210	2,093	2,093	1,248	1,664	1,650
ALARM PERMITS	83,133	76,228	76,228	56,638	75,517	85,446
BANNER PERMIT FEE	730	908	908	650	867	975
ANIMAL LICENSES	2,580	2,783	2,783	1,525	2,033	2,010
CONTRACTOR LICENSE REGIST	37,900	35,250	35,250	29,800	39,733	36,225
METRICOM INC AGREEMENT	4,042	4,041	4,041	4,042	5,389	4,042
LICENSES AND PERMITS	\$752,126	\$708,534	\$708,534	\$609,396	\$784,348	\$768,301
GRANTS/FBI	\$10,416	\$0	\$2,691	\$6,524	\$6,524	\$0
BUREAU OF JUSTICE GRANTS	4,745	0	0	4,625	4,625	0
TX STATE LIBRARY GRANTS	1,447	0	6,783	6,784	6,784	0
CRIMINAL JUSTICE DIVISION	51,991	52,000	66,775	46,010	66,347	52,000
LAW ENFORCEMENT TRAINING	0	0	5,224	5,225	5,225	5,225
EMERGENCY MGMT DIVISION	48,645	0	0	0	0	18,000
TXDOT GRANTS	1,693	0	0	0	0	0
LOCAL GOVERNMENTS	11,349	12,000	12,000	11,000	12,000	12,000
HARRIS COUNTY	523	123,000	123,000	123,000	123,000	0
HOUSTON HIDTA TASK FORCE	18,960	0	8,406	9,407	12,543	0
BAYOU VISTA	1,994	0	0	1,075	1,433	0
FRIENDSWOOD ISD	109,886	137,873	137,873	33,495	137,873	137,873
CLEAR CREEK ISD	15,854	15,406	15,406	0	15,406	15,406
INTERGOVERNMENTAL REVENUE	\$277,503	\$340,279	\$378,158	\$247,145	\$391,760	\$240,504
PLATT FEES	\$12,800	\$7,800	\$7,800	\$6,500	\$8,250	\$8,250
COMMERCIAL SITE PLAN	4,000	6,000	6,000	2,000	3,000	3,000
REZONING FEES	1,200	1,800	1,800	900	450	450
BOARD OF ADJUSTMENT FEES	200	300	300	200	150	150
VACATION OF EASEMENT/R-O-W	300	450	450	300	450	450
ZONING COMPLIANCE CERT	4,325	4,425	4,425	3,350	4,800	4,800
BID SPEC DOCUMENTS	436	0	0	108	162	0
ANIMAL CONTROL/SHELTER FEES	49,980	41,160	8,660	6,503	7,800	8,660
ANIMAL ADOPTION FEES	0	0	32,500	39,212	42,000	32,500
SWIMMING POOL FEES	32,094	8,500	11,625	24,407	31,060	31,060
RECREATION PROGRAM/EVENTS	0	0	1,280	1,280	1,280	0
SPORTS COMPLEX FEES	10,600	15,000	15,000	2,000	11,440	11,440
OLD CITY PARK FEES	800	800	800	1,075	1,075	710
PAVILION FEES	7,150	4,000	4,000	5,025	5,025	4,880
GAZEBO FEES	1,375	1,300	1,300	950	1,420	1,420
LEAVESLEY PARK FEES	19,573	25,000	25,000	12,577	21,760	21,760
NON-RES ACTIVITY BLDG FEE	1,250	2,000	2,000	1,075	2,000	2,000
LEAGUE FEES-ADULT SOFTBALL	38,133	31,000	31,000	27,018	34,780	34,780
SUMMER DAY CAMP	98,215	96,406	96,406	56,484	96,406	96,406
AEROBIC CLASS FEES	28,205	21,000	22,000	25,138	29,600	29,600
OTHER PROGRAM FEES	3,076	5,000	5,000	2,520	4,410	4,410
BOOTH FEES	9,254	3,000	3,000	5,880	5,880	9,254

**REVENUE SCHEDULE
GENERAL FUND (001)**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
FUN RUN RECEIPTS/DONATION	12,622	0	7,755	7,755	7,755	0
CHARGES FOR SERVICES	\$335,588	\$274,941	\$288,101	\$232,257	\$320,953	\$305,980
COURT FINES AND FEES	\$667,656	\$675,637	\$675,637	\$454,403	\$606,387	\$575,929
COURT ADM FEE (DDC)	8,518	8,751	8,751	5,149	6,758	6,082
WARRANTLESS ARREST (AF)	23,074	22,904	22,904	15,052	20,040	18,036
WARRANTLESS ARREST (CAPWAR)	76,451	79,327	79,327	45,216	63,606	57,245
CHILD SAFETY (CS)	4,729	6,052	6,052	2,222	2,988	2,689
TRAFFIC FEE (TFC)	8,211	8,117	8,117	5,103	6,828	6,145
HARRIS CO CHILD SAFETY	11,978	11,474	11,474	8,979	11,918	10,726
ADMINISTRATIVE FEE - DPTS	3,448	3,505	3,505	2,453	3,456	3,110
10% TP-COURT ADM (35)	3,139	3,299	3,299	2,089	2,870	2,583
40% TP - CITY FUNDS (35)	12,635	13,330	13,330	8,369	11,507	10,356
JURY FEE \$3	3	6	6	6	6	8
STATE TRAFFIC (5% CITY)	4,089	4,037	4,037	2,501	3,329	2,996
CITY'S 10% CJF	23	22	22	16	21	19
CONS COURT COST-10% ADM	29,287	33,211	33,211	18,807	28,211	25,389
STATE DOT COURT FINE	4,652	6,061	6,061	300	450	405
EXPUNGE CASE REVENUES	30	0	0	0	0	0
CITY'S FEE	980	1,019	1,019	650	855	770
TEEN COURT PROGRAM	980	1,019	1,019	650	855	770
LIBRARY	36,686	36,986	36,986	25,449	37,062	37,062
MOWING LIEN REVENUES	567	0	0	0	0	0
FALSE ALARMS	7,300	6,649	6,649	2,950	3,638	3,274
FINES	\$904,436	\$921,406	\$921,406	\$600,364	\$810,785	\$763,594
INVESTMENTS	\$34,089	\$23,692	\$23,692	\$19,267	\$24,985	\$24,985
TEXPOOL	882	1,114	1,114	411	529	529
LONE STAR INVEST POOL	747	958	958	27	40	40
MBIA	2,807	3,175	3,175	2,109	2,729	2,729
CHECKING ACCOUNTS	558	482	482	640	854	854
MARKING INVEST TO MARKET	-16,160	0	0	0	0	0
TOWER RENTAL FEE	59,026	42,269	42,269	25,160	47,865	47,865
INTEREST REVENUES	\$81,949	\$71,690	\$71,690	\$47,614	\$77,002	\$77,002
MISCELLANEOUS RECEIPTS	\$72,565	\$6,143	\$34,161	\$63,435	\$61,935	\$61,935
ADMINISTRATIVE FEES	858	954	954	763	1,022	1,022
REFUSE ADMINISTRATIVE FEE	185,146	184,295	184,295	144,450	191,114	191,114
MISCELLANEOUS RECEIPTS	7,534	642	642	227	227	170
LATE FEE-ALARM PERMIT	50	40	40	20	20	20
RETURN CHECK FEE	450	563	563	170	203	203
REIMBURSEMENTS	1,296	1,944	1,944	1,410	2,100	2,100
INSURANCE	22,790	0	15,375	16,176	16,176	0
PY INSURANCE REIMBURSE	25,342	25,342	25,342	5,178	5,178	5,178
REBATES-OFFICE SUPPLIES	14	21	21	0	0	0
PRIOR YEAR REVENUE	468	0	0	0	0	0
DOCUMENTS	943	891	891	620	921	921
VENDING PROCEEDS	823	644	644	319	383	383
CONCESSION STAND AGREEMENT	1,030	1,356	1,356	628	942	942
DONATIONS	88,847	0	37,125	36,969	40,442	0
A/C SHELTER CONSTRUCTION	0	0	0	40	40	0
SR PROGRAM DONATIONS	18,482	17,000	17,000	7,982	17,000	17,000
CAPITAL LEASES	147,318	0	0	0	0	0
MISCELLANEOUS RECEIPTS/OTHER	\$573,956	\$239,835	\$320,353	\$278,387	\$337,703	\$280,988
SALE OF FIXED ASSETS	\$27,566	\$0	\$0	\$0	\$0	\$0
ASSET DISPOSITION	\$27,566	\$0	\$0	\$0	\$0	\$0
PARK DEDICATION FUND	124,155	0	0	0	0	0
TRANS FROM W/S OPER FUND	1,157,632	1,183,194	1,183,194	887,396	1,183,194	1,226,205
TDRA GRANT FUND	47,403	0	0	0	0	0
OTHER FINANCING SOURCES	\$1,329,190	\$1,183,194	\$1,183,194	\$887,396	\$1,183,194	\$1,226,205
GENERAL FUND TOTAL	\$23,220,209	\$22,738,411	\$22,884,782	\$19,684,331	\$23,381,143	\$23,669,749

REVENUE SCHEDULES

POLICE INVESTIGATIONS FUND (FEDERAL - 101)

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
SEIZED REVENUES-FEDERAL	\$3,310	\$1,737	\$1,737	\$0	\$0	\$1,737
INTERGOVERNMENTAL REVENUE	\$3,310	\$1,737	\$1,737	\$0	\$0	\$1,737
INVESTMENTS	\$26	\$9	\$9	\$30	\$40	\$40
TEXPOOL	1	0	0	1	1	1
MBIA	2	0	0	3	4	4
CHECKING ACCOUNTS	0	0	0	1	1	1
INTEREST REVENUE	\$29	\$9	\$9	\$35	\$46	\$46
POLICE INVESTIGATIONS FUND (FEDERAL)	\$3,339	\$1,746	\$1,746	\$35	\$46	\$1,783

POLICE INVESTIGATIONS FUND (STATE - 102)

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
SEIZED REVENUES-COUNTY	\$94,066	\$151,900	\$160,822	\$12,065	\$19,426	\$0
INTERGOVERNMENTAL REVENUE	\$94,066	\$151,900	\$160,822	\$12,065	\$19,426	\$0
INVESTMENTS	\$290	\$250	\$250	\$42	\$56	\$56
TEXPOOL	10	10	10	1	1	1
LONE STAR INVEST POOL	9	10	10	0	0	0
MBIA	27	30	30	5	7	7
CHECKING ACCOUNTS	6	7	7	2	3	3
INTEREST REVENUE	\$342	\$307	\$307	\$50	\$67	\$67
SALE OF FIXED ASSETS	\$0	\$0	\$0	\$6,325	\$6,325	\$0
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$6,325	\$6,325	\$0
POLICE INVESTIGATIONS FUND (STATE)	\$94,408	\$152,207	\$161,129	\$18,440	\$25,818	\$67

FIRE/EMS DONATION FUND (131)

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
INVESTMENTS	\$59	\$0	\$0	\$14	\$19	\$0
TEXPOOL	1	0	0	0	0	0
LONE STAR INVEST POOL	1	0	0	0	0	0
MBIA	4	0	0	1	1	0
CHECKING ACCOUNTS	1	0	0	1	1	0
INTEREST REVENUE	\$66	\$0	\$0	\$16	\$21	\$0
DONATIONS	\$256,084	\$254,100	\$254,100	\$200,633	\$248,805	\$267,220
MISCELLANEOUS RECEIPTS	\$256,084	\$254,100	\$254,100	\$200,633	\$248,805	\$267,220
TRANS FROM GENERAL FUND	\$27,566	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$27,566	\$0	\$0	\$0	\$0	\$0
FIRE/EMS DONATION FUND	\$283,716	\$254,100	\$254,100	\$200,649	\$248,826	\$267,220

ECONOMIC DEVELOPMENT ADMINISTRATION GRANT FUND (140)

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
EDA GRANT	\$77,671	\$390,674	\$537,497	\$180,131	\$503,475	\$0
INTERGOVERNMENTAL REVENUE	\$77,671	\$390,674	\$537,497	\$180,131	\$503,475	\$0
EDA GRANT FUND	\$77,671	\$390,674	\$537,497	\$180,131	\$503,475	\$0

REVENUE SCHEDULES

TDRA DISASTER RECOVERY GRANT FUND (142)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
TDRA GRANT	\$466,091	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830
INTERGOVERNMENTAL REVENUE	\$466,091	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830
TDRA GRANT FUND	\$466,091	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND (150)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
BLDG SECURITY FUND	\$14,515	\$14,300	\$14,300	\$9,413	\$12,551	\$13,000
TECHNOLOGY FUND	20,427	20,300	20,300	13,121	17,495	17,500
COURT SECURITY FEES	\$34,942	\$34,600	\$34,600	\$22,534	\$30,046	\$30,500
INVESTMENTS	\$877	\$575	\$575	\$384	\$511	\$512
TEXPOOL	24	20	20	8	11	11
LONE STAR INVEST POOL	21	20	20	1	1	1
MBIA	71	75	75	41	55	55
CHECKING ACCOUNTS	15	10	10	16	21	21
INTEREST REVENUE	\$1,008	\$700	\$700	\$450	\$599	\$600
COURT BUILDING SECURITY/TECHNOLOGY FUND	\$35,950	\$35,300	\$35,300	\$22,984	\$30,645	\$31,100

SIDEWALK INSTALLATION FUND (160)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
SIDEWALK INSTALLATION	\$0	\$0	\$0	\$3,234	\$3,234	\$0
MISCELLANEOUS RECEIPTS	\$0	\$0	\$0	\$3,234	\$3,234	\$0
INVESTMENTS	\$0	\$0	\$0	\$4	\$5	\$0
INTEREST REVENUE	\$0	\$0	\$0	\$4	\$5	\$0
SIDEWALK INSTALLATION FUND	\$0	\$0	\$0	\$3,238	\$3,239	\$0

PARK LAND DEDICATION FUND (164)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
COMMUNITY PARKS	\$53,700	\$53,000	\$53,000	\$42,900	\$53,000	\$53,000
MISCELLANEOUS RECEIPTS	\$53,700	\$53,000	\$53,000	\$42,900	\$53,000	\$53,000
INVESTMENTS	\$661	\$550	\$550	\$208	\$277	\$279
TEXPOOL	23	20	20	4	5	5
LONE STAR INVEST POOL	20	30	30	0	0	0
MBIA	61	75	75	22	30	30
CHECKING ACCOUNTS	13	25	25	8	11	11
INTEREST REVENUE	\$778	\$700	\$700	\$242	\$323	\$325
PARK LAND DEDICATION FUND	\$54,478	\$53,700	\$53,700	\$43,142	\$53,323	\$53,325

REVENUE SCHEDULES

TAX DEBT SERVICE FUND (201)

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
CURRENT PROPERTY TAXES	\$1,590,046	\$1,515,423	\$1,515,423	\$1,516,006	\$1,515,423	1,577,648
DELINQUENT PROPERTY TAXES	21,799	38,456	38,456	0	38,456	25,000
P & I - PROPERTY TAXES	14,108	0	0	0	0	0
TAXES	\$1,625,953	\$1,553,879	\$1,553,879	\$1,516,006	\$1,553,879	\$1,602,648
INVESTMENTS	\$1,425	\$1,070	\$1,070	\$634	\$845	\$910
TEXPOOL	35	40	40	7	9	9
LONE STAR INVEST POOL	23	34	34	1	1	1
MBIA	114	125	125	39	53	53
CHECKING ACCOUNTS	24	25	25	20	27	27
INTEREST REVENUE	\$1,621	\$1,294	\$1,294	\$701	\$935	\$1,000
W/S DEBT SERVICE FUND	\$616,350	\$616,150	\$616,150	\$462,112	\$616,150	\$620,900
OTHER FINANCING SOURCES	\$616,350	\$616,150	\$616,150	\$462,112	\$616,150	\$620,900
TAX DEBT SERVICE FUND	\$2,243,924	\$2,171,323	\$2,171,323	\$1,978,819	\$2,170,964	\$2,224,548

2010 G.O. BONDS FUND (252)

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
MBIA	\$1,429	\$0	\$0	\$199	\$199	\$0
INTEREST REVENUE	\$1,429	\$0	\$0	\$199	\$199	\$0
2010 G.O. BONDS	\$1,429	\$0	\$0	\$199	\$199	\$0

2014 G.O. BONDS FUND (253)

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
MBIA	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$9,431,302
TRANS FROM GENERAL FUND	0	0	0	0	0	0
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0	\$0	\$9,431,302
2014 G.O. BONDS	\$0	\$0	\$0	\$0	\$0	\$9,431,302

1776 PARK TRUST FUND (701)

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
INVESTMENTS	\$96	\$50	\$50	\$44	\$59	\$60
TEXPOOL	3	5	5	1	1	1
LONE STAR INVEST POOL	2	5	5	0	0	0
MBIA	7	10	10	5	6	6
CHECKING ACCOUNTS	2	5	5	2	3	3
INTEREST REVENUE	\$110	\$75	\$75	\$52	\$69	\$70
1776 PARK TRUST FUND	\$110	\$75	\$75	\$52	\$69	\$70

REVENUE SCHEDULES

WATER AND SEWER OPERATION FUND (401)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
SINGLE FMLY RES	\$4,756,853	\$4,111,525	\$4,111,525	\$2,653,433	\$4,233,249	\$4,333,250
SINGLE COMMERCIAL	240,139	216,510	216,510	149,229	217,066	244,635
MULTI FMLY RES	352,478	319,720	319,720	204,161	315,825	415,830
MULTI COMMERCIAL	69,974	64,915	64,915	50,463	61,650	76,650
SPRINKLER ONLY	637,114	548,760	548,760	423,841	543,146	793,150
OTHER	50,114	46,120	46,120	31,475	44,184	44,180
SINGLE FMLY RES	3,761,623	3,236,637	3,236,637	2,172,916	3,357,649	3,357,650
SINGLE COMMERCIAL	165,382	147,375	147,375	97,984	148,793	148,790
MULTI FMLY RES	309,117	279,925	279,925	181,728	277,043	277,040
MULTI COMMERCIAL	58,681	53,750	53,750	42,405	51,681	51,680
OTHER	35,646	32,725	32,725	22,988	31,361	31,360
CHARGES FOR SERVICES	\$10,437,121	\$9,057,962	\$9,057,962	\$6,030,623	\$9,281,647	\$9,774,215
INVESTMENTS	\$39,636	\$20,000	\$20,000	\$16,514	\$20,440	\$20,450
TEXPOOL	1,120	1,000	1,000	327	375	425
LONE STAR INVEST POOL	957	1,000	1,000	43	50	0
MBIA	3,228	3,000	3,000	1,752	2,000	2000
CHECKING ACCOUNTS	699	700	700	691	790	790
MARKING INVEST TO MARKET	-16,160	0	0	0	0	0
INTEREST REVENUE	\$29,480	\$25,700	\$25,700	\$19,327	\$23,655	\$23,665
MISCELLANEOUS RECEIPTS	\$141,573	\$0	\$0	\$5,153	\$5,153	\$0
DISCONNECT/RECONNECT FEE	223,598	215,000	215,000	159,365	223,400	223,500
SAME DAY SERVICE FEE	0	0	0	975	1,200	1,200
DISCONNECT/RECONNECT FEE	27,150	27,000	27,000	27,625	26,150	26,100
TAMPERING FEE	2,756	2,500	2,500	4,000	2,750	2,800
PULLED METER FEES	900	700	700	400	840	800
BROKEN LOCK FEE	175	200	200	0	0	0
MISCELLANEOUS RECEIPTS	5,477	0	0	7,040	7,040	0
RETURN CHECK FEE	1,675	1,700	1,700	1,110	1,700	1,700
INSURANCE	0	0	4,063	4,063	4,063	0
PY INSURANCE REIMBURSE	35,790	0	0	0	0	0
WATER METERS	33,962	38,000	38,000	27,940	33,890	35,000
MISCELLANEOUS RECEIPTS	\$473,056	\$285,100	\$289,163	\$237,671	\$306,186	\$291,100
WATER AND SEWER OPERATION FUND	\$10,939,657	\$9,368,762	\$9,372,825	\$6,287,621	\$9,611,488	\$10,088,980

2006 WATER AND SEWER BOND CONSTRUCTION FUND (418)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
INVESTMENTS	\$2	\$0	\$0	\$0	\$0	\$0
MBIA	3	0	0	0	0	0
2006 MBIA W/S REV BONDS	2,995	0	0	1,117	1,489	0
INTEREST REVENUE	\$3,000	\$0	\$0	\$1,117	\$1,489	\$0
TRANS FROM W/S OPER FUND	\$47,791	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$47,791	\$0	\$0	\$0	\$0	\$0
2006 WATER AND SEWER BOND CONSTRUCTION FUND	\$50,791	\$0	\$0	\$1,117	\$1,489	\$0

2009 WATER AND SEWER BOND CONSTRUCTION FUND (419)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
2009 MBIA W/S REV BONDS	\$1,834	\$0	\$0	\$626	\$835	\$0
INTEREST REVENUE	\$1,834	\$0	\$0	\$626	\$835	\$0
2009 WATER AND SEWER BOND CONSTRUCTION FUND	\$1,834	\$0	\$0	\$626	\$835	\$0

REVENUE SCHEDULES

WATER CIP/IMPACT FEE FUND (480)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
CW IMPACT FEES-2008	\$349,740	\$354,240	\$354,240	\$313,615	\$412,549	\$412,992
CHARGES FOR SERVICES	\$349,740	\$354,240	\$354,240	\$313,615	\$412,549	\$412,992
INVESTMENTS	\$1,130	\$1,004	\$1,004	\$176	\$235	\$235
TEXPOOL	41	57	57	4	5	5
LONE STAR INVEST POOL	36	50	50	1	1	1
MBIA	106	136	136	20	27	30
CHECKING ACCOUNTS	23	25	25	8	11	10
INTEREST REVENUE	\$1,336	\$1,272	\$1,272	\$209	\$279	\$281
WATER CIP/IMPACT FEE FUND	\$351,076	\$355,512	\$355,512	\$313,824	\$412,828	\$413,273

WATER CIP/IMPACT FEE FUND (580)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
CW IMPACT FEES-2008	\$238,651	\$246,000	\$246,000	\$167,190	\$223,300	\$223,200
CHARGES FOR SERVICES	\$238,651	\$246,000	\$246,000	\$167,190	\$223,300	\$223,200
INVESTMENTS	\$491	\$433	\$433	\$74	\$500	\$530
TEXPOOL	18	24	24	1	1	2
LONE STAR INVEST POOL	15	21	21	0	0	0
MBIA	46	58	58	8	11	10
CHECKING ACCOUNTS	10	11	11	3	4	5
INTEREST REVENUE	\$580	\$547	\$547	\$86	\$516	\$547
SEWER CIP/IMPACT FEE FUND	\$239,231	\$246,547	\$246,547	\$167,276	\$223,816	\$223,747

WATER AND SEWER REVENUE DEBT FUND (490)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
INVESTMENTS	\$1,167	\$750	\$750	\$701	\$935	\$855
TEXPOOL	31	35	35	8	11	15
LONE STAR INVEST POOL	23	20	20	2	3	5
MBIA	90	75	75	55	73	75
CHECKING ACCOUNTS	22	20	20	34	45	50
INTEREST REVENUE	\$1,333	\$900	\$900	\$800	\$1,067	\$1,000
TRANS FROM W/S OPER FUND	\$2,083,104	\$2,594,106	\$2,594,106	\$1,945,580	\$2,594,106	\$2,645,172
WATER CIP/IMPACT FEE FUND	800,000	425,000	425,000	318,750	425,000	450,000
SEWER CIP/IMPACT FEE FUND	400,000	265,000	265,000	198,750	265,000	190,000
OTHER FINANCING SOURCES	\$3,283,104	\$3,284,106	\$3,284,106	\$2,463,080	\$3,284,106	\$3,285,172
WATER AND SEWER REVENUE DEBT FUND	\$3,284,437	\$3,285,006	\$3,285,006	\$2,463,880	\$3,285,173	\$3,286,172

VEHICLE REPLACEMENT FUND (301)

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
INVESTMENTS	\$1,125	\$740	\$740	\$305	\$409	\$740
TEXPOOL	32	40	40	6	8	40
CHECKING ACCOUNTS	19	20	20	14	19	20
INTEREST REVENUE	\$1,176	\$800	\$800	\$325	\$436	\$800
LEASE REVENUE	\$318,767	\$321,725	\$321,725	\$241,294	\$321,725	\$359,125
LEASE REVENUE	\$318,767	\$321,725	\$321,725	\$241,294	\$321,725	\$359,125
SALE OF FIXED ASSETS	\$16,070	\$0	\$0	\$21,035	\$27,860	\$0
OTHER FINANCING SOURCES	\$16,070	\$0	\$0	\$21,035	\$27,860	\$0
VEHICLE REPLACEMENT PLAN	\$336,013	\$322,525	\$322,525	\$262,654	\$350,021	\$359,925

General and Administrative Transfers

Transfers to Other Funds

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/2014	FY14 Year End Estimate	FY15 Adopted Budget
GENERAL FUND						
Fire/EMS Donation Fund	\$27,566	\$0	\$0	\$0	\$0	\$0
TOTAL	\$27,566	\$0	\$0	\$0	\$0	\$0
TDRA GRANT FUND						
General Fund	\$47,404	\$0	\$0	\$0	\$0	\$0
TOTAL	\$47,404	\$0	\$0	\$0	\$0	\$0
PARK DEDICATION FUND						
General Fund	\$124,155	\$0	\$0	\$0	\$0	\$0
TOTAL	\$124,155	\$0	\$0	\$0	\$0	\$0
2014 G.O. BOND FUND						
2014 G.O. Bond Fund	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
WATER AND SEWER OPERATING FUND						
General Fund	\$1,157,632	\$1,183,194	\$1,183,194	\$887,396	\$1,183,194	\$1,226,205
2006 W/S Bond Fund	47,791	0	0	0	0	0
W/S Revenue Debt Service Fund	2,083,104	2,594,106	2,594,106	\$1,945,580	2,594,106	2,645,172
TOTAL	\$3,288,527	\$3,777,300	\$3,777,300	\$2,832,975	\$3,777,300	\$3,871,377
WATER AND SEWER REVENUE DEBT FUNDS						
Tax Debt Service Fund	\$616,350	\$616,150	\$616,150	\$462,112	\$616,150	\$620,900
TOTAL	\$616,350	\$616,150	\$616,150	\$462,112	\$616,150	\$620,900
WATER CIP/IMPACT FEE FUND						
W/S Revenue Debt Service Fund	\$800,000	\$425,000	\$425,000	\$318,750	\$425,000	\$450,000
TOTAL	\$800,000	\$425,000	\$425,000	\$318,750	\$425,000	\$450,000
SEWER CIP/IMPACT FEE FUND						
W/S Revenue Debt Service Fund	\$400,000	\$265,000	\$265,000	\$198,750	\$265,000	\$190,000
TOTAL	\$400,000	\$265,000	\$265,000	\$198,750	\$265,000	\$190,000
TOTAL TRANSFERS TO OTHER FUNDS	\$5,304,002	\$5,083,450	\$5,083,450	\$3,812,587	\$5,083,450	\$5,132,277

Transfers from Other Funds

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/2014	FY14 Year End Estimate	FY15 Adopted Budget
GENERAL FUND						
Park Land Dedication Fund	\$124,155	\$0	\$0	\$0	\$0	\$0
2014 G.O. Bond Fund	0	0	0	0	0	0
W/S Operation Fund	1,157,632	1,183,194	1,183,194	887,395	1,183,194	1,226,205
TOTAL	\$1,281,787	\$1,183,194	\$1,183,194	\$887,395	\$1,183,194	\$1,226,205
2014 G.O. BOND FUND						
2014 G.O. Bond Fund	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
FIRE/EMS DONATION FUND						
General Fund	\$27,566	\$0	\$0	\$0	\$0	\$0
TOTAL	\$27,566	\$0	\$0	\$0	\$0	\$0
TDRA GRANT FUND						
General Fund	\$47,404	\$0	\$0	\$0	\$0	\$0
TOTAL	\$47,404	\$0	\$0	\$0	\$0	\$0
TAX DEBT SERVICE FUND						
W/S Revenue Debt Service Fund	\$616,350	\$616,150	\$616,150	\$462,112	\$616,150	\$620,900
TOTAL	\$616,350	\$616,150	\$616,150	\$462,112	\$616,150	\$620,900
WATER AND SEWER REVENUE DEBT SERVICE FUND						
W/S Operation Fund	\$2,083,104	\$2,594,106	\$2,594,106	\$1,945,580	\$2,594,106	\$2,645,172
Water CIP/Impact Fee Fund	800,000	425,000	425,000	318,750	425,000	450,000
Sewer CIP/Impact Fee Fund	400,000	265,000	265,000	198,750	265,000	190,000
TOTAL	\$3,283,104	\$3,284,106	\$3,284,106	\$2,463,080	\$3,284,106	\$3,285,172
WATER AND SEWER BOND FUNDS						
W/S Operation Fund	\$47,791	\$0	\$0	\$0	\$0	\$0
TOTAL	\$47,791	\$0	\$0	\$0	\$0	\$0
TOTAL TRANSFERS FROM OTHER FUNDS	\$5,304,002	\$5,083,450	\$5,083,450	\$3,812,587	\$5,083,450	\$5,132,277

Summary of Debt Service Funds

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
General Obligation Bonds	\$1,130,624	\$775,533	\$775,533	\$642,982	\$775,533	\$766,751
Certificates of Obligations	\$0	\$0	\$0	\$0	\$0	\$0
Refunding Bonds	\$1,956,862	\$2,314,091	\$2,314,037	\$2,039,914	\$2,314,037	\$2,315,769
Revenue Bonds	\$1,658,865	\$1,627,765	\$1,627,765	\$987,212	\$1,627,765	\$1,631,653
Other Tax Debt	\$263,124	\$159,366	\$159,420	\$159,420	\$159,420	\$159,367
Total	\$5,009,475	\$4,876,755	\$4,876,755	\$3,829,528	\$4,876,755	\$4,873,540

Debt Service Funds Overview

The Tax Debt Service Fund is used to account for property taxes levied for payment of principal and interest on all general long-term debt of the City. The basis of budgeting for the Tax Debt Service Fund is the modified accrual method and is the same as the basis of accounting reported in the Comprehensive Annual Financial Report (CAFR).

The Water and Sewer Revenue Debt Service Fund is used to account for payment of principal and interest on all enterprise fund long-term debt of the City issued for utility capital improvements. Accrual basis of budgeting and accounting are used in the Water & Sewer Revenue Debt Service Fund with the following exceptions: debt principal payments are budgeted as expenses, bond issuance costs are for the full amount in the bond sale year, interfund transfers between Enterprise Funds are budgeted as income and expense. The expenses are reclassified for reporting purposes in the CAFR.

In FY 2010-11, the City refinanced its 2001 Series Water & Sewer Revenue Bonds as Series 2010B General Obligation Bonds. Debt service payments on the Series 2010B Bonds will be supported by the Water & Sewer Fund through annual transfers to the Tax Debt Service Fund over the entire life of the bonds. This refinancing strategy did not alter the maturity date of the outstanding debt and resulted in a significant rate difference that will lower the interest amount due over the life of the bonds.

City of Friendswood Legal Debt Margin Information

As a City Council - City Manager form of government, the City of Friendswood is not limited by law in the amount of debt it may issue. The City's Charter states: "In keeping with the Constitution of the State of Texas and not contrary thereto, the City of Friendswood shall have the power to borrow money on the credit of the City for any public purpose not now or hereafter prohibited by the Constitution and laws of the State of Texas, and shall have the right to issue all tax bonds, revenue bonds, funding and refunding bonds, time warrants and other evidence of indebtedness as now authorized or as may hereafter be authorized to be issued by cities and towns by the laws of the State of Texas.

Article 11, Section 5 of the State of Texas Constitution states in part: "but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent (2.5%) of the taxable property of such city". This means the City of Friendswood (as a Home Rule city) cannot adopt a tax rate greater than \$2.50 per \$100 taxable property valuation.

Per the City's Financial Advisor using the Texas Attorney General's guideline for home rule cities, the City's legal debt margin is based on a tax rate of \$1.35 per \$100 of net assessed property value with projected 100% collection of the tax levy. For FY15, the City's legal debt margin is \$35,208,478. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of less than \$35,208,478.

Legal Debt Margin Calculation

By way of reference, the Home Rule Cities calculation of the legal debt margin for the City of Friendswood is below:

Estimated net assessed value:
\$2,608,035,340

For Texas Constitution Legal Debt Margin for Friendwood:

Divide the estimated net assessed value by \$100 and multiply by the Texas Attorney General home rule tax rate of \$1.35. Then, subtract the maximum annual debt service requirement amount for existing General Obligation (G.O.) debt.

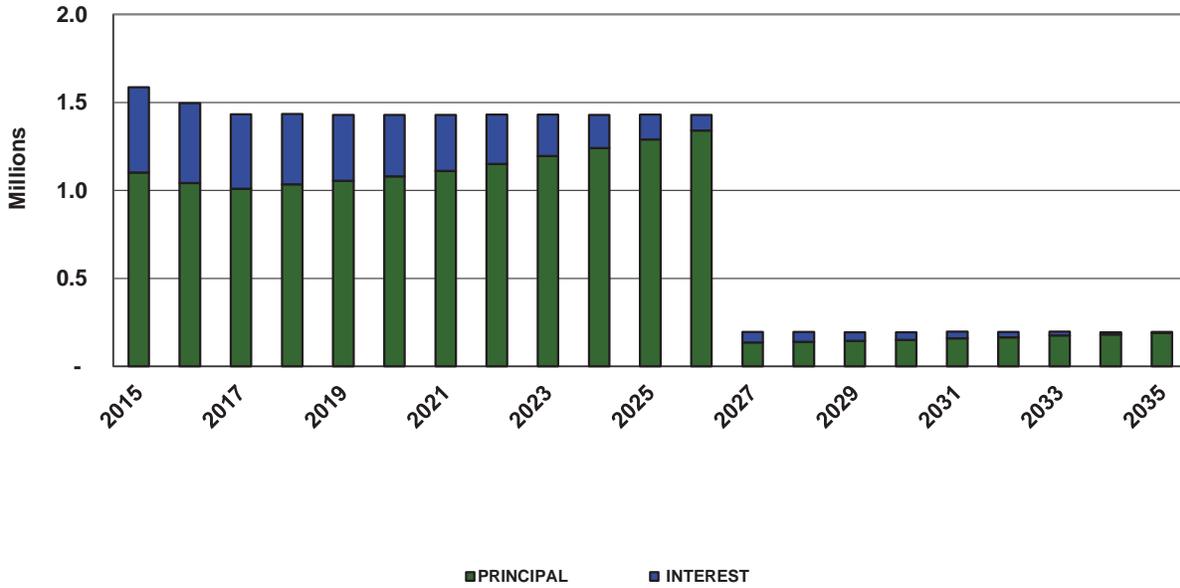
\$35,208,478 City of Friendswood's Maximum Legal Debt Service Requirement (based on tax rate of \$1.35 per \$100 value)

\$2,207,266 City of Friendswood's maximum annual debt service requirement for existing G.O. debt (will occur in fiscal year 2015)

\$33,001,212 City of Friendswood's FY15 Debt Margin

According to the City's Financial Advisor, a debt margin of \$33,001,212 translates into additional debt capacity of approximately \$425 million in bonds (depending on factors such as the number of sales and the interest environment).

Tax Debt Service To Maturity



YEAR	PRINCIPAL	INTEREST	TOTAL
2015	1,100,634	485,734	1,586,368
2016	1,040,881	454,173	1,495,054
2017	1,010,000	421,883	1,431,883
2018	1,035,000	398,248	1,433,248
2019	1,055,000	374,214	1,429,214
2020	1,080,000	349,114	1,429,114
2021	1,110,000	318,219	1,428,219
2022	1,150,000	279,589	1,429,589
2023	1,195,000	235,793	1,430,793
2024	1,240,000	188,799	1,428,799
2025	1,290,000	139,886	1,429,886
2026	1,340,000	88,940	1,428,940
2027	135,000	60,225	195,225
2028	140,000	54,725	194,725
2029	145,000	49,025	194,025
2030	150,000	43,125	193,125
2031	160,000	36,925	196,925
2032	165,000	29,806	194,806
2033	175,000	21,731	196,731
2034	180,000	13,300	193,300
2035	190,000	4,513	194,513
Total	\$15,086,515	\$4,047,966	\$19,134,481

Tax Debt Service Fund

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
General Obligation Bonds						
Principal	\$830,000	\$500,000	\$500,000	\$500,000	\$500,000	\$510,000
Interest	299,824	274,733	274,733	142,182	274,733	255,251
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	800	800	800	800	800	1,500
Total	\$1,130,624	\$775,533	\$775,533	\$642,982	\$775,533	\$766,751
Revenue Bonds						
Principal	\$0	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Refunding Bonds						
Principal	\$65,000	\$425,000	\$425,000	\$425,000	\$425,000	\$440,000
Interest	235,300	230,400	230,400	117,325	230,400	221,750
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	500	500	500	500	500	500
Total	\$300,800	\$655,900	\$655,900	\$542,825	\$655,900	\$662,250
Other Tax Debt						
Principal	\$242,507	\$145,307	\$145,379	\$145,379	\$145,379	\$150,634
Interest	20,617	14,059	14,041	14,041	14,041	8,733
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
Total	\$263,124	\$159,366	\$159,420	\$159,420	\$159,420	\$159,367
Certificates of Obligation						
Principal	\$0	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Total Tax Debt Service Fund	\$1,694,548	\$1,590,799	\$1,590,853	\$1,345,227	\$1,590,853	\$1,588,368

**Debt Service
Tax Debt Service Fund
Account Listing**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY 15 Adopted Budget
93-11 PRINCIPAL - 2003 GO BONDS	\$345,000	\$0	\$0	\$0	\$0	\$0
93-12 PRINCIPAL - 2005 GO BONDS	385,000	390,000	390,000	390,000	390,000	400,000
93-13 PRINCIPAL - 2010 GO BONDS	100,000	110,000	110,000	110,000	110,000	110,000
93-15 PRINCIPAL - 2012 REFUNDING GO BONDS	65,000	425,000	425,000	425,000	425,000	440,000
BOND AND GO PRINCIPAL	\$895,000	\$925,000	\$925,000	\$925,000	\$925,000	\$950,000
93-70 PRINCIPAL - 10 COMPUTER REFRESH	\$100,889	\$0	\$0	\$0	\$0	\$0
93-95 PRINCIPAL - 13 PUBLIC WORKS EQUIP	49,521	48,644	48,716	48,716	48,716	49,179
93-96 PRINCIPAL - 08 FIRE TRUCK	55,137	57,870	57,870	57,870	57,870	60,739
93-97 PRINCIPAL - 09 GRADALL	36,960	38,793	38,793	38,793	38,793	40,716
OTHER DEBT PRINCIPAL	\$242,507	\$145,307	\$145,379	\$145,379	\$145,379	\$150,634
93-11 INTEREST - 2003 GO BONDS	\$6,038	\$0	\$0	\$0	\$0	\$0
93-12 INTEREST - 2005 GO BONDS	170,311	153,358	153,358	80,944	153,358	136,076
93-13 INTEREST - 2010 GO BONDS	123,475	121,375	121,375	61,238	121,375	119,175
93-15 INTEREST - 2012 REFUNDING GO BONDS	235,300	230,400	230,400	117,325	230,400	221,750
BOND AND GO INTEREST	\$535,124	\$505,133	\$505,133	\$259,507	\$505,133	\$477,001
93-70 INTEREST - 10 COMPUTER REFRESH	\$2,815	\$0	\$0	\$0	\$0	\$0
93-95 INTEREST - 13 PUBLIC WORKS EQUIP	252	1,076	1,058	1,058	1,058	541
93-96 INTEREST - 08 FIRE TRUCK	11,775	9,041	9,041	9,041	9,041	6,172
93-97 INTEREST - 09 GRADALL	5,775	3,942	3,942	3,942	3,942	2,020
OTHER DEBT INTEREST	\$20,617	\$14,059	\$14,041	\$14,041	\$14,041	\$8,733
93-12 FISCAL FEES - 05 GO BONDS	\$300	\$300	\$300	\$300	\$300	\$750
93-13 FISCAL FEES - 10 GO BONDS	500	500	500	500	500	750
93-15 FISCAL FEES - 12 REFUNDING GO BONDS	500	500	500	500	500	500
FISCAL AGENT FEES	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$2,000
Total for TAX DEBT SERVICE FUND	\$1,694,548	\$1,590,799	\$1,590,853	\$1,345,227	\$1,590,853	\$1,588,368

Tax Debt Service Fund

Summary Schedule of Tax Debt Service to Maturity

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$1,100,634	\$485,734	\$1,586,368
2016	1,040,881	454,173	1,495,054
2017	1,010,000	421,883	1,431,883
2018	1,035,000	398,248	1,433,248
2019	1,055,000	374,214	1,429,214
2020	1,080,000	349,114	1,429,114
2021	1,110,000	318,219	1,428,219
2022	1,150,000	279,589	1,429,589
2023	1,195,000	235,793	1,430,793
2024	1,240,000	188,799	1,428,799
2025	1,290,000	139,886	1,429,886
2026	1,340,000	88,940	1,428,940
2027	135,000	60,225	195,225
2028	140,000	54,725	194,725
2029	145,000	49,025	194,025
2030	150,000	43,125	193,125
2031	160,000	36,925	196,925
2032	165,000	29,806	194,806
2033	175,000	21,731	196,731
2034	180,000	13,300	193,300
2035	190,000	4,513	194,512
TOTAL	\$15,086,514	\$4,047,966	\$19,134,480

Tax Debt Service Fund

Schedule of 2005 General Obligation Bonds By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$400,000	\$136,076	\$536,076
2016	405,000	118,467	523,467
2017	80,000	107,858	187,858
2018	85,000	104,248	189,248
2019	85,000	100,689	185,689
2020	90,000	97,189	187,189
2021	90,000	93,544	183,544
2022	95,000	89,739	184,739
2023	500,000	77,280	577,280
2024	505,000	56,049	561,049
2025	525,000	34,161	559,161
2026	535,000	11,503	546,503

TOTAL	\$3,395,000	\$1,026,802	\$4,421,802
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Schedule of 2010 General Obligation Bonds By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$110,000	\$119,175	\$229,175
2016	115,000	116,925	231,925
2017	120,000	113,975	233,975
2018	125,000	110,300	235,300
2019	130,000	106,475	236,475
2020	135,000	101,825	236,825
2021	140,000	96,325	236,325
2022	145,000	90,625	235,625
2023	140,000	84,925	224,925
2024	155,000	79,025	234,025
2025	155,000	72,825	227,825
2026	170,000	66,325	236,325
2027	135,000	60,225	195,225
2028	140,000	54,725	194,725
2029	145,000	49,025	194,025
2030	150,000	43,125	193,125
2031	160,000	36,925	196,925
2032	165,000	29,806	194,806
2033	175,000	21,731	196,731
2034	180,000	13,300	193,300
2035	190,000	4,513	194,513

TOTAL	\$3,080,000	\$1,472,100	\$4,552,100
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Tax Debt Service Fund

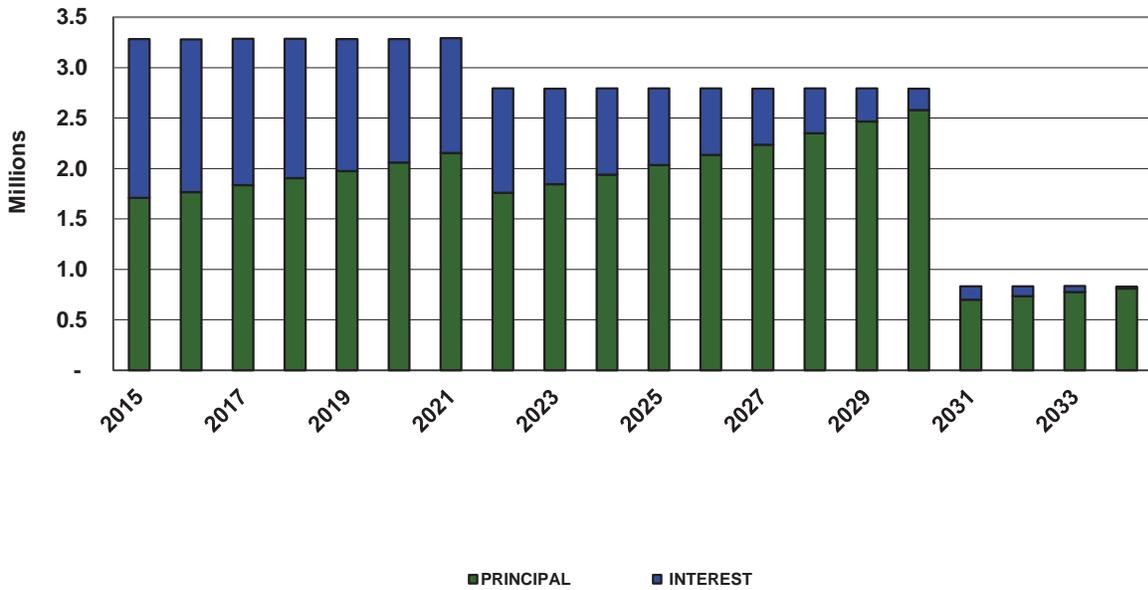
**Schedule of 2012 General Obligation Refunding Bonds
By Maturity Date**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$440,000	\$221,750	\$661,750
2016	460,000	212,750	672,750
2017	810,000	200,050	1,010,050
2018	825,000	183,700	1,008,700
2019	840,000	167,050	1,007,050
2020	855,000	150,100	1,005,100
2021	880,000	128,350	1,008,350
2022	910,000	99,225	1,009,225
2023	555,000	73,588	628,588
2024	580,000	53,725	633,725
2025	610,000	32,900	642,900
2026	635,000	11,113	646,113
	-	-	-
TOTAL	\$8,400,000	\$1,534,300	\$9,934,300

Estimated Obligations Under Capital Leases

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$150,634	\$8,733	\$159,366
2016	60,881	6,031	66,912
TOTAL	\$211,515	\$14,764	\$226,278

Revenue Debt Service To Maturity



YEAR	PRINCIPAL	INTEREST	TOTAL
2015	1,710,000	1,572,922	3,282,922
2016	1,765,000	1,514,584	3,279,584
2017	1,835,000	1,450,071	3,285,071
2018	1,905,000	1,379,706	3,284,706
2019	1,975,000	1,305,959	3,280,959
2020	2,060,000	1,221,485	3,281,485
2021	2,155,000	1,135,486	3,290,486
2022	1,760,000	1,034,102	2,794,102
2023	1,845,000	946,809	2,791,809
2024	1,940,000	854,831	2,794,831
2025	2,035,000	757,836	2,792,836
2026	2,135,000	659,651	2,794,651
2027	2,235,000	556,123	2,791,123
2028	2,350,000	442,855	2,792,855
2029	2,465,000	327,625	2,792,625
2030	2,580,000	210,763	2,790,763
2031	700,000	133,500	833,500
2032	735,000	97,625	832,625
2033	775,000	59,875	834,875
2034	810,000	20,250	830,250
Total	\$35,770,000	\$15,682,056	\$51,452,056

Water and Sewer Debt Service Fund

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
Revenue Bonds						
Principal	\$320,000	\$330,000	\$330,000	\$330,000	\$330,000	\$345,000
Interest	1,338,065	1,296,965	1,296,965	656,912	1,296,965	1,285,153
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	800	800	800	300	800	1,500
Total	\$1,658,865	\$1,627,765	\$1,627,765	\$987,212	\$1,627,765	\$1,631,653
Refunding Bonds						
Principal	\$1,280,000	\$1,325,000	\$1,325,000	\$1,325,000	\$1,325,000	\$1,365,000
Interest	375,562	332,141	332,141	171,589	332,141	287,769
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	500	1,050	996	500	996	750
Total	\$1,656,062	\$1,658,191	\$1,658,137	\$1,497,089	\$1,658,137	\$1,653,519
Other Tax Debt						
Principal	\$0	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Certificates of Obligation						
Principal	\$0	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Total Water and Sewer Debt Service Fund	\$3,314,927	\$3,285,956	\$3,285,902	\$2,484,301	\$3,285,902	\$3,285,172

**Debt Service
Water and Sewer Fund
Account Listing**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY 15 Adopted Budget
93-14 PRINCIPAL - 10 REFUND GO BONDS (W/S)	\$480,000	\$490,000	\$490,000	\$490,000	\$490,000	\$505,000
93-49 PRINCIPAL - 06 W/S BONDS	0	0	0	0	0	0
93-53 PRINCIPAL - 09 W/S BONDS	320,000	330,000	330,000	330,000	330,000	345,000
93-66 PRINCIPAL - 06 REFUND BONDS	800,000	835,000	835,000	835,000	835,000	860,000
BOND PRINCIPAL	\$1,600,000	\$1,655,000	\$1,655,000	\$1,655,000	\$1,655,000	\$1,710,000
93-14 INTEREST - 10 REFUND GO BONDS (W/S)	\$134,800	\$125,100	\$125,100	\$65,000	\$125,100	\$115,150
93-49 INTEREST - 06 W/S BONDS	797,435	790,875	790,875	400,979	790,875	790,875
93-53 INTEREST - 09 W/S BONDS	524,465	506,090	506,090	255,933	506,090	494,278
93-66 INTEREST - 06 REFUND BONDS	240,762	207,041	207,041	106,589	207,041	172,619
BOND INTEREST	\$1,713,627	\$1,629,106	\$1,629,106	\$828,501	\$1,629,106	\$1,572,922
93-14 FISCAL FEES - 10 REFUND GO BONDS (W/S)	\$500	\$1,050	\$996	\$500	\$996	\$750
93-49 FISCAL FEES - 06 W/S BONDS	300	300	300	300	300	750
93-53 FISCAL FEES - 09 W/S BONDS	500	500	500	0	500	750
FISCAL AGENT FEES	\$1,300	\$1,850	\$1,796	\$800	\$1,796	\$2,250
Total for W/S DEBT FUND	\$3,314,927	\$3,285,956	\$3,285,902	\$2,484,301	\$3,285,902	\$3,285,172

WATER AND WASTEWATER REVENUE DEBT SERVICE

SUMMARY SCHEDULE OF REVENUE DEBT SERVICE TO MATURITY

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2015	\$1,529,400	\$180,600	\$1,241,271	\$331,650	\$2,770,671	\$512,250	\$3,282,921
2016	1,579,150	185,850	1,190,263	324,321	2,769,413	510,171	3,279,584
2017	1,640,750	194,250	1,133,449	316,622	2,774,199	510,872	3,285,071
2018	1,702,350	202,650	1,071,246	308,460	2,773,596	511,110	3,284,706
2019	1,766,050	208,950	1,006,119	299,840	2,772,169	508,790	3,280,959
2020	1,670,000	390,000	935,835	285,650	2,605,835	675,650	3,281,485
2021	1,745,000	410,000	860,086	275,400	2,605,086	685,400	3,290,486
2022	1,280,000	480,000	790,702	243,400	2,070,702	723,400	2,794,102
2023	1,340,000	505,000	728,034	218,775	2,068,034	723,775	2,791,809
2024	1,410,000	530,000	661,931	192,900	2,071,931	722,900	2,794,831
2025	1,475,000	560,000	592,186	165,650	2,067,186	725,650	2,792,836
2026	1,550,000	585,000	521,163	138,488	2,071,163	723,488	2,794,651
2027	1,620,000	615,000	446,173	109,950	2,066,173	724,950	2,791,123
2028	1,705,000	645,000	364,405	78,450	2,069,405	723,450	2,792,855
2029	1,790,000	675,000	280,488	47,138	2,070,488	722,138	2,792,625
2030	1,870,000	710,000	194,788	15,975	2,064,788	725,975	2,790,763
2031	700,000	-	133,500	-	833,500	-	833,500
2032	735,000	-	97,625	-	832,625	-	832,625
2033	775,000	-	59,875	-	834,875	-	834,875
2034	810,000	-	20,250	-	830,250	-	830,250
TOTAL	\$ 28,692,700	\$ 7,077,300	\$ 12,329,388	\$ 3,352,668	\$ 41,022,088	\$ 10,429,968	\$ 51,452,056

**SCHEDULE OF 2001 WATERWORKS AND WASTEWATER SYSTEM
(REFINANCED AS SERIES 2010B GENERAL OBLIGATION BONDS)
DEBT SUPPORTED BY WATERWORKS AND SEWER SYSTEM
REVENUE BONDS BY MATURITY DATE**

YEAR	100% WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2015	\$505,000	-	\$115,150	-	\$620,150	-	\$620,150
2016	525,000	-	104,850	-	629,850	-	629,850
2017	540,000	-	91,500	-	631,500	-	631,500
2018	560,000	-	75,000	-	635,000	-	635,000
2019	580,000	-	57,900	-	637,900	-	637,900
2020	605,000	-	37,100	-	642,100	-	642,100
2021	625,000	-	12,500	-	637,500	-	637,500
TOTAL	\$ 3,940,000	\$ -	\$ 494,000	\$ -	\$ 4,434,000	\$ -	\$ 4,434,000

WATER AND WASTEWATER REVENUE DEBT SERVICE

SCHEDULE OF 2006 WATER & WASTEWATER BONDS BY MATURITY DATE

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2015	-	-	\$495,475	\$295,400	\$495,475	\$295,400	\$790,875
2016	-	-	495,475	295,400	495,475	295,400	790,875
2017	-	-	495,475	295,400	495,475	295,400	790,875
2018	-	-	495,475	295,400	495,475	295,400	790,875
2019	-	-	495,475	295,400	495,475	295,400	790,875
2020	655,000	390,000	479,100	285,650	1,134,100	675,650	1,809,750
2021	685,000	410,000	445,600	275,400	1,130,600	685,400	1,816,000
2022	805,000	480,000	408,350	243,400	1,213,350	723,400	1,936,750
2023	850,000	505,000	366,975	218,775	1,216,975	723,775	1,940,750
2024	890,000	530,000	323,475	192,900	1,213,475	722,900	1,936,375
2025	935,000	560,000	277,850	165,650	1,212,850	725,650	1,938,500
2026	985,000	585,000	232,313	138,488	1,217,313	723,488	1,940,800
2027	1,030,000	615,000	184,400	109,950	1,214,400	724,950	1,939,350
2028	1,085,000	645,000	131,525	78,450	1,216,525	723,450	1,939,975
2029	1,135,000	675,000	78,863	47,138	1,213,863	722,138	1,936,000
2030	1,185,000	710,000	26,663	15,975	1,211,663	725,975	1,937,638
TOTAL	\$ 10,240,000	\$ 6,105,000	\$ 5,432,488	\$ 3,248,775	\$ 15,672,488	\$ 9,353,775	\$ 25,026,263

SCHEDULE OF 2006 REFUND BONDS BY MATURITY DATE

YEAR	79% WATER PRINCIPAL	21% WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2015	\$679,400	\$180,600	\$136,369	\$36,250	\$815,769	\$216,850	\$1,032,619
2016	699,150	185,850	108,798	28,921	807,948	214,771	1,022,719
2017	730,750	194,250	79,834	21,222	810,584	215,472	1,026,056
2018	762,350	202,650	49,131	13,060	811,481	215,710	1,027,191
2019	786,050	208,950	16,704	4,440	802,754	213,390	1,016,144
TOTAL	\$ 3,657,700	\$ 972,300	\$ 390,835	\$ 103,893	\$ 4,048,535	\$ 1,076,193	\$ 5,124,728

WATER AND WASTEWATER REVENUE DEBT SERVICE

SCHEDULE OF 2009 WATERWORKS & WASTEWATER BONDS

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2015	\$345,000	-	\$494,278	-	\$839,278	-	\$839,278
2016	355,000	-	481,140	-	836,140	-	836,140
2017	370,000	-	466,640	-	836,640	-	836,640
2018	380,000	-	451,640	-	831,640	-	831,640
2019	400,000	-	436,040	-	836,040	-	836,040
2020	410,000	-	419,635	-	829,635	-	829,635
2021	435,000	-	401,986	-	836,986	-	836,986
2022	475,000	-	382,352	-	857,352	-	857,352
2023	490,000	-	361,059	-	851,059	-	851,059
2024	520,000	-	338,456	-	858,456	-	858,456
2025	540,000	-	314,336	-	854,336	-	854,336
2026	565,000	-	288,851	-	853,851	-	853,851
2027	590,000	-	261,773	-	851,773	-	851,773
2028	620,000	-	232,880	-	852,880	-	852,880
2029	655,000	-	201,625	-	856,625	-	856,625
2030	685,000	-	168,125	-	853,125	-	853,125
2031	700,000	-	133,500	-	833,500	-	833,500
2032	735,000	-	97,625	-	832,625	-	832,625
2033	775,000	-	59,875	-	834,875	-	834,875
2034	810,000	-	20,250	-	830,250	-	830,250
TOTAL	\$ 10,855,000	\$ -	\$ 6,012,065	\$ -	\$ 16,867,065	\$ -	\$ 16,867,065

Capital Improvement Program

Capital Improvement Program

Developing the Capital Improvements Program (CIP)

Goals & Objectives

City Council and the City's financial policies set the framework for building the annual capital improvement plan. Additionally, the following factors are considered in our CIP development and implementation:

- ❖ Financial debt capacity (How much can the City borrow for improvements?)
- ❖ Community development opportunities (Is new residential/commercial building expected in the City?)
- ❖ Land availability (Is the City nearing its build-out capacity?)
- ❖ Staffing resources (Can existing staff levels accommodate the CIP projects?)
- ❖ Stakeholder Input (Staff, Citizens, Committees, Boards and Commissions)
- ❖ Direction from City Council

Other Long-range Financial Planning Tools

The capital improvements proposed in the CIP are directly impacted by the City's other strategic and long-term planning tools. Our **Multi-Year Financial Plan (MYFP)** is a five year projection of operational expenses, property values, tax rate estimates, outstanding debt and anticipated new one-time or ongoing programs. CIP project cost estimates are included in the MYFP's anticipated new one-time or on-going programs.

The City's Master Plans, such as the **Parks and Open Space Master Plan**, **Streets Master Plan** and **Utility Drainage Master Plan** also help to determine capital improvement needs and priorities. Take the Parks and Open Space Master Plan for example. The plan's timeframe is one to ten years and provides guidelines for Parks and Facility improvements as our City's population grows. Based on National Recreation and Parks Association (NRPA) Standards, our Plan recommends 100 acres of park land space per 1,000 residents. The City currently has 330 acres park land. At build-out population is estimated to be 57,400. To meet the Parks and Open Space Master Plan standard, 574 acres of park land will be needed. As our population grows toward build-out, park land acquisition will become more of a priority in the City's CIP. The City also has a Pavement Master Plan that determines street construction and major repair projects for inclusion in the CIP. Population growth and life cycles of existing streets are driving factors in the prioritizing Pavement Master Plan capital improvements.

During the ongoing development of the CIP, stakeholders examine the relationship between the capital improvements identified and goals outlined in City's **Vision 2020 Plan**. This plan was implemented in 1997 with foresight of the City's build-out projected for the year 2020. Vision 2020 calls for:

- ❖ Developing Tax Base (improve tax base mix)
- ❖ Improved Infrastructure (water, sewer)
- ❖ Retaining Values (quality of life)
- ❖ Maintaining Quality of Schools
- ❖ Improved Drainage
- ❖ Maintaining High Level of Public Service
- ❖ Being a Whole Life Community (homes, jobs, amenities)
- ❖ Incorporating Vision 2020 in the Master Plan
- ❖ Attracting a College/University
- ❖ Development of a City Civic Center
- ❖ Maintaining Visual Image (prevent undesirable land uses)
- ❖ Transportation Improvement
- ❖ Additional Parks and Recreational Development
- ❖ Being Sensitive to the Environment

Capital Improvement Program

Capital Improvement Program Focus

The main goal of City's Capital Improvement Program is to preserve the existing quality of life for Friendswood citizens as the community develops by proactively approaching anticipated needs of the City, forecasting improvement projects and securing financial resources. According to the proposed plan, "the program is also intended to depict financial challenges of the City's growth and maintenance of infrastructure that characterize the City's future and the associated funding requirements to meet these objectives."

As previously stated, population growth is a major driver for our CIP development and implementation. The 2010 census estimated Friendswood's population at 35,805. By the close of fiscal year 2014 – 2015, our population is expected to reach 38,911; an 8.7% increase in 4 years and an increase of 32.4% since the 2000 census estimate of 29,037. As previously stated, by our community's complete build-out in 10 to 20 years, the anticipated population is about 57,400.

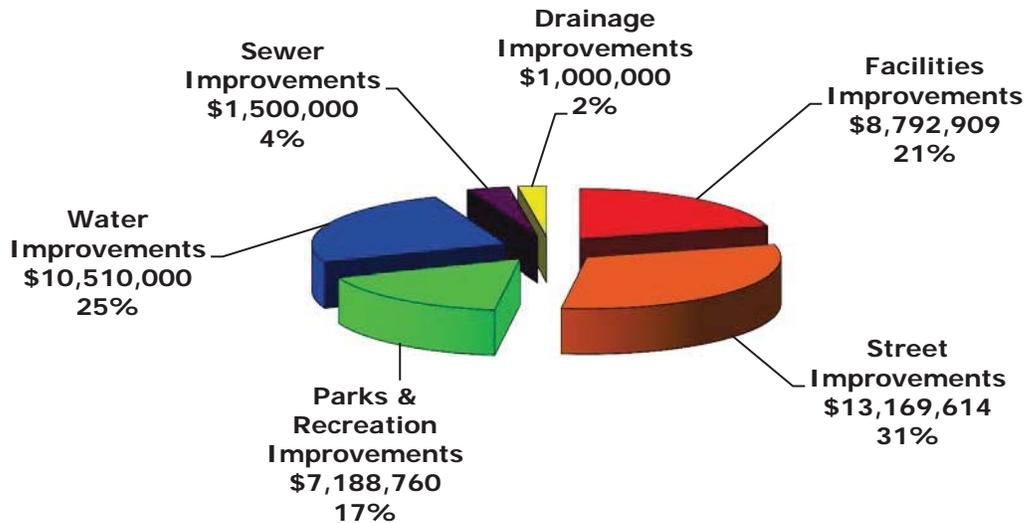
As a result of this projected growth and its subsequent impact, the CIP focus over the next five years has shifted from utility infrastructure improvements to streets, parks, facilities and drainage improvements. Future proceeds from the general obligations bonds authorized in November 2013, undesignated fund balance in the City's General Fund and Park Land Dedication funds will support these projects. Water and Sewer Operating Fund working capital and Water and Sewer Revenue Bonds approved in 2006 and 2009 will allow for rehabilitation of lift stations and water plants, and waste water treatment plant improvements in the CIP.

The capital budget (year 1 of the CIP) totals \$7,065,039 and includes Friendswood Link Road expansion and other street repairs (to be determined based on severity of disrepair), Lake Friendswood improvements and sewer line maintenance. It also includes \$4.6 million for initial phases of several of the bond projects authorized in 2013 listed below.

- ❖ **Streets** – Shadowbend from FM 518 to Woodlawn, Townes Road from Lucian to Crofter Glen and Mary Ann from FM 518 to Christina
- ❖ **Parks improvements** – Centennial Park, Stevenson Park, Friendswood Sports Park
- ❖ **Facilities** – Library expansion & Fire Station construction

As will be shown in further portions of this document, 71% of the CIP funding uses during the next five years are proposed streets, facilities, parks and drainage improvement projects. Proposed utility improvements make up 29% of the program. Beyond the next five years, the proposed CIP focus will be maintained with utility infrastructure improvements making up 48% and streets, drainage and facilities improvements consisting of 52% of the plan.

**Proposed CIP Funding Uses
Fiscal Years 2015 - 2019
\$42,161,283**



CIP Impact on the Operating Budget

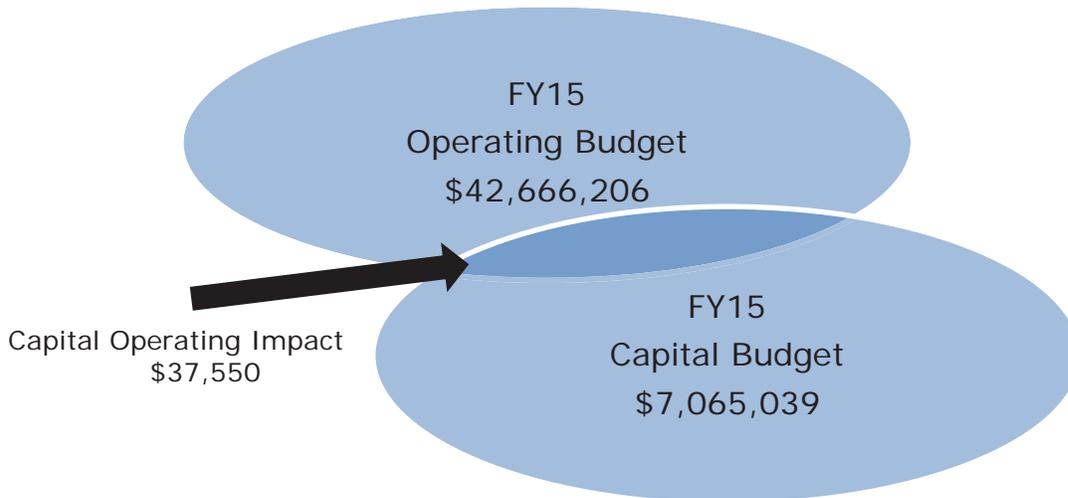
The Capital Improvement Program has a direct effect on the City's operating budget. During the annual budget process, ongoing costs for repairs, maintenance, operational expenditures and in some cases, new personnel cost resulting from capital improvements are addressed. Also addressed by City Council and staff throughout each fiscal year, is the impact on the operating budget resulting from matching grants portions of capital projects, capital lease purchases of equipment and undesignated fund balance appropriations for capital improvements.

For example, the following estimated maintenance and operating costs for capital improvements are included in the proposed operating budget for fiscal year 2014 – 2015. Annually, adjustments are made to the estimates based on the Municipal Cost Index percent of change.

- ❖ Operational supplies cost – approximately \$0.35 to \$1.04 per sq. ft.
- ❖ Facilities electricity cost – approximately \$3.43 to \$3.49 per sq. ft.
- ❖ Building maintenance cost – approximately \$1.04 to \$1.45 per sq. ft.
- ❖ Janitorial services cost – approximately \$1.02 to \$1.18 per sq. ft.
- ❖ Water, sewer & storm water line cleaning/maintenance – approximately \$1,772 per mile
- ❖ Wastewater Treatment – approximately \$1.23 per 1,000 gallons

Based on the cost estimates above, the detailed CIP project pages which follow will include the impact each project will have on the City's operating budget. The chart below shows the relationship between the City's operating and capital budgets. The overlapping area depicts the operational impact of projects included in our CIP.

Capital Improvement Program



Due to the nature of some of the projects in the CIP and the timeframe in which capital improvements will be completed or acquired, quantifying or estimating this impact is challenging. As explained in the City's CIP, costs of the projects included in the plan are determined at current dollars. Then, an inflationary factor is added to surmise future project cost for the planned date of completion. The inflationary factor is supported by the Houston Chapter of Associated General Contractors, the U.S. Department of Labor and Engineering News Report.

The overall impact of the facility, street, drainage, water and sewer Capital Improvements Program projects will be positive for the City upon completion because upgraded or new infrastructure results in lower on-going maintenance costs for the City. However, useful life cycles of infrastructure will remain a factor. Therefore, replacement needs are continuous and often offset the maintenance savings from new infrastructure.

Staff takes special care in timing CIP projects that may require debt service support to maintain the City's property tax rate at a level that will not burden its citizens. As a result, the City's capital improvement program includes proposed unfunded projects totaling \$70.3 million; of which, \$33.5 million is to be general obligation funds supported and \$36.8 million is supported by service revenue. As previously stated, projects will be included in the capital budget, annually, by priority and as funding sources are approved by City Council. Debt level limits and revenue projections are critical in this process because CIP projects funded by property tax supported debt have an indirect impact on the operating budget through resulting principal and interest payment requirements.

Capital Improvements Program Funding

The CIP cites funding as the greatest challenge for the plan due to the aggressive nature of our City's plan and increasing construction costs partly resulting from recent hurricanes affecting the Gulf Coast. This challenge means the City has to utilize a variety of sources for funding capital expenditures. In previous years, the City has issued General Obligation Bonds, Certificates of Obligation and Revenue Bonds to support the Capital Improvements Plan. FY14 saw the completion of final phase of street improvement projects funded by \$3,485,000 in General Obligations Bonds issued in 2005.

Capital Improvement Program

In fiscal year 2009, the City issued water and sewer revenue bonds totaling \$12.1 million to complete water and sewer capital improvements. The water plant rehabilitations and second take point projects were completed in FY14. The 5-year CIP includes replacement of a 42" water main and FM 528 water line. The funding source for the projects has not been determined; but may require water and sewer revenue bond funding for completion.

Water and Sewer Fund working capital totaling \$472K has been identified as a potential funding source for the second elevated water storage tank rehab and central 16" interconnect projects.

Other funding sources such as state and federal grants, donations, inter-local agreements, capital leases and undesignated fund balance reserves have been utilized to pay for capital expenditures. The City anticipates continuing the use of these funding sources to support the capital improvements program in the future.

Fiscal Year 2013-14 General Obligations Bond Election

At the direction of our City Council in 2012, the City Manager solicited citizen participation to form an advisory group to evaluate the community's needs and make a recommendation regarding a potential general obligations bond election. During 2013, the citizens' group actively met and assessed the needs of the City relating to facilities, parks and streets & drainage. The group also explored financing options to address the identified needs.

The consensus of the group was to put the needs to a vote of the Friendswood residents by way of a bond election held in November 2013. In the weeks preceding the election, a series of Town Hall meetings provided a platform to discuss the advisory group's findings and the bond election with other citizens.

The bond election passed with voters approving four (4) propositions totaling \$24,085,000. These included \$7.7 million for street improvements, \$7.3 million for parks improvements including land purchase, \$2.5 million to expand the City's existing library and \$6.6 to build a new fire station and expand the City's existing Fire Station #4. The projects will have a future annual budgetary impact of approximately \$75,000 resulting from additional operating cost such as utilities, janitorial services, mowing services and insurance.

While taking into consideration the City's financial impact of debt issuance costs and annual debt service payments, City Council approved a plan to issue bonds in 3 phases to complete all projects within a time period of five to seven years.

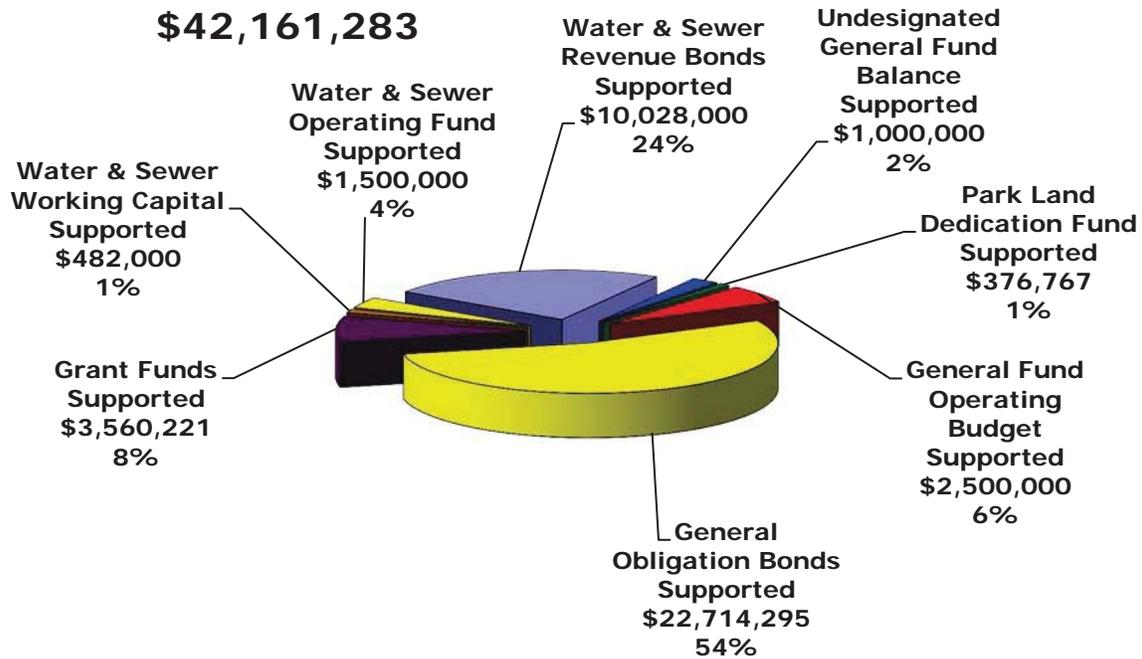
This year's budget reflects anticipated bond proceeds totaling about \$9.4 million for round 1 of the bond projects authorized in 2013. Of this amount, \$1.4 million will reimburse the City's General Fund for advance funding of expenditures related to the design and engineering on several of the projects. The City's capital budget includes \$3.3 million to begin phase 1 of the projects. The remaining portion of the bond proceeds will finish out the round 1 projects scheduled for completion in year 2 of the City's CIP.

Initial project descriptions are included in this section of the budget. Greater details will be included in future budget documents as projects are included in each year's capital budget.

Capital Improvement Program

Proposed CIP Funding Sources Fiscal Years 2015 - 2019

\$42,161,283



Significant Routine and Significant Non-Routine Capital Expenditures

The Water and Sewer Fund capital improvements program includes one significant routine capital expenditure which is the annual sewer line maintenance and cleaning. The adopted budget allots \$300,000 for this ongoing expense. The City's capital improvements program includes one general fund significant routine capital expenditure which is asphalt and concrete streets improvements program. The amount has varied from year to year dependent upon general operating funding availability. Based on direction from City Council, this year's adopted budget and future budgets will include at least \$500,000, annually, for this capital expenditure. The CIP proposes \$500,000 for each fiscal year 2015 through 2018.

The City's recommended significant non-routine capital expenditures for the next five years of the CIP plan, totaling \$38.2 million, will be detailed in further parts of this section of the budget document. The following tables summarize the CIP plan expenditures by project year and category. Schedules follow which provide proposed project names, accounting project identification numbers (if assigned), budget estimates and operating budget impact (if any).

Capital Improvement Program

Proposed General Obligations Funds	2015	2016	2017	2018	2019	Total 5 Year Plan
Drainage						
Estimated Cost	\$ 0	\$ 0	\$ 1,000,000	\$ 0	\$ 0	\$ 1,000,000
Authorized Funds	\$ 0	\$ 0	\$ 1,000,000	\$ 0	\$ 0	\$ 1,000,000
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Facilities & Equipment						
Estimated Cost	\$ 1,369,250	\$ 2,233,659	\$ 1,125,000	\$ 4,065,000	\$ 0	\$ 8,792,909
Authorized Funds	\$ 1,369,250	\$ 2,233,659	\$ 1,125,000	\$ 4,065,000	\$ 0	\$ 8,792,909
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Parks						
Estimated Cost	\$ 1,245,307	\$ 3,209,130	\$ 654,065	\$ 2,025,106	\$ 55,152	\$ 7,188,760
Authorized Funds	\$ 1,245,307	\$ 3,209,130	\$ 654,065	\$ 2,025,106	\$ 55,152	\$ 7,188,760
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Streets						
Estimated Cost	\$ 4,150,482	\$ 1,666,132	\$ 3,902,150	\$ 2,950,850	\$ 500,000	\$ 13,169,614
Authorized Funds	\$ 4,150,482	\$ 1,666,132	\$ 3,902,150	\$ 2,950,850	\$ 500,000	\$ 13,169,614
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total G.O. Funds						
Estimated Cost	\$ 6,765,039	\$ 7,108,921	\$ 6,681,215	\$ 9,040,956	\$ 555,152	\$ 30,151,283
Authorized Funds	\$ 6,765,039	\$ 7,108,921	\$ 6,681,215	\$ 9,040,956	\$ 555,152	\$ 30,151,283
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Proposed Utility Funds	2015	2016	2017	2018	2019	Total 5 Year Plan
Sewer Improvements						
Estimated Cost	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
Authorized Funds	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Water Improvements						
Estimated Cost	\$ 0	\$ 6,391,000	\$ 4,119,000	\$ 0	\$ 0	\$ 10,510,000
Authorized Funds	\$ 0	\$ 482,000	\$ 0	\$ 0	\$ 0	\$ 482,000
Supplemental Funds Needed	\$ 0	\$ 5,909,000	\$ 4,119,000	\$ 0	\$ 0	\$ 10,028,000
Total Utility Funds						
Estimated Cost	\$ 300,000	\$ 6,691,000	\$ 4,419,000	\$ 300,000	\$ 300,000	\$ 12,010,000
Authorized Funds	\$ 300,000	\$ 782,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,982,000
Supplemental Funds Needed	\$ 0	\$ 5,909,000	\$ 4,119,000	\$ 0	\$ 0	\$ 10,028,000

**Capital Projects
Project Summary by Fund**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
General Fund	\$812,991	\$623,000	\$1,708,189	\$134,424	\$1,711,913	\$500,000
Economic Development Administration Grant Fund	77,670	390,674	537,497	180,131	503,475	0
Texas Department of Rural Affairs Grant Fund	418,688	0	3,850,830	166,263	1,000,000	2,850,830
Police Investigations Fund	0	151,900	0	0	0	0
Park Land Dedication Fund	0	179,221	179,221	30,000	75,534	159,414
General Obligation Construction Funds	1,029,762	120,965	1,370,705	695,373	1,633,546	3,254,795
Water and Sewer Fund	2,118,669	503,000	5,014,094	598,317	5,014,094	300,000
2006 Water and Sewer Construction Fund	376,467	739,835	1,522,249	165,422	1,524,394	0
2009 Water and Sewer Construction Fund	193,576	429,708	946,624	173,353	825,760	0
Water and Sewer Funding to be Determined	0	0	0	0	0	0
	\$5,027,823	\$3,138,303	\$15,129,409	\$2,143,283	\$12,288,716	\$7,065,039

Capital Improvement Plan
FY14-15 Budget
General Fund

Project Name	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget
Asphalt Overlay Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brittany Bay Blvd	0	0	0	0	0	0	0	0	0	0
Concrete Repairs	496,030	500,000	3,971	0	3,971	500,000	500,000	500,000	500,000	500,000
Friendswood Link Road	0	0	500,797	0	500,797	0	0	0	0	0
Laura Leigh Street Repair	0	0	0	0	0	0	0	0	0	0
FM 528 Traffic Signal	0	0	0	0	0	0	0	0	0	0
FY09 Gradall (Heavy Equipment)	0	0	0	0	0	0	0	0	0	0
Pavement Master Plan	0	0	0	0	0	0	0	0	0	0
Baker Road	0	0	571,059	0	571,059	0	0	0	0	0
Stadium Lane Parking	0	0	0	0	0	0	0	0	0	0
STREET PROJECTS	\$496,030	\$500,000	\$1,075,827	\$0	\$1,075,827	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Cowards Creek Drainage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dickinson Bayou Drainage	0	0	0	0	0	0	0	0	0	0
Mud Gully Detention & Conveyance	0	0	0	0	0	0	0	1,000,000	0	0
FM 518 (Downtown) Drainage	0	0	0	0	0	0	0	0	0	0
DRAINAGE PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0
Centennial Park Ph II & III	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centennial Park Field Lighting	88,000	0	0	0	0	0	0	0	0	0
Stevenson Park Playground Renovation	0	0	0	0	0	0	0	0	0	0
Stevenson Park Tennis & Basketball Courts	0	0	0	0	0	0	0	0	0	0
Stevenson Park Gazebo (ramp & handrailing)	34,145	0	0	0	0	0	0	0	0	0
Stevenson Park Gazebo (driveway)	2,010	0	0	0	0	0	0	0	0	0
Stevenson Park Inflatable Water Feature	0	0	0	0	0	0	0	0	0	0
Stevenson Park Pool Replaster	0	0	0	0	0	0	0	0	0	0
Stevenson Park Splash Pad Improvements	40,814	0	6,155	0	6,155	0	0	0	0	0
Stevenson Park Bridge to Old City Park	0	0	0	0	0	0	0	0	0	0
1776 Park/West Ranch Canoe Portage	0	0	0	0	0	0	0	0	0	0
Imperial Estates Disc Golf Course	0	0	0	0	0	0	0	0	0	0
Imperial Estates Dog Training Park	0	0	0	0	0	0	0	0	0	0
Imperial Estates Hike & Bike Trails	0	0	0	0	0	0	0	0	0	0
Parks Improvements (Scenario 1 & Lake Friendswood)	0	0	224,576	7,700	224,576	0	0	0	0	0
Renwick Lighting	0	0	0	0	0	0	0	0	0	0
PARKS PROJECTS	\$164,969	\$0	\$230,731	\$7,700	\$230,731	\$0	\$0	\$0	\$0	\$0
Animal Control Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centennial Park/Friendswood Jr High Parking Lot	0	0	0	0	0	0	0	0	0	0
Library Expansion Project	0	0	0	0	0	0	0	0	0	0
Library Parking Lot Improvements	0	0	0	0	0	0	0	0	0	0
City Hall HVAC Replacement	0	0	0	0	0	0	0	0	0	0
Library HVAC Replacement	0	0	0	0	0	0	0	0	0	0
Public Works HVAC Replacement	0	0	0	0	0	0	0	0	0	0
Fire Station #3 Renovation/Modification	4,680	0	278,631	0	278,631	0	0	0	0	0
FACILITY PROJECTS	\$4,680	\$0	\$278,631	\$0	\$278,631	\$0	\$0	\$0	\$0	\$0
Public Works Capital Equipment	\$147,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Capital Equipment	0	123,000	123,000	126,724	126,724	0	0	0	0	0
EQUIPMENT PROJECTS	\$147,312	\$123,000	\$123,000	\$126,724	\$126,724	\$0	\$0	\$0	\$0	\$0
GENERAL FUND PROJECTS	\$812,991	\$623,000	\$1,708,189	\$134,424	\$1,711,913	\$500,000	\$500,000	\$1,500,000	\$500,000	\$500,000

**General Fund (001)
Capital Improvement Projects
Account Listing**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
81-20 Buildings	\$0	\$0	\$0	\$0	\$0	\$0
81-40 Building Renovations	0	0	0	0	0	0
82-30 Parking/Driveways	0	0	0	0	0	0
84-00 Capital Operating Equipment	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
General Government Total	\$0	\$0	\$0	\$0	\$0	\$0
58-00 Operating Equipment <\$5000	\$0	\$0	\$0	\$0	\$0	\$0
66-00 Facility Maintenance	0	0	0	0	0	0
74-00 Operating Services	0	0	0	0	0	0
78-00 Contract Services	0	0	0	0	0	0
81-10 Land	0	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
81-20 Buildings	0	0	0	0	0	0
85-81 Preliminary Study	0	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-83 Architectural Services	0	0	0	0	0	0
85-91 Construction (Contracted)	4,680	0	278,631	0	278,631	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
88-00 Capital Equipment	0	123,000	123,000	126,724	126,724	0
Public Safety Total	\$4,680	\$123,000	\$401,631	\$126,724	\$405,355	\$0
65-10 Street Maintenance	\$496,030	\$500,000	\$502,449	\$0	\$502,449	\$500,000
71-30 Engineering Services	0	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
85-10 Street & Sidewalk Improv	0	0	0	0	0	0
85-11 Concrete Streets	0	0	3,971	0	3,971	0
85-12 Asphalt Streets	0	0	500,797	0	500,797	0
85-19 Other Street Improvements	0	0	0	0	0	0
85-30 Drainage Improvements	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
85-97 Construction Testing	0	0	68,610	0	68,610	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	147,312	0	0	0	0	0
Public Works Total	\$643,342	\$500,000	\$1,075,827	\$0	\$1,075,827	\$500,000
58-00 Operating Equipment < \$5000	\$0	\$0	\$0	\$0	\$0	\$0
65-64 Park Trail/Sidewalk Maintenance	2,010	0	0	0	0	0
82-20 Lighting	0	0	0	0	0	0
82-30 Other Property Imprvmnts/Parking	0	0	0	0	0	0
84-00 Capital Operating Equipment	0	0	0	0	0	0
85-60 Parks Improvements	162,959	0	154,231	7,700	154,231	0
85-82 Design Engineering	0	0	50,000	0	50,000	0
85-83 Architectural Services	0	0	0	0	0	0
85-96 Surveying	0	0	11,500	0	11,500	0
82-40 Fence	0	0	0	0	0	0
85-85 Construction Inspection	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	9,000	0	9,000	0
85-99 Geotechnical Services	0	0	6,000	0	6,000	0
88-00 Capital Equipment	0	0	0	0	0	0
Culture & Recreation Total	\$164,969	\$0	\$230,731	\$7,700	\$230,731	\$0
81-10 Land	\$0	\$0	\$0	\$0	\$0	\$0
81-12 Environmental Assess	0	0	0	0	0	0
81-13 Appraisals	0	0	0	0	0	0
81-15 Storm Water Detention	0	0	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
Financial Admin Total	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND PROJECTS	\$812,991	\$623,000	\$1,708,189	\$134,424	\$1,711,913	\$500,000

**Capital Improvement Plan
FY14-15 Budget
Proposed General Obligation Projects**

Project Name	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget
Projects to be determined (FY14)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shadowbend (FM 518 to Woodlawn)	0	0	55,424	0	55,424	160,726	176,850	0	0	0
Woodlawn (FM 2351 to Shadowbend)	0	0	0	0	0	0	0	400,000	0	0
Townes Road (Lucian to Crofter Glen)	0	0	55,425	0	55,425	94,725	122,850	0	0	0
Mary Ann (FM 518 to Christina)	0	0	55,425	0	55,425	246,525	247,050	0	0	0
Blackhawk (Link Road to Whittier)	0	0	0	0	0	0	0	1,000,523	815,610	0
Blackhawk (Whittier to Pennystone)	0	0	0	0	0	0	0	1,101,613	901,320	0
Blackhawk (Pennystone to Regal Pine)	0	0	0	0	0	0	0	900,014	733,920	0
Winding Road (Melody to Riverside)	0	0	55,424	0	55,424	297,676	288,900	0	0	0
Friendswood Link Road	0	0	0	0	0	0	0	0	0	0
Blackhawk Boulevard	791,935	0	0	0	0	0	0	0	0	0
Oak Vista Drive	156,265	0	0	0	0	0	0	0	0	0
Wandering Trail	81,562	0	0	0	0	0	0	0	0	0
Other Street Improvements (as needed)	0	120,965	0	0	0	0	0	0	0	0
STREET PROJECTS	\$1,029,762	\$120,965	\$221,698	\$0	\$221,698	\$799,652	\$835,650	\$3,402,150	\$2,450,850	\$0
Annalea Whitehall Drain Phase II - IV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clover Acres Drainage	0	0	0	0	0	0	0	0	0	0
Coward Creek Watershed	0	0	0	0	0	0	0	0	0	0
Glennshannon Drainage	0	0	0	0	0	0	0	0	0	0
Mission Estates Outfall	0	0	0	0	0	0	0	0	0	0
Prairie Wilde Drainage	0	0	0	0	0	0	0	0	0	0
Sun Meadow Drainage Phase II - V	0	0	0	0	0	0	0	0	0	0
W. Edgewood (FM 2351) Drainage Outfall Wegner Ditch	0	0	0	0	0	0	0	0	0	0
Woodlawn Drainage	0	0	0	0	0	0	0	0	0	0
Library Expansion Project-Drawings	0	0	0	0	0	0	0	0	0	0
Baker Road Detention	0	0	0	0	0	0	0	0	0	0
Shadowbend Drainage Phase II	0	0	0	0	0	0	0	0	0	0
Shadowbend Drainage Phase III	0	0	0	0	0	0	0	0	0	0
Melody Lane Drainage	0	0	0	0	0	0	0	0	0	0
FM 518 Drainage Improvements	0	0	0	0	0	0	0	0	0	0
Mud Gully Detention & Conveyance	0	0	0	0	0	0	0	0	0	0
Southern Panhandle Reg. Detention	0	0	0	0	0	0	0	0	0	0
Northern Panhandle Reg. Detention	0	0	0	0	0	0	0	0	0	0
DRAINAGE PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centennial Park Ph II & III	\$0	\$0	\$269,500	\$1,929	\$269,500	\$98,000	\$382,500	\$100,000	\$0	\$0
Stevenson Park Improvements	0	0	77,687	17,444	77,687	168,813	0	0	0	0
1776 Park, Imperial Estates Improvements	0	0	0	0	0	0	0	0	500,000	0
Lake Friendswood Improvements	0	0	0	0	0	0	0	500,000	0	0
Expansion of Existing Parks	0	0	0	0	0	0	0	0	1,470,500	0
Friendswood Sports Park Improvements	0	0	125,820	0	125,820	819,080	773,100	0	0	0
Friendswood Sports Park Land Acq.	0	0	0	0	0	0	2,000,000	0	0	0
PARKS PROJECTS	\$0	\$0	\$473,007	\$19,373	\$473,007	\$1,085,893	\$3,155,600	\$600,000	\$1,970,500	\$0
Fire Station #4 Expansion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,065,000	\$0
Fire Station #5 Construction	0	0	478,000	478,000	478,000	178,500	718,500	1,125,000	0	0
Public Safety Bldg Ph I	0	0	0	0	0	0	0	0	0	0
Animal Control Building	0	0	0	0	0	0	0	0	0	0
Library Expansion	0	0	198,000	198,000	198,000	1,190,750	1,136,250	0	0	0
City Hall Parking Lot Expansion	0	0	0	0	0	0	0	0	0	0
Civic Center	0	0	0	0	0	0	0	0	0	0
Records Retention Center	0	0	0	0	0	0	0	0	0	0
FACILITY PROJECTS	\$0	\$0	\$676,000	\$676,000	\$676,000	\$1,369,250	\$1,854,750	\$1,125,000	\$4,065,000	\$0
GENERAL OBLIGATION FUND PROJECTS	\$1,029,762	\$120,965	\$1,370,705	\$695,373	\$1,370,705	\$3,254,795	\$5,846,000	\$5,127,150	\$8,486,350	\$0

Source for Future Years: The Capital Improvement Program Manual

General Obligation Bonds Fund (250 - 252)
Capital Improvement Projects
Account Listing

	FY13	FY14	FY14	FY14	FY14	FY15
	Actual	Original	Amended	YTD	Year End	Adopted
		Budget	Budget	6/30/14	Estimate	Budget
58-00 Operating Equipment <\$5000	\$0	\$0	\$0	\$0	\$0	\$0
66-00 Facility Maintenance	0	0	0	0	0	0
74-00 Operating Services	0	0	0	0	0	0
78-00 Contract Services	0	0	0	0	0	0
81-10 Land	0	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
81-20 Buildings	0	0	0	0	0	0
85-81 Preliminary Study	0	0	0	0	0	0
85-82 Design Engineering	0	0	478,000	478,000	478,000	0
85-83 Architectural Services	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	0	0	0	178,500
85-97 Soil/Concrete Testing	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
Public Safety Total	\$0	\$0	\$478,000	\$478,000	\$478,000	\$178,500
65-10 Street Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
71-30 Engineering Services	0	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
85-10 Street & Sidewalk Improv	0	0	0	0	0	0
85-11 Concrete Streets	0	0	0	0	0	0
85-12 Asphalt Streets	0	0	0	0	0	0
85-19 Other Street Improvements	0	0	0	0	0	0
85-30 Drainage Improvements	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	13,626	0	221,698	0	221,698	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	994,116	120,965	0	0	262,841	799,652
85-96 Surveying	5,390	0	0	0	0	0
85-97 Construction Testing	16,630	0	0	0	0	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
Public Works Total	\$1,029,762	\$120,965	\$221,698	\$0	\$484,539	\$799,652
58-00 Operating Equipment < \$5000	\$0	\$0	\$0	\$0	\$0	\$0
81-12 Environmental Assessment	0	0	0	0	0	0
82-20 Lighting	0	0	0	0	0	0
82-30 Other Property Imprvmnts/Parking	0	0	0	0	0	0
85-60 Parks Improvements	0	0	473,007	19,373	473,007	0
85-83 Architectural Services	0	0	198,000	198,000	198,000	0
85-96 Surveying	0	0	0	0	0	0
82-40 Fence	0	0	0	0	0	0
85-85 Construction Inspection	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	0	0	0	2,276,643
88-00 Capital Equipment	0	0	0	0	0	0
Culture & Recreation Total	\$0	\$0	\$671,007	\$217,373	\$671,007	\$2,276,643
GENERAL OBLIGATION FUND PROJECTS	\$1,029,762	\$120,965	\$1,370,705	\$695,373	\$1,633,546	\$3,254,795

Capital Improvement Plan
 FY14-15 Budget
 Police Investigations Funds
 Funds 101 and 102

Project Name	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget
Police Communications Dispatch Consoles	\$0	\$151,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POLICE CAPITAL EQUIPMENT PROJECTS	\$0	\$151,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POLICE INVESTIGATIONS FUND PROJECTS	\$0	\$151,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Police Investigations Funds (101 & 102)
 Capital Improvement Projects
 Account Listing

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
84-00 Capital Operating Equipment	\$0	\$0	\$0	\$0	\$0	\$0
88-00 Capital Equipment	0	151,900	0	0	0	0
Police Capital Equipment Projects Total	\$0	\$151,900	\$0	\$0	\$0	\$0
POLICE INVESTIAGTION FUND PROJECTS	\$0	\$151,900	\$0	\$0	\$0	\$0

Capital Improvement Plan
 FY14-15 Budget
 Economic Development Administration Grant Fund
 Fund 140

Project Name	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget
FM 2351/Beamer Rd. Water Imprvmnts	\$53,787	\$19,303	\$19,303	\$3,963	\$19,303	\$0	\$0	\$0	\$0	\$0
DISTRIBUTION PROJECTS	\$53,787	\$19,303	\$19,303	\$3,963	\$19,303	\$0	\$0	\$0	\$0	\$0
FM 2351/Beamer Rd. Sewer Imprvmnts	\$23,883	\$371,371	\$518,194	\$176,168	\$484,172	\$0	\$0	\$0	\$0	\$0
COLLECTION PROJECTS	\$23,883	\$371,371	\$518,194	\$176,168	\$484,172	\$0	\$0	\$0	\$0	\$0
EDA GRANT FUND PROJECTS	\$77,670	\$390,674	\$537,497	\$180,131	\$503,475	\$0	\$0	\$0	\$0	\$0

Economic Development Grant Fund (140)
Capital Improvement Projects
Account Listing

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
81-11 Easements And Row	\$0	\$0	\$0	\$0	\$0	\$0
85-10 Street & Sidewalk Improv	0	0	0	0	0	0
85-11 Concrete Streets	0	0	0	0	0	0
85-12 Asphalt Streets	0	0	0	0	0	0
85-19 Other Street Improvements	0	0	0	0	0	0
85-30 Drainage Improvements	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	16,030	0	7,547	3,547	7,547	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	61,640	390,674	529,950	176,584	495,928	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
PUBLIC WORKS IMPROVEMENTS	\$77,670	\$390,674	\$537,497	\$180,131	\$503,475	\$0
EDA GRANT FUND PROJECTS	\$77,670	\$390,674	\$537,497	\$180,131	\$503,475	\$0

Capital Improvement Plan
 FY14-15 Budget
 Texas Department of Rural Affairs Grant Fund
 Fund 142

Project Name	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget
Fire Station #3 Renovations	\$84,175	\$0	\$27,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works SCADA System Upgrade - Phase I	0	0	0	0	0	0	378,909	0	0	0
Natural Gas Emergency Generators	0	0	0	0	0	0	0	0	0	0
FACILITIES PROJECTS	\$84,175	\$0	\$27,553	\$0	\$0	\$0	\$378,909	\$0	\$0	\$0
Friendswood Link Road (Phase 2)	\$334,513	\$0	\$3,823,277	\$166,263	\$1,000,000	\$2,850,830	\$330,482	\$0	\$0	\$0
STREET PROJECTS	\$334,513	\$0	\$3,823,277	\$166,263	\$1,000,000	\$2,850,830	\$330,482	\$0	\$0	\$0
TDRA GRANT FUND PROJECTS	\$418,688	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830	\$709,391	\$0	\$0	\$0

Texas Department of Rural Affairs Grant Fund (142)
 Capital Improvement Projects
 Account Listing

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
78-00 Contract Services	\$42,200	\$0	\$0	\$74,610	\$74,610	\$0
84-00 Capital Operating Equipment	20,175	0	0	0	0	0
81-11 Easements And Row	0	0	1,000	1,000	1,000	0
85-10 Street & Sidewalk Improv	0	0	0	0	0	0
85-11 Concrete Streets	0	0	0	0	0	0
85-12 Asphalt Streets	0	0	0	0	0	0
85-19 Other Street Improvements	0	0	0	0	0	0
85-30 Drainage Improvements	0	0	0	0	0	0
85-81 Preliminary Engineering	11,700	0	0	0	0	0
85-82 Design Engineering	272,138	0	0	90,653	90,653	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	72,475	0	3,849,830	0	833,737	2,850,830
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
Public Works Total	\$418,688	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830
TDRA GRANT FUND PROJECTS	\$418,688	\$0	\$3,850,830	\$166,263	\$1,000,000	\$2,850,830

Capital Improvement Plan
 FY14-15 Budget
 Park Land Dedication Fund
 Fund 164

Project Name	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget
Centennial Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Improvements & Lake Friendswood	0	179,221	179,221	30,000	75,534	159,414	0	0	0	0
City Parks Improvements	0	0	0	0	0	0	53,530	54,065	54,606	55,152
Stevenson Park Improvements	0	0	0	0	0	0	0	0	0	0
PARKS & RECREATION PROJECTS	\$0	\$179,221	\$179,221	\$30,000	\$75,534	\$159,414	\$53,530	\$54,065	\$54,606	\$55,152
PARK LAND DEDICATION FUND PROJECTS	\$0	\$179,221	\$179,221	\$30,000	\$75,534	\$159,414	\$53,530	\$54,065	\$54,606	\$55,152

Park Land Dedication Fund (164)
 Capital Improvement Projects
 Account Listing

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
82-20 Lighting	\$0	\$0	\$0	\$0	\$0	\$0
82-40 Fencing	0	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
85-60 Park Improvements	0	179,221	179,221	30,000	75,534	159,414
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
Parks & Recreation Total	\$0	\$179,221	\$179,221	\$30,000	\$75,534	\$159,414
PARK LAND DEDICATION FUND PROJECTS	\$0	\$179,221	\$179,221	\$30,000	\$75,534	\$159,414

Capital Improvement Plan
FY14-15 Budget
Water and Sewer Fund
Fund 401

Project Name	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget
Fire Hydrant Spacing Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Neighborhood Waterline Replacement	0	0	0	0	0	0	0	0	0	0
Water Meter Change Out Program	0	0	0	0	0	0	0	0	0	0
Water Plant #2 Rehab	46,046	0	597,541	14,066	597,541	0	0	0	0	0
Water Plant #5 Rehab	0	0	0	0	0	0	0	0	0	0
Water Plant #6 Rehab	0	0	0	0	0	0	0	0	0	0
Water Plant #7 Rehab	0	0	1,538,625	39,488	1,538,625	0	0	0	0	0
Mandale Rd. Waterline Extension	0	0	0	0	0	0	0	0	0	0
Waterlines-Blkhwk/Oak Vista/Wand'g Trl	157,589	0	0	0	0	0	0	0	0	0
Waterlines- Frwd Link/Whispering Pines	0	0	191,377	0	191,377	0	0	0	0	0
Utility Impact Fee Update Study	14,625	0	20,375	0	20,375	0	0	0	0	0
Utility Rate Study	0	0	50,000	26,620	50,000	0	0	0	0	0
Second Elevated Water Storage Tank Rehab	0	0	0	0	0	0	372,000	0	0	0
Central 16" Interconnect	0	0	0	0	0	0	110,000	0	0	0
Surface Water Purchase (COH)	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION PROJECTS	\$218,260	\$0	\$2,397,918	\$80,174	\$2,397,918	\$0	\$482,000	\$0	\$0	\$0
Sewer Line Maint & Cleaning	\$239,596	\$300,000	\$600,000	\$228,283	\$600,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Sewer Line PSB	0	0	0	0	0	0	0	0	0	0
Utility Master Plan	0	0	0	0	0	0	0	0	0	0
Software Support Services (GIS)	0	0	0	0	0	0	0	0	0	0
Blackhawk WWTP Rehab	1,659,988	0	1,122,749	96,545	1,122,749	0	0	0	0	0
Stadium Lane Parking Sewer Line	0	0	0	0	0	0	0	0	0	0
Sewerlines- Frwd Link/Whispering Pines	0	0	191,377	0	191,377	0	0	0	0	0
Eagle Lake Lift Station Improvement	0	0	0	0	0	0	0	0	0	0
Lift Station #18 Replacement	825	0	499,050	0	499,050	0	0	0	0	0
San Joaquin Lift Station Improvements	0	0	0	0	0	0	0	0	0	0
Public Works Capital Operating Equipment	0	203,000	203,000	193,315	203,000	0	0	0	0	0
COLLECTION PROJECTS	\$1,900,409	\$503,000	\$2,616,176	\$518,143	\$2,616,176	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
WATER & SEWER FUND PROJECTS	\$2,118,669	\$503,000	\$5,014,094	\$598,317	\$5,014,094	\$300,000	\$782,000	\$300,000	\$300,000	\$300,000

Source for Future Years: The Capital Improvement Program Manual

Water and Sewer Fund (401)
Capital Improvement Projects
Account Listing

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
54-76 Water Meters-Repl Program	\$0	\$0	\$0	\$0	\$0	\$0
54-78 Fire Hydrant Program	0	0	0	0	0	0
71-30 Engineering Services	14,625	0	70,375	26,620	70,375	0
85-41 Distribution Lines	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	46,046	0	31,049	3,906	31,049	0
85-85 Construction Inspection	0	0	0	0	0	0
85-91 Construction (Contracted)	157,589	0	2,263,550	47,500	2,263,550	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	32,944	2,148	32,944	0
85-99 Geotechnical Services	0	0	0	0	0	0
Water (Distribution System)	\$218,260	\$0	\$2,397,918	\$80,174	\$2,397,918	\$0
65-51 Collection Line Maintenance	\$239,596	\$300,000	\$600,000	\$228,283	\$600,000	\$300,000
71-30 Engineering Services	0	0	0	0	0	0
65-52 Lift Station Maintenance	0	0	0	0	0	0
77-20 Software Support Services	0	0	0	0	0	0
84-00 Capital Operating Equipment	0	203,000	203,000	193,315	203,000	0
85-51 Collection Lines	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	81,750	0	81,750	0
85-91 Construction (Contracted)	1,659,988	0	1,731,426	96,545	1,731,426	0
85-96 Surveying	825	0	0	0	0	0
Sewer (Collection System)	\$1,900,409	\$503,000	\$2,616,176	\$518,143	\$2,616,176	\$300,000
WATER & SEWER PROJECTS	\$2,118,669	\$503,000	\$5,014,094	\$598,317	\$5,014,094	\$300,000

Capital Improvement Plan
FY14-15 Budget
Proposed Water and Sewer Bonds Projects

Project Name	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget
Bay Area Blvd Waterline	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Blackhawk Waterline	0	0	0	0	0	0	0	0	0	0
Water Plant #2 Rehabilitation	0	108,867	132,180	113,000	132,180	0	0	0	0	0
Water Plant #5 Rehabilitation	0	320,841	101,017	26,607	101,017	0	0	0	0	0
Water Plant #6 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Water Plant #7 Rehabilitation	0	739,835	1,219,322	122,382	1,219,322	0	0	0	0	0
Deepwood Force Main	0	0	0	0	0	0	0	0	0	0
Beamer Road Water Line	0	0	0	0	0	0	0	0	0	0
42" Water Main Replacement	0	0	0	0	0	0	0	0	0	0
COH Raw Water System Buy-In	0	0	0	0	0	0	0	0	0	0
Second Take Point Phase II	0	0	0	0	0	0	0	0	0	0
Water Distribution Replacement & Upgrades	0	0	0	0	0	0	0	0	0	0
Second Elevated Water Storage Tank Rehab	0	0	0	0	0	0	0	0	0	0
Water Plant #3 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Water Plant #4 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Water Plant #1 Rehabilitation	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION PROJECTS	\$0	\$1,169,543	\$1,452,519	\$261,989	\$1,452,519	\$0	\$0	\$0	\$0	\$0
Deepwood Force Main	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deepwood LS Expansion	0	0	0	0	0	0	0	0	0	0
Sunmeadow LS #8 Replacement	0	0	0	0	0	0	0	0	0	0
South Friendswood Force Main Div	0	0	0	0	0	0	0	0	0	0
Beamer Road Sanitary Sewer	0	0	0	0	0	0	0	0	0	0
El Dorado/Lundy Lane Sanitary Sewer	0	0	0	0	0	0	0	0	0	0
Blackhawk WWTP Rehab	0	0	0	0	0	0	0	0	0	0
Lift Station #3 Replacement	2,835	0	720,504	25,662	720,504	0	0	0	0	0
Lift Station #6 Replacement	373,632	0	295,850	51,124	177,131	0	0	0	0	0
COLLECTION SYSTEM PROJECTS	\$376,467	\$0	\$1,016,354	\$76,786	\$897,635	\$0	\$0	\$0	\$0	\$0
WATER & SEWER BONDS FUND PROJECTS	\$376,467	\$1,169,543	\$2,468,873	\$338,775	\$2,350,154	\$0	\$0	\$0	\$0	\$0

Source for Future Years: The Capital Improvement Program Manual

Some projects may be, ultimately, funded from Water & Sewer Fund working capital.

**2006 Water and Sewer Bond Construction Fund (418)
Capital Improvement Projects
Account Listing**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
81-10 Land	\$0	\$0	\$0	\$0	\$0	\$0
81-11 Water Rights	0	0	0	0	0	0
81-13 Appraisals	0	0	0	0	0	0
85-41 Distribution Lines	0	0	0	0	0	0
85-43 Water Purification Plants	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	739,835	739,000	85,000	739,835	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
Water (Distribution System)	\$0	\$739,835	\$739,000	\$85,000	\$739,835	\$0
81-10 Land	\$0	\$0	\$15,773	\$15,772	\$15,773	\$0
81-11 Easements And Row	0	0	0	0	0	0
81-13 Appraisals	0	0	0	0	0	0
85-51 Collection Lines	0	0	0	0	0	0
85-52 Lift Station Improvemt	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	15,037	0	83,838	13,526	83,838	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	360,605	0	675,638	50,186	676,948	0
85-96 Surveying	825	0	5,000	0	5,000	0
85-97 Soil/Concrete Testing	0	0	3,000	938	3,000	0
85-99 Geotechnical Services	0	0	0	0	0	0
Sewer (Collection System)	\$376,467	\$0	\$783,249	\$80,422	\$784,559	\$0
2006 W/S BOND PROJECTS	\$376,467	\$739,835	\$1,522,249	\$165,422	\$1,524,394	\$0

**2009 Water and Sewer Bond Construction Fund (419)
Capital Improvement Projects
Account Listing**

	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
81-11 Water Rights	\$0	\$0	\$0	\$0	\$0	\$0
81-13 Appraisals	0	0	0	0	0	0
85-41 Distribution Lines	0	0	0	0	0	0
85-43 Water Purification Plants	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	54,253	0	42,322	8,589	42,322	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	139,323	429,708	671,197	164,764	550,333	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
WATER (DISTRIBUTION SYSTEM)	\$193,576	\$429,708	\$713,519	\$173,353	\$592,655	\$0
81-11 Easements And Row	\$0	\$0	\$0	\$0	\$0	\$0
81-13 Appraisals	0	0	0	0	0	0
85-51 Collection Lines	0	0	0	0	0	0
85-52 Lift Station Improvemt	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	233,105	0	233,105	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
SEWER (COLLECTION SYSTEM)	\$0	\$0	\$233,105	\$0	\$233,105	\$0
2009 W/S BOND PROJECTS	\$193,576	\$429,708	\$946,624	\$173,353	\$825,760	\$0
TOTAL W/S BONDS FUND PROJECTS	\$570,043	\$1,169,543	\$2,468,873	\$338,775	\$2,350,154	\$0

Capital Improvement Plan
 FY14-15 Budget
 Water and Sewer Fund
 (Funding to be Determined)

Project Name	FY13 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget
42" Water Main Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$4,709,000	\$2,291,000	\$0	\$0
Water Plant #7 Rehabilitation	0	0	0	0	0	0	0	0	0	0
East FM 528 Water Line	0	0	0	0	0	0	0	1,828,000	0	0
Western Loop 16" Waterline	0	0	0	0	0	0	1,200,000	0	0	0
Water Plant #6 Rehab	0	0	0	0	0	0	0	0	0	0
Mandale Rd. Waterline Extension	0	0	0	0	0	0	0	0	0	0
Surface Water Purchase (COH)	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$5,909,000	\$4,119,000	\$0	\$0
Lift Station #3 Replacement	0	0	0	0	0	0	0	0	0	0
Lift Station #6 Replacement	0	0	0	0	0	0	0	0	0	0
Blackhawk WWTP Rehab	0	0	0	0	0	0	0	0	0	0
Software Support Services (GIS)	0	0	0	0	0	0	0	0	0	0
Stadium Lane Parking Sewer Line	0	0	0	0	0	0	0	0	0	0
Eagle Lake Lift Station Improvement	0	0	0	0	0	0	0	0	0	0
San Joaquin Lift Station Improvements	0	0	0	0	0	0	0	0	0	0
COLLECTION PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER & SEWER PROJECTS (FUNDING TBD)	\$0	\$0	\$0	\$0	\$0	\$0	\$5,909,000	\$4,119,000	\$0	\$0

Source for Future Years: The Capital Improvement Program Manual

Capital Improvement Program

**SIGNIFICANT NON-RECURRING
GENERAL OBLIGATION PROJECTS
(Planned for FY15 – FY19)**

Capital Improvement Program

Project Name: Lake Friendswood and Community Parks Improvements



Project Type: Parks Improvements

Subtype: Construction

Completion Year: 2015

Total Budget: \$1,080,000

Budgeted in FY15: \$159,414

Funding Source:
Undesignated General Fund Balance
Park Land Dedication Fund Balance

Description

The proposed improvements provide for the full development of Lake Friendswood which would allow for camping, picnics, fishing, swimming at own risk, and non-motorized boating. Other community parks improvements include equipment replacement, upgrades or additions.

Justification

In addition to the recreational benefit to Friendswood residents and visitors, development of the lake will add 35 acres of usable park space; helping to address City's need to meet the National Recreation and Parks Association standards of 100 acres of usable park space per 1,000 residents.

Budgetary Impact

The estimated annual budgetary impact associated with the development of the Lake will be \$21,000 to cover lighting and maintenance of the roadway, parking, restroom, pavilion and floating pier.

Project Name: Mud Gully Detention and Conveyance

Exhibit 1: Proposed MUD Detention and Channel Improvements



Project Type: Drainage

Subtype: Construction

Completion Year: 2017

Total Budget: \$1,000,000

Funding Source:
Undesignated General Fund Reserves

Description

The City of Friendswood, in participation with the Galveston County Consolidated Drainage District, Harris County Flood Control District, Harris County, and Galveston County will undertake the Mud Gully Detention and Channel Improvements. This will include 120-Acre Detention Basin providing 1,550 acre-feet of detention capacity and approximately 1 mile of conveyance improvements.

Justification

The above improvements would drop the surface elevation of Clear Creek and the Mud Gully, and provide benefits to over 700 structures that are within the 100-year flood plain. This is a component of the Clear Creek Federal Flood Control project which is being re-evaluated by the U.S. Army Corps of Engineers.

Budgetary Impact

This project will not result in any additional operating cost for the City.

Capital Improvement Program

Project Name: SCADA System Upgrade, Phase I

Project Type: Utility Facility

Subtype: Equipment

Completion Year: 2016

Total Budget: \$378,909

Funding Source:
Grant Funding (CDBG - General Land Office)

Description

Upgrade of the City's current utility communications system which sends operational status data from each utility facility throughout the City to the Public Works office.

Justification

Current SCADA equipment is nearing the end of its expected useful life and requires constant upkeep and repairs. New equipment will reduce repair and maintenance cost for several years.

Budgetary Impact

This project will not result in any additional operating cost for the City. However, repair and maintenance cost savings are expected after upgrade occurs.

Project Name: Friendswood Link Road (Phase 2)

Project Type: Thoroughfare

Subtype: Construction

Completion Year: 2015 - 2016

Total Budget: \$4,600,000

Funding Source:
Grant Funding (CDBG - General Land Office)

Description

Friendswood Link Road (Phase 2) will widen the existing two lane roadway from Blackhawk Boulevard to FM 518 to a four lane roadway. The project area is entirely within Friendswood.

Justification

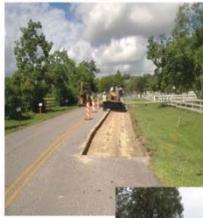
The above improvements will expand the City's emergency evacuation route. Funding availability from the General Land Office through the Texas Department of Rural Affairs Community Development Block Grant will enable the City to complete the thoroughfare expansion.

Budgetary Impact

Annual estimated street maintenance cost is \$3,342 per mile. This project consists of approximately 1.7 miles. Upon completion, this project's annual maintenance cost would be roughly \$5,681.

Capital Improvement Program

Project Name: Street Improvements (funded by G.O. Bonds authorized in 2013)



Proposition 4: \$7,710,000
Road and Street Improvements Include

- Blackhawk Boulevard
- Mary Ann Drive
- Shadow Bend Avenue
- Townes Road
- Winding Road
- Woodlawn Drive

Project Type: Thoroughfare
 Subtype: Construction
 Completion Year: 2015 - 2018
 Total Budget: \$7,710,000
 Funding Source: General Obligation Bonds (authorized 11/13)

Description

The 2013 bond election included a proposition for street improvements identified in the City's Pavement Management Master Plan as needing repair/replacement. The proposed improvements will replace damaged roadways.

The project will consist of Shadow Bend Avenue, Woodlawn Drive, Townes Road, Mary Ann Drive, Blackhawk Boulevard, Winding Road.

Justification

As identified in the Master Plan, replacing these roadways will help reduce on-going operation & maintenance costs for both the City and motorists traveling in Friendswood.

Budgetary Impact –

Annual estimated street maintenance cost is \$3,342 per mile. This project consists of 2.84 total miles. Upon completion, this project's annual maintenance cost would be approximately \$9,491.

Project Name: Parks Improvements (funded by G.O. Bonds authorized in 2013)



Proposition 3
Park Improvements
\$7,285,000

- | | |
|---|---|
| <p>Centennial Park</p> <ul style="list-style-type: none"> • Baseball Field • Tennis Court Lighting at 4 High • Parking Lot Lighting • Restroom <p>Lake Friendswood</p> <ul style="list-style-type: none"> • Fishing Pier • Restrooms/Phone • Walking Trail • Lake Lighting • Landscaping <p>Hamrick Park</p> <ul style="list-style-type: none"> • Field Lighting • Parking Lot Lighting • Restroom | <p>Sportsman</p> <ul style="list-style-type: none"> • 2 New South School Courts • Parking Expansion/Lighting • New Concessions/Restroom Facilities • Expansion Area Lighting <p>Stevenson Park</p> <ul style="list-style-type: none"> • Splash Pad Expansion • Additional Parking • Trail Landscaping (Stevenson/Old City Park) • Lighting at Baseball/Softball Courts • Security Signage <p>Parkland Acquisition</p> <ul style="list-style-type: none"> • Additional sports fields • Possible expansion of current parks |
|---|---|

Project Type: Parks
 Subtype: Improvements
 Completion Year: 2015 - 2018
 Total Budget: \$7,285,000
 Funding Source: General Obligations Bonds (authorized 11/13)

Description

The 2013 bond election included a proposition to address community parks improvement needs identified in City's Parks Master Plan and in the 2013 citizens' survey. Parks projects will include Lake Friendswood improvements, land acquisition to develop additional parks

space and improve existing parks (Stevenson, Centennial and Sports) with new amenities.

Justification

Land acquisition for additional parks space will enable the City to be closer to the NRPA acreage per capita standards. Improvements will provide more amenities and accessibility at Friendswood's existing park lands.

Budgetary Impact

The estimated annual budgetary impact is approximately \$37,550 upon completion of the parks projects identified beginning in FY15. This includes facility services (such as mowing and janitorial), facility supplies, and utilities.

Capital Improvement Program

Project Name: Library Expansion (funded by G.O. Bonds authorized in 2013)



Proposition 2
\$2,525,000
Proposed Library Improvements

- Expansion & Renovation of Interior and Exterior
- Expansion of Children/Teen Areas
- Additional Meeting Areas
- Added parking
- Expanded Computer/Technology Capacity

Project Type: Facilities
 Subtype: Improvements
 Completion Year: 2015 - 2016
 Total Budget: \$2,525,000
 Funding Source: General Obligations Bonds (authorized 11/13)

Description

The 2013 bond election included a proposition to renovate and expand the City's existing public library. The expansion will add 6,000 square feet to the facility bringing the total square footage to 21,000.

Justification

The renovation and expansion project will provide additional space to increase the library's resources catalog volume and provide a more vibrant facility for library patrons.

Budgetary Impact

Upon completion in FY16, the library expansion project will have an annual budgetary impact of approximately \$22,575 which will include additional utility costs, janitorial services, landscaping services and facility supplies.

Project Name: Fire Station Improvements & Construction (funded by G.O. Bonds authorized in 2013)



Proposition 1: \$6,565,000
Includes
New Fire Station: \$2,500,000



Preliminary Elevation Drawings

- Located near Current Public Safety Building
- Improved Response Times
- Enhanced Fire/EMS Coverage

Project Type: Facilities
 Subtype: Improvements
 Completion Year: 2015 - 2018
 Total Budget: \$6,565,000
 Funding Source: General Obligations Bonds (authorized 11/13)

Description

The 2013 bond election included a proposition to expand the City's existing Fire Station #4 to become the new Fire and EMS department headquarters and build a new Fire Station to replace the City's current Fire Station #1.

Justification

The Fire Station improvements will provide adequate space for personnel and equipment as population and need for Fire/EMS services grows. The improvements will allow the City to better meet the 2 mile radius coverage requirements established by the Insurance Services Organization and National Fire Protection Association (NFPA).

Budgetary Impact

Upon completion of the project in FY18, additional operating cost for the City for the new fire station will be approximately \$18,000. This will include utilities, alarm monitoring services and annual fire inspection services.

**SIGNIFICANT NON-RECURRING
UTILITY SERVICES PROJECTS
(Planned for FY15 – FY19)**

Capital Improvement Program

Project Name: Second Elevated Water Storage Tank Rehabilitation



Project Type: Utility
Subtype: Water Plant Improvements
Completion Year: 2015
Total Budget: \$372,000
Funding Source: Water & Sewer Fund Working Capital

Description

The rehabilitation of the existing elevated storage tank will include the sand blasting and painting of the storage tank and some minor repairs to pumping equipment.

Justification

A preventive maintenance program would prolong the life of the facilities. The ground storage needs to be painted every 10 to 12 years to assure its integrity and usefulness.

Budgetary Impact

No additional maintenance and operational cost are associated with this capital improvement as it is a rehab to an existing water storage tank. Approximate future cost of repeating this rehab in 10 to 12 years is \$484K.

Project Name: East FM 528 Water Line

Project Type: Utility
Subtype: Water Distribution Improvements
Completion Year: 2016
Total Budget: \$1,828,000
Funding Source: Not yet identified

Description

This project consists of the installation of 2,850 linear feet of fourteen-inch waterline that would extend water service to the East Service Area, and then loop the line back into the existing system by installing 6,600 linear feet of twelve-inch waterline down to Bay Area Boulevard.

Justification

The Water Distribution System is stretched thin when it gets beyond Bay Area Boulevard, south of FM 528. There are also not enough loops back to sustain pressure in this area. This will give potable water to the eastern most area of the City and loop the FM 528 line to the Bay Area Boulevard line.

Budgetary Impact

This capital improvement project involves adding a total of 9,450 linear feet (or 1.8 miles) to the City's existing waterlines. Based on current waterline maintenance cost of approximately \$1,772 per mile, additional annual operating maintenance cost for this project will be about \$2,900 to \$3,200.

Capital Improvement Program

Project Name: 42 Inch Water Main Replacement



Project Type: Utility
Subtype: Water Distribution Improvements
Completion Year: 2017
Budget: \$7,000,000
Funding Source: Not yet identified

Description

This is a co-participation project with the City of Houston and other participants in the upgrade of the main north / south surface water transmission pipeline from the Southeast Water Purification Plant along State Highway 3. Texas Department of Transportation plans to widen State Highway 3 and it will be necessary to remove the existing pipeline from the State right-of-way in preparation for that project. This presents an opportunity to up-size this transmission line when it is removed from the easement. The removal / construction project will be managed by the City of Houston and Participant's cost share will be based on a pro-rata use according to their distribution allocation. Friendswood's distribution allocation from this line is balanced by its distribution allocation from the 36-inch line on

Beamer. Replacement and movement of the 42-inch line to a location outside of the Highway 3 ROW is planned for completion by 2015 in order for Texas Department of Transportation (TxDOT) project to proceed on schedule.

Justification

The City of Friendswood is a participant in the operation and maintenance of the 42 inch Water Line. That pro-rata participation is reduced by its participation in the Beamer Road 36 inch transmission line. The City is dependent on these as the source of surface water required to meet the Ground Water Reduction Plan as established in 2001, and to meet growing population requirements through build-out.

Budgetary Impact

The City is currently charged \$0.64 per gallon for surface water received through this waterline. Completion of this capital improvement project will not result in any additional water to the City; therefore no additional operating costs are expected.

Capital Improvement Program

Project Name: Western Loop 16" Waterline

Project Type: Utility
Subtype: Water Distribution Improvements

Completion Year: 2016

Total Budget: \$1,200,000

Funding Source: Not yet identified

Description

This project consists of extending waterlines from water plant #4 connecting to existing City waterlines in the western portion of our service area.

Justification

The project would improve water pressure along FM 528 and open the western portion of the City for development opportunities.

Budgetary Impact

This capital improvement project involves adding a total of approximately 5 miles to the City's existing waterlines. Based on current waterline maintenance cost of approximately \$1,772 per mile, additional annual operating maintenance cost for this project will be about \$9,000.

Project Name: Central 16" Interconnect

Project Type: Utility
Subtype: Water Distribution Improvements

Completion Year: 2016

Total Budget: \$110,000

Funding Source: Water & Sewer Fund Working Capital

Description

This project consists of installation of approximately 3,000 linear feet of 16" waterlines to connect water service along Wilderness Trails to the 12" main waterline on FM 528.

Justification

The project would improve water pressure and provide potable water to the southernmost area of the City along FM 528.

Budgetary Impact

This capital improvement project involves adding a total of approximately 3,000 linear feet (or 0.576 miles) to the City's existing waterlines. Based on current waterline maintenance cost of approximately \$1,772 per mile, additional annual operating maintenance cost for this project will be about \$1,000.

Capital Improvement Program

Capital Improvements Program - General Government Projects Beyond 5-Year CIP

PROJECT	Estimated Cost	Other Funds	Other Funding Source
Records Retention Center	\$558,000	\$0	
Brittany Bay Blvd Phase 1 (East of FM 528)	\$11,152,931	\$6,203,100	Development Contribution
FM 518 Drainage Improvements Phase 2	\$3,296,400	\$0	
Shadowbend Drainage Improvements Ph. II	\$499,200	\$0	
Sunmeadow Drainage Improvements	\$3,768,000	\$0	
Public Safety Building Phase 2	\$3,578,400	\$0	
Public Works Building Renovation	\$1,634,400	\$0	
San Joaquin Pkwy Reconstruction	\$678,000	\$0	
Fire Dept Training Field Upgrades	\$940,800	\$0	
Parks Maintenance Building Phase 1 & 2	\$1,200,000	\$0	
Total Estimates	\$27,306,131	\$6,203,100	

Capital Improvement Program

Capital Improvements Program – Water & Sewer Projects Beyond 5-Year CIP

PROJECT	Estimated Cost	Other Funds	Other Funding Source
Automated Meter Reading System	\$3,600,000	\$0	
Beamer Road Sanitary Sewer Future Phases	\$3,658,800	\$0	
Beamer Road Water Line Future Phases	\$1,779,600	\$0	
Blackhawk Treatment Plant Capacity	\$10,074,000	\$0	
El Dorado - Lundy Lane Sanitary Sewer	\$3,404,400	\$0	
FM 528 - Falcon Ridge to Windsong Sanitary Sewer	\$847,200	\$0	
FM 528 - Lundy Lane to Tower Estates Sanitary Sewer	\$1,330,800	\$0	
San Joaquin Estates Water Line Replacement	\$1,707,600	\$0	
SCADA System Upgrade – Phase 2	\$240,000	\$0	
South Friendswood Service Area Water Loop	\$858,000	\$0	
Water Distribution Replacement and Upgrades	\$6,000,000	\$0	
Surface Water Plant #1 Rehabilitation	\$358,800	\$0	
Water Plant #3 Rehabilitation	\$184,800	\$0	
Water Plant #4 Rehabilitation	\$184,800	\$0	
Windsong Sanitary Sewer	\$2,582,400	\$0	
Total Estimates	\$36,811,200	\$0	

Capital Improvement Program

Capital Projects completed since CIP Program Inception (1999)

City Facilities

Public Safety Building
Fire Station #4
Public Works Security Gate
Public Works Wash Bay
Library Land Acquisition
Public Works Vehicle Storage Building
Municipal Court Renovations
Animal Control Facility
Fire Station #3 Rehabilitation
Emergency Generators – Fire Stations 1 & 2

City Parks & Recreation

Centennial Park - Phases 1, 2 & 3
Friendswood Sports Park
Stevenson Park Jogging Trail
Stevenson Park Playground Renovation
Centennial Park Field #33 Lighting
Stevenson Park Gazebo Driveway
Stevenson Park Gazebo Ramp
Stevenson Park Gazebo Hand-railing
Sportspark Improvements
Stevenson Park Splash Pad, lighting, trails
Centennial Basketball Pavilion

Street & Parking Lot Paving

Sunset Drive
Friendswood Link Road Extension
Additional City Hall Parking
Activity Building Parking
Blackhawk Blvd Reconstruction – Phase 1
Oak Vista Court Reconstruction
Wandering Trail Reconstruction
Baker Road Reconstruction
Fire Station #3 Parking
Library Parking
Melody Lane Reconstruction
Sunnyview/Skyview Reconstruction
Stadium Lane Parking
W. Shadowbend/Woodlawn Reconstruction
Whitaker Drive Construction

Drainage

Annalea/Whitehall/Kings Park – Phase 1
Clover Acres
FM 518 – Phase 1
Glennshannon – Phase 1
Sunmeadow – Phase 1
W. Shadowbend/Woodlawn – Phase 1

Water and Sewer Utilities

Blackhawk FM 2351 Waterline
E. Heritage 8" Sanitary Sewer
16" Waterline (Melody to Sunset)
Autumn Creek Sewer Line
Additional Water Purchase
2nd Surface Water Take Point & System Loop
24" Trunk Line
Moore/Mandale Waterline Loop
Bay Area Blvd Waterline
WWTP Waterline Loop 8"
Longwood Park Water & Sewer
Water Plant #1 Rehabilitation
Water Plant #3 Rehabilitation
Water Plant #4 Rehabilitation
San Joaquin Estates Sewer
Second Elevated Tank
Sun Meadow Lift Station
South Friendswood Force Main
Blackhawk Waterline
16" Transmission Waterline (Sunset to WW#4)
FM 2351/Beamer Rd. Utilities
Lift Station Emergency Generators
Lift Station #6 Replacement
Blackhawk/Oak Vista/Wandering Trail waterlines
Water Plant #2 Replacement
Water Plant #5 Rehabilitation
Water Plant #6 Rehabilitation
Water Plant #7 Replacement
Lift Station #18 Rehabilitation
Lift Station #3 Replacement
Friendswood Link/Whispering Pines waterlines
Friendswood Link/Whispering Pines sewerlines
Public Works heavy equipment purchases
Utility Impact Fee Study - 2013
Utility Cost of Service & Rate Study - 2014

DEPARTMENT SUMMARY

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
MAYOR AND COUNCIL	\$203,045	\$268,102	\$268,102	\$161,001	\$266,387	\$267,239	-0.3%
CITY SECRETARY'S OFFICE	386,771	461,438	461,438	312,725	425,115	446,803	-3.2%
CITY MANAGER'S OFFICE	745,618	786,675	801,889	538,592	770,006	835,420	6.2%
ADMINISTRATIVE SERVICES	3,324,459	3,640,464	3,691,898	2,471,208	3,417,700	3,767,898	3.5%
POLICE	8,125,412	8,668,295	8,725,164	6,208,392	8,668,161	8,946,374	3.2%
FWD VOLUNTEER FIRE DEPT	1,257,211	1,280,335	1,280,335	967,681	1,280,335	1,439,552	12.4%
FIRE MARSHAL'S OFFICE	632,888	720,520	748,989	480,090	692,386	742,739	3.1%
COMMUNITY DEVELOPMENT	869,314	940,015	938,712	614,232	869,909	926,181	-1.5%
PUBLIC WORKS	7,490,681	7,607,189	7,805,543	5,140,097	7,976,901	8,423,678	10.7%
LIBRARY	1,002,803	1,056,034	1,127,377	778,710	1,102,549	1,080,319	2.3%
PARKS AND RECREATION	2,697,877	2,855,379	2,971,613	1,936,173	2,923,890	2,973,229	4.1%
DEPARTMENT TOTAL	\$26,736,079	\$28,284,446	\$28,821,060	\$19,608,901	\$28,393,339	\$29,849,432	5.5%

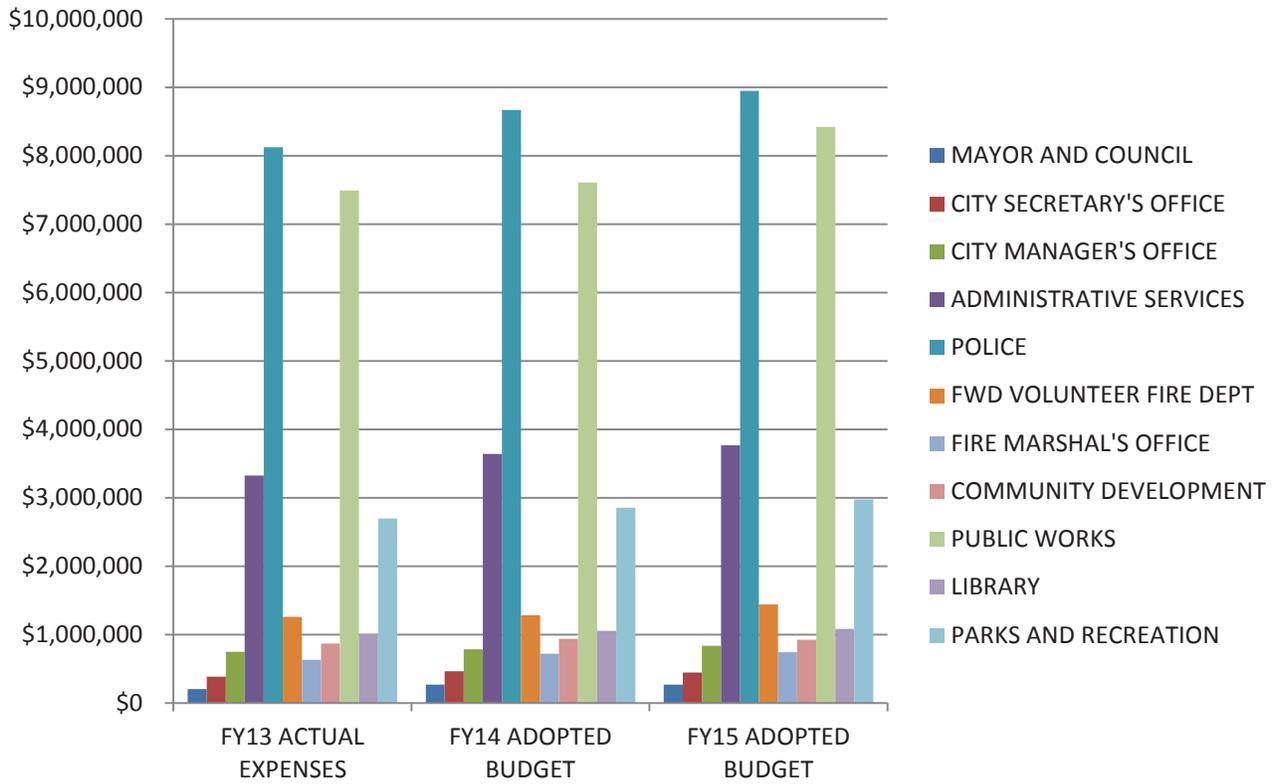
EXPENDITURES BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SALARIES AND BENEFITS	\$16,278,638	\$17,161,050	\$17,166,702	\$12,006,515	\$16,806,865	\$17,887,840	4.2%
SUPPLIES	\$1,084,490	\$1,324,017	\$1,444,962	\$844,619	\$1,287,911	\$1,316,231	-0.6%
MAINTENANCE	\$872,601	\$1,059,326	\$1,128,620	\$620,477	\$1,006,258	\$1,064,466	0.5%
SERVICES	\$8,244,966	\$8,465,755	\$8,757,453	\$5,939,472	\$8,990,215	\$9,241,872	9.2%
CAPITAL OUTLAY	\$79,580	\$100,421	\$155,186	\$86,642	\$137,064	\$165,146	64.5%
OTHER	\$175,804	\$173,877	\$168,137	\$111,176	\$165,026	\$173,877	0.0%
CLASSIFICATION TOTAL	\$26,736,079	\$28,284,446	\$28,821,060	\$19,608,901	\$28,393,339	\$29,849,432	9.1%

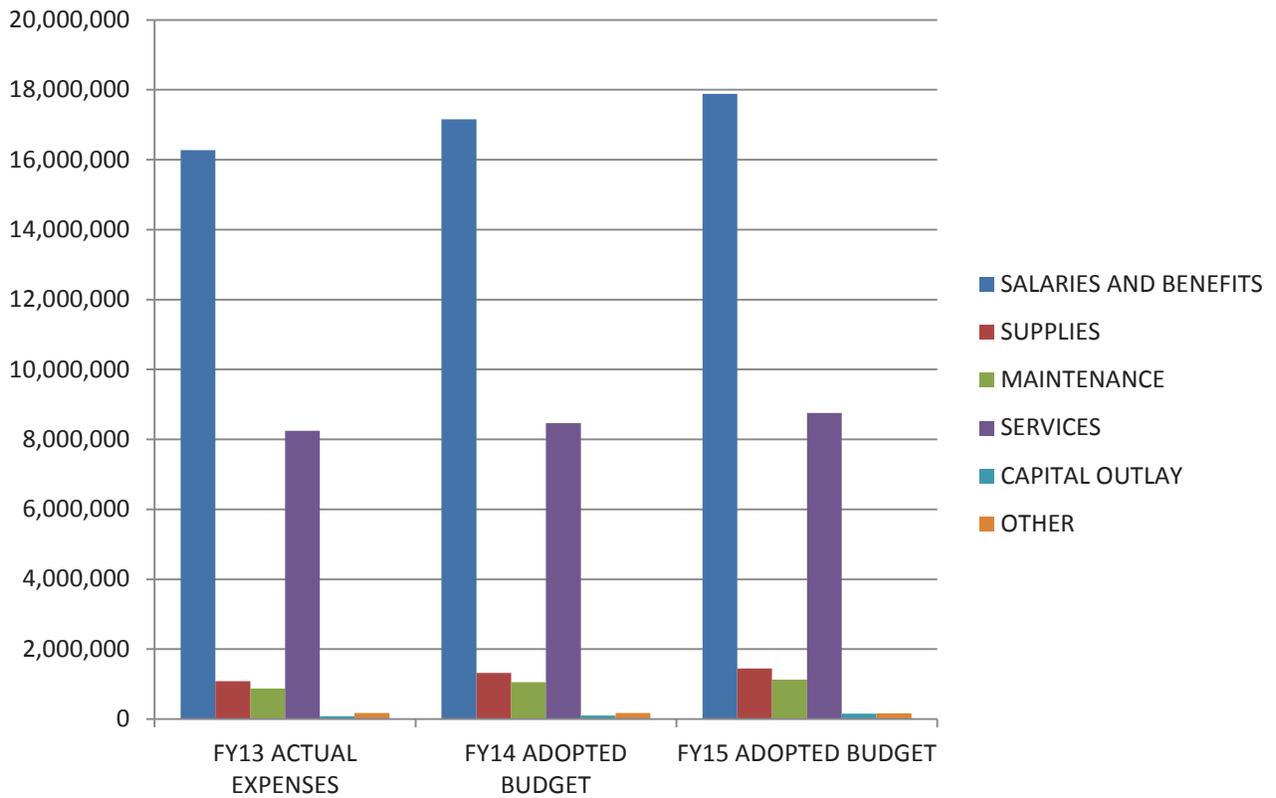
PERSONNEL SUMMARY BY DIVISION

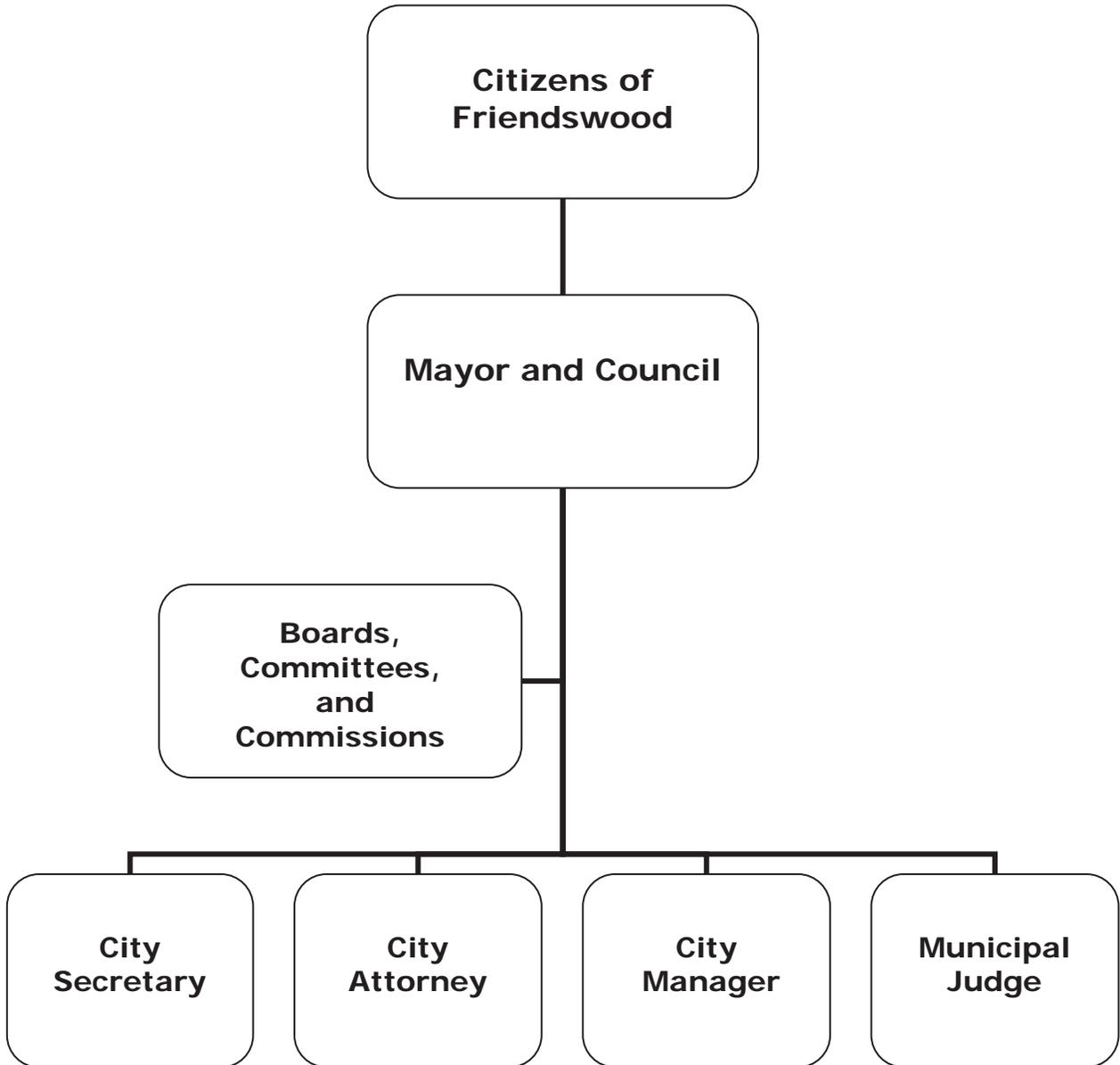
DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
MAYOR AND COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CITY SECRETARY'S OFFICE	5.20	5.20	5.20	5.20	5.20	5.20	0.0%
CITY MANAGER'S OFFICE	4.65	4.15	4.15	4.15	4.15	5.15	24.1%
ADMINISTRATIVE SERVICES	29.20	29.20	29.20	29.20	29.20	28.70	-1.7%
POLICE	81.40	82.40	82.40	82.40	82.40	84.40	2.4%
FWD VOLUNTEER FIRE DEPT	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FIRE MARSHAL'S OFFICE	6.10	6.10	6.10	6.10	6.50	6.50	6.6%
COMMUNITY DEVELOPMENT	10.89	10.89	10.89	10.89	10.89	10.89	0.0%
PUBLIC WORKS	44.63	44.63	44.63	44.63	44.63	44.63	0.0%
LIBRARY	14.72	14.37	14.37	14.37	14.37	14.37	0.0%
PARKS AND RECREATION	19.28	19.03	19.03	19.03	19.03	19.28	1.3%
PERSONNEL TOTAL	216.07	215.97	215.97	215.97	216.37	219.12	1.5%

Expenditures by Department



Expenditures by Category





Mayor and Council

Mission Statement

It is the mission of the Council and staff of the City of Friendswood to provide the highest level of service to our citizens at the greatest value.

Current Operations

The Mayor and City Councilmembers serve as the elected representatives of the citizens of Friendswood. The Council establishes programs, policies and priorities for safe, efficient and equitable operation of the City. The most significant programs are set during the annual budget review process.

The Mayor and Councilmembers are volunteers who serve without compensation. Principal budget appropriations in this portion of the budget are associated with education and efforts to promote Friendswood interests. The city's legal services are expensed through the Mayor and Council operating budget.

2014-2015 Departmental Goals and Performance Measures

Goals:

- To conduct meetings according to State law
- To discuss and make decisions regarding the operation of the City

Supports the City's Strategic Goals: 1-Communication, 2-Economic Development, 3-Preservation, 4-Partnerships, 5-Public Safety, and 6-Organizational Development

Mayor and Council	FY12 Actual	FY 13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
Department Expenditures	\$269,545	\$203,045	\$268,102	\$266,387	\$267,239
#of Population (estimated)	36,915	37,468	37,969	37,969	38,470
Outputs					
# of Meetings Held	17	19	20	18	20
# of Action Items	125	82	115	90	100
# of Consent Items	75	57	75	65	75
# of Executive Session Items	14	17	12	15	14
# of Public Hearing Items	13	19	17	18	17
Measures of Efficiency					
Department Expenditures per capita	\$7.30	\$5.42	\$7.06	\$7.02	\$6.95

**MAYOR AND COUNCIL
DEPARTMENT SUMMARY**

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
MAYOR AND COUNCIL	\$203,045	\$268,102	\$268,102	\$161,001	\$266,387	\$267,239	-0.3%
DEPARTMENT TOTAL	\$203,045	\$268,102	\$268,102	\$161,001	\$266,387	\$267,239	-0.3%

EXPENDITURES BY CLASSIFICATION

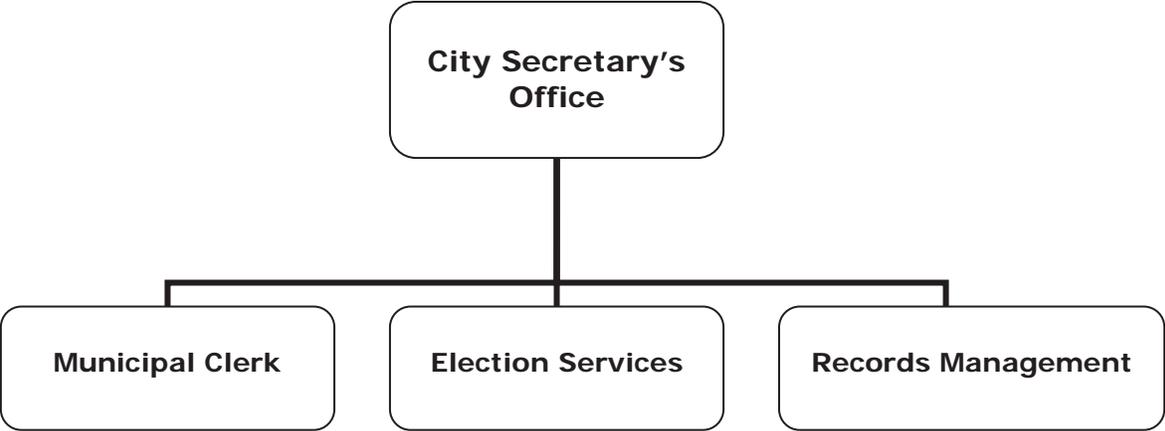
CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SUPPLIES	\$2,278	\$3,497	\$3,497	\$2,385	\$2,895	\$4,036	15.4%
SERVICES	200,767	264,605	264,605	158,616	263,492	263,203	-0.5%
CLASSIFICATION TOTAL	\$203,045	\$268,102	\$268,102	\$161,001	\$266,387	\$267,239	14.9%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
MAYOR AND COUNCIL	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
PERSONNEL TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0%

**MAYOR AND COUNCIL
GOVERNING BODY
001-0101-411**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
51-00 OFFICE SUPPLIES	\$129	\$735	\$735	\$115	\$209	\$476
52-00 PERSONNEL SUPPLIES	179	76	76	0	0	132
54-00 OPERATING SUPPLIES	1,970	2,686	2,686	2,270	2,686	3,428
SUPPLIES	\$2,278	\$3,497	\$3,497	\$2,385	\$2,895	\$4,036
71-10 LEGAL SERVICES	\$152,589	\$239,305	\$192,755	\$95,592	\$192,755	\$191,574
71-19 OTHER LEGAL SERVICES	25,001	0	35,050	33,284	35,050	47,731
71-90 OTHER PROFESSIONAL SERVCS	0	0	1,000	1,000	1,000	0
74-00 OPERATING SERVICES	1,437	1,924	724	723	723	1,238
75-10 TRAINING	552	1,818	1,818	1,307	1,307	2,000
75-20 TRAVEL REIMBURSEMENTS	1,900	3,313	3,313	3,231	3,231	3,313
75-30 MEMBERSHIPS	8,717	7,774	7,395	6,876	6,876	6,876
78-00 CONTRACT SERVICES	8,336	0	17,200	13,469	17,200	0
79-10 COMMUNITY EVENTS/PROGRAMS	2,235	10,471	5,350	3,134	5,350	10,471
SERVICES	\$200,767	\$264,605	\$264,605	\$158,616	\$263,492	\$263,203
GOVERNING BODY	\$203,045	\$268,102	\$268,102	\$161,001	\$266,387	\$267,239



City Secretary

Mission Statement

The City Secretary's office provides a conduit of information regarding the operation of the City of Friendswood to the citizens of Friendswood, elected officials, City Staff, and other interested parties in accordance with State law, the charter of the City of Friendswood and other rules and regulations as adopted.

Current Operations

Municipal Clerk

The department of the **City Secretary** is staffed by five employees. The City Secretary reports directly to the Mayor and City Council. Services provided by the City Secretary's office focus on administrative, records (internal and external), elections and providing information to the citizens of Friendswood, elected officials and City Staff. The City Secretary's office provides information, as requested, regarding operations of the City to the community as a whole, including the Mayor, Councilmembers, City Staff, citizens and interested parties; maintains custody of all municipal records; administers the Records Management Program; and, recommends rules and regulations to be adopted by ordinance to protect the safety and security of the municipal records.

Additionally, the City Secretary's office attends and records the minutes of all official meetings of Council, attests to all instruments requiring execution, conducts and coordinates the City election, and provides election services to another entity. These activities also include coordinating the appointments of volunteers to the boards, committees and commissions, providing staff support for Council activities, managing the bid process, publishing official notices of the City, issuing certain licenses and permits, coordinating updates to the Friendswood Code of Ordinances, and performing other duties and responsibilities that may be required.

All meetings held by Council have met the Open Meetings Act requirements. As per the Open Meetings Act, all meetings are open to the public, except when there is a necessity to meet in Executive Session (closed to the public) under the provisions of Section 551, Texas Government Code, to discuss only very specific topics as allowed by law.

Election Services

The City Secretary's office conducts all City elections as called for in accordance with Texas Municipal Laws and Charter provisions of the City of Friendswood, in addition to conducting a joint election with Galveston County Consolidated Drainage District. The electronic election equipment has increased the efficiency of the election process.

Records Management Program

According to Chapter 1248, Acts of the 71st Legislature, a Records Management Program is required. This program provides for an efficient, economical and effective control over the creation, distribution, organization, maintenance, use, and disposition of all City records through a comprehensive system of integrated procedures for the management of records or their ultimate disposition in accordance with State law.

A centralized Records Storage Center has been established and a Records Management Program has been developed and implemented. Accordingly, records from all departments, allowed by law to be destroyed, are reviewed annually or bi-annually, as needed, and scheduled for destruction. This process provides record storage space for ongoing implementation of the retention schedule.

A systematic computerized scanning and indexing of all records of City Council meetings and other records is ongoing and provides for efficient retrieval and search capabilities that provides information to the Mayor and Council, all city departments, and all citizens on an as-needed basis and is available on the City's website for round-the-clock access. This provides for a searchable index of the official City records and City minutes in hard copy and/or in electronic format. This important information is easily accessible to all.

Highlights of the Budget

Election Services

This budget year we will be conducting a general election in May 2015 for Position #1 and Position #3.

Records Management Program

The FY15 budget continues to provide for the Records Management Program. A records storage area that is part of the Public Safety Building houses Police, Municipal Court and Fire Marshal/Emergency Operations Center's records. Discussions have been ongoing regarding projecting and planning for a second records storage center to replace the existing records storage center for the City Manager's office, Administrative Services, Community Services, Public Works, Community Development, Library, and City Secretary's office. The current records storage center is at an off-site storage facility that is climate controlled and built to withstand 120 MPH winds. An architectural study was conducted in FY 2006-07 for building a new records management facility to house records from all departments and this project was moved into the CIP for future consideration.

In addition to managing the records manually, the City Secretary's office uses the Laserfiche Records Management Module to enhance the Records Management Program electronically. With the Records Management Edition, records policies are enforced regardless of records' format, location or content. It also automates life cycle management from document creation to final disposition, runs reports detailing where records are in their life cycle and which records are eligible for transfer, accession or destruction, logs all system activity, providing an audit trail that can be used to prove adherence to the Records Management Plan and compliance regulations, ensures the future accessibility of archived records with storage, safeguards records with comprehensive access controls, supports compliance with the Texas State Library Retention Schedule, regulations, and also reduces litigation risks associated with expired and outdated records.

In the FY 2010-11 budget, Council approved the Freedom of Information Act (FOIA) Systems software to assist with implementing the Texas Public Information Act. With the volume of public information requests the City receives, this system manages the process by handling and automating all aspects of the public information request process, saving valuable Staff time with improved oversight and reporting. This web based system has streamlined the public information request process by coordinating, with the City Secretary's Records Division oversight and management, with all City departments throughout the life of a request from start to finish. The goal to make requests for public information an automated, streamlined process for both citizens and staff is now achieved through the implementation of the FOIA system.

An objective was also met to connect the City Secretary's office to the City Attorney's office through FOIA in order to further streamline the public information request process and to reduce response time. This has continued to be quite successful. Records Coordinators are trained in the use of the FOIA software and policies of the program with updated training as

necessary. The program consists of managing the Records Centers, the records retention program, the public information request program and coordination with all departments on all aspects of records management.

Records and Laserfiche Program

The FY15 budget continues to fund the records and Laserfiche program. The scanning of all records of City Council meetings and other documents will carry on as well as continuing the program for citywide access to many documents. (i.e. minutes, ordinances, resolutions, contracts, deeds, easements, vehicle titles, etc.) This program allows additional electronic capability for all departments to search, access and retrieve city records and continue to scan most documents approved by Council and make available to City Staff for search, retrieval, e-mail and print capabilities. This process eliminates the need for hard copies to be produced and stored by numerous departments. The Laserfiche program has been in place since 2005 and will continue as a permanent service of the City Secretary's office, with the expansion of records provided as technology and funds allow.

In 2009, the City Secretary's office implemented Laserfiche Weblink so citizens and the general public would be able to access the City's records from the City's website. Laserfiche Weblink publishes select documents in a Laserfiche repository to the Internet in read-only format. This project has been very successful and continues to provide easy access for the public to review the City's documents that are commonly requested through the Public Information Act.

2014-2015 Departmental Goals and Performance Measures by Division

Municipal Clerk Goals:

1. To effectively utilize electronic opportunities to provide for greater communication with the public, elected officials, City Staff and City Attorney
2. To provide Council meeting notices for all meetings held
3. To provide the public with information regarding the administration of the City that will be discussed in those meetings
4. To provide support and information to Council and citizens in preparing and attending Council meetings
5. To take minutes of each meeting held and record City Council action and workshop discussions

Supports the City's Strategic Goals: 1-Communication and 6-Organizational Development

Objectives:

1. Post all agenda, minutes, paperless agenda packets, or additional documents of City Council meetings and Commission, Committee and Board meeting agendas and minutes on the City's website.

2. Make available on the website Public Information Act request information and forms as well as a public link to FOIA, voting and election information and results, press releases related to elections and City Secretary services, Council information and biographies, volunteer committee forms, legal notices and other information.

Municipal Clerk Division	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
Number of full time equivalents (FTE's)	3.0	3.0	3.0	3.0	3.0
Department Expenditures	\$272,673	\$266,838	\$287,598	\$280,207	\$293,826
Outputs (Goals 1 & 2)					
# of Alcohol permits	34	16	29	31	31
# of Bids Administered	8	11	8	10	12
# of Contracts	66	54	86	90	91
# of Copies made	80,000	95,000	82,000	90,000	88,333
# of Liens-filed/released	0	2	2	5	5
# of Notices posted- includes Council / Committees / Boards / Commissions	132	113	138	130	135
# of Indexes of Records	38	38	38	39	39
# of Ordinances Prepared	45	46	45	48	49
# of Ordinances, Bids, Notices, Press Releases published	60	49	60	60	61
# of Resolutions Prepared	35	29	35	38	39
Outputs (Goals 3, 4 & 5)**					
# of Executive Sessions	14	14	12	15	15
# of Public Hearings	13	19	17	17	17
# of Regular Meetings	15	14	14	14	14
# of Special Meetings	3	4	5	7	7
# of Special Sessions/ Work Sessions	62	38	64	45	46
# of Pages of minutes	228	201	200	200	200
Measures of Efficiency					
Department Expenditures per capita	\$7.39	\$7.12	\$7.58	\$7.38	\$7.64

Election Services Division:

Goals:

- Provide accurate and impartial general and special elections to serve the voters of the City of Friendswood for the City's elections.
- To also provide Staff support and election services to the Galveston County Consolidated Drainage District for general and special elections.

Supports the City's Strategic Goals: 1-Communication, 6-Organizational Development

Election Services	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	1.2	1.2	1.2	1.2	1.2
Department Expenditures	\$16,133	\$7,898	\$41,053	\$21,067	\$18,786
# of Registered Voters	23,441	24,987	24,987	24,987	25,020
Outputs					
# of General Elections Held	1	1	1	0	1
# of Bond Elections Held	0	0	0	1	1
# of Election Challenges	0	0	0	0	0
# of Irregularities	0	0	0	0	0
Measures of Effectiveness					
Total # of Voters for General Elections	3,766	1,939	2,000	0	3,600
Total # of Voters Bond Election November 2013	0	0	3,391	3,391	0
Measures of Efficiency					
Department Expenditures per registered voter	\$0.69	\$0.32	\$1.61	\$0.84	\$0.75
Department Expenditures per capita	\$0.44	\$0.21	\$1.08	\$0.56	\$0.49

Records Management Division:

Goals:

- Provide efficient, economical and effective control over the creation, distribution, organization, maintenance, use, and disposition of all City records through a comprehensive system of integrated procedures for the management of records and/or ultimate disposition in accordance with State law.
- Continue the ongoing Laserfiche scanning program of all minutes, approved documents of City Council, and other relevant documents.
- Continue enhancement of programs for citywide access to minutes, ordinances, resolutions, contracts, deeds, easements, vehicle titles, most permanent documents, etc.
- Continue providing electronic capability for search, access and retrieval of all permanent records for use by department users, and provide continued Laserfiche training as needed for those users.

Supports the City's Strategic Goals: 1-Communication, 6-Organizational Development

Objectives:

- Records Management Program – Provides City information to requestors timely, efficiently and according to State law.
- The Laserfiche program has provided invaluable research on many levels and has saved numerous hours of exploration and retrieval time.
- Preserve City data in a systematic computerized manner in order not to lose these historical records of action taken by City Council.

Records Management	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	2.0	2.0	2.0	2.0	2.0
Department Expenditures	\$111,487	\$112,035	\$132,787	\$123,841	\$134,191
Outputs					
# of Open Records Requests Processed	1,305	1,304	1,309	1,310	1,320
# of Pages Provided to Public	20,253	15,636	17,785	16,662	17,184
# of Attorney General Opinions Obtained	41	28	40	35	30
# of Scanning & Laserfiche Documents	327	339	333	350	375
Measures of Efficiency					
Department Expenditures per capita	\$3.02	\$2.99	\$3.50	\$3.26	\$3.49

**CITY SECRETARY'S OFFICE
DEPARTMENT SUMMARY**

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
MUNICIPAL CLERK	\$266,838	\$287,598	\$288,467	\$203,078	\$280,207	\$293,826	2.2%
ELECTION SERVICES	7,898	41,053	40,184	20,642	21,067	18,786	-54.2%
RECORDS MANAGEMENT	112,035	132,787	132,787	89,005	123,841	134,191	1.1%
DEPARTMENT TOTAL	\$386,771	\$461,438	\$461,438	\$312,725	\$425,115	\$446,803	-3.2%

EXPENDITURES BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SALARIES AND BENEFITS	\$353,165	\$379,699	\$379,699	\$262,767	\$364,069	\$391,269	3.0%
SUPPLIES	5,999	12,826	12,208	3,993	5,521	12,849	0.2%
MAINTENANCE	510	140	140	0	0	525	275.0%
SERVICES	27,097	68,773	69,391	45,965	55,525	42,160	-38.7%
CLASSIFICATION TOTAL	\$386,771	\$461,438	\$461,438	\$312,725	\$425,115	\$446,803	-3.2%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
MUNICIPAL CLERK	3.00	3.00	3.00	3.00	3.00	3.00	0.0%
ELECTION SERVICES	0.20	0.20	0.20	0.20	0.20	0.20	0.0%
RECORDS MANAGEMENT	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
PERSONNEL TOTAL	5.20	5.20	5.20	5.20	5.20	5.20	0.0%

**CITY SECRETARY'S OFFICE
MUNICIPAL CLERK
001-0201-411**

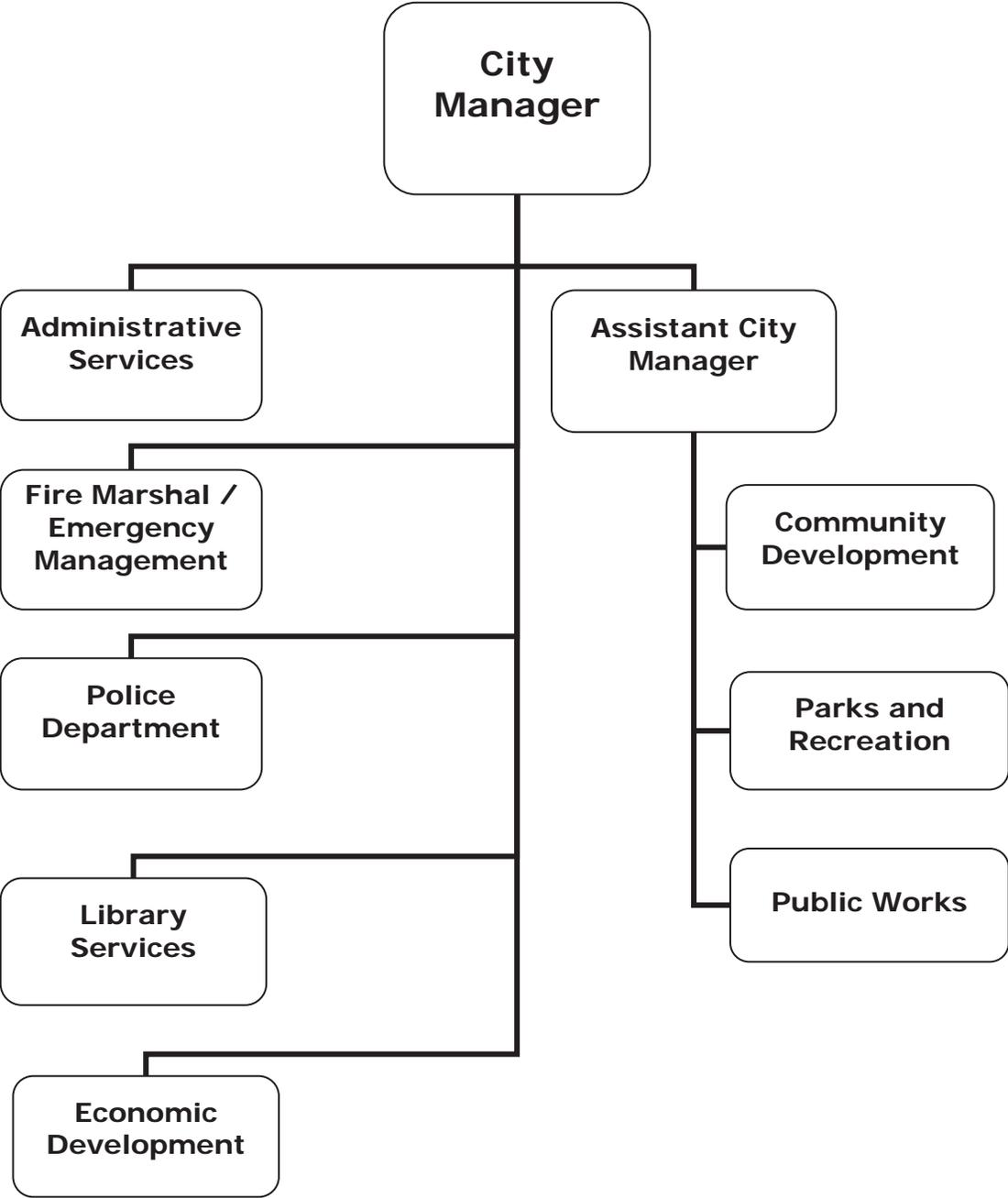
ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$179,497	\$185,646	\$185,646	\$132,839	\$185,646	\$190,169
41-30 OVERTIME PAY	1,699	5,559	5,559	1,347	1,996	5,559
41-43 LONGEVITY PAY	990	1,215	1,215	1,205	1,205	1,400
41-44 VEHICLE ALLOWANCE	5,434	5,400	5,400	3,791	5,400	5,400
41-45 INCENTIVE-CERTIFICATE PAY	911	900	1,769	1,124	1,769	2,580
41-49 CELL PHONE ALLOWANCE	2,460	2,460	2,460	1,640	2,460	2,460
47-10 SOCIAL SECURITY/MEDICARE	14,109	14,958	14,958	10,485	14,880	15,438
47-20 TMRS RETIREMENT	29,840	31,932	31,932	22,491	31,932	33,195
48-10 HEALTH/DENTAL INSURANCE	15,614	12,966	12,966	11,789	12,966	13,710
48-20 LIFE INSURANCE & AD&D	504	513	513	375	513	524
48-30 DISABILITY INSURANCE	524	537	537	391	537	550
48-40 WORKERS COMP INSURANCE	225	233	233	163	233	246
48-50 EAP SERVICES	179	172	172	136	172	174
48-90 FLEX PLAN ADMIN & COBRA	130	128	128	100	128	128
SALARIES AND BENEFITS	252,116	262,619	263,488	187,876	259,837	271,533
51-00 OFFICE SUPPLIES	\$1,723	\$4,528	\$3,207	\$1,439	\$2,119	\$4,528
52-00 PERSONNEL SUPPLIES	66	0	0	0	0	70
54-00 OPERATING SUPPLIES	466	550	550	541	550	485
58-00 OPERATING EQUIPMENT<\$5000	1,015	345	1,166	816	1,166	345
SUPPLIES	\$3,270	\$5,423	\$4,923	\$2,796	\$3,835	\$5,428
73-50 SURETY BONDS	\$71	\$75	\$75	\$0	\$0	\$75
74-00 OPERATING SERVICES	842	4,765	4,765	3,188	4,251	2,575
74-01 POSTAL / COURIER SERVICES	390	2,120	2,120	744	992	2,120
74-91 ADVERTISING/PUBLIC NOTICE	1,709	2,822	2,822	1,108	2,822	2,822
75-10 TRAINING	2,761	4,204	4,017	2,126	3,035	4,204
75-20 TRAVEL REIMBURSEMENTS	5,219	4,479	5,166	4,730	4,925	4,479
75-30 MEMBERSHIPS	460	1,091	1,091	510	510	590
SERVICES	\$11,452	\$19,556	\$20,056	\$12,406	\$16,535	\$16,865
MUNICIPAL CLERK	\$266,838	\$287,598	\$288,467	\$203,078	\$280,207	\$293,826

**CITY SECRETARY'S OFFICE
ELECTION SERVICES
001-0202-414**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$1,344	\$0	\$61	\$60	\$60	\$0
41-30 OVERTIME PAY	360	2,371	1,441	0	0	2,371
42-20 PART-TIME WAGES	1,725	5,014	5,014	0	0	5,014
47-10 SOCIAL SECURITY/MEDICARE	38	181	181	4	4	181
47-20 TMRS RETIREMENT	81	376	376	9	9	0
48-40 WORKERS COMP INSURANCE	0	3	3	0	0	9
SALARIES AND BENEFITS	\$3,548	\$7,945	\$7,076	\$73	\$73	\$7,575
54-00 OPERATING SUPPLIES	\$2,110	\$6,355	\$6,355	\$893	\$893	\$6,355
58-00 OPERATING EQUIPMENT<\$5000	0	122	122	0	0	122
SUPPLIES	\$2,110	\$6,477	\$6,477	\$893	\$893	\$6,477
67-00 COMPUTER EQUIP MAINT	\$510	\$140	\$140	\$0	\$0	\$525
MAINTENANCE	\$510	\$140	\$140	\$0	\$0	\$525
74-00 OPERATING SERVICES	\$0	\$20,500	\$20,500	\$19,555	\$19,555	\$0
74-01 POSTAL / COURIER SERVICES	88	100	100	87	87	100
74-91 ADVERTISING/PUBLIC NOTICE	82	212	212	0	0	287
75-10 TRAINING	200	200	200	0	0	200
75-20 TRAVEL REIMBURSEMENTS	0	138	138	0	0	138
78-00 CONTRACT SERVICES	1,360	3,527	3,527	34	459	1,670
78-30 RENTAL	0	1,814	1,814	0	0	1,814
SERVICES	\$1,730	\$26,491	\$26,491	\$19,676	\$20,101	\$4,209
ELECTION SERVICES	\$7,898	\$41,053	\$40,184	\$20,642	\$21,067	\$18,786

**CITY SECRETARY'S OFFICE
RECORDS MANAGEMENT
001-0203-419**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$66,475	\$69,363	\$69,363	\$49,737	\$68,316	\$71,076
41-30	OVERTIME PAY	447	4,440	4,389	278	471	4,440
41-31	HOLIDAY HRS WORKED	0	0	51	50	50	0
41-43	LONGEVITY PAY	0	170	170	160	160	290
41-45	INCENTIVE-CERTIFICATE PAY	1,519	1,500	1,500	1,081	1,500	1,500
47-10	SOCIAL SECURITY/MEDICARE	4,922	5,420	5,420	3,562	5,420	5,337
47-20	TMRS RETIREMENT	10,697	11,978	11,978	8,129	11,978	12,361
48-10	HEALTH/DENTAL INSURANCE	12,816	15,625	15,625	11,354	15,625	16,502
48-20	LIFE INSURANCE	187	193	193	140	193	199
48-30	DISABILITY INSURANCE	194	201	201	146	201	206
48-40	WORKERS COMP INSURANCE	81	87	87	59	87	91
48-50	EAP SERVICES	119	115	115	90	115	116
48-90	FLEX PLAN ADMINISTRATION	44	43	43	32	43	43
SALARIES AND BENEFITS		\$97,501	\$109,135	\$109,135	\$74,818	\$104,159	\$112,161
51-00	OFFICE SUPPLIES	\$267	\$329	\$329	\$255	\$373	\$424
52-00	PERSONNEL SUPPLIES	0	0	0	0	0	70
54-00	OPERATING SUPPLIES	31	109	96	0	45	50
58-00	OPERATING EQUIPMENT <\$5000	321	488	383	49	375	400
SUPPLIES		\$619	\$926	\$808	\$304	\$793	\$944
73-50	SURETY BONDS	\$0	\$0	\$0	\$0	\$0	\$71
74-00	OPERATING SERVICES	2,537	9,027	9,027	3,965	6,787	7,390
74-11	PROFESSIONAL/CODE SERVICE	7,016	8,641	8,641	4,816	7,000	8,641
75-10	TRAINING	120	74	150	150	150	74
75-20	TRAVEL REIMBURSEMENTS	414	631	644	644	644	631
75-30	MEMBERSHIPS	0	74	74	0	0	0
78-00	CONTRACT SERVICES	3,828	4,279	4,308	4,308	4,308	4,279
SERVICES		\$13,915	\$22,726	\$22,844	\$13,883	\$18,889	\$21,086
RECORDS MANAGEMENT		\$112,035	\$132,787	\$132,787	\$89,005	\$123,841	\$134,191



City Manager

Mission Statement

The City Manager provides for the general administration of the City carrying out the City Council's policies and objectives. All City programs, services, and operations are directed and coordinated by the City Manager. The City Manager's Office is represented by two divisions: Administration and Economic Development. There are five full-time employees.

Current Operations

Administration

This division encompasses the City Manager's core administrative and oversight functions; as well as communication management and organizational development and planning. Division staff provides wide-ranging administrative support activities for the City Manager including: policy research, program analysis, Council agenda development, departmental records coordination, project administration, general public information, and management of citizen requests for service.

Economic Development

In order to provide Friendswood a more stable economic future by expanding the city's commercial tax base, this division is responsible for developing and administering programs to retain and attract businesses that are compatible with our community's vision and values.

The Economic Development Coordinator administers programs to assist with business prospect recruitment, marketing and retention. The Coordinator also serves as liaison between City staff, business leaders, and economic development organizations.

Staff support also provides for the City's Community and Economic Development Committee (CEDC).

Highlights of the Budget

The FY 2014-15 Budget continues to fund important citywide communications programs, including the Focus on Friendswood newsletter as well as the City's Public-Educational-Governmental (PEG) access channel. The Focus on Friendswood newsletter contains valuable City news, events, and announcements that are e-mailed to residents quarterly. In FY 2013-14, the newsletter shifted from a hardcopy publication to an electronic one resulting in approximately \$15,000 expenditure reduction. Completing the transition to electronic newsletter in FY 2014-15 will result in an additional expenditure reduction of \$24,000.

This year will mark the ninth year that the City's PEG channel is utilized, and the eighth full year that City Council and Board, Commission and Committee meetings will be televised on the channel. New this year, funded in FY 2014, is high-definition projectors and a TV monitors enhancing presentations in the Council Chambers. These improvements were funded with PEG dollars. The goal of the PEG channel is to communicate with residents about City related programs, meetings, services, events, job postings, and emergency information.

In correlation with each department, the City Manager's Office's activities are intended to achieve the City's overall strategic goals. Fiscal Year 2014 achievements are mentioned within each department's section.

In addition, the City has a history of placing an emphasis on developing and mentoring our most important piece of infrastructure – our Staff. The City Manager’s Office places great importance in the growth, development and leadership skills of our employees, and to that end, this is the eighth straight year that we have budgeted funds for Staff development services.

The City’s Economic Development office generates news releases, media information and contacts, printed materials, direct mail campaigns, and a quarterly electronic newsletter. The Economic Development Office also sponsors an annual broker/developer workshop focused on the benefits of doing business in Friendswood. Approximately 50 Houston area real estate brokers, developers, and bank representatives attend this event. The Economic Development Coordinator participates in regional, state, and national site visits, tradeshows, and conferences to promote commercial development to the city.

To maximize our resources, the City continues to participate in regional economic development partnerships that advocate and pursue issues that are important for retaining and strengthening the economic base and business climate of our area. These partnerships include membership in the Friendswood Chamber of Commerce, Galveston County Economic Alliance and the Bay Area Houston Economic Partnership.

In 2012, the Economic Development Office received three marketing awards from the International Economic Development Council recognizing the City’s innovative and successful strategies to promote economic development through the Live Here Work Here campaign, New Business Guide, and Retail Recruitment Advertisement.

Highlights of the Budget

The following item is included in the FY15 adopted budget:

Decision Package (Funded)

Multi-media Communication Specialist (FTE 1.0)	Ongoing Cost	\$80,893
	One-time Cost	\$2,500

2014-2015 Departmental Goals and Performance Measures by division

City Manager Administration:

Goals:

- Provide professional management and leadership that support the success of the organization.
- Deliver responsive, quality customer service to the City Council, citizens, and other agencies
- Support vital community connections with our citizens, neighborhood and civic associations, and news media

Supports the City’s Strategic Goals: 1-Communications, 4-Partnerships, and 6-Organizational Development

Objective A:

- Conduct strategic planning activities
- Ensure that departmental work plans are supportive of City Council goals

City Manager

- Prepare information on City services, events, and policies for outside agencies as requested.
- Promote interaction and collaboration with Friendswood citizens and civic associations

City Manager Administration	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	3.65	3.15	3.15	3.15	4.15
Department Expenditures	\$543,652	\$493,759	\$518,437	\$518,329	580,972\$
Outputs					
# of Long-Range Planning Sessions Conducted with City Council	1	1	3	4	4
# of Long-Range Planning Projects by Staff	2	2	2	2	2
# of Senior Staff development initiatives	1	1	1	1	1
# of Departmental work plans that include elements which directly or indirectly support Council goals	8	8	8	8	8
Agenda Preparation (# of City Council agenda items)	208	234	220	240	250
# of Council meetings attended	20	19	20	20	20
# of Association meetings attended by Staff	12	11	12	12	12
# of Specific citizen inquiries /complaints addressed (<i>walk-ins, phone calls, email</i>)	936	1176	1,000	1250	1300
Measures of Efficiency					
Monthly Operational Cost	\$45,304	\$41,147	\$43,203	\$43,194	\$48,414
Division Expenditures per capita	\$14.73	\$13.18	\$13.65	\$13.65	\$15.10

Objective B:

- Enhance communication by proactively sharing timely, accurate information about City services, initiatives, and issues.

Outputs (number of)	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Releases, advisories, or tip sheets prepared	189	174	185	180	180
City-related news articles written	438	438	510	508	500
Annual page views on the City's website	743,127	744,391	762,900	770,000	800,000
Number of Email Subscribers:					
Agendas	2,389	2,525	2,800	2508	2,600
City newsletters	159	619	650	1,775	1,800
Community Development	1,811	2,058	2,500	2433	2,500
Construction Updates	3,211	3,433	3,500	3736	3,800
Economic Development	2,840	3,013	3,500	3267	3,300
Emergency Management	5,527	5,913	5,600	6383	6,400
Events and Recreation	4,705	5,185	5,500	5637	5,700
General City	4,965	5,641	6,000	6174	6,200
Job postings	2,443	5,767	6,000	3118	3,200
Law enforcement	5,575	6,212	6,500	6843	6,900
Legal Notices	1,507	1,694	2,000	1965	2,000
Library	2,573	2,767	3,000	3115	3,200
Planning and Zoning agendas	393	586	700	856	900

Objective C:

- Actively distribute information and gather feedback about City policies, services, and events.

Outputs (number of)	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Focus on Friendswood quarterly newsletter editions mailed	69,500	73,500	17,000*	46	46
City Meetings Broadcast on PEG channel	33	30	30	30	30
Community videos produced	8	0	1	0	5

*Starting April 2014, the quarterly newsletter will be sent electronically. Less than 100 will be printed and mailed.

Economic Development Division:

Goals:

- To advance an economic development program that upholds community values, builds on investments made in the community, and supports the expectations of the City's level of service

Supports the City's Strategic Goals: 1- Communication, 2-Economic Development, 4-Partnerships, and 6-Organizational Development

Objectives:

- Identify and recruit businesses interested in relocating to, expanding in, or starting a new business in the City of Friendswood
- Continue to strengthen and build relationships with brokers, developers, site selection consultants, and the regional economic development network
- Provide support and information to the CEDC in preparing and attending committee meetings and carrying out their initiatives

Economic Development	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	1.0	1.0	1.0	1.0	1.0
Department Expenditures	\$241,278	\$251,859	\$268,238	\$251,677	\$254,448
Outputs (number of)					
Chamber & Regional Partnership meetings attended	35	32	35	31	35
Trade Shows attended	4	4	4	3	4
Quarterly Electronic Newsletter distribution to potential business prospects, developers, and brokers	1,085	1,216	1,080	1,512	1,600
Attendees at Annual Broker & Developer Day event hosted by CEDC	50	38	45	44	45
New Businesses, Expansions, & Remodels in the Downtown Neighborhood Empowerment Zone (NEZ#1)	30	22	25	15	20
Business Prospect Inquiries	92	104	110	122	120
Friendswood Civilian Labor Force/Unemployment Rate	18,423/ 8.0%	19,285/ 6.0%	19,500/ 5.5%	19,602/ 5.3%	19,750/ 5.2%
CEDC meetings attended	14	15	14	15	13
Discussion Items	45	48	35	34	37
Measures of Efficiency					
Monthly Operational Cost	\$20,107	\$20,988	\$22,353	\$20,973	\$21,204
Division Expenditures per capita	\$6.54	\$6.72	\$7.07	\$6.63	\$6.61

**CITY MANAGER'S OFFICE
DEPARTMENT SUMMARY**

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION	\$493,759	\$518,437	\$529,151	\$360,234	\$518,329	\$580,972	12.1%
ECONOMIC DEVELOPMENT	251,859	268,238	272,738	178,358	251,677	254,448	-5.1%
DEPARTMENT TOTAL	\$745,618	\$786,675	\$801,889	\$538,592	\$770,006	\$835,420	6.2%

EXPENDITURES BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SALARIES AND BENEFITS	\$567,368	\$580,061	\$580,134	\$409,690	\$575,220	\$666,070	14.8%
SUPPLIES	9,493	28,569	37,433	23,788	26,578	20,420	-28.5%
SERVICES	168,757	178,045	184,322	105,114	168,208	148,930	-16.4%
CLASSIFICATION TOTAL	\$745,618	\$786,675	\$801,889	\$538,592	\$770,006	\$835,420	6.2%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION*	3.65	3.15	3.15	3.15	3.15	4.15	31.7%
ECONOMIC DEVELOPMENT	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
PERSONNEL TOTAL	4.65	4.15	4.15	4.15	4.15	5.15	24.1%

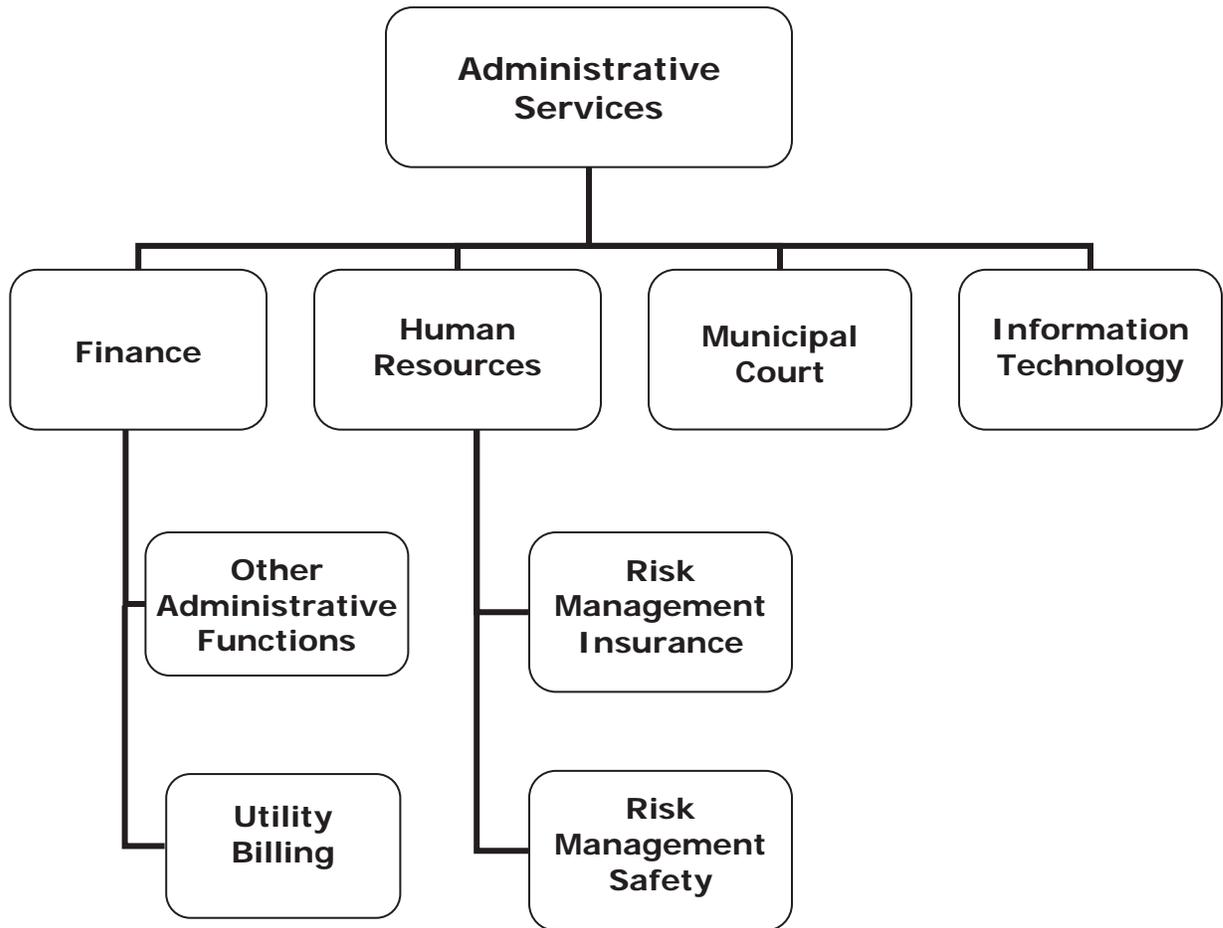
*Staffing reduction through attrition.

**CITY MANAGER'S OFFICE
ADMINISTRATION
001-0301-413**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$291,860	\$299,590	\$299,590	\$214,847	\$299,463	\$358,350
41-30	OVERTIME PAY	5,149	4,938	4,938	2,720	3,627	4,938
41-43	LONGEVITY PAY	3,045	3,244	3,244	3,234	3,234	3,438
41-44	VEHICLE ALLOWANCE	6,249	6,210	6,210	4,360	6,210	6,210
41-45	INCENTIVE-CERTIFICATE PAY	4,253	4,200	4,200	2,598	4,200	3,600
41-49	CELL PHONE ALLOWANCE	1,593	1,593	1,593	1,062	1,593	2,543
42-20	PART-TIME WAGES	8,306	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	20,397	23,442	23,442	14,545	23,293	28,187
47-20	TMRS RETIREMENT	49,070	50,985	50,985	36,427	50,985	60,847
48-10	HEALTH/DENTAL INSURANCE	27,005	28,240	28,240	17,671	28,240	36,622
48-20	LIFE INSURANCE	813	828	828	604	828	969
48-21	TERM LIFE INSURANCE	1,478	1,460	1,460	1,076	1,460	1,460
48-30	DISABILITY INSURANCE	849	866	866	632	866	1,037
48-40	WORKERS COMP INSURANCE	378	374	374	264	374	450
48-50	EAP SERVICES	223	181	181	142	181	244
48-90	FLEX PLAN ADMINISTRATION	263	256	256	207	256	336
SALARIES AND BENEFITS		\$420,931	\$426,407	\$426,407	\$300,389	\$424,810	\$509,231
51-00	OFFICE SUPPLIES	\$1,199	\$4,777	\$2,327	\$455	\$607	\$2,540
52-00	PERSONNEL SUPPLIES	0	400	400	0	0	400
54-00	OPERATING SUPPLIES	4,143	2,067	2,667	2,131	3,276	3,980
58-00	OPERATING EQUIPMENT <\$5000	0	8,000	18,714	18,714	18,714	7,500
SUPPLIES		\$5,342	\$15,244	\$24,108	\$21,300	\$22,597	\$14,420
73-50	SURETY BONDS	\$0	\$0	\$100	\$100	\$100	\$0
74-00	OPERATING SERVICES	8,455	2,199	2,199	1,549	2,199	2,639
74-01	POSTAL / COURIER SERVICES	367	1,450	1,450	367	489	750
74-21	FRIENDSWOOD NEWSLETTER	40,650	25,000	25,000	20,270	24,412	1,000
74-92	SPECIAL EVENTS	16	1,089	1,089	225	300	500
75-10	TRAINING	2,186	4,039	4,039	1,652	2,203	3,823
75-20	TRAVEL REIMBURSEMENTS	3,428	7,738	5,988	2,640	3,520	6,000
75-30	MEMBERSHIPS	1,382	2,862	2,862	1,437	1,916	2,500
75-40	PUBLICATIONS	0	300	300	40	175	0
76-12	TELEPHONE/COMMUNICATIONS	108	109	109	108	108	109
78-00	CONTRACT SERVICES	10,894	32,000	35,500	10,157	35,500	40,000
SERVICES		\$67,486	\$76,786	\$78,636	\$38,545	\$70,922	\$57,321
ADMINISTRATION		\$493,759	\$518,437	\$529,151	\$360,234	\$518,329	\$580,972

**CITY MANAGER'S OFFICE
ECONOMIC DEVELOPMENT
001-0303-419**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$101,097	\$104,217	\$104,217	\$73,684	\$101,245	\$106,029
41-43	LONGEVITY PAY	795	860	860	855	855	920
41-44	VEHICLE ALLOWANCE	5,434	5,400	5,400	3,791	5,400	5,400
41-45	INCENTIVE-CERTIFICATE PAY	1,823	1,800	1,800	1,328	1,800	1,800
41-49	CELL PHONE ALLOWANCE	1,020	1,020	1,020	680	1,020	1,020
47-10	SOCIAL SECURITY/MEDICARE	8,103	8,249	8,249	5,789	8,119	8,286
47-20	TMRS RETIREMENT	17,212	17,983	17,983	12,730	17,773	18,419
48-10	HEALTH/DENTAL INSURANCE	10,168	13,326	13,326	9,813	13,326	14,085
48-20	LIFE INSURANCE	280	287	287	208	287	293
48-30	DISABILITY INSURANCE	292	301	301	217	301	307
48-40	WORKERS COMP INSURANCE	130	132	132	93	132	137
48-50	EAP SERVICES	60	57	57	45	57	58
48-90	FLEX PLAN ADMINISTRATION	23	22	95	68	95	85
SALARIES AND BENEFITS		\$146,437	\$153,654	\$153,727	\$109,301	\$150,410	\$156,839
51-00	OFFICE SUPPLIES	\$410	\$4,000	\$4,000	\$272	\$363	\$1,000
52-00	PERSONNEL SUPPLIES	204	0	0	0	0	0
54-00	OPERATING SUPPLIES	3,537	9,325	9,325	2,216	3,618	5,000
SUPPLIES		\$4,151	\$13,325	\$13,325	\$2,488	\$3,981	\$6,000
74-00	OPERATING SERVICES	\$10,717	\$13,900	\$13,900	\$4,796	\$10,395	\$10,000
74-01	POSTAL / COURIER SERVICES	1	1,000	1,000	0	0	1,000
74-91	ADVERTISING/PUBLIC NOTICE	19,396	21,750	21,750	8,802	20,610	21,000
75-10	TRAINING	1,880	3,090	3,090	717	1,767	3,090
75-20	TRAVEL REIMBURSEMENTS	1,380	2,599	2,599	1,077	1,177	2,599
75-30	MEMBERSHIPS	1,950	1,745	1,745	1,525	1,735	1,745
78-00	CONTRACT SERVICES	50,947	57,175	61,602	49,652	61,602	52,175
79-21	PRGM 380 ECON DEV GRANTS	15,000	0	0	0	0	0
SERVICES		\$101,271	\$101,259	\$105,686	\$66,569	\$97,286	\$91,609
ECONOMIC DEVELOPMENT		\$251,859	\$268,238	\$272,738	\$178,358	\$251,677	\$254,448



Administrative Services

Department Mission

The goal of the Administrative Services Department is to provide superior administrative and financial support; while efficiently managing the City of Friendswood's resources. The department services, both, external and internal customers through its five diverse programs or divisions: Accounting, Fiscal Operations, Human Resources/Risk Management, Municipal Court Administration, and Information Technology. The main services provided by the department are financial analysis, budgeting, utility billing, personnel relations, court proceedings and technology service.

Current Operations

Finance is comprised of two areas of responsibilities: Accounting and Fiscal Operations.

- **Accounting** is responsible for the City's day to day operations of all financial activities including accounts payable, payroll, revenue collection, debt management, financial reporting and grant reporting. The division ensures adherence to accounting standards, Charter requirements and State law. Accounting staff, working with external auditors, performs the annual audit and prepares the Comprehensive Annual Financial Report.
- **Fiscal Operations** is responsible for developing and managing the City's adopted budget, coordinating utility billing, collection and customer information functions, generating purchase orders daily, processing payments for the alarm permit/fines program. With oversight from the City's Investment Committee and in accordance with the City's Investment Policy, Fiscal Operations staff assists the Director of Administrative Services investing the City's financial resources.

Municipal Court is responsible for bringing fair and impartial conclusion to all misdemeanor cases filed in the City by maintaining accurate records of all court cases filed and disposed of, as well as processing payments and serving warrants. Municipal Court also operates the City's Teen Court which allows juvenile offenders to take responsibility for their actions through involvement in the judicial process. With the exception of holidays, the Municipal Court is held Wednesday evenings and periodic Wednesday mornings of each month. The court keeps a schedule that minimizes the delay in setting court dates and promotes efficient operations.

Human Resources/Risk Management is responsible for all human resource and risk management functions, which includes personnel recruitment and retention, compensation, EEO compliance, employee benefits, training and development, new employee orientation, employee safety, unemployment claims, liability and property insurance claims, personnel policy interpretation and updates.

Information Technology (IT) is responsible for providing reliable computer systems and timely and efficient systems support to all departments by maximizing technology related resources, maintaining a current standard of hardware and software, and offering technical guidance and planning for future systems direction and support. IT Services operates and maintains the City's computer hardware and software, and assists staff in hardware and software usage and training.

Administrative Services

Departmental Accomplishments in FY 2013-14

- Earned the City's 25th GFOA Award for Excellence in Financial Reporting
- Earned the City's 5th State Comptroller Leadership Circle Recognition
- Earned the City's 11th GFOA Distinguished Budget Presentation Award
- Earned the City's 1st GTOT Investment Policy Certification
- Enhanced delinquent utility billing collections by membership in the Texas Revenue Recovery Association and partnership with Perdue, Brandon, Fielder, Collins & Motts, LLC
- Transitioned three new prosecuting attorneys and new court administrator into court staff
- Teen Court Coordinator named Friendswood Citizen of the Year
- Upgraded Virtual Server Host and continued Physical to Virtual moves
- Upgraded e-mail Server and added archiving feature
- Current ERP Software maintenance upgraded
- Evaluated RFP responses for Enterprise Software and selected a vendor
- Began electronic distribution of Payroll direct deposit notices
- SharePoint Server Implementation and IntraNet
- Installed and Tested IT Staff Work Order System
- Upgraded A/V in Council Chambers

Highlights of the Budget

The following items are included in the FY15 proposed budget:

Forces at Work/Decision Packages (Funded)

Replacement of 6 AED Units		One-time Cost	\$9,600
DOT Physical for CDL Holders	General Fund	Ongoing Cost	\$2,225
	Water & Sewer Fund	Ongoing Cost	\$275
Health Insurance Increase for City Employees	General Fund	Ongoing Cost	\$67,823
	Water & Sewer Fund	Ongoing Cost	\$9,654
Employee Merit	General Fund	Ongoing Cost	\$255,000
	Water & Sewer Fund	Ongoing Cost	\$26,803
Software Licenses for Multi-Media Communication Specialist (CMO)		Ongoing Cost	\$3,500
Driver License Verification-Follow up after Employment	General Fund	Ongoing Cost	\$3,125
	Water & Sewer Fund	Ongoing Cost	\$625
Copier/Printer/Scanner/Fax Replacement Program		Ongoing Cost	\$19,000
Employee Hearing Screening	General Fund	Ongoing Cost	\$1,400
	Water & Sewer Fund	Ongoing Cost	\$338
Bonds for Cash Handlers	General Fund	Ongoing Cost	\$5,200
	Water & Sewer Fund	Ongoing Cost	\$2,300
Employee Vision Screening	General Fund	Ongoing Cost	\$2,775
	Water & Sewer Fund	Ongoing Cost	\$538
Online Learning – Career Development for City Employees		One-time Cost	\$500
		Ongoing Cost	\$6,699

Major Departmental Goals for FY 2014-15

- Implement an internal IT Help Desk/Work order system
- Continue to expand server virtualization
- Continued enhancement of the Utility Billing page of the City's website to improve customer service
- Implement new employee evaluation software system
- Develop written standard operating procedures for Municipal Court
- Transition to new software and beginning of "paper-light" processing in Municipal Court

Supports the City's Strategic Goals: 1-Communication, 2-Economic Development, 4-Partnerships, 5-Public Safety, and 6-Organizational Development

Administrative Services

Performance Measures by Division

Finance (Accounting & Fiscal Operations)	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	12.5	12.5	13.5	13.5	13.0
Division Expenditures	\$1,235,003	\$1,302,453	\$1,431,455	\$1,369,521	\$1,501,802
Outputs					
Prepare CAFR	Yes	Yes	Yes	Yes	Yes
Prepare monthly financial reports	Yes	Yes	Yes	Yes	Yes
Prepare proposed & adopted budget document	Yes	Yes	Yes	Yes	Yes
Complete weekly A/P check run	Yes	Yes	Yes	Yes	Yes
Maintain false alarm/permits program	Yes	Yes	Yes	Yes	Yes
Utility bills generated	Yes	Yes	Yes	Yes	Yes
Measures of Effectiveness					
GFOA CAFR Award	Yes	Yes	Yes	Yes	Yes
Financial Reports delivered monthly	15 th of each month				
GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Proposed & Adopted budgets delivered by charter requirement dates	Yes	Yes	Yes	Yes	Yes
A/P checks issued	Weekly	Weekly	Weekly	Weekly	Weekly
False alarm and permit invoices issued and payments processed	Within 45 days	Within 30 days	Within 15 days	Within 15 days	Within 15 days
% of bi-monthly billings produced by the 15 th & 30 th of each month (4 utility cycles – 13,055 accounts)	71%	96%	100%	96%	100%
Measures of Efficiency					
Monthly operational cost	\$102,917	\$108,538	\$119,288	\$114,127	\$125,150
Division expenditures per capita	\$33.46	\$34.76	\$37.70	\$36.07	\$39.04

Administrative Services

Municipal Court	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	7.7	7.7	6.7	6.7	6.7
Division Expenditures	\$570,433	\$597,789	\$593,074	\$491,041	\$586,566
Outputs					
Revenue generated	\$951,420	\$859,883	\$877,771	\$770,085	\$760,350
# of cases filed with court	8,188	8,535	8,118	6,200	6,500
# of cases disposed	8,834	8,712	7,956	6,150	6,000
# of Teen Court offenses	115	75	94	95	50
# of warrants issued	2,898	4,348	3,652	2,950	2,500
# of warrants cleared (court staff)	New Measure	New Measure	1,770	1,770	200
# of warrants served (police dept)	New Measure	New Measure	770	770	700
Measures of Effectiveness					
% of warrants cleared	143%	125%	114%	87%	75%
Total number of warrants outstanding	New Measure	New Measure	5,800	5,800	5,500
# of Municipal Court sessions held	73	72	74	60	65
# of Teen Court sessions held	22	23	23	16	16
# of Teen Court jury and community service terms sentenced	4,025	3,015	2,756	2,500	2,500
Measures of Efficiency					
Monthly operational cost	\$47,536	\$49,816	\$49,423	\$40,920	\$48,881
Division expenditures per capita	\$15.45	\$15.95	\$15.62	\$12.93	\$15.25

*Amounts higher than 100% represent cleared warrants older than the current year measured.

Administrative Services

Human Resources, Insurance, & Risk Management	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
City's total full time equivalents (FTE)	214.07	216.07	216.37	216.37	219.12
Division's # of FTE's	5	5	5	5	5
Division Expenditures	\$692,090	\$700,670	\$802,449	\$734,581	\$847,559
Outputs					
# of Job Requisitions Processed	45	35	20	35	30
# of pre-employment drug screenings completed	72	52	55	45	50
# of criminal background checks completed	72	52	55	50	50
# of employees trained during new hire orientation	32	17	25	20	22
# of employees trained during safety meetings	394	433	540	520	525
Measures of Effectiveness					
Total # of applications processed	1,027	659	750	700	700
Total # of new hire orientation sessions held	11	12	12	11	12
Total # of safety meetings and programs conducted	31	33	42	42	37
Total # of work-related reportable incidents	8	8	4	7	9
Measures of Efficiency					
Employee Turnover Rate	13.6%	11.6%	5.0%	12%	12%
Division expenditures per City's total full time equivalents (FTE)	\$3,233	\$3,243	\$3,709	\$3,395	\$3,855

Administrative Services

Information Technology	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
City's total full time equivalents (FTE)	214.07	216.07	216.37	216.37	219.87
# of full time equivalents (FTE's)	3	4	4	4	4
Division Expenditures	\$733,888	\$723,549	\$813,486	\$822,557	\$831,971
Outputs					
# of users supported	210	202	202	210	220
# of work orders closed	New measure Data not available	2,400	2,400	2,400	2,600
# of PC's/laptops/iPads supported	New measure Data not available	220	220	240	250
# of servers supported	New measure Data not available	19	19	23	28
# of printers/scanners supported	New measure Data not available	34/21	34/21	36/21	36/21
# of applications supported	New measure Data not available	40+	40+	40+	45+
# of networks supported	New measure Data not available	5 net/ subnet	5 net/ Subnet	6 net/ subnet	6 net/ subnet
Measures of Effectiveness					
% of Server, software, network availability during normal business hours	99%	99.9%	99.9%	99.9%	99.9%
% of support hours	85%	35%	35%	40%	30%
% of project hours	15%	60%	65%	60%	70%
Average time to close work orders (hours)	New measure Data not available	< 1 hour	< 1 hour	< 1 hour	< 1 hour
Measures of Efficiency					
Average # of work order request closed per month	New measure Data not available	200	200	200	215
Division expenditures per full time employee (FTE)	\$3,428	\$3,349	\$3,760	\$3,802	\$3,784
Division expenditures per capita	\$19.88	\$19.31	\$21.43	\$21.66	\$21.63

**ADMINISTRATIVE SERVICES
DEPARTMENT SUMMARY**

EXPENDITURE BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
FINANCE*	\$769,757	\$862,411	\$867,693	\$577,329	\$808,315	\$929,642	7.8%
OTHER FUNCTIONS	181,703	214,478	214,478	166,011	209,813	214,775	0.1%
MUNICIPAL COURT*	597,789	593,074	593,275	333,134	491,041	586,566	-1.1%
HUMAN RESOURCES	347,829	415,871	416,476	281,986	392,201	435,238	4.7%
INSURANCE (GF)	146,143	143,495	143,495	125,109	125,109	160,350	11.7%
RISK MANAGEMENT (GF)	111,444	132,443	132,651	81,614	117,455	151,021	14.0%
INFORMATION TECHNOLOGY	723,549	813,486	845,879	573,162	822,557	831,971	2.3%
UTILITY BILLING (W/S)	350,991	354,566	367,274	248,733	351,393	357,385	0.8%
INSURANCE (W/S)	90,577	95,385	95,385	80,247	95,933	100,950	5.8%
RISK MANAGEMENT (W/S)	4,677	15,255	15,292	3,883	3,883	0	-100.0%
DEPARTMENT TOTAL	\$3,324,459	\$3,640,464	\$3,691,898	\$2,471,208	\$3,417,700	\$3,767,898	3.5%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SALARIES AND BENEFITS	\$2,204,770	\$2,369,328	\$2,372,028	\$1,566,921	\$2,217,621	\$2,460,909	3.9%
SUPPLIES	40,189	84,714	87,420	30,008	63,891	75,578	-10.8%
MAINTENANCE	54,192	69,487	70,109	30,986	68,376	75,338	8.4%
SERVICES	993,483	1,089,053	1,142,199	831,555	1,053,812	1,125,191	3.3%
CAPITAL OUTLAY	19,600	16,000	14,000	11,738	14,000	19,000	18.8%
OTHER	12,225	11,882	6,142	0	0	11,882	0.0%
CLASSIFICATION TOTAL	\$3,324,459	\$3,640,464	\$3,691,898	\$2,471,208	\$3,417,700	\$3,767,898	3.5%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
FINANCE*	8.50	9.50	9.50	9.50	9.50	9.00	-5.3%
OTHER FUNCTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
MUNICIPAL COURT*	7.70	6.70	6.70	6.70	6.70	6.70	0.0%
HUMAN RESOURCES	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
INSURANCE (GF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
RISK MANAGEMENT (GF)	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
INFORMATION TECHNOLOGY	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
UTILITY BILLING (W/S)	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
INSURANCE (W/S)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
RISK MANAGEMENT (W/S)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERSONNEL TOTAL	29.20	29.20	29.20	29.20	29.20	28.70	-1.7%

*Staffing reduction through attrition.

ADMINISTRATIVE SERVICES

FINANCE

001-0401-415

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$515,402	\$565,360	\$563,430	\$368,810	\$528,870	\$615,836
41-20 PART-TIME WAGES	13,083	13,993	13,993	10,577	11,506	0
41-30 OVERTIME PAY	841	1,317	1,317	234	771	1,317
41-43 LONGEVITY PAY	3,940	4,450	4,505	4,505	4,505	4,640
41-45 INCENTIVE-CERTIFICATE PAY	12,150	12,000	12,000	8,850	12,000	12,000
41-49 CELL PHONE ALLOWANCE	1,140	1,140	1,140	760	1,140	1,140
41-90 ACCRUED PAYROLL	0	0	1,875	1,875	1,875	0
47-10 SOCIAL SECURITY/MEDICARE	40,886	44,791	44,791	29,586	43,448	47,822
47-20 TMRS RETIREMENT	85,393	93,330	93,330	62,681	92,075	101,527
48-10 HEALTH/DENTAL INSURANCE	39,287	47,758	47,758	29,296	38,284	65,771
48-20 LIFE INSURANCE	1,439	1,536	1,536	1,040	1,387	1,714
48-30 DISABILITY INSURANCE	1,502	1,644	1,644	1,088	1,451	1,781
48-40 WORKERS COMP INSURANCE	646	694	694	456	608	755
48-50 EAP SERVICES	536	545	545	397	529	523
48-90 FLEX PLAN ADMINISTRATION	221	258	258	160	213	362
SALARIES AND BENEFITS	\$716,466	\$788,816	\$788,816	\$520,315	\$738,662	\$855,188
51-00 OFFICE SUPPLIES	\$2,990	\$4,120	\$4,120	\$2,759	\$3,679	\$4,800
52-00 PERSONNEL SUPPLIES	0	0	362	362	362	405
54-00 OPERATING SUPPLIES	1,502	3,487	3,487	1,728	2,304	2,050
58-00 OPERATING EQUIPMENT<\$5000	0	2,215	2,215	0	5	515
SUPPLIES	\$4,492	\$9,822	\$10,184	\$4,849	\$6,350	\$7,770
71-20 AUDIT SERVICES	\$26,550	\$29,096	\$36,862	\$32,002	\$36,862	\$32,546
71-40 CONSULTING SERVICES	6,195	15,770	12,924	6,420	9,920	14,425
74-00 OPERATING SERVICES	2,634	4,006	4,006	1,469	2,804	2,678
74-01 POSTAL / COURIER SERVICES	2,273	2,850	2,850	2,273	3,031	2,850
74-97 RECRUITMENT ADVERTISING	0	500	500	0	0	500
75-10 TRAINING	4,354	4,923	4,923	4,271	4,600	6,180
75-20 TRAVEL REIMBURSEMENTS	4,611	4,980	4,980	4,528	4,736	6,100
75-30 MEMBERSHIPS	430	1,030	1,030	1,030	1,075	975
78-00 CONTRACT SERVICES	275	618	618	172	275	430
SERVICES	\$47,322	\$63,773	\$68,693	\$52,165	\$63,303	\$66,684
98-30 PROVISION FOR UNCOLL A/R	\$1,477	\$0	\$0	\$0	\$0	\$0
OTHER	\$1,477	\$0	\$0	\$0	\$0	\$0
FINANCE	\$769,757	\$862,411	\$867,693	\$577,329	\$808,315	\$929,642

**ADMINISTRATIVE SERVICES
OTHER ADMIN FUNCTIONS
001-0406-415**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
74-31	TAX APPRAISAL SERVICES	\$130,772	\$143,328	\$144,765	\$107,399	\$144,765	\$144,094
74-32	TAX COLLECTION SERVICES	7,262	7,725	7,725	3,650	7,300	7,406
74-33	PROPERTY TAX REFUND	38,684	58,025	56,588	52,562	52,563	58,025
74-35	COUNTY TAX OFFICE IN CH	4,800	5,000	5,000	2,400	5,000	5,000
74-91	ADVERTISING/PUBLIC NOTICE SERVICES	185	400	400	0	185	250
		\$181,703	\$214,478	\$214,478	\$166,011	\$209,813	\$214,775
OTHER ADMIN FUNCTIONS		\$181,703	\$214,478	\$214,478	\$166,011	\$209,813	\$214,775

**ADMINISTRATIVE SERVICES
MUNICIPAL COURT
001-0409-412**

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$271,217	\$250,240	\$250,240	\$138,642	\$196,240	\$251,022
41-30 OVERTIME PAY	12,633	19,002	19,002	7,085	9,447	19,002
41-43 LONGEVITY PAY	4,362	2,300	2,300	2,088	2,088	1,050
41-45 INCENTIVE-CERTIFICATE PAY	12,483	12,780	12,780	7,557	12,780	10,440
41-49 CELL PHONE ALLOWANCE	420	420	420	35	420	420
41-90 ACCRUED PAYROLL	6,517	0	0	2,277	2,277	0
42-20 PART-TIME WAGES	123,707	125,658	125,658	81,926	125,658	125,658
47-10 SOCIAL SECURITY/MEDICARE	31,585	30,415	30,415	17,574	27,415	30,592
47-20 TMRS RETIREMENT	48,047	45,189	45,189	24,977	41,303	45,081
48-10 HEALTH/DENTAL INSURANCE	49,997	46,824	46,824	26,067	34,024	48,492
48-20 LIFE INSURANCE	767	698	698	408	544	701
48-30 DISABILITY INSURANCE	794	724	724	424	565	726
48-40 WORKERS COMP INSURANCE	1,003	978	978	365	487	987
48-50 EAP SERVICES	546	918	918	326	435	407
48-90 FLEX PLAN ADMINISTRATION	213	192	192	134	179	319
SALARIES AND BENEFITS	\$564,291	\$536,338	\$536,338	\$309,885	\$453,862	\$534,897
51-00 OFFICE SUPPLIES	\$4,994	\$9,900	\$9,900	\$3,308	\$4,411	\$7,850
52-00 PERSONNEL SUPPLIES	45	1,000	1,201	241	321	1,000
54-00 OPERATING SUPPLIES	2,072	3,306	2,206	279	2,024	3,900
58-00 OPERATING EQUIPMENT <\$5000	0	2,000	2,000	1,700	1,700	2,000
SUPPLIES	\$7,111	\$16,206	\$15,307	\$5,528	\$8,456	\$14,750
73-22 LAW ENFORCEMENT	\$627	\$1,152	\$1,152	\$695	\$695	\$695
73-50 SURETY BONDS	0	355	355	71	71	225
74-00 OPERATING SERVICES	1,193	3,500	3,500	0	989	1,200
74-01 POSTAL / COURIER SERVICES	2,877	5,227	5,227	2,156	2,900	5,000
74-97 RECRUITMENT ADVERTISING	0	109	109	0	0	0
75-10 TRAINING	2,476	600	1,225	875	1,267	1,800
75-20 TRAVEL REIMBURSEMENTS	3,842	600	1,075	288	384	2,600
75-30 MEMBERSHIPS	290	310	310	160	160	300
75-40 PUBLICATIONS	36	36	36	36	36	36
76-12 TELEPHONE/COMMUNICATIONS	108	108	108	108	108	120
78-00 CONTRACT SERVICES	14,938	21,768	21,768	8,326	15,438	18,268
78-30 RENTAL	0	90	90	0	0	0
78-31 VEHICLE LEASE-INTERNAL	0	6,675	6,675	5,006	6,675	6,675
SERVICES	\$26,387	\$40,530	\$41,630	\$17,721	\$28,723	\$36,919
MUNICIPAL COURT	\$597,789	\$593,074	\$593,275	\$333,134	\$491,041	\$586,566

**ADMINISTRATIVE SERVICES
HUMAN RESOURCES
001-0410-415**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$204,534	\$216,991	\$216,991	\$152,774	\$215,699	\$219,553
41-30 OVERTIME PAY	1,079	2,573	2,573	586	1,281	2,573
41-41 MERIT PAY	0	0	0	0	0	0
41-43 LONGEVITY PAY	1,820	1,845	1,845	1,835	1,835	2,125
41-45 INCENTIVE-CERTIFICATE PAY	3,053	4,200	4,200	3,098	4,200	4,200
41-49 CELL PHONE ALLOWANCE	1,140	1,140	1,140	760	1,140	1,140
41-90 ACCRUED PAYROLL	548	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	15,258	16,434	16,434	11,309	16,434	16,290
47-20 TMRS RETIREMENT	33,148	35,986	35,986	25,200	35,986	36,713
48-10 HEALTH/DENTAL INSURANCE	27,882	31,705	31,705	26,222	31,705	37,633
48-20 LIFE INSURANCE	565	602	602	433	602	610
48-30 DISABILITY INSURANCE	589	627	627	449	627	635
48-40 WORKERS COMP INSURANCE	251	4,263	4,263	183	244	4,273
48-50 EAP SERVICES	228	229	229	181	241	232
48-80 UNEMPLOYMENT COMPENSATION	5,439	25,000	25,000	9,051	15,051	25,000
48-90 FLEX PLAN ADMINISTRATION	301	275	275	168	224	212
SALARIES AND BENEFITS	\$295,835	\$341,870	\$341,870	\$232,249	\$325,269	\$351,189
51-00 OFFICE SUPPLIES	\$1,602	\$3,000	\$3,000	\$1,138	\$1,517	\$0
52-00 PERSONNEL SUPPLIES	340	1,500	1,658	1,103	1,157	300
52-21 5 STAR FUNCTION SUPPLIES	2,530	3,350	5,638	2,722	5,638	3,300
52-23 STAFF DEV PROG SUPPLIES	195	500	500	0	295	2,965
54-00 OPERATING SUPPLIES	4,521	2,500	2,500	1,997	2,500	6,200
58-00 OPERATING EQUIPMENT<\$5000	0	4,805	0	0	0	500
SUPPLIES	\$9,188	\$15,655	\$13,296	\$6,960	\$11,107	\$13,265
71-40 CONSULTING SERVICES	\$0	\$2,500	\$1,305	\$0	\$0	\$2,500
72-12 MEDICAL EXAMINATIONS	9,125	6,500	8,500	6,256	8,500	11,000
72-20 PERSONNEL EVENTS/PROGRAMS	7,744	7,136	7,136	3,700	6,933	8,300
72-21 5 STAR FUNCTION SERVICES	6,355	7,000	4,712	4,712	4,712	7,300
72-23 STAFF DEV PROG SERVICES	2,762	7,000	5,000	488	651	12,734
74-00 OPERATING SERVICES	5,700	13,610	19,110	16,443	21,110	10,600
74-01 POSTAL / COURIER SERVICES	158	375	375	163	217	375
74-91 ADVERTISING/PUBLIC NOTICE	272	275	275	0	0	350
74-96 CRIMINAL HISTORY SERVICES	1,117	2,000	2,000	957	2,000	5,625
74-97 RECRUITMENT ADVERTISING	0	500	500	0	0	500
75-10 TRAINING	1,579	2,000	2,000	1,491	1,988	3,200
75-20 TRAVEL REIMBURSEMENTS	2,086	3,500	3,500	2,425	2,730	4,000
75-30 MEMBERSHIPS	660	700	700	700	700	950
76-12 TELEPHONE/COMMUNICATIONS	216	250	250	216	216	350
78-00 CONTRACT SERVICES	5,032	5,000	5,947	5,226	6,068	3,000
SERVICES	\$42,806	\$58,346	\$61,310	\$42,777	\$55,825	\$70,784
HUMAN RESOURCES	\$347,829	\$415,871	\$416,476	\$281,986	\$392,201	\$435,238

**ADMINISTRATIVE SERVICES
INSURANCE
001-0411-415**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
73-13	MOBILE EQUIPMENT	\$2,335	\$2,300	\$2,581	\$2,580	\$2,580	\$3,000
73-21	GENERAL LIABILITY	6,345	12,000	10,815	6,968	6,968	8,000
73-23	PUBLIC OFFICIAL	13,933	15,000	15,904	15,903	15,903	16,500
73-24	CRIME & ACCIDENT COVERAGE	1,838	2,200	2,200	1,838	1,838	2,350
73-31	WINDSTORM	88,151	73,145	73,145	66,328	66,328	85,000
73-32	REAL & PERSONAL PROPERTY	29,891	32,250	32,250	29,873	29,873	33,000
73-33	FLOOD	454	600	600	600	600	800
73-50	SURETY BONDS	1,019	1,100	1,100	1,019	1,019	7,200
73-80	PRIOR YEAR INSURANCE	2,177	4,900	4,900	0	0	4,500
	SERVICES	\$146,143	\$143,495	\$143,495	\$125,109	\$125,109	\$160,350
	INSURANCE	\$146,143	\$143,495	\$143,495	\$125,109	\$125,109	\$160,350

**ADMINISTRATIVE SERVICES
RISK MANAGEMENT
001-0412-415**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$61,483	\$63,530	\$63,530	\$44,812	\$62,849	\$64,685
41-30	OVERTIME PAY	135	2,573	2,573	267	856	2,573
41-43	LONGEVITY PAY	640	705	705	700	700	765
41-44	VEHICLE ALLOWANCE	5,434	5,400	5,400	3,791	5,400	5,400
41-45	INCENTIVE-CERTIFICATE PAY	2,126	2,100	2,100	1,549	2,100	2,100
41-49	CELL PHONE ALLOWANCE	1,140	1,140	1,140	760	1,140	1,140
47-10	SOCIAL SECURITY/MEDICARE	4,835	5,123	5,123	3,498	5,123	5,162
47-20	TMRS RETIREMENT	11,086	11,977	11,977	8,221	11,977	12,261
48-10	HEALTH/DENTAL INSURANCE	12,768	13,326	13,326	9,813	13,326	14,085
48-20	LIFE INSURANCE	171	177	177	128	171	179
48-30	DISABILITY INSURANCE	178	184	184	133	177	187
48-40	WORKERS COMP INSURANCE	84	88	88	60	80	91
48-50	EAP SERVICES	60	57	57	45	60	58
48-90	FLEX PLAN ADMINISTRATION	87	84	84	68	84	85
SALARIES AND BENEFITS		\$100,227	\$106,464	\$106,464	\$73,845	\$104,043	\$108,771
51-00	OFFICE SUPPLIES	\$85	\$300	\$300	\$31	\$53	\$0
52-00	PERSONNEL SUPPLIES	0	0	0	0	0	600
54-00	OPERATING SUPPLIES	4,435	5,750	4,600	1,119	4,492	7,600
58-00	OPERATING EQUIPMENT < \$5000	194	5,829	6,389	560	747	13,700
SUPPLIES		\$4,714	\$11,879	\$11,289	\$1,710	\$5,292	\$21,900
72-12	MEDICAL EXAMINATIONS	\$0	\$0	\$0	\$0	\$0	\$6,400
72-20	PERSONNEL EVENTS/PROGRAMS	5,656	4,500	5,650	4,662	5,650	8,000
74-00	OPERATING SERVICES	0	2,500	2,148	179	366	500
74-94	PERMITS & INSPECTION FEES	0	200	200	0	0	0
75-10	TRAINING	421	3,500	3,500	225	800	2,000
75-20	TRAVEL REIMBURSEMENTS	328	3,000	3,000	933	1,244	3,000
75-30	MEMBERSHIPS	98	400	400	60	60	450
SERVICES		\$6,503	\$14,100	\$14,898	\$6,059	\$8,120	\$20,350
RISK MANAGEMENT		\$111,444	\$132,443	\$132,651	\$81,614	\$117,455	\$151,021

**ADMINISTRATIVE SERVICES
INFORMATION TECHNOLOGY
001-0416-419**

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$235,733	\$276,686	\$276,686	\$197,206	\$276,441	\$283,984
41-30 OVERTIME PAY	7,238	4,545	7,245	5,027	6,703	4,545
41-31 HOLIDAY HRS WORKED	55	0	0	0	0	0
41-43 LONGEVITY PAY	2,350	2,545	2,545	2,530	2,530	2,815
41-45 INCENTIVE-CERTIFICATE PAY	2,126	2,100	2,100	1,549	2,100	2,100
41-49 CELL PHONE ALLOWANCE	3,520	4,200	4,200	2,800	4,200	4,200
47-10 SOCIAL SECURITY/MEDICARE	18,569	21,603	21,603	15,318	21,603	21,891
47-20 TMRS RETIREMENT	39,220	46,039	46,039	33,131	46,039	47,599
48-10 HEALTH/DENTAL INSURANCE	25,071	31,896	31,896	26,148	31,896	33,703
48-20 LIFE INSURANCE	661	765	765	548	765	787
48-30 DISABILITY INSURANCE	688	800	800	571	800	821
48-40 WORKERS COMP INSURANCE	548	654	654	461	654	680
48-50 EAP SERVICES	200	229	229	181	229	232
48-90 FLEX PLAN ADMINISTRATION	138	149	149	116	149	150
SALARIES AND BENEFITS	\$336,117	\$392,211	\$394,911	\$285,586	\$394,109	\$403,507
52-00 PERSONNEL SUPPLIES	\$0	\$0	\$150	\$150	\$150	\$0
54-00 OPERATING SUPPLIES	226	1,150	1,150	992	992	700
57-00 COMPUTER SUPPLIES	880	2,630	2,630	1,854	2,472	2,190
58-00 OPERATING EQUIPMENT < \$5000	7,184	5,450	13,394	6,331	13,394	10,100
SUPPLIES	\$8,290	\$9,230	\$17,324	\$9,327	\$17,008	\$12,990
67-00 COMPUTER EQUIP MAINT	\$53,793	\$68,830	\$69,452	\$30,566	\$67,816	\$74,630
MAINTENANCE	\$53,793	\$68,830	\$69,452	\$30,566	\$67,816	\$74,630
74-00 OPERATING SERVICES	\$0	\$0	\$352	\$0	\$352	\$0
75-10 TRAINING	3,035	8,400	8,400	5,550	7,050	11,100
75-20 TRAVEL REIMBURSEMENTS	103	930	930	912	912	2,810
75-30 MEMBERSHIPS	195	195	195	195	195	195
77-10 SOFTWARE LICENSE FEES	0	0	0	0	0	3,500
77-20 SOFTWARE SUPPORT SERVICES	221,094	222,112	224,113	179,257	224,113	237,411
77-30 INTERNET/WIRELESS SERVICE	35,711	38,278	38,278	21,478	38,278	39,828
78-00 CONTRACT SERVICES	45,611	35,400	58,724	28,553	58,724	27,000
78-30 RENTAL	0	21,900	19,200	0	0	0
SERVICES	\$305,749	\$327,215	\$350,192	\$235,945	\$329,624	\$321,844
88-00 CAPITAL EQUIPMENT	\$19,600	\$16,000	\$14,000	\$11,738	\$14,000	\$19,000
CAPITAL OUTLAY	\$19,600	\$16,000	\$14,000	\$11,738	\$14,000	\$19,000
INFORMATION TECHNOLOGY	\$723,549	\$813,486	\$845,879	\$573,162	\$822,557	\$831,971

ADMINISTRATIVE SERVICES

FINANCE

401-0401-415

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$133,665	\$144,294	\$144,294	\$102,510	\$143,180	\$146,949
41-30 OVERTIME PAY	3,876	3,072	3,072	2,337	2,861	3,072
41-43 LONGEVITY PAY	1,145	1,170	1,170	1,165	1,165	1,455
41-45 INCENTIVE-CERTIFICATE PAY	1,236	1,200	1,200	664	1,200	900
41-90 ACCRUED PAYROLL	4	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	10,214	11,222	11,222	7,978	11,222	11,372
47-20 TMRS RETIREMENT	21,859	23,764	23,764	16,903	23,764	24,365
48-10 HEALTH/DENTAL INSURANCE	18,511	16,933	16,933	12,470	16,933	17,847
48-20 LIFE INSURANCE	384	406	406	293	391	411
48-30 DISABILITY INSURANCE	399	417	417	302	403	425
48-40 WORKERS COMP INSURANCE	163	773	773	122	173	180
48-50 EAP SERVICES	229	229	229	181	229	232
48-90 FLEX PLAN ADMINISTRATION	149	149	149	116	155	149
SALARIES AND BENEFITS	\$191,834	\$203,629	\$203,629	\$145,041	\$201,676	\$207,357
51-00 OFFICE SUPPLIES	\$1,497	\$1,400	\$1,400	\$714	\$1,364	\$1,400
52-00 PERSONNEL SUPPLIES	0	0	161	161	161	0
54-00 OPERATING SUPPLIES	1,790	3,801	1,701	674	1,215	1,200
58-00 OPERATING EQUIPMENT<\$5000	2,662	12,853	12,853	0	12,853	2,303
SUPPLIES	\$5,949	\$18,054	\$16,115	\$1,549	\$15,593	\$4,903
68-00 EQUIPMENT MAINTENANCE	\$399	\$657	\$657	\$420	\$560	\$708
MAINTENANCE	\$399	\$657	\$657	\$420	\$560	\$708
71-20 AUDIT SERVICES	\$18,450	\$20,498	\$23,738	\$20,499	\$23,738	\$21,697
73-50 SURETY BONDS	\$0	\$0	\$0	\$0	\$0	\$2,300
74-00 OPERATING SERVICES	6,203	2,287	1,687	892	1,423	1,574
74-01 POSTAL / COURIER SERVICES	34,381	36,474	36,274	25,692	36,274	36,474
75-10 TRAINING	105	412	212	88	117	2,020
75-20 TRAVEL REIMBURSEMENTS	284	221	421	239	319	420
75-30 MEMBERSHIPS	0	0	1,000	1,000	1,000	0
77-10 SOFTWARE LICENSE FEE	11,700	2,080	3,180	2,675	3,176	2,050
78-00 CONTRACT SERVICES	70,938	58,372	74,219	50,638	67,517	66,000
SERVICES	\$142,061	\$120,344	\$140,731	\$101,723	\$133,564	\$132,535
98-30 PROVISION FOR UNCOLL A/R	\$10,748	\$11,882	\$6,142	\$0	\$0	\$11,882
OTHER	\$10,748	\$11,882	\$6,142	\$0	\$0	\$11,882
FINANCE	\$350,991	\$354,566	\$367,274	\$248,733	\$351,393	\$357,385

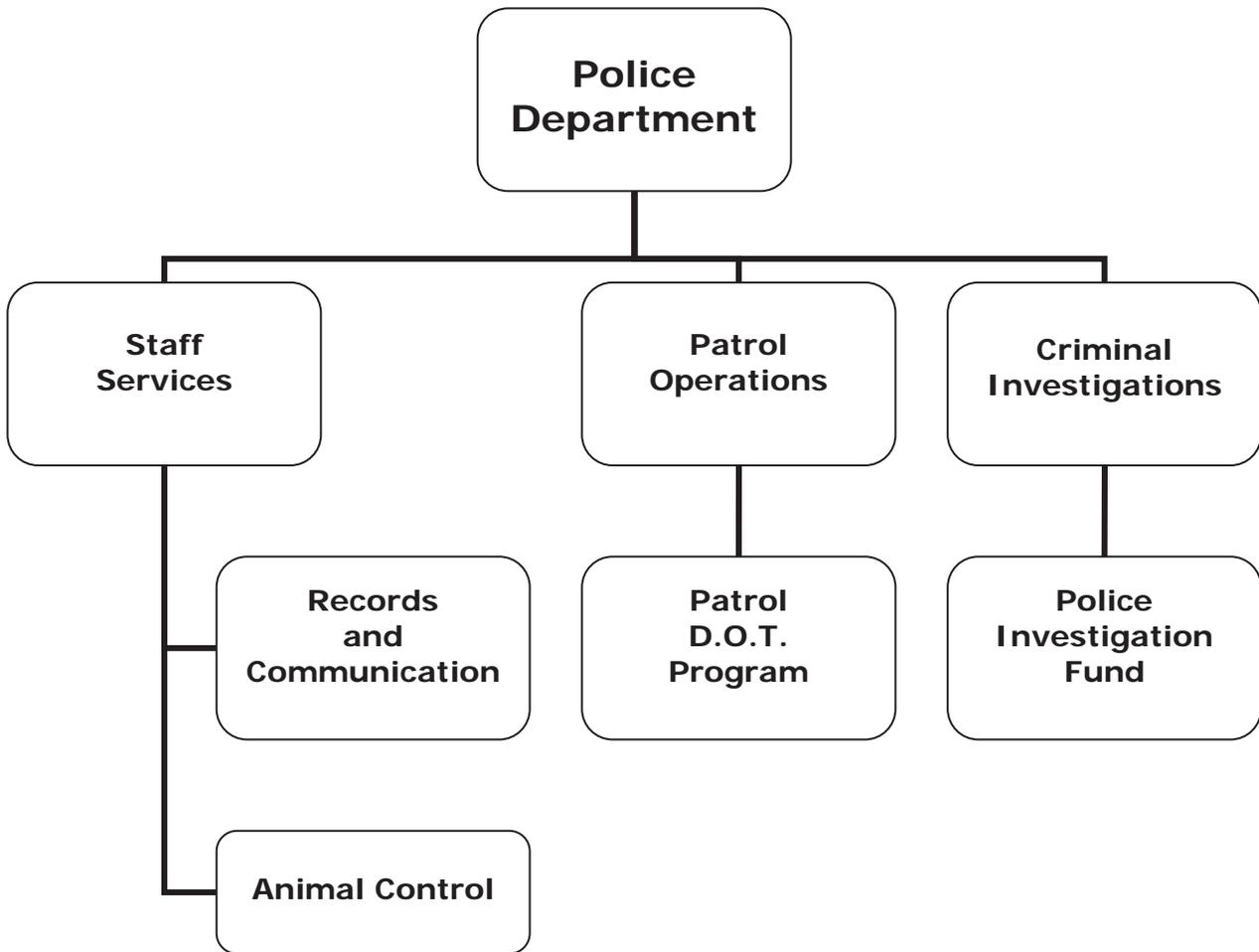
**ADMINISTRATIVE SERVICES
INSURANCE
401-0411-415**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
73-13 MOBILE EQUIPMENT	\$1,557	\$4,000	\$4,000	\$1,720	\$1,720	\$2,000
73-21 GENERAL LIABILITY	4,230	11,000	11,000	4,646	4,646	7,000
73-23 PUBLIC OFFICIAL	9,288	11,000	11,000	10,602	10,602	11,000
73-24 CRIME & ACCIDENT COVERAGE	1,107	1,500	1,500	1,107	1,107	1,250
73-31 WINDSTORM	49,485	39,385	39,385	37,357	49,485	50,000
73-32 REAL & PERSONAL PROPERTY	24,456	28,000	28,000	24,442	28,000	29,000
73-33 FLOOD	454	500	500	373	373	700
SERVICES	\$90,577	\$95,385	\$95,385	\$80,247	\$95,933	\$100,950
INSURANCE	\$90,577	\$95,385	\$95,385	\$80,247	\$95,933	\$100,950

**ADMINISTRATIVE SERVICES
RISK MANAGEMENT
401-0412-415**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
51-00	OFFICE SUPPLIES	\$0	\$500	\$500	\$0	\$0	\$0
52-00	PERSONNEL SUPPLIES	0	250	287	37	37	0
54-00	OPERATING SUPPLIES	445	500	500	48	48	0
58-00	OPERATING EQUIPMENT<\$5000 SUPPLIES	0	2,618	2,618	0	0	0
		\$445	\$3,868	\$3,905	\$85	\$85	\$0
72-12	MEDICAL EXAMINATIONS	\$0	\$0	\$0	\$0	\$0	\$0
72-20	PERSONNEL EVENTS/PROGRAMS	4,134	3,000	3,000	2,985	2,985	0
74-00	OPERATING SERVICES	0	4,029	4,029	0	0	0
74-96	CRIMINAL HISTORY SERVICES	0	0	0	0	0	0
75-10	TRAINING	0	1,850	1,850	91	91	0
75-20	TRAVEL REIMBURSEMENTS	0	2,156	2,156	452	452	0
75-30	MEMBERSHIPS	98	352	352	270	270	0
	SERVICES	\$4,232	\$11,387	\$11,387	\$3,798	\$3,798	\$0
RISK MANAGEMENT		\$4,677	\$15,255	\$15,292	\$3,883	\$3,883	\$0

Risk Management division in Water & Sewer Fund merged with Risk Management division in the General Fund.



Mission Statement

The Friendswood Police Department is organized, equipped, and trained to provide responsive service in a community-police partnership. The Department focuses all available resources to promote community safety, suppress crime, ensure the safe, orderly movement of traffic, and protect the constitutional rights of all persons.

Fiscal Year 2014 – 15 Accomplishments

Friendswood was named the 32nd Safest City in America in 2014. The recognition, calculated on cities with a population of 25,000 or more, is based on the total number of crimes per 1,000 residents. This makes Friendswood the third safest city in Texas, and one of only six in Texas rated in the nation's top 100 safest.

The Department actively seeks alternative revenue streams to maintain and improve service levels to City residents. Grant funding and special partnerships enable the Police Department to finance programs and services that benefit the community. Current programs and partnerships include: Crime Victim Assistance program, Bulletproof Vest Partnership, cost sharing programs with Clear Creek Independent School District and Friendswood Independent School District for school safety programs, and task force partnerships with the FBI Safe Streets Task Force and Houston area High Intensity Drug Trafficking Area (HIDTA).

Current Operations

The purpose of intelligence-led community policing is to provide rapid police services, criminal investigations, and collaborative problem solving initiatives for the community.

- First Response-This activity is mandated by Art. 2.13, Code of Criminal Procedure (CCP). Provides emergency response to 9-1-1 calls, enforce traffic and criminal laws and address problems related to order maintenance and quality of life. Provide preventative patrol and police services designed to respond to calls for service and to suppress criminal activity.
- Traffic Enforcement-Mandated by Ch. 543 of the Transportation Code. The purpose is to investigate accidents, analyze collisions, target enforcement efforts and coordinate multiple agencies to facilitate traffic management in order to improve traffic safety. Included in this category is the Commercial Vehicle Inspection program.
- Detain and House Prisoners-Detain prisoners in locked cells while awaiting a magistrate or transfer to another jail facility. Fingerprint and photograph prisoners. Inventory, secure and store prisoners' personal property until release or transfer. Document activities including monitoring meals, intake and release of prisoners, secure all fines and bonds collected from prisoners and deposit to Municipal Court.
- Animal Control-Mandated by Ch 10, Friendswood Code of Ordinances. The primary function and intent of the animal control division is protection of the health, safety and welfare of the citizens of the City by controlling the animal population and establishing uniform rules and regulations for the control and eradication of rabies.

- Organized Crime-This activity is mandated by Art. 2.13, CCP; Ch. 481, Health and Safety Code; Ch. 61, CCP. This functional area investigates the possession, manufacture, and illegal sale of controlled substances, gang related crime and gathers and disseminates information regarding criminal activity to the patrol division. Work with other law enforcement in an undercover capacity, working in a multi-agency task force setting.

Criminal Investigations

The purpose of criminal investigations is to provide investigative support that requires a particularly high level of expertise. This service is provided to police officers, victims, external members of the criminal justice agencies, and the public, in order to protect victims and the public.

- Centralized Investigations-This is a core activity mandated by Art. 2.13, CCP. The Department has pooled its investigative resources into one division that conducts criminal investigations (homicide, robbery, child abuse, family violence, deviant crimes, forgery and other financial crimes, juvenile investigations and auto theft); sex offender registration and recovery of stolen property.
- Forensic Services-These services are critical to the police investigator and to the successful prosecution of criminal cases. It includes fingerprint identification, crime laboratory, evidence control, crime scene investigation, and photography and evidence collection.
- Victim Services-This activity is mandated by Ch. 56, CCP. Provide for assistance to crime victims and provide community education and referral programs related to crime victim issues.

Operations Support

Operations support provides intake and processing of police calls for service. It provides fleet, equipment and facility maintenance services so that police services can be delivered effectively. Information resources are also provided along with administrative and fiscal support to police department employees so they can perform their jobs safely and efficiently. In addition, professional development and training are provided to employees so that they can perform their duties in accordance with department values. Specialized critical incident management is also included in this functional area.

- Communications-Mandated by Ch. 77, Health and Safety Code. Serve as primary call taker for all emergency calls for Police, Fire, and EMS. Take call information and dispatch units to calls for service. Input information into the computer aided dispatch system. Receive and send information such as driver license checks, vehicle registrations, and officer location to the field units as necessary.
- Emergency Services-Includes the specially trained and equipped teams of officers for tactical and hostage negotiations support. These highly trained officers are responsible for formulating and executing action plans to manage critical incidents.
- Community Partnerships-Assist in crime prevention and problem solving, work with residents and businesses to solve problems that lead to crime, community liaison to improve communication and understanding of police operations. Programs in the

category include the school resource officers and Drug Abuse Resistance Education (DARE).

- Administration-Manage all police programs to maximize efficiency and provide effective delivery of services. Manage the budget for the department, ensuring that the department is fiscally responsible. Maintain open communication with other department and governmental agencies. Coordinate investigation of internal and external complaints of alleged police personnel misconduct of both sworn officers and civilians. Manage records and provide reports to the public, other law enforcement agencies and City Hall. Coordinate special projects and plan for the future growth of department in size and service. Coordinate, manage, and research all existing and new grants available for the department. Prepare and submit grant preapproval requests to City Council prior to applying for grants.
- Recruitment and Training – Program seeks qualified police officer and non-sworn applicants, conducts initial screening interviews to determine if basic requirements are satisfied, tests applicants for basic skills, compatible behavior traits and conducts background investigations. Trains and monitors employees so that the department has highly qualified and competent staff members to meet the expectations of the public.
- Internal Affairs-Activity is mandated by Sec. 143.312, Local Government Code. Includes investigation of potential policy violations in a timely manner and provides feedback to the public in order to maintain trust and confidence in internal affairs investigations process.
- Public Information-Coordinate and provide departmental information to the public including press releases, releases of suspect descriptions, crime alerts, and interact with the public at community events. Provide copies of recorded events in response to public information or court requests.
- Vehicle and Equipment Maintenance-Provide maintenance and support of City vehicles and equipment for the department to ensure dependable transportation and operations. Manage fleet and all equipment used for police services on a 24 hour, seven day a week schedule.
- Field Support Unit – Identify and target organized criminal activity and groups committing offenses that display specific patterns. Use a flexible operating schedule to adapt to the needs of the department and the community in response to known or suspected criminal activity. Provide targeted enforcement in neighborhoods and other areas affected by crime to suppress criminal activity and improve safety for residents. Use specialized investigative techniques and equipment to address known or suspected criminal activity.

Highlights of the Budget

The Fiscal Year 2014-15 budget for the police department addresses requirements to maintain current operations with a request for two additional sworn peace officer positions - one to be hired mid-year, and an Animal Control clerk position. The current full authorized sworn strength is 60 peace officers. The current staffing at Animal Control includes three full time Animal Control officers and one full time Animal Control shelter manager and volunteer coordinator.

The Crime Victim Liaison position has been partially funded by a federal Victims of Crime Act grant managed by the Governor’s office for the past 14 years. An application for continued funding will be submitted for \$54,400.

The budget includes funding for replacement vehicles from the Vehicle Replacement Fund. Based on annual mileage of 25,000 per year, there will be a need to replace three marked patrol vehicles, an animal control truck, one criminal investigation staff vehicle, and two administrative vehicles; at time of replacement each vehicle will have over 100,000 miles.

The following items are included with the FY15 adopted budget:

Decision Packages (Funded)

One Sworn Police Officer –Mid Year Hire (1 FTE) Includes salary, benefits, and overtime	One time Cost	\$2,050
	Ongoing Cost	\$47,967
One Sworn Police Officer –Mid Year Hire (1 FTE) Includes salary, benefits, and overtime	One time Cost	\$2,050
	Ongoing Cost	\$49,655

Decision Packages (Unfunded)

Animal Control Clerk (1 FTE)	Ongoing Cost	\$53,271
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2014-2015 Departmental Goals and Performance Measures

Major Departmental Goals:

- Use Intelligence-Led Policing to increase efficiency in service delivery
- Provide quality police services to our community
- Improve traffic safety
- Actively involve residents and the business community in crime prevention and promoting community safety awareness
- Improve the quality of Animal Control Services

Supports the City's Strategic Goals: 1-Communication, 5-Public Safety, and 6-Organizational Development

Police Department	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time sworn peace officers	58	58	60	60	62
Department Expenditures	\$8,212,818	\$8,125,412	\$8,668,295	\$8,668,161	\$8,946,374
Outputs					
Total # of Arrests	1,885	1,601	1,906	1,628	1,709
# of Police Calls For Service	14,463	14,348	14,849	12,902	13,549
# of Animals Impounded	1,128	1,048	1,142	1,096	1033
Measures of Effectiveness					
Crime Rate	9.86	11.03	13.94	13.00	13.00
Offense Clearance Rate	65	53	60	60	60
# of Traffic Accidents	428	497	410	448	450
# of Animal Adoptions	386	613	386	532	312
Measures of Efficiency					
Average Response Time	0:08:17	0:08:20	0:10:00	0:08:34	0:10:00
#minutes from request to arrival – Priority 1	0:04:09	0:04:34	0:04:30	0:04:30	0:05:00
Animal Live Release Rate	80.41%	90.27%	80%	90%	90%
Monthly Operating Costs	\$684,402	\$677,118	\$722,358	\$722,347	\$745,531
Department Expenditures per Capita	\$222.48	\$216.86	\$228.30	\$228.30	\$232.55

**POLICE DEPARTMENT
DEPARTMENT SUMMARY**

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION	\$675,674	\$637,720	\$635,790	\$526,955	\$717,865	\$768,070	20.4%
COMMUNICATIONS	1,002,378	1,022,860	1,029,880	770,076	1,045,475	1,054,540	3.1%
PATROL	4,681,642	5,119,945	5,130,148	3,572,201	5,044,810	5,165,160	0.9%
PATROL-DOT PROGRAM	50,059	105,826	100,179	8,218	8,306	103,991	-1.7%
CRIMINAL INVESTIGATIONS	1,392,204	1,420,200	1,453,168	1,055,138	1,475,143	1,462,974	3.0%
ANIMAL CONTROL	323,455	361,744	375,999	275,804	376,562	391,639	8.3%
DEPARTMENT TOTAL	\$8,125,412	\$8,668,295	\$8,725,164	\$6,208,392	\$8,668,161	\$8,946,374	3.2%

EXPENDITURES BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SALARIES AND BENEFITS	\$7,076,380	\$7,431,778	\$7,438,916	\$5,413,277	\$7,471,780	\$7,763,526	4.5%
SUPPLIES	404,021	483,736	484,614	266,219	450,111	465,037	-3.9%
MAINTENANCE	138,851	182,668	187,548	93,796	158,620	180,925	-1.0%
SERVICES	491,282	485,692	524,155	373,660	515,840	536,886	10.5%
CAPITAL OUTLAY	14,878	84,421	89,931	61,440	71,810	0	-100.0%
CLASSIFICATION TOTAL	\$8,125,412	\$8,668,295	\$8,725,164	\$6,208,392	\$8,668,161	\$8,946,374	3.2%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION	5.0	5.0	5.0	5.0	5.0	5.0	0.0%
COMMUNICATIONS	13.6	13.6	13.6	13.6	13.6	13.6	0.0%
PATROL	45.8	46.8	46.8	46.8	46.8	48.8	4.3%
PATROL-DOT PROGRAM	1.0	1.0	1.0	1.0	1.0	1.0	0.0%
CRIMINAL INVESTIGATIONS	12.0	12.0	12.0	12.0	12.0	12.0	0.0%
ANIMAL CONTROL	4.0	4.0	4.0	4.0	4.0	4.0	0.0%
PERSONNEL TOTAL	81.4	82.4	82.4	82.4	82.4	84.4	2.4%

**POLICE
ADMINISTRATION
001-2101-421**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$436,305	\$404,422	\$404,422	\$345,325	\$460,433	\$494,219
41-30 OVERTIME PAY	20,067	4,771	4,771	11,868	15,824	15,000
41-31 HOLIDAY HRS WORKED	1,552	0	0	49	1,511	1,000
41-43 LONGEVITY PAY	4,970	4,615	5,585	5,585	5,585	5,910
41-45 INCENTIVE-CERTIFICATE PAY	8,865	6,600	6,600	9,735	13,035	13,200
41-49 CELL PHONE ALLOWANCE	3,025	2,760	2,760	2,520	3,150	3,782
47-10 SOCIAL SECURITY/MEDICARE	34,196	31,569	31,569	26,896	35,861	39,072
47-20 TMRS RETIREMENT	74,158	67,159	67,159	59,321	79,095	83,452
48-10 HEALTH/DENTAL INSURANCE	28,531	27,778	27,778	23,204	30,939	35,514
48-20 LIFE INSURANCE	1,241	1,121	1,121	944	1,259	1,366
48-30 DISABILITY INSURANCE	1,295	1,170	1,170	987	1,316	1,429
48-40 WORKERS COMP INSURANCE	4,044	3,567	3,567	3,097	4,129	4,579
48-50 EAP SERVICES	277	229	229	219	292	290
48-90 FLEX PLAN ADMINISTRATION	166	149	149	77	103	108
SALARIES AND BENEFITS	\$618,692	\$555,910	\$556,880	\$489,827	\$652,532	\$698,921
51-00 OFFICE SUPPLIES	\$12,229	\$18,683	\$18,362	\$8,094	\$14,792	\$12,381
52-00 PERSONNEL SUPPLIES	1,372	5,094	5,094	0	2,086	3,500
53-00 VEHICLE SUPPLIES	0	944	944	0	100	0
53-01 FUEL	14,437	17,996	17,996	8,585	17,996	17,996
54-00 OPERATING SUPPLIES	1,656	3,966	3,966	2,143	3,057	3,300
58-00 OPERATING EQUIPMENT <\$5000	1,745	5,686	1,684	925	1,684	3,500
SUPPLIES	\$31,439	\$52,369	\$48,046	\$19,747	\$39,715	\$40,677
63-00 VEHICLE MAINTENANCE	\$1,637	\$5,000	\$5,000	\$1,659	\$3,969	\$4,500
66-00 FACILITY MAINTENANCE	0	1,286	1,286	0	900	1,200
68-00 EQUIPMENT MAINTENANCE	0	849	849	0	0	0
MAINTENANCE	\$1,637	\$7,135	\$7,135	\$1,659	\$4,869	\$5,700
71-40 CONSULTING SERVICES	\$5,400	\$2,178	\$2,178	\$0	\$0	\$5,400
73-11 VEHICLE INSURANCE	2,160	850	850	2,330	2,330	2,378
73-22 LAW ENFORCEMENT	1,881	1,912	2,085	2,084	2,084	2,085
74-00 OPERATING SERVICES	1,799	2,316	2,316	794	1,654	1,200
74-01 POSTAL / COURIER SERVICES	862	1,188	1,188	704	939	1,100
75-10 TRAINING	665	2,223	2,223	1,495	1,993	2,200
75-20 TRAVEL REIMBURSEMENTS	94	1,510	1,510	209	941	1,000
75-30 MEMBERSHIPS	885	1,030	1,030	630	840	850
78-30 RENTAL	3,503	2,442	3,692	2,483	3,311	3,500
78-31 VEHICLE LEASE-INTERNAL	6,657	6,657	6,657	4,993	6,657	3,059
SERVICES	\$23,906	\$22,306	\$23,729	\$15,722	\$20,749	\$22,772
ADMINISTRATION	\$675,674	\$637,720	\$635,790	\$526,955	\$717,865	\$768,070

**POLICE
COMMUNICATIONS
001-2110-421**

		FY13	FY14	FY14	FY14	FY14	FY15
ACCOUNT DESCRIPTION		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$588,769	\$625,290	\$625,290	\$429,309	\$604,412	\$623,537
41-30	OVERTIME PAY	63,079	44,003	44,003	57,907	67,209	30,500
41-31	HOLIDAY HRS WORKED	19,853	0	0	15,636	20,848	20,000
41-43	LONGEVITY PAY	8,215	8,980	8,935	9,624	9,624	7,615
41-45	INCENTIVE-CERTIFICATE PAY	22,659	23,220	23,220	17,372	23,220	20,880
41-49	CELL PHONE ALLOWANCE	1,525	1,560	1,560	1,040	1,560	1,560
41-90	ACCRUED PAYROLL	0	0	0	7,563	7,563	0
42-20	PART-TIME WAGES	21,786	24,250	24,250	17,587	23,449	24,727
47-10	SOCIAL SECURITY/MEDICARE	53,972	53,870	53,870	41,396	55,195	53,672
47-20	TMRS RETIREMENT	109,685	111,576	111,576	85,277	113,703	111,547
48-10	HEALTH/DENTAL INSURANCE	67,058	72,642	72,642	51,813	69,084	101,933
48-20	LIFE INSURANCE	1,652	1,742	1,742	1,217	1,623	1,728
48-30	DISABILITY INSURANCE	1,713	1,808	1,808	1,262	1,683	1,803
48-40	WORKERS COMP INSURANCE	807	1,234	1,234	598	797	1,247
48-50	EAP SERVICES	930	975	975	704	939	987
48-90	FLEX PLAN ADMINISTRATION	406	406	406	408	544	722
	SALARIES AND BENEFITS	\$962,109	\$971,556	\$971,511	\$738,713	\$1,001,453	\$1,002,458
52-00	PERSONNEL SUPPLIES	\$3,185	\$2,700	\$2,700	\$1,664	\$2,219	\$3,200
54-00	OPERATING SUPPLIES	1,293	1,319	1,319	554	1,133	1,350
58-00	OPERATING EQUIPMENT<\$5000	1,104	1,703	1,703	543	724	1,200
	SUPPLIES	\$5,582	\$5,722	\$5,722	\$2,761	\$4,076	\$5,750
68-00	EQUIPMENT MAINTENANCE	\$9,930	\$27,784	\$32,973	\$18,896	\$25,195	\$30,275
	MAINTENANCE	\$9,930	\$27,784	\$32,973	\$18,896	\$25,195	\$30,275
73-50	SURETY BONDS	\$284	\$350	\$350	\$71	\$142	\$432
74-00	OPERATING SERVICES	1,636	875	2,751	754	2,750	1,675
74-01	POSTAL / COURIER SERVICES	112	303	303	28	107	150
74-97	RECRUITMENT ADVERTISING	0	528	528	0	0	150
75-10	TRAINING	3,269	4,638	4,638	2,887	3,849	3,850
75-20	TRAVEL REIMBURSEMENTS	2,466	3,327	3,799	2,644	3,525	2,300
75-30	MEMBERSHIPS	328	698	698	677	677	600
75-40	PUBLICATIONS	0	25	25	0	0	0
76-11	ELECTRICITY	2,260	1,759	1,759	1,586	2,115	2,300
76-12	TELEPHONE/COMMUNICATIONS	14,124	4,200	4,200	981	1,308	4,100
78-00	CONTRACT SERVICES	278	623	623	78	278	500
78-30	RENTAL	0	472	0	0	0	0
	SERVICES	\$24,757	\$17,798	\$19,674	\$9,706	\$14,751	\$16,057
	COMMUNICATIONS	\$1,002,378	\$1,022,860	\$1,029,880	\$770,076	\$1,045,475	\$1,054,540

**POLICE
PATROL
001-2120-421**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 PROPOSED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$2,306,053	\$2,516,244	\$2,515,014	\$1,697,242	\$2,462,989	\$2,578,913
41-20 PART-TIME WAGES	4,752	58,451	58,451	0	0	59,225
41-30 OVERTIME PAY	360,481	409,854	415,596	336,118	415,604	277,338
41-31 HOLIDAY HRS WORKED	84,208	0	0	71,633	95,511	95,000
41-43 LONGEVITY PAY	19,793	22,645	20,565	20,659	20,659	22,335
41-45 INCENTIVE-CERTIFICATE PAY	84,755	89,400	89,400	57,145	89,400	78,300
41-49 CELL PHONE ALLOWANCE	5,145	5,760	5,760	3,075	5,760	4,020
41-90 ACCRUED PAYROLL	3,839	0	1,230	3,843	3,843	0
42-20 PART-TIME WAGES	60,775	54,942	54,942	52,828	52,828	56,115
47-10 SOCIAL SECURITY/MEDICARE	214,584	231,149	231,149	164,567	229,423	235,831
47-20 TMRS RETIREMENT	448,320	492,349	492,349	347,110	482,813	505,102
48-10 HEALTH/DENTAL INSURANCE	330,331	361,002	361,002	258,434	361,002	413,470
48-20 LIFE INSURANCE	6,486	7,089	7,089	4,849	7,089	7,246
48-30 DISABILITY INSURANCE	6,767	7,464	7,464	5,066	7,464	7,551
48-40 WORKERS COMP INSURANCE	27,915	31,585	31,585	20,143	31,585	32,212
48-50 EAP SERVICES	2,841	3,069	3,069	2,148	3,069	3,034
48-90 FLEX PLAN ADMINISTRATION	1,113	1,414	1,414	785	1,414	1,296
SALARIES AND BENEFITS	\$3,968,158	\$4,292,417	\$4,296,079	\$3,045,645	\$4,270,453	\$4,376,988
51-00 OFFICE SUPPLIES	\$0	\$923	\$288	\$288	\$384	\$0
52-00 PERSONNEL SUPPLIES	43,511	40,069	46,500	24,026	44,850	46,640
53-00 VEHICLE SUPPLIES	1,180	3,945	3,945	171	1,656	1,000
53-01 FUEL	179,127	202,027	202,027	123,968	200,291	202,027
54-00 OPERATING SUPPLIES	35,333	37,643	33,907	14,680	33,301	37,500
54-10 PDRAD PROGRAM SUPPLIES	895	0	3,602	2,277	4,224	0
58-00 OPERATING EQUIPMENT<\$5000	23,020	42,978	42,628	14,841	29,788	32,954
SUPPLIES	\$283,066	\$327,585	\$332,897	\$180,251	\$314,494	\$320,121
63-00 VEHICLE MAINTENANCE	\$83,519	\$82,980	\$83,515	\$51,426	\$84,120	\$84,000
64-00 OPERATING MAINTENANCE	960	2,120	2,120	1,241	1,655	1,600
68-00 EQUIPMENT MAINTENANCE	17,431	35,822	34,782	13,364	17,819	33,700
MAINTENANCE	\$101,910	\$120,922	\$120,417	\$66,031	\$103,594	\$119,300
72-12 MEDICAL EXAMINATIONS	\$0	\$800	\$800	\$0	\$0	\$1,210
73-11 VEHICLE INSURANCE	10,309	12,181	12,181	16,418	16,418	18,210
73-22 LAW ENFORCEMENT	20,258	20,726	21,537	21,536	21,536	22,233
73-40 ANIMAL MORTALITY INS	1,447	1,190	2,764	2,709	2,709	2,709
73-50 SURETY BONDS	0	0	150	0	0	0
74-00 OPERATING SERVICES	9,063	7,797	14,580	7,072	14,580	13,455
74-01 POSTAL / COURIER SERVICES	1,096	1,115	1,115	1,210	1,613	1,000
74-97 RECRUITMENT ADVERTISING	360	1,011	1,011	618	824	350
74-98 JUDGMENTS & DAMAGE CLAIM	3,118	1,000	1,000	58	558	1,000
75-10 TRAINING	12,181	14,037	18,418	12,179	16,239	13,950
75-20 TRAVEL REIMBURSEMENTS	6,515	6,466	6,466	3,061	4,081	6,700
75-30 MEMBERSHIPS	1,031	802	1,312	1,274	1,274	1,080
76-12 TELEPHONE/COMMUNICATIONS	33,499	35,000	36,840	29,731	36,840	38,285
77-10 SOFTWARE LICENSE FEES	0	0	600	600	600	0
78-00 CONTRACT SERVICES	9,661	0	0	0	0	0
78-30 RENTAL	7,800	3,900	7,150	4,550	7,150	3,600
78-31 VEHICLE LEASE-INTERNAL	212,090	188,575	188,575	141,431	188,575	224,969
SERVICES	\$328,428	\$294,600	\$314,499	\$242,447	\$312,997	\$348,751
83-00 VEHICLES	\$80	\$60,850	\$60,850	\$37,827	\$43,272	\$0
88-00 CAPITAL EQUIPMENT	0	23,571	5,406	0	0	0
CAPITAL OUTLAY	\$80	\$84,421	\$66,256	\$37,827	\$43,272	\$0
PATROL	\$4,681,642	\$5,119,945	\$5,130,148	\$3,572,201	\$5,044,810	\$5,165,160

**POLICE
PATROL-DOT PROGRAM
001-2125-421**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$26,662	\$54,207	\$54,207	\$0	\$0	\$55,292
41-30 OVERTIME PAY	779	4,177	4,177	0	0	1,500
41-43 LONGEVITY PAY	705	0	0	0	0	0
41-45 INCENTIVE-CERTIFICATE PAY	600	0	0	0	0	600
41-90 ACCRUED PAYROLL	1,093	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	2,154	4,467	4,467	10	10	4,595
47-20 TMRS RETIREMENT	4,656	9,266	9,266	0	0	9,605
48-10 HEALTH/DENTAL INSURANCE	3,703	13,326	13,326	0	0	14,085
48-20 LIFE INSURANCE	76	152	152	0	0	155
48-30 DISABILITY INSURANCE	79	157	157	0	0	160
48-40 WORKERS COMP INSURANCE	307	586	586	0	0	609
48-50 EAP SERVICES	29	57	57	0	0	58
48-90 FLEX PLAN ADMINISTRATION	11	84	84	0	0	85
SALARIES AND BENEFITS	\$40,854	\$86,479	\$86,479	\$10	\$10	\$86,744
52-00 PERSONNEL SUPPLIES	\$0	\$295	\$0	\$0	\$0	\$300
53-00 VEHICLE SUPPLIES	0	215	0	0	0	200
53-01 FUEL	2,418	6,879	6,879	2,994	2,994	6,879
54-00 OPERATING SUPPLIES	28	103	28	28	28	100
58-00 OPERATING EQUIPMENT<\$5000	0	1,015	0	0	0	1,000
SUPPLIES	\$2,446	\$8,507	\$6,907	\$3,022	\$3,022	\$8,479
63-00 VEHICLE MAINTENANCE	\$621	\$2,004	\$0	\$0	\$0	\$1,000
MAINTENANCE	\$621	\$2,004	\$0	\$0	\$0	\$1,000
73-11 VEHICLE INSURANCE	\$580	\$627	\$627	\$627	\$627	\$640
74-00 OPERATING SERVICES	0	345	88	0	88	350
75-10 TRAINING	0	706	0	0	0	700
75-20 TRAVEL REIMBURSEMENTS	50	515	0	0	0	500
76-12 TELEPHONE/COMMUNICATIONS	430	565	0	0	0	500
78-31 VEHICLE LEASE-INTERNAL	5,078	6,078	6,078	4,559	4,559	5,078
SERVICES	\$6,138	\$8,836	\$6,793	\$5,186	\$5,274	\$7,768
PATROL-DOT PROGRAM	\$50,059	\$105,826	\$100,179	\$8,218	\$8,306	\$103,991

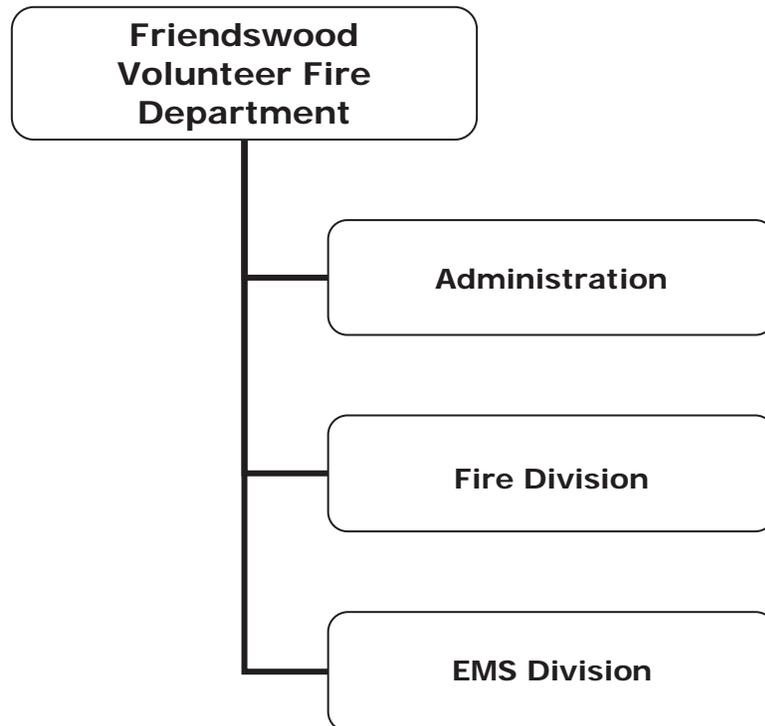
**POLICE
CRIMINAL INVESTIGATIONS DIVISION
001-2130-421**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$788,971	\$819,248	\$819,248	\$582,013	\$801,017	\$833,987
41-30 OVERTIME PAY	70,400	52,028	54,719	65,626	87,501	71,000
41-31 HOLIDAY HRS WORKED	2,038	0	0	493	5,680	4,000
41-43 LONGEVITY PAY	8,420	8,730	8,600	8,708	8,708	9,715
41-45 INCENTIVE-CERTIFICATE PAY	29,735	30,000	30,000	22,290	30,000	30,600
41-49 CELL PHONE ALLOWANCE	5,450	5,520	5,520	3,610	5,520	6,240
41-50 CLOTHING ALLOWANCE	9,000	9,200	9,200	4,400	9,200	8,400
41-90 ACCRUED PAYROLL	5,836	0	0	2,056	2,056	0
47-10 SOCIAL SECURITY/MEDICARE	66,705	66,673	66,673	49,908	66,544	67,733
47-20 TMRS RETIREMENT	143,664	146,785	146,785	109,202	145,603	150,490
48-10 HEALTH/DENTAL INSURANCE	113,536	122,015	122,015	91,089	121,452	126,576
48-20 LIFE INSURANCE	2,203	2,274	2,274	1,643	2,274	2,284
48-30 DISABILITY INSURANCE	2,301	2,369	2,369	1,716	2,369	2,412
48-40 WORKERS COMP INSURANCE	8,506	8,750	8,750	6,083	8,750	8,988
48-50 EAP SERVICES	708	688	688	542	688	697
48-90 FLEX PLAN ADMINISTRATION	238	238	238	175	238	217
SALARIES AND BENEFITS	\$1,257,711	\$1,274,518	\$1,277,079	\$949,554	\$1,297,600	\$1,323,339
52-00 PERSONNEL SUPPLIES	\$559	\$1,311	\$1,311	\$39	\$1,031	\$1,300
53-00 VEHICLE SUPPLIES	0	80	80	0	0	0
53-01 FUEL	47,145	49,461	49,461	34,168	48,557	49,461
54-00 OPERATING SUPPLIES	3,679	4,992	4,992	2,224	4,238	4,400
58-00 OPERATING EQUIPMENT <\$5000	1,745	4,787	4,787	2,029	4,284	3,200
SUPPLIES	\$53,128	\$60,631	\$60,631	\$38,460	\$58,110	\$58,361
63-00 VEHICLE MAINTENANCE	\$22,451	\$20,744	\$20,744	\$6,390	\$21,350	\$22,000
64-00 OPERATING MAINTENANCE	65	783	783	0	0	0
68-00 EQUIPMENT MAINTENANCE	148	819	819	0	247	150
MAINTENANCE	\$22,664	\$22,346	\$22,346	\$6,390	\$21,597	\$22,150
73-11 VEHICLE INSURANCE	\$6,806	\$7,320	\$7,320	\$11,337	\$11,337	\$11,568
73-22 LAW ENFORCEMENT	6,896	7,010	7,642	7,642	7,642	7,642
73-50 SURETY BONDS	71	71	71	0	0	0
74-00 OPERATING SERVICES	5,381	8,455	23,032	3,997	23,032	6,950
74-01 POSTAL / COURIER SERVICES	1,163	968	968	1,031	1,375	500
75-10 TRAINING	6,717	7,779	7,779	1,218	4,217	4,500
75-20 TRAVEL REIMBURSEMENTS	4,786	3,205	3,205	151	2,622	2,100
75-30 MEMBERSHIPS	805	1,105	1,105	775	775	950
76-12 TELEPHONE/COMMUNICATIONS	1,919	2,315	2,315	1,127	2,231	2,150
77-30 INTERNET/WIRELESS SERVICE	880	1,200	1,623	1,223	1,628	900
78-31 VEHICLE LEASE-INTERNAL	23,277	23,277	23,277	17,458	23,277	21,864
SERVICES	\$58,701	\$62,705	\$78,337	\$45,959	\$78,136	\$59,124
84-00 CAPITAL OPERATING EQUIP	\$0	\$0	\$14,775	\$14,775	\$19,700	\$0
CAPITAL OUTLAY	\$0	\$0	\$14,775	\$14,775	\$19,700	\$0
CRIMINAL INVESTIGATIONS	\$1,392,204	\$1,420,200	\$1,453,168	\$1,055,138	\$1,475,143	\$1,462,974

**POLICE
ANIMAL CONTROL
001-2150-441**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$129,887	\$163,844	\$163,844	\$106,371	\$141,828	\$169,220
41-30 OVERTIME PAY	29,996	5,052	5,052	28,948	32,597	15,000
41-31 HOLIDAY HRS WORKED	278	0	0	177	236	350
41-43 LONGEVITY PAY	1,173	635	625	625	625	640
41-45 INCENTIVE-CERTIFICATE PAY	756	1,740	1,740	754	1,740	1,680
41-49 CELL PHONE ALLOWANCE	315	420	420	280	420	420
41-90 ACCRUED PAYROLL	2,094	0	0	0	2,528	0
47-10 SOCIAL SECURITY/MEDICARE	11,745	12,793	12,793	9,935	12,243	12,625
47-20 TMRS RETIREMENT	25,697	27,248	27,248	21,746	26,748	28,304
48-10 HEALTH/DENTAL INSURANCE	24,241	36,083	36,083	18,565	27,753	43,449
48-20 LIFE INSURANCE	384	455	455	303	455	472
48-30 DISABILITY INSURANCE	397	474	474	315	474	489
48-40 WORKERS COMP INSURANCE	1,577	1,776	1,776	1,292	1,723	2,109
48-50 EAP SERVICES	208	229	229	160	213	232
48-90 FLEX PLAN ADMINISTRATION	108	149	149	57	149	86
SALARIES AND BENEFITS	\$228,856	\$250,898	\$250,888	\$189,528	\$249,732	\$275,076
52-00 PERSONNEL SUPPLIES	\$792	\$830	\$1,830	\$330	\$1,830	\$1,000
53-01 FUEL	9,466	10,749	10,749	7,765	10,353	10,749
54-00 OPERATING SUPPLIES	15,870	15,053	16,550	12,638	16,851	17,600
58-00 OPERATING EQUIPMENT<\$5000	2,232	2,290	1,282	1,245	1,660	2,300
SUPPLIES	\$28,360	\$28,922	\$30,411	\$21,978	\$30,694	\$31,649
63-00 VEHICLE MAINTENANCE	\$2,089	\$2,477	\$4,677	\$820	\$3,365	\$2,500
MAINTENANCE	\$2,089	\$2,477	\$4,677	\$820	\$3,365	\$2,500
72-12 MEDICAL EXAMINATIONS	\$0	\$200	\$0	\$0	\$0	\$200
73-11 VEHICLE INSURANCE	801	1,315	1,315	2,119	2,119	2,162
74-00 OPERATING SERVICES	1,697	2,700	2,089	1,702	2,269	2,550
74-10 ADOPTION RELATED SERVICES	35,551	33,355	35,720	25,223	38,631	35,000
74-97 RECRUITMENT ADVERTISING	0	300	0	0	0	0
75-10 TRAINING	325	1,466	875	875	875	1,200
75-20 TRAVEL REIMBURSEMENTS	83	985	1,183	597	1,084	650
75-30 MEMBERSHIPS	100	0	0	0	0	0
76-12 TELEPHONE/COMMUNICATIONS	1,677	2,833	2,833	1,032	1,847	1,700
76-20 JANITORIAL SERVICES	0	29,304	29,319	17,107	29,319	29,319
78-00 CONTRACT SERVICES	886	65	865	792	865	965
78-31 VEHICLE LEASE-INTERNAL	8,232	6,924	6,924	5,193	6,924	8,668
SERVICES	\$49,352	\$79,447	\$81,123	\$54,640	\$83,933	\$82,414
88-00 CAPITAL EQUIPMENT	\$14,798	\$0	\$8,900	\$8,838	\$8,838	\$0
CAPITAL OUTLAY	\$14,798	\$0	\$8,900	\$8,838	\$8,838	\$0
ANIMAL CONTROL	\$323,455	\$361,744	\$375,999	\$275,804	\$376,562	\$391,639

Friendswood Volunteer Fire Department





Mission Statement

It is the mission of the Friendswood Volunteer Fire Department to:

- Provide efficient and effective emergency fire & rescue services
- Provide efficient and effective advanced emergency medical care
- Provide education in all areas of life safety including but not limited to fire prevention, injury prevention, child safety & CPR training

To meet this mission the Friendswood Volunteer Fire Department shall:

- Provide its members with up to date equipment
- Provide its members with the necessary training in order to be able to provide professional service in a safe and effective manner
- Provide significant monetary savings to the city and citizens of Friendswood through the use of highly skilled and dedicated volunteers

We live by our slogan of: **Neighbors Serving Neighbors**

And we are happy to be: **Celebrating over 63 Years of Service**

Current Operations

The Friendswood Volunteer Fire Department, Inc. (FVFD) is a 501(c)(3) non-profit corporation that was created in 1951 and is dedicated to the protection of life and property by providing fire suppression, rescue, EMS services, hazardous material response, and public education on fire and injury prevention to the citizens of Friendswood. The 108 dedicated volunteers of the FVFD provide organization, administration, public education, and maintenance, training, and volunteer manpower. These volunteers are supplemented by a small staff of part-time paid personnel who help provide services during the normal workdays. The City provides the Fire Department with Fire and EMS vehicles and other required capital equipment, four fire stations, dispatch services and an operating budget that provides the necessary funds for management and operation of the Department. The City and the FVFD signed a contract for services which was effective beginning October 1, 2004. The FVFD is responsible for the operations and management of the part-time crew and full-time employees of the FVFD. The FVFD is responsible for administering one full-time paid supervisor a fire captain, one full time paramedic, one full time administrative manager and one part-time clerk and a pool of part-time firefighters, paramedics, and emergency medical technicians. This contract has also established performance standards and reporting requirements for the services we provide to the city.

The use of volunteers saves the City an estimated \$5.9 million dollars (\$5,900,000) annually in salaries over what it would cost to provide a city of our size with a minimal level of services with a full paid department. Approximately 50,000 man-hours are provided by

Volunteer Fire Department

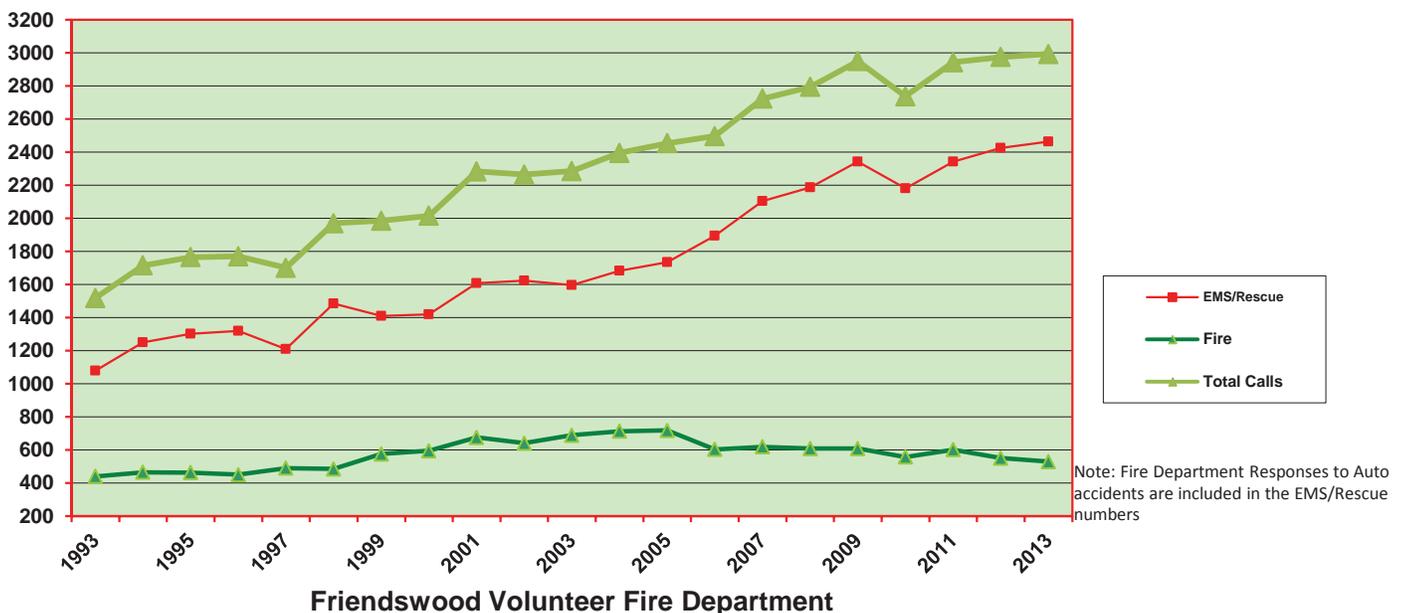
volunteers performing fire suppression, rescue, EMS services, administration and management, and providing public education to the citizens of Friendswood. This is not taking into account the countless hours spent standing-by on-call in town ready to respond to an emergency.

Since 1992 the FVFD Fire and EMS has experienced a 100% growth in call volume as the city has grown in population and buildings. In 1992 the department responded to 1,442 calls for service. This past year 2014, the Department responded to over 2,993 calls for service. We anticipate those calls for service to continue to rise in FY2015, with EMS calls having the greatest increase in number. As call volume increases so does the overall cost of providing the services.

The FVFD has two operational divisions, the Fire and EMS Divisions. A third division, the **Administrative Division** manages the administrative affairs of the department primarily related to financial matters and payroll, personnel management, recruitment issues, and facilities management. The Administrative Division is also responsible for public relations, which are beneficial to the fund raising and public awareness efforts of the department.

The **Fire Division** consists of 66 members who provide emergency fire suppression services and rescue services as well as related non-emergency functions such as public education of fire prevention, personnel training and equipment maintenance. These volunteers respond from four fire stations within the city. Fire service personnel participate in the "State Fireman's & Fire Marshal's Association" and/or the "Texas Commission on Fire Protection" certification programs. The FVFD also has contracts to provide fire and rescue service to portions of both un-incorporated Harris and Galveston counties. The Fire Division has been very successful in acquiring several grants this past year that will enhance the programs offered by the Division and improve firefighter safety. With the addition of the new Fire Station #4 the Fire Division has seen a substantial growth in the membership number to provide staffing for the new station. During the past year the Fire Division has provided over 7,905 hours of training to their volunteer membership.

Total Emergency Calls for Service



Volunteer Fire Department

The **EMS Division** consists of 38 volunteers providing emergency medical care and transport to the residents of the City. These members staff three Advanced Life Support ambulances and four first responder vehicles as well as a supervisor's vehicle. All EMS services are provided in accordance with Texas Department of State Health Services (TDSHS) requirements for emergency medical providers. All personnel are certified through the TDSHS, which requires a minimum 160 hours training for an ECA and up to 2,200 hours of training for a Paramedic, followed by required continuing education.

In addition to the training and emergency medical care, these volunteers are also very active in providing equipment maintenance and preparedness as well as public education on injury prevention and basic first aid. The EMS Division also has several unique and award winning programs in place that are supported by this budget as well as grants and donations. These programs include our Kid Care Program, the Children's Immunization Program, and the EMS Tactical Medics Unit. The EMS Division was awarded the State of Texas's top honor being named the Outstanding Volunteer EMS Provider of the Year in 2001 in recognition of the high standards of the program and services provided to the citizens of Friendswood. The EMS Division was again awarded this recognition in 2007, becoming one of the few EMS Providers in the State to have won more than once.

In early 2011, Friendswood EMS was awarded the U.S. Congressional Fire Service Institute and Medic-Alert Foundation's "National Excellence in Fire-Service Based EMS for 2010". In 2012 Friendswood EMS was again recognized for its innovative and outstanding operations and was named the 2012 National Volunteer EMS Provider of the Year by EMS World Magazine. EMS Chief Lisa Camp and EMS members traveled to New Orleans, LA to accept this prestigious award. During 2013 and again in early 2014, the Friendswood EMS Chief Lisa Camp was recognized by the American Ambulance Association with their Annual "Star of Life Award" in recognition of her outstanding lifelong achievements in the EMS Service.

Highlights of the Budget

Departmental Measures

(City's Contribution to) Volunteer Fire Department	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
Number of full time equivalents (FTE's)	0	0	0	0	0
City's Contribution to FVFD Expenditures	\$1,684,908	\$1,257,211	\$1,280,335	\$1,280,335	\$1,439,552
Measures of Efficiency					
City's average monthly contribution to FVFD	\$140,409	\$104,768	\$106,695	\$106,695	\$119,963
City's contribution to FVFD per capita	\$45.64	\$33.55	\$33.72	\$33.72	\$37.42

Volunteer Fire Department

Decision Package Operational Requests / Forces at work

Additional funding is requested to cover the following decision package requests. These requests include forces-at-work (FAW), Capital Funding from City Capital Funds, and supplemental funding requests (those capital requests funded by the Fire/EMS Water Donation Fund are listed separately below). These requests are submitted in a priority order as ranked by the FVFD and approved by the FVFD membership:

Decision Packages (Funded)

Description		Amount
Add Full Time Paramedic to current staffing 24/7	Ongoing Cost	\$ 68,333
Part-Time Employees' Rate Increase by \$1.50 / Hour	Ongoing Cost	\$ 33,384
SCBA Air Cylinder Replacement Program - Fire Division	One-time Cost	\$ 9,000
Vehicle / Accident Insurance Increase - Admin	Ongoing Cost	\$ 6,500
Health Insurance Cost Increases – Admin	Ongoing Cost	\$ 5,000
Vehicle Maintenance Budget Increase - EMS Division	Ongoing Cost	\$ 10,000
Bunker Gear Replacements - Fire Division	One-time Cost	\$ 10,000
Training Budget Increase - Fire Division	Ongoing Cost	\$ 8,000
IRS Ruling - FICA Response Stipend Impact - Admin	Ongoing Cost	\$ 3,500
Merit Increase - FT Employees - Admin	Ongoing Cost	\$ 5,500
Total of Additional Funding Requests		\$ 159,217

Decision Packages (Unfunded)

Description		Amount
Add Two Time Paramedic to current staffing 24/7	Ongoing Costs	\$ 136,667

Capital Equipment:

In our 15-year capital equipment plan, which has been updated annually since 1989 and presented to City Staff and Council, we have the following capital equipment and vehicles identified for purchase this fiscal year using funding provided through the Fire /EMS – (Water Bill) Donation Fund account managed by the FVFD. A copy of the 15 year plan is included in the budget submission from FVFD.

Description		Amount
Replacement for Ambulance 48	One Time Cost	\$195,000
Replace (5) Five Philips LifePak 15 Defibrillators/ ECG Monitors	One-Time Cost	\$190,000
Lease Payment Engine 2 Replacement (6 pymts remaining)	One-Time Cost	\$ 72,000

Volunteer Fire Department

Lease Payment Engine 3 Replacement (4 pymts remaining)	One-Time Cost	\$ 61,680
Lease Payment for Engine 231 Replacement (1st pymt to be made in FY 2015)	One-Time Cost	\$ 72,000
Total Request from Fire/EMS Fund		\$590,680

Capital Improvement Plan:

In the Capital Improvement Plan we have the following items identified:

Decision Packages (Unfunded)

Add Temporary Modular Office Building at Station #1	One-Time Cost	\$ 15,000
Fire Training Field Improvements	One-Time Cost	\$ 400,000

New Headquarters Fire Station to Replace Station #1:

Decision Packages

New Fire Station at PSB	Bond Funded	\$ 2,500,000
Renovation/Expansion of Existing Station #4 as New Headquarters Station	Bond Funded	\$ 4,065,000
Total Request for the City's CIP Plan	One-Time Cost	\$6,565,000

(This request will be funded by the Bond Election approved in 2013.)

**FRIENDSWOOD VOLUNTEER FIRE DEPT
DEPARTMENT SUMMARY**

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
FIRE ADMINISTRATION	\$1,257,211	\$1,280,335	\$1,280,335	\$967,681	\$1,280,335	\$1,439,552	12.4%
DEPARTMENT TOTAL	\$1,257,211	\$1,280,335	\$1,280,335	\$967,681	\$1,280,335	\$1,439,552	12.4%

EXPENDITURES BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SERVICES	\$1,257,211	\$1,280,335	\$1,280,335	\$967,681	\$1,280,335	\$1,439,552	12.4%
CLASSIFICATION TOTAL	\$1,257,211	\$1,280,335	\$1,280,335	\$967,681	\$1,280,335	\$1,439,552	12.4%

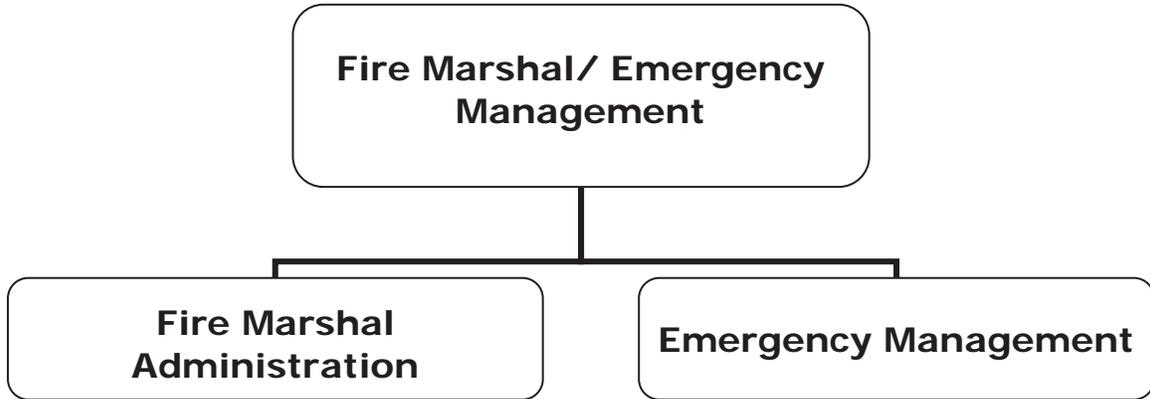
PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
FIRE ADMINISTRATION	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
PERSONNEL TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0%

**FRIENDSWOOD VOLUNTEER FIRE DEPARTMENT
FIRE ADMINISTRATION
001-2201-422**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2014 YTD	YEAR END ESTIMATE	ADOPTED BUDGET
78-61	FIRE/EMS SERVICES	\$1,227,461	\$1,250,335	\$1,250,335	\$937,751	\$1,250,335	\$1,409,552
78-62	FIRE/EMS SERVICE RUNS	29,750	30,000	30,000	29,930	30,000	30,000
	SERVICES	\$1,257,211	\$1,280,335	\$1,280,335	\$967,681	\$1,280,335	\$1,439,552
FIRE ADMINISTRATION-FVFD		\$1,257,211	\$1,280,335	\$1,280,335	\$967,681	\$1,280,335	\$1,439,552

Fire Marshal's Office



Mission Statement

It is the mission of the Friendswood Fire Marshal's Office and the Office of Emergency Management to provide the highest quality of services to the people who live, work and visit the City of Friendswood.

Current Operations

Fire Marshal's Office

The Fire Marshal's Office (FMO) has the primary responsibility of investigating fires, hazardous material incidents, and environmental incidents. The FMO investigates fires for origin and cause, and is responsible for filing appropriate criminal charges that may arise from an investigation. Fire prevention activities include business/commercial inspections, review of new building plans, and design approval of fire alarm and sprinkler systems. Fire safety public education programs are presented year-around by request from the public. The FMO also monitors fire lane violations, illegal use of fireworks, life safety violations, and issues citations as warranted. The FMO coordinates with pipeline companies to maintain current mapping of pipeline locations and company contact information.

The Fire Marshal, Deputy Director, and two (2) Deputy Fire Marshals are state certified peace officers, arson investigators, fire inspectors, and instructors. The part-time inspectors are state certified fire inspectors.

Office of Emergency Management

The Office of Emergency Management (OEM) is responsible for the emergency preparedness program of the City. The Fire Marshal is the Emergency Management Coordinator. The OEM is responsible for maintaining and implementing the City's Emergency Operations Plan (EOP). The EOP and 22 supplemental annexes, including all additional planning documents, meet state and federal requirements.

The OEM continued the semi-annual review process of the Hazard Analysis and Mitigation Plan (Local Mitigation Plan—LMP) in preparation for the pending update in 2014. The OEM provides and distributes emergency preparedness materials to citizens and businesses through a public education outreach program. To maintain compliance with the National Incident Management System (NIMS), OEM staff members continue to conduct training programs for emergency management operations and response procedures to all City Staff members and elected officials.

The FMO maintains the Emergency Operations Center (EOC) enabling quick activation to support any emergency or non-emergency operation utilizing an all hazards approach. The OEM strives to improve the City's Public Safety response capabilities through planning efforts and coordination with Harris and Galveston Counties.

Accomplishments in Fiscal Year 2013 – 14

- Completed a total of 796 annual and 877 follow-up type inspections on all commercial businesses, institutions, foster homes, nursing homes, and apartment complexes for a grand total of 1,673 inspections within the City, to ensure compliance with fire and life safety codes.
- Maintained all emergency management plans at the Advanced Preparedness Level as recognized by the State of Texas to ensure Emergency Management Performance Grant (EMPG) eligibility
- Conducted semi-annual meetings with the Hazard Mitigation Committee to ensure all data is updated in a timely and effective manner, to increase public education and awareness of the purpose of the plan, solicit increased public participation, and identify stakeholders.

Highlights of the Budget

2014-2015 Departmental Goals and Performance Measures

Major Departmental Goals:

- Conduct thorough annual fire prevention inspections in all facilities (commercial businesses, apartment complexes, schools, city facilities, day care facilities, foster homes and nursing homes) within the City to reduce the number of fire code violations, life safety hazards and the number of fires.
- Provide continuing contribution for the Design Criteria Manual as well as participation in Design Review Committee (DRC) meetings to address developer and contractor questions during the conceptual stages of the development process.
- Review and complete all submitted plan reviews within two working days (48 hours).
- Instruct, educate, and inform the public in aspects of fire safety and prevention, along with emergency preparedness training, through awareness and educational programs.
- Review or update the emergency preparedness planning documents within a five-year cycle per FEMA and Texas Department of Emergency Management (TDEM) guidelines.
- Meet and maintain state and federal mandated continuing education training requirements for full-time employees.

Supports the City's Strategic Goals: 1-Communication, 4-Partnerships, 5- Public Safety, and 6-Organizational Development

Fire Marshal

Fire Marshal's Office and Emergency Management	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs – Fire Marshal's Office					
# of full time equivalents (FTE's)	4.80	4.80	4.80	5.20	5.20
Division Expenditures	\$544,165	517,745	\$581,256	\$547,038	\$601,945
Inputs – Emergency Management					
# of full time equivalents (FTE's)	1.3	1.3	1.3	1.3	1.3
Division Expenditures	\$186,277	\$115,143	\$139,264	\$145,348	\$140,794
Outputs					
# of Total Inspections Conducted	1,715	1,672	1,500	1,600	1,600
# of Hours from Total Inspections Conducted (New Measure in 2013)	--	734	716	716	716
# of Building Plans Reviewed	128	125	112	125	125
# of DRC's Meetings Attended	49	63	65	65	65
# of Life Safety/Fire Code Complaints Investigated	24	31	22	15	15
# of Fire/Life Safety Investigations	10	8	8	20	10
# of Educational Classes Presented	15	15	12	12	12
# of Instructional Staff Hours	30	26	30	25	25
Annual total hours of all FMO/OEM staff training attended (Based on an estimated 325 hours/ year)	250	692	250	520	400
# of EOP, Supplemental Annexes & Planning Document Reviews Conducted and Submitted	11	4	5	6	5
Hazard Mitigation Plan Review and submittal for FEMA approval (every 5 years/current plan dated 10/2009)	--	--	Yes	Yes	--
Measures of Effectiveness					
% of Commercial Businesses Inspected	100%	100%	100%	100%	100%
Average Time for each Inspection	--	25-30 minutes	25-30 minutes	25-30 minutes	25-30 minutes
% of Building Plans reviewed in 48 hours	90%	90%	90%	90%	90%
% of annual training met based on the average minimum requirement of 250 hours per year	100%	100%	100%	100%	100%
Maintained Advanced Level of Emergency Preparedness by reviewing and updating the EOP and annexes (% approved by State)	100%	100%	100%	100%	100%
Measures of Efficiency – Fire Marshal's Office					
Division expenditures per capita	\$14.74	\$14.52	\$15.31	\$14.41	\$15.65
Measures of Efficiency – Emergency Management					
Division expenditures per capita	\$5.05	\$3.07	\$3.67	\$3.83	\$3.66

**FIRE MARSHAL'S OFFICE
DEPARTMENT SUMMARY**

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION	\$517,742	\$581,256	\$577,585	\$378,681	\$547,038	\$601,945	3.6%
EMERGENCY MANAGEMENT	115,146	139,264	171,404	101,409	145,348	140,794	1.1%
DEPARTMENT TOTAL	\$632,888	\$720,520	\$748,989	\$480,090	\$692,386	\$742,739	3.1%

EXPENDITURES BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SALARIES AND BENEFITS	\$542,842	\$594,222	\$596,999	\$398,765	\$567,504	\$617,041	3.8%
SUPPLIES	34,036	38,482	59,131	29,406	48,760	43,116	12.0%
MAINTENANCE	3,340	6,694	7,244	2,783	7,147	6,730	0.5%
SERVICES	52,670	81,122	85,615	49,136	68,975	75,852	-6.5%
CLASSIFICATION TOTAL	\$632,888	\$720,520	\$748,989	\$480,090	\$692,386	\$742,739	3.1%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION	4.8	4.8	4.8	4.8	5.2	5.2	8.3%
EMERGENCY MANAGEMENT	1.3	1.3	1.3	1.3	1.3	1.3	0.0%
PERSONNEL TOTAL	6.1	6.1	6.1	6.1	6.5	6.5	6.6%

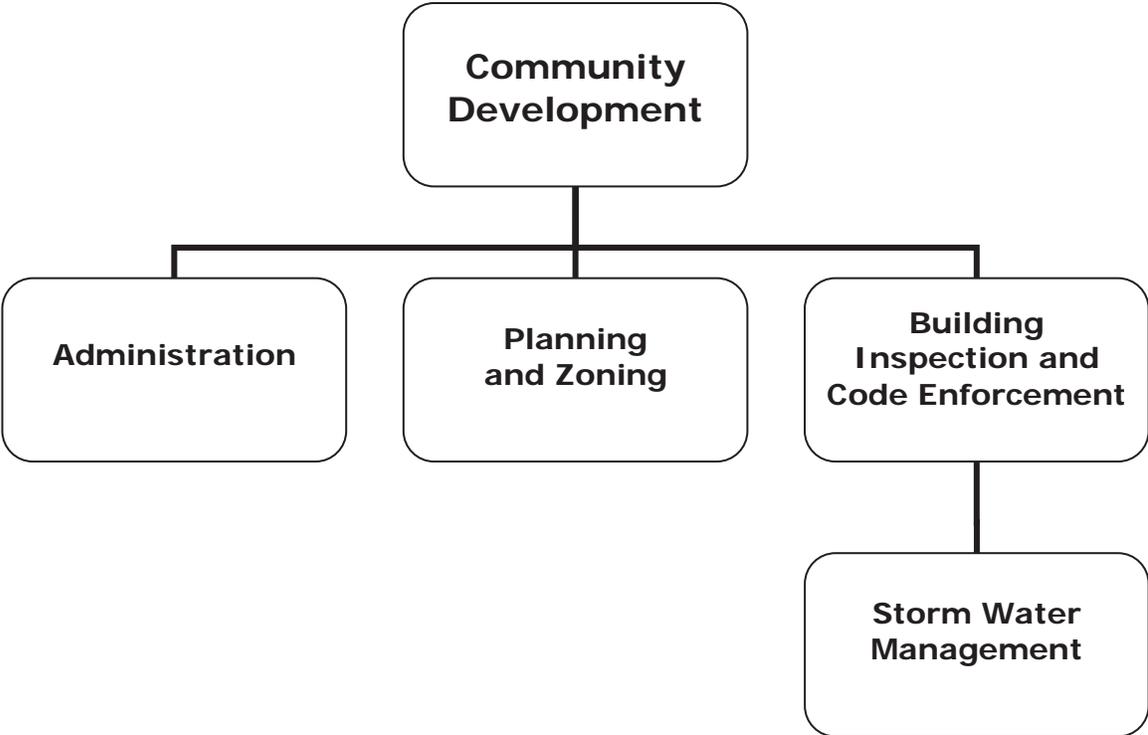
**FIRE MARSHAL OFFICE
ADMINISTRATION
001-2501-422**

ACCOUNT DESCRIPTION	FY13	FY14	FY14	FY14	FY14	FY15
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$302,923	\$327,049	\$326,449	\$223,493	\$315,999	\$329,371
41-30 OVERTIME PAY	12,480	16,310	16,310	7,084	12,886	16,000
41-31 HOLIDAY HRS WORKED	309	0	0	0	0	310
41-43 LONGEVITY PAY	2,725	2,810	2,810	2,450	2,450	2,710
41-45 INCENTIVE-CERTIFICATE PAY	8,325	10,800	11,400	6,825	9,400	9,600
41-49 CELL PHONE ALLOWANCE	3,880	4,260	4,260	2,745	3,660	4,260
41-90 ACCRUED PAYROLL	2,491	0	0	0	0	0
42-20 PART-TIME WAGES	27,631	31,016	31,016	16,996	31,016	49,809
47-10 SOCIAL SECURITY/MEDICARE	25,938	29,051	29,051	18,857	28,051	30,674
47-20 TMRS RETIREMENT	51,616	57,331	57,331	38,379	51,172	57,928
48-10 HEALTH/DENTAL INSURANCE	26,760	37,103	31,715	20,202	26,936	30,819
48-20 LIFE INSURANCE	850	908	908	614	908	908
48-30 DISABILITY INSURANCE	890	946	946	643	946	953
48-40 WORKERS COMP INSURANCE	3,406	3,768	3,768	2,118	3,768	3,352
48-50 EAP SERVICES	582	516	516	433	516	581
48-90 FLEX PLAN ADMINISTRATION	263	275	275	162	275	212
SALARIES AND BENEFITS	\$471,069	\$522,143	\$516,755	\$341,001	\$487,983	\$537,487
51-00 OFFICE SUPPLIES	\$1,166	\$1,268	\$1,268	\$924	\$1,232	\$1,100
52-00 PERSONNEL SUPPLIES	2,356	2,571	2,571	1,440	2,435	3,571
53-00 VEHICLE SUPPLIES	16	506	506	21	128	200
53-01 FUEL	5,275	5,080	5,080	4,094	5,355	6,500
54-00 OPERATING SUPPLIES	3,023	3,469	4,343	3,479	3,965	4,000
58-00 OPERATING EQUIPMENT<\$5000	4,092	4,300	4,300	1,705	4,300	6,000
SUPPLIES	\$15,928	\$17,194	\$18,068	\$11,663	\$17,415	\$21,371
63-00 VEHICLE MAINTENANCE	\$1,390	\$2,346	\$2,346	\$946	\$2,346	\$4,005
68-00 EQUIPMENT MAINTENANCE	203	964	964	344	944	1,000
MAINTENANCE	\$1,593	\$3,310	\$3,310	\$1,290	\$3,290	\$5,005
73-11 VEHICLE INSURANCE	\$0	\$2,296	\$2,296	\$2,151	\$2,151	\$2,195
73-22 LAW ENFORCEMENT	2,508	2,549	2,779	2,779	2,779	2,779
73-50 SURETY BONDS	0	0	0	0	0	71
74-00 OPERATING SERVICES	1,589	2,840	2,840	1,070	2,456	3,840
74-01 POSTAL / COURIER SERVICES	87	264	264	133	177	250
74-94 PERMITS/INSPECTION/TEST	595	770	770	510	680	770
74-97 RECRUITMENT ADVERTISING	0	84	84	0	0	84
75-10 TRAINING	4,317	4,654	5,267	2,464	5,185	4,600
75-20 TRAVEL REIMBURSEMENTS	2,551	3,440	3,440	2,494	3,440	3,440
75-30 MEMBERSHIPS	155	465	465	385	385	1,355
77-30 INTERNET/WIRELESS SERVICE	2,400	2,700	2,700	1,568	2,700	2,300
78-00 CONTRACT SERVICES	0	3,500	3,500	0	3,500	3,500
78-30 RENTAL	53	150	150	0	0	150
78-31 VEHICLE LEASE-INTERNAL	14,897	14,897	14,897	11,173	14,897	12,748
SERVICES	\$29,152	\$38,609	\$39,452	\$24,727	\$38,350	\$38,082
ADMINISTRATION	\$517,742	\$581,256	\$577,585	\$378,681	\$547,038	\$601,945

**FIRE MARSHAL OFFICE
EMERGENCY MANAGEMENT
001-2510-422**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$36,701	\$38,018	\$38,018	\$27,023	\$37,931	\$39,011
41-30	OVERTIME PAY	1,388	1,442	1,527	1,048	1,397	1,442
41-43	LONGEVITY PAY	685	750	750	745	745	811
41-45	INCENTIVE-CERTIFICATE PAY	2,126	2,100	2,100	1,549	2,100	2,100
41-49	CELL PHONE ALLOWANCE	540	540	540	360	540	540
42-20	PART-TIME WAGES	18,780	17,397	19,897	14,488	19,397	17,851
47-10	SOCIAL SECURITY/MEDICARE	4,605	4,609	4,801	3,427	4,801	4,674
47-20	TMRS RETIREMENT	6,459	6,801	6,801	4,854	6,801	7,020
48-10	HEALTH/DENTAL INSURANCE	66	0	5,388	3,954	5,388	5,674
48-20	LIFE INSURANCE	104	105	105	78	104	107
48-30	DISABILITY INSURANCE	108	110	110	80	107	113
48-40	WORKERS COMP INSURANCE	70	70	70	52	69	73
48-50	EAP SERVICES	119	115	115	90	120	116
48-90	FLEX PLAN ADMINISTRATION	22	22	22	16	21	22
SALARIES AND BENEFITS		\$71,773	\$72,079	\$80,244	\$57,764	\$79,521	\$79,554
51-00	OFFICE SUPPLIES	\$837	\$1,053	\$1,053	\$837	\$1,116	\$900
52-00	PERSONNEL SUPPLIES	0	2,500	2,500	1,842	2,456	500
53-00	VEHICLE SUPPLIES	0	364	364	0	0	0
53-01	FUEL	838	3,814	3,814	0	2,493	3,814
54-00	OPERATING SUPPLIES	3,738	4,431	4,543	3,614	4,213	3,800
58-00	OPERATING EQUIPMENT<\$5000	12,695	9,126	28,789	11,450	21,067	12,731
SUPPLIES		\$18,108	\$21,288	\$41,063	\$17,743	\$31,345	\$21,745
63-00	VEHICLE MAINTENANCE	\$1,487	\$1,659	\$1,659	\$798	\$1,582	\$0
68-00	EQUIPMENT MAINTENANCE	260	1,725	2,275	695	2,275	1,725
MAINTENANCE		\$1,747	\$3,384	\$3,934	\$1,493	\$3,857	\$1,725
74-00	OPERATING SERVICES	\$11,514	\$15,048	\$14,498	\$10,102	\$12,287	\$11,685
75-10	TRAINING	678	1,722	1,722	800	1,067	1,770
75-20	TRAVEL REIMBURSEMENTS	2,365	1,819	3,119	2,237	2,983	2,250
75-30	MEMBERSHIPS	385	518	518	470	470	1,140
76-12	TELEPHONE/COMMUNICATIONS	3,717	5,521	5,521	3,221	4,553	4,350
77-30	INTERNET/WIRELESS SERVICE	1,436	1,500	2,091	1,316	2,091	2,000
78-00	CONTRACT SERVICES	2,373	6,300	9,000	6,263	7,174	6,500
78-30	RENTAL	1,050	2,010	1,619	0	0	0
78-41	ENVIRONMENTAL CLEAN UP	0	8,075	8,075	0	0	8,075
SERVICES		\$23,518	\$42,513	\$46,163	\$24,409	\$30,625	\$37,770
EMERGENCY MANAGEMENT		\$115,146	\$139,264	\$171,404	\$101,409	\$145,348	\$140,794

Community Development



Mission Statement

Community Development consists of several areas of responsibility including Administration, Building Permits and Inspections, Code Enforcement and Storm Water Management, and Planning and Zoning. Together, the department strives to ensure that all developers, builders, and residents within the City as well as the City government itself comply with city ordinances and State requirements in order to maintain the safety and quality of life that so many Friendswood citizens value and appreciate. Our staff provides advanced planning and outstanding services in order to help improve mobility, drainage and utility systems, safe buildings and a clean environment.

Fiscal Year 2013-2014 Accomplishments

Our staff accomplished the following:

In Fiscal Year 2014, a significant reorganization took place that affected both the Community Development and Public Works departments. With the goal of maximizing efficiencies and making the best possible use of our existing resources, the Projects and Engineering divisions of Community Development were shifted to the Public Works department.

In addition, from a budgeting perspective, the Inspections and Code Enforcement divisions have historically been separated into two divisions, where funds have been divided between the two. However, this year, City Staff has decided to combine these two divisions into one within the budget in order to more closely reflect the reality of the department's structure, and to further streamline the way in which we handle our accounting/budgeting.

Therefore, in Fiscal Year 15, the Community Development Department's budget consists of three divisions:

- Administration
- Planning and Zoning
- Inspections/Code Enforcement (which also encompasses building permits and storm water management)

Current Operations

Building Permits & Inspections

The building division is responsible for reviewing plans and issuing permits for building, electrical, plumbing and mechanical work and inspecting the work as it is completed. Inspectors take on a great responsibility in enforcing building code standards adopted by City Council and those set forth by the State.

Code Enforcement & Storm Water Management

Code Enforcement personnel investigates complaints concerning the possibility of unlawful work done without proper permits, licenses, occupancy, land use violations, substandard and dangerous buildings complaints, sign violations and high grass and weed complaints. Storm water management is a program designed to reduce the amount of pollutants discharged from cities and urbanized areas into creeks and streams. The City of Friendswood's program has been developed in accordance with the guidelines set forth by Texas Commission on Environmental Quality.

Planning & Zoning

The Planning & Zoning division's primary responsibility is to ensure that the Subdivision Ordinance and Zoning Ordinance adopted by the City are enforced. Development Review Committee (DRC) meetings hosted by the department provide the community's owners and developers with valuable information regarding the steps to develop or build on their properties. Representatives from the following City departments attend DRC meetings: Planning, Engineering, Building, Community Services, Economic Development, Fire Marshal's Office, and the Police Department. Outside agency representatives from Galveston County Consolidated Drainage District and Galveston County Health District also attend. This division also works with the Planning and Zoning Commission and oversees the platting and zone change processes.

Other departmental functions/accomplishments

In addition to the regular Development Review Committee meetings, the Community Development Department provides and distributes information to citizens and developers in as many formats as possible.

- Community Development News – a quarterly departmental newsletter that highlights current topics, permits issued reports, updates on CIP projects, ordinance changes/updates and pictures of current development.
- Builder Meetings – the Building Division hosts several meetings throughout the year to provide contractors with current information regarding changes in ordinance, fees and processes.
- Pre-Construction Meetings – required prior to any contractor starting construction on a job site for a new commercial building; the general contractor and all subcontractors are required to attend.
- P&Z Agenda Packets/Video archives – on the day of a P&Z meeting, similar to City Council's agenda packets, the P&Z Agenda Packets are made available on the City's web site. P&Z meetings are also videotaped and shown on the City's PEG channel, as well as recorded on DVD for historical recordation/reference.
- Notification Policy – citizens have the option to sign up and receive e-mail notifications regarding Planning and Zoning Commission or Zoning Board of Adjustment meetings, and changes to the Permitted Use Table (located in Appendix C, Zoning Ordinance) and other development related issues; staff will also provide an informational flyer to include in Utility Billing's new customer packets and to distribute as a one-time mail out to all citizens.

The quarterly newsletter has been underway since January 2009 and has received positive feedback. The number of e-mail recipients for Community Development news stands at 2,426 as of May 2014. The number of e-mail recipients for Planning and Zoning Commission agendas stands at 855 as of May 2014.

Educated and informed employees have a broader knowledge base and with the wide variety of certifications, staff becomes more versatile and better able to assist citizens and perform their job duties. To that end, the City strives to continue our employees' education/certification/licenses through professional development. Examples of some of those required certifications and licenses include plumbing, building, electrical and

Community Development

mechanical, Certified Floodplain Manager, code enforcement, Engineer in Training, Professional Engineer, and excavation and shoring certifications.

Highlights of the Budget

There are no decision packages included in the FY15 adopted budget for Community Development.

2014-2015 Departmental Goals and Performance Measures by Division

Major Departmental Goals:

- Strives to improve communication to citizens and developers
- Processes applications for all types of work which requires inspections
- Ensure citizens abide by the building codes and ordinances adopted by City Council or as required by the State of Texas or any other agency

Supports the City's Strategic Goals: 1-Communication, 2-Economic Development, 3-Preservation, 4-Partnerships, 5-Public Safety, and 6-Organizational Development

Administration	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	2.39	1.39*	1.39	1.39	1.39
Division expenditures	\$299,933	\$259,844	\$268,422	\$202,842	\$213,739
Measures of Efficiency					
Division expenditures per capita	\$8.13	\$6.94	\$7.07	\$5.34	\$5.56

*During FY13, the FTEs reflect department reorganization which eliminated an administrative secretary position from CDD Administration division and an administrative assistant position from CDD Inspections, replacing both with permit technician positions in the CDD Planning and Zoning division.

Community Development

Planning and Zoning Division	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	2.6	4.6*	4.6	4.6	4.6
Division Expenditures	\$188,122	\$209,202	\$235,633	\$292,801	\$322,371
Outputs					
# of DRC Meetings Scheduled	57	77	60	72	70
# of Planning and Zoning Meetings held	21	21	24	22	22
# of Certificates of Platting Exemption	4	2	2	4	3
# of Preliminary Plats	4	3	4	2	3
# of Final Plats	10	5	15	8	7
# of Commercial Site Plans	9	9	10	8	10
# of Zone Changes	3	10	5	5	6
# of Appeals/Variations/ Special Exceptions	4	2	3	2	5
Measures of Effectiveness					
Avg. days to complete Site Plan **	8	9	14	12	12
Avg. days to complete Final Plat **	8	10	15	11	12
Avg. days to complete Preliminary Plat **	26	13	10	12	12
Measures of Efficiency					
Division expenditures per capita	\$5.10	\$5.58	\$6.21	\$7.71	\$8.38

*During FY13, the FTEs reflect department reorganization which eliminated an administrative secretary position from CDD Administration division and an administrative assistant position from CDD Inspections, replacing both with permit technician positions in the CDD Planning and Zoning division.

** A number of factors change review times from year to year, including the number of corrections needed once submissions are reviewed, time between a plan's submittal and the next Planning and Zoning Commission meeting, and City Staff workload/availability.

Community Development

Inspection and Code Enforcement	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	5.9	4.9	4.9	4.9	4.9
Division Expenditures	\$452,373	\$400,269	\$435,960	\$374,266	\$390,081
Outputs					
# of New Residential permits issued	168	184	180	171	200
# of New Commercial permits issued	3	7	5	6	8
# of Commercial additions/alter permits issued	79	69	70	31	70
# of Inspections	10,485	11,471	10,000	9,262	10,500
Measures of Effectiveness					
Avg days to complete Single Family Home plan reviews **	3.6	4.8	8.0	6.3	7.0
Avg day to complete Commercial plan reviews **	11	29.5	20	20	20
% of Inspections done within 24 hours of notification	100%	100%	100%	100%	100%
Avg days to complete a Commercial add/alteration **	1.7	2.4	4	15.9	5
Avg days to complete a Residential add/alteration **	2.8	3.6	5	6.4	5
Measures of Efficiency					
Division expenditures per capita	\$12.25	\$10.68	\$11.48	\$9.86	\$10.14

Note: In Fiscal Year 2013, it is estimated that the City of Friendswood conducted almost 5.5 inspections per hour during City workdays.

*During FY13, the FTEs reflect department reorganization which eliminated an administrative secretary position from CDD Administration division and an administrative assistant position from CDD Inspections, replacing both with permit technician positions in the CDD Planning and Zoning division.

** A number of factors change review times from year to year, including the number of corrections needed once submissions are reviewed and City Staff workload/availability.

**COMMUNITY DEVELOPMENT
DEPARTMENT SUMMARY**

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION	\$259,843	\$268,422	\$224,114	\$149,038	\$202,842	\$213,239	-20.6%
PLANNING AND ZONING	209,202	235,633	326,161	211,272	292,801	322,871	37.0%
INSPECTION/CODE ENFORCEMENT	400,269	435,960	388,437	253,922	374,266	390,071	-10.5%
DEPARTMENT TOTAL	\$869,314	\$940,015	\$938,712	\$614,232	\$869,909	\$926,181	-1.5%

EXPENDITURES BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SALARIES AND BENEFITS	\$824,975	\$861,828	\$861,828	\$581,417	\$814,665	\$857,297	-0.5%
SUPPLIES	11,818	21,547	21,774	9,533	17,119	14,523	-32.6%
MAINTENANCE	2,349	1,930	1,930	254	2,839	1,665	-13.7%
SERVICES	30,172	54,710	53,180	23,028	35,286	52,696	-3.7%
CLASSIFICATION TOTAL	\$869,314	\$940,015	\$938,712	\$614,232	\$869,909	\$926,181	-1.5%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION	2.39	1.39	1.39	1.39	1.39	1.39	0.0%
PLANNING AND ZONING	2.60	4.60	4.60	4.60	4.60	4.60	0.0%
INSPECTION/CODE ENFORCEMENT	4.90	3.90	3.90	3.90	3.90	4.90	25.6%
CODE ENFORCEMENT	1.00	1.00	1.00	1.00	1.00	0.00	-100.0%
PERSONNEL TOTAL	10.89	10.89	10.89	10.89	10.89	10.89	0.0%

Department Reorganization:

The Engineering division and the Capital Improvements Administration division were transferred to the Public Works Department.

**COMMUNITY DEVELOPMENT
ADMINISTRATION
001-3501-419**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$171,666	\$177,659	\$147,659	\$99,287	\$133,362	\$141,371
41-30	OVERTIME PAY	1,984	500	500	0	0	0
41-43	LONGEVITY PAY	2,049	1,604	1,477	782	782	872
41-44	VEHICLE ALLOWANCE	7,553	7,506	7,506	5,270	7,506	7,506
41-45	INCENTIVE-CERTIFICATE PAY	1,515	1,500	1,225	885	1,225	1,200
41-49	CELL PHONE ALLOWANCE	1,640	1,640	1,640	1,093	1,640	1,640
41-90	ACCRUED PAYROLL	1,481	0	0	0	0	0
42-20	PART-TIME WAGES	1,209	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	13,617	13,977	11,661	7,596	10,900	11,237
47-20	TMRS RETIREMENT	29,356	30,223	25,420	17,004	24,228	24,484
48-10	HEALTH/DENTAL INSURANCE	18,744	19,632	14,195	10,480	14,195	15,081
48-20	LIFE INSURANCE	479	493	410	278	406	391
48-30	DISABILITY INSURANCE	500	514	427	290	422	409
48-40	WORKERS COMP INSURANCE	223	222	188	124	180	182
48-50	EAP SERVICES	142	137	65	63	84	81
48-90	FLEX PLAN ADMINISTRATION	116	114	93	22	31	30
	SALARIES AND BENEFITS	\$252,274	\$255,721	\$212,466	\$143,174	\$194,961	\$204,484
51-00	OFFICE SUPPLIES	\$3,401	\$6,000	\$4,947	\$2,459	\$3,131	\$3,375
52-00	PERSONNEL SUPPLIES	88	99	99	46	90	155
54-00	OPERATING SUPPLIES	243	219	219	49	65	1,025
	SUPPLIES	\$3,732	\$6,318	\$5,265	\$2,554	\$3,286	\$4,555
74-00	OPERATING SERVICES	\$0	\$100	\$122	\$0	\$122	\$0
74-01	POSTAL / COURIER SERVICES	266	1,500	1,478	486	648	2,300
75-10	TRAINING	50	800	800	225	350	300
75-20	TRAVEL REIMBURSEMENTS	411	400	400	0	200	600
75-30	MEMBERSHIPS	917	933	933	870	970	1,000
78-00	CONTRACT SERVICES	2,193	2,650	2,650	1,729	2,305	0
	SERVICES	\$3,837	\$6,383	\$6,383	\$3,310	\$4,595	\$4,200
	COMMUNITY DEV ADMIN	\$259,843	\$268,422	\$224,114	\$149,038	\$202,842	\$213,239

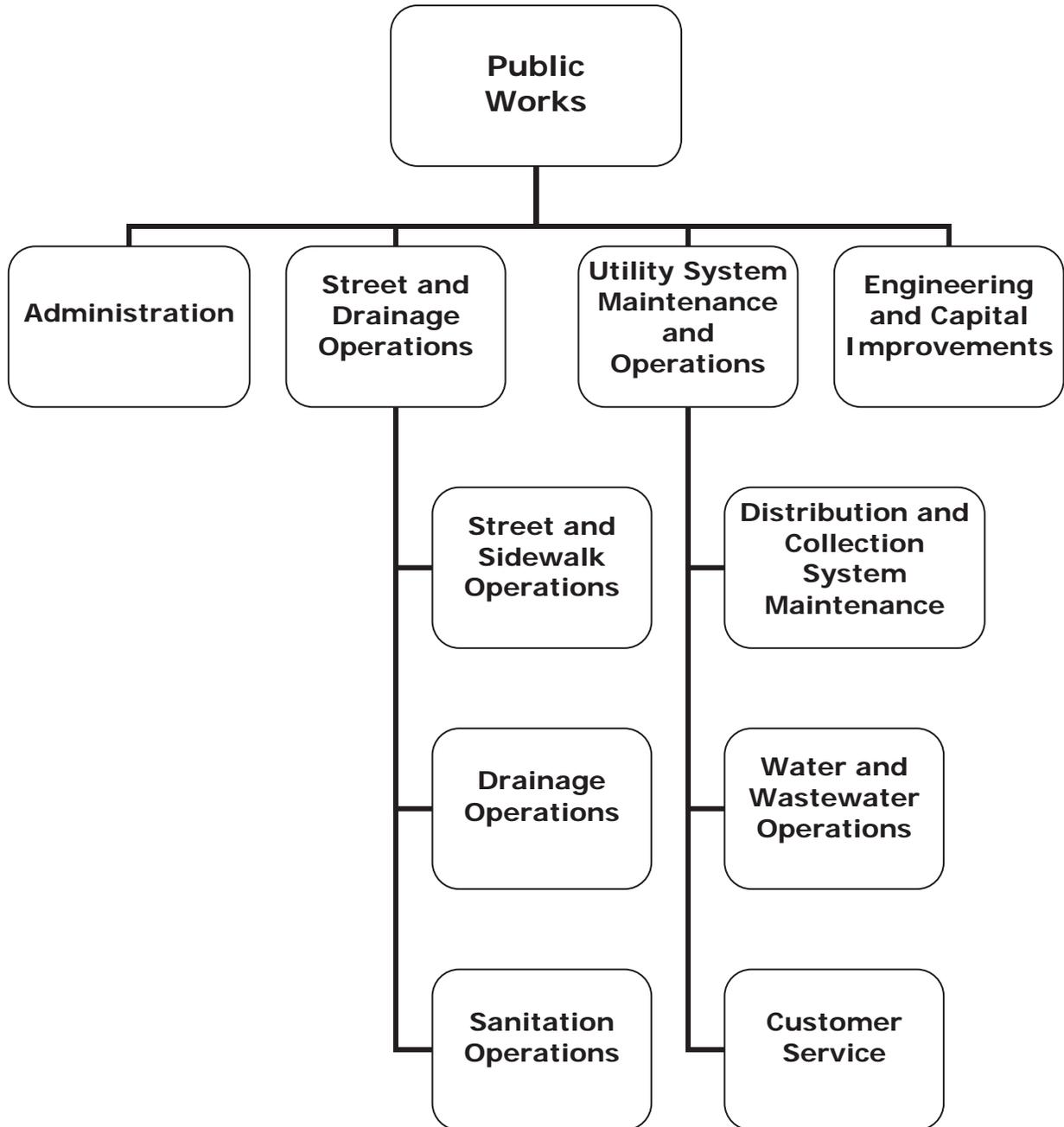
**COMMUNITY DEVELOPMENT
PLANNING AND ZONING
001-3502-419**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$137,285	\$151,777	\$213,777	\$140,832	\$198,720	\$211,565
41-30	OVERTIME PAY	2,322	1,500	1,500	727	1,369	2,000
41-43	LONGEVITY PAY	1,163	682	1,274	1,274	1,274	1,573
41-44	VEHICLE ALLOWANCE	3,260	3,240	3,240	2,275	2,275	3,240
41-45	INCENTIVE-CERTIFICATE PAY	2,640	3,000	4,100	2,385	2,385	3,600
41-49	CELL PHONE ALLOWANCE	1,152	1,152	1,152	768	768	1,152
41-90	ACCRUED PAYROLL	1,770	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	11,080	12,023	16,886	10,976	15,197	16,575
47-20	TMRS RETIREMENT	23,370	25,609	35,693	23,508	32,762	35,601
48-10	HEALTH/DENTAL INSURANCE	12,309	21,942	33,072	17,161	24,400	30,281
48-20	LIFE INSURANCE	389	424	596	394	538	588
48-30	DISABILITY INSURANCE	407	439	619	410	560	612
48-40	WORKERS COMP INSURANCE	174	188	259	171	251	265
48-50	EAP SERVICES	139	149	293	187	256	267
48-90	FLEX PLAN ADMINISTRATION	52	119	161	119	161	162
SALARIES AND BENEFITS		\$197,512	\$222,244	\$312,622	\$201,187	\$280,916	\$307,481
52-00	PERSONNEL SUPPLIES	\$57	\$59	\$209	\$125	\$167	\$315
54-00	OPERATING SUPPLIES	457	1,526	1,136	418	922	375
SUPPLIES		\$514	\$1,585	\$1,345	\$543	\$1,089	\$690
73-50	SURETY BONDS	\$0	\$0	\$0	\$0	\$0	\$80
74-00	OPERATING SERVICES	93	312	404	0	404	200
74-98	JUDGMENTS & DAMAGE CLAIM	0	1,000	908	0	0	0
75-10	TRAINING	4,806	5,300	5,300	4,792	5,142	5,670
75-20	TRAVEL REIMBURSEMENTS	4,728	4,285	4,285	3,454	3,954	7,640
75-30	MEMBERSHIPS	580	907	1,297	1,296	1,296	1,110
78-00	CONTRACT SERVICES	969	0	0	0	0	0
SERVICES		\$11,176	\$11,804	\$12,194	\$9,542	\$10,796	\$14,700
PLANNING AND ZONING		\$209,202	\$235,633	\$326,161	\$211,272	\$292,801	\$322,871

**COMMUNITY DEVELOPMENT
INSPECTION & CODE ENFORCEMENT
001-3528-424**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$253,128	\$266,113	\$232,823	\$163,754	\$238,339	\$236,491
41-30 OVERTIME PAY	4,988	4,330	4,330	989	3,319	4,330
41-43 LONGEVITY PAY	1,710	1,532	1,532	1,372	1,372	1,721
41-44 VEHICLE ALLOWANCE	1,087	1,080	1,080	758	1,080	1,080
41-45 INCENTIVE-CERTIFICATE PAY	3,955	3,510	3,510	2,035	3,510	2,610
41-49 CELL PHONE ALLOWANCE	2,544	2,742	2,742	1,828	2,742	2,742
41-90 ACCRUED PAYROLL	5,953	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	19,844	20,376	17,829	12,318	16,424	17,921
47-20 TMRS RETIREMENT	42,707	44,329	39,048	27,054	36,072	39,813
48-10 HEALTH/DENTAL INSURANCE	36,498	37,039	31,346	25,181	33,575	36,140
48-20 LIFE INSURANCE	718	739	650	465	620	657
48-30 DISABILITY INSURANCE	748	769	676	484	645	684
48-40 WORKERS COMP INSURANCE	666	669	632	430	573	645
48-50 EAP SERVICES	336	338	266	221	295	285
48-90 FLEX PLAN ADMINISTRATION	307	297	276	167	222	213
SALARIES AND BENEFITS	\$375,189	\$383,863	\$336,740	\$237,056	\$338,788	\$345,332
52-00 PERSONNEL SUPPLIES	\$1,231	\$1,200	\$1,385	\$1,170	\$1,360	\$1,250
53-00 VEHICLE SUPPLIES	0	264	264	0	264	375
53-01 FUEL	5,827	9,778	9,778	3,184	8,245	6,448
54-00 OPERATING SUPPLIES	514	1,902	2,827	1,673	2,230	705
58-00 OPERATING EQUIPMENT <\$5000	0	500	910	409	645	500
SUPPLIES	\$7,572	\$13,644	\$15,164	\$6,436	\$12,744	\$9,278
63-00 VEHICLE MAINTENANCE	\$2,349	\$1,930	\$1,930	\$254	\$2,839	\$1,665
MAINTENANCE	\$2,349	\$1,930	\$1,930	\$254	\$2,839	\$1,665
73-11 VEHICLE INSURANCE	\$1,784	\$1,573	\$2,112	\$2,511	\$2,511	\$2,562
74-00 OPERATING SERVICES	0	1,981	1,452	0	0	0
74-41 CODE ENFORCEMENT SERVICES	0	4,138	3,518	0	2,000	4,000
74-98 JUDGMENTS & DAMAGE CLAIM	0	0	0	0	0	1,000
75-10 TRAINING	2,189	2,332	2,332	982	1,809	2,400
75-20 TRAVEL REIMBURSEMENTS	1,136	3,940	2,940	0	800	1,500
75-30 MEMBERSHIPS	766	3,061	3,061	472	600	655
77-30 INTERNET/WIRELESS SERVICE	392	456	936	282	736	1,000
78-00 CONTRACT SERVICES	0	4,593	3,703	1,093	4,457	4,500
78-31 VEHICLE LEASE-INTERNAL	8,326	6,181	6,181	4,636	6,182	7,911
78-42 STORM WATER MANAGEMENT	566	8,268	8,368	200	800	8,268
SERVICES	\$15,159	\$36,523	\$34,603	\$10,176	\$19,895	\$33,796
INSPECTION/CODE ENFORCEMENT	\$400,269	\$435,960	\$388,437	\$253,922	\$374,266	\$390,071

CDD combined the Inspection and Code Enforcement divisions in July of 2014.



Mission Statement

The Public Works Department makes every effort to improve the quality of life by providing advance planning and outstanding services that improve drainage and utility systems for all citizens, businesses, and visitors.

Fiscal Year 2013 – 14 Accomplishments

Our staff accomplished the following:

- 108,000 street joints and cracks in streets were sealed
- 9,415 linear feet of sidewalks were raised
- 542 linear feet of sidewalks were removed and replaced
- 625 linear feet of curb replacement
- 69,567 square feet of streets were raised
- 346 signs through work orders were completed
- 356 signs were replaced through the Sign Replacement Program
- 26 street banners were hung
- 37 fire hydrants painted
- 275 meters changed out
- 485 bacteriological samples were collected
- 421 dead end fire hydrants flushed
- 138 non-dead fire hydrants flushed
- 2,997 utility billing work orders
- 417 repairs to vehicles
- 390 repairs to equipment

The following were completed through the Sewer Rehab Project:

- 10,562 linear feet of cleaning and TV inspection of sanitary sewer lines
- 1,942 linear feet of Cures in Place Pipe, CIPP Liner for sanitary sewer lines

Current Operations

Current operations emphasize long-range planning practices and programs that cover a variety of activities within the Department, such as:

- Concrete Street Repair and Asphalt Overlay Programs
- Sanitary Sewer Rehabilitation Program

Street Maintenance Program

This is the eleventh year of this program. This program is intended to be an on-going maintenance project to repair and reconstruct existing concrete streets, sidewalks, curbs, sealing and asphalt overlays. Included in this year's budget is \$500,000 for this program.

Sanitary Sewer Rehabilitation Program

This program will begin its thirteen year and is the City's primary effort to reduce the amount of infiltration and inflow (I&I) into the collection system. Through this program, a portion of the entire wastewater collection system is cleaned and inspected by camera. Damaged sections are located and a suitable method is selected for the repair. Included in this year's budget is \$300,000 for this program.

Meter Change out Program

This program is to replace the old and the dead meters. New meters provide accurate reading that will account correct water usage. It reduces the loss of revenue and the unaccounted water. This program will also assist in complying with the water conservation plan.

Water Wise Program

Water Wise Program is to educate students about water conservation. The City of Friendswood through an inter-local agreement with Harris-Galveston Coastal Subsidence District sponsors a water conservation program known as "Learning to Be Water Wise & Energy Efficient". The City has sponsored the Bales Intermediate and Windsong Intermediate and will continue to do so.

Water Operations

Harris-Galveston Coastal Subsidence District (HGCSO) requires 80% of the City's total water usage is purchased surface water. The City has managed to meet this requirement since its conception in 2001. It has been and will be a goal to meet it again this year and years to come. Prior to this mandate the City experienced ranges between 60-70%. As the population continues to grow, the need for water will grow as well. The City has purchased additional surface water in order to meet the future demands.

Public Works

Capital Improvement Projects

The following includes the City's Capital Improvement Projects that are currently in process.

Capital Improvement Projects in Process			
Library Expansion Design Planning	Blackhawk at FM 2351 Traffic Signal Upgrade	Water Plants #2, and #7 Replacements	Lift Stations # 3, and #18 Design and Planning
Fire Station #3 Parking Lot Rehabilitation	FM 2351 Median Irrigations	Friendswood Link Road/Whispering Pines Paving Improvements	Lake Friendswood Design Planning
SCADA System Upgrades	Centennial Park Improvements Design and Planning	Fire Station #4 Expansion and New Fire Station behind the Public Safety Building Design and Planning	Stevenson Park Improvements Design and Planning
2013 Bond Round 1 Streets (Mary Ann Drive, Shadowbend Ave., Townes Rd., and Winding Rd. Design and Planning	Baker Road Rehabilitation Design and Planning		

Highlights of the Budget

The following items are included with the FY15 proposed budget:

General Fund

Decision Packages (Funded)

Industrial Zero Turn Riding Mower	Ongoing cost	\$12,000
Street Stripping Machine	Ongoing cost	\$12,146

Water and Sewer Fund

FAW Decision Packages (Funded)

Purchased Water	Ongoing cost	\$75,847
Blackhawk WWTP Operational Costs	Ongoing cost	\$522,609
Increase for Electricity	Ongoing cost	\$11,641

Decision Packages (Funded)

Sanitary Sewer Mainline Camera / Inspection System	One-time cost	\$77,000
New Crane Hoist for Existing F350 Service Pick-up	One-time cost	\$18,000
Industrial Zero Turn Riding Mower	One-time cost	\$12,000

Public Works

2014-2015 Departmental Performance Measures by Division

Supports the City's Strategic Goals: 1-Communication, 3-Preservation, 6-Organizational Development

Administration	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	3.33	3.33	4.33	4.33	4.33
Division expenditures	\$327,462	\$348,444	\$367,916	\$398,125	\$507,806
Measures of Efficiency					
Division expenditures per capita	\$8.87	\$9.30	\$9.69	\$10.49	\$13.20

Street/Sidewalk Operations	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	11.00	11.00	11.00	11.00	11.00
Department Expenditures	\$1,076,675	\$1,134,991	\$1,152,008	\$1,163,876	\$1,200,905
Outputs					
# of Street Signs Replaced in Program	437	356	350	350	370
# of Street Signs Repaired / Replaced by work orders	363	346	375	375	390
Sidewalk Raised (lf)	7,379	9,415	9,000	9,000	9,050
Sidewalk Removed & Replaced (lf)	382	542	500	500	700
Street Raising (sf)	54,258	69,567	50,000	50,000	54,000
# of Completed Work Orders for Streets	369	514	500	500	560
Measures of Effectiveness					
Average # of days to complete Signs work orders	1.84	1.58	1.60	1.60	1.60
% of work orders for Signs completed within 10 days	96.45%	97%	99%	99%	99%
Average # of days to complete Street work orders	3.62	4.46	4.50	4.50	4.50
% of Street work orders completed within 10 days	93.50%	93%	92%	92%	93.5%
Measures of Efficiency					
Monthly Operating Costs	\$89,723	\$94,583	\$96,000	\$96,000	\$100,075
Division expenditures per capita	\$29.17	\$30.29	\$30.34	\$30.65	\$31.22

Public Works

Drainage Operations	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	4.00	4.00	4.00	4.00	4.00
Department Expenditures	\$351,795	\$307,040	\$362,819	\$344,591	\$357,990
Outputs					
Ditches Cleaned (ft)	4,349	1,461	3,000	3,000	3,000
Road side Ditches Mowed (ac)	869.79	856	900	900	890
Storm Pipe Cleaned (ft)	15	532	300	300	370
Debris Cleaned (cy)	680	818	600	600	705
# of Work Orders	187	250	225	225	230
Measures of Effectiveness					
Average # of days to complete work orders	3.93	3.91	4.00	4.00	3.95
% of work orders completed within 10 working days	97.33%	93.60	90%	90%	92.45%
Measures of Efficiency					
Monthly cost to operate the Drainage Operations	\$29,317	\$25,587	\$30,235	\$28,716	\$29,833
Division expenditures per capita	\$9.53	\$8.19	\$9.56	\$9.08	\$9.30

Public Works

Water Operations	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	9.30	9.30	9.30	9.30	9.30
Department Expenditures	\$2,270,245	\$2,541,648	\$2,531,073	\$2,624,905	\$2,607,494
Outputs					
# of Active Utility Accounts	12,410	12,928	12,866	13,100	13,200
# of Completed Work Orders	1,703	1,433	1,500	1,500	1,400
# of meter change outs	155	275	250	250	275
# of Service Lines Repaired	154	151	150	150	150
# of Main Lines Repaired	112	193	250	250	100
# of Lines Flushed	725	587	600	600	550
# of Fire Hydrants Serviced	5	37	50	50	30
Ground Water Pumpage (MG)	4.085	2.281	2.281	2.281	2.225
Surface Water Pumpage (MG)	1,673.781	2,033.218	2,200	2,200	2,200
Total Water Usage (MG)	1,677.866	2,035.499	2,210	2,210	2,200
Total Daily Average Water Production (MG)	4.584	5.577	6.006	6.006	5.500
Total Surface Water Purchased (MG)	1,673.781	2,033.218	2,200	2,200	2,200
Measures of Effectiveness					
Average # of days to complete work orders	1.07	1.07	1.00	1.00	1.10
% of work orders within 2 working days	98.83%	98.88%	98%	98%	98%
<i>Maintain Subsidence Districts mandates of having at least 80% of the City's total water usage be purchased surface water</i>					
% of Purchased Surface Water Usage	99.76%	99.89%	97%	97%	97%
Measures of Efficiency					
Monthly Operating Costs	\$189,187	\$211,804	\$210,923	\$218,742	\$217,291
Division expenditures per capita	\$61.50	\$67.84	\$66.66	\$69.13	\$67.78

Public Works

Sewer Operations	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	9.00	9.00	9.00	9.00	9.00
Department Expenditures	\$2,121,923	\$2,499,633	\$2,470,207	\$2,822,624	\$3,109,258
Outputs					
# of Completed Work Orders	786	785	750	750	800
Sewer Treatment Total All Flows (MG)	1,086.423	1,078.912	1,100	1,100	1,135
Sewer Treatment Total Daily Average (MG)	2.968	2.956	3	3	3
# of Service Lines Repaired	60	53	60	60	70
# of Main Lines repaired	12	8	10	10	10
# of Sewer Lines cleaned	24,245	26,565	25,000	25,000	26,000
# of Manholes repaired	17	29	25	25	15
# of Sewer Main Stoppages	54	50	50	50	40
# of Service Lines Stoppages	350	361	375	375	375
# of Lift Station repairs	439	488	450	450	580
Measures of Effectiveness					
Average # of days to complete work orders	1.08	1.07	1.00	1.00	1.00
% of work orders completed within 2 working days	98.98%	98.34%	98%	98%	98%
Measures of Efficiency					
Monthly cost to operate the City's Sewer Operations	\$176,827	\$208,303	\$205,851	\$235,219	\$259,105
Division expenditures per capita	\$57.48	\$66.71	\$65.06	\$74.34	\$80.83

Public Works

Utility Customer Service	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	2.00	2.00	2.00	2.00	2.00
Department Expenditures	\$161,948	\$169,674	\$189,413	\$186,293	\$193,426
Outputs					
# of Active Utility Accounts	12,410	12,410	12,866	12,866	13,000
# of Completed Work Orders	n/a	n/a	3,500	3,500	3,600
# of cut-offs	n/a	n/a	1,000	1,000	1,100
# of reconnects	n/a	n/a	850	850	875
# of work orders closed	n/a	n/a	850	850	875
Measures of Effectiveness					
# of work orders completed per FTE	n/a	n/a	1,750	1,750	1,800
% of work orders closed out	n/a	n/a	100%	100%	100%
Measures of Efficiency					
Monthly cost to operate the City's Utility Customer Service	\$13,496	\$14,140	\$15,784	\$15,524	\$16,119
Division expenditures per capita	\$4.39	4.53	\$4.99	\$4.91	\$5.03

*Started logging May 2013

Public Works

Engineering and Capital Projects	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	6.0	6.0	6.0	6.0	6.0
Division Expenditures	\$470,307	\$489,251	\$533,753	\$436,487	\$446,799
Outputs					
# of Construction Plan Review	21	26	28	28	25
# of Construction Right of Way Permits	14	24	23	23	21
# of Development Permits	16	24	18	18	19
# of Attachment 4 (Impervious Cover Reviews)	47	29	41	41	40
# of CIP Projects Completed	4	3	6	6	5
# of construction site visits per workday	12	12	12	12	12
# of Residential Sections Completed	5	5	6	6	6
Measures of Effectiveness					
Average days for plan reviews	14	8	10	10	11
% of Field inspections completed within 24 hours of notification	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly Operating Costs	\$39,192	\$40,770	\$44,479	\$36,374	\$37,233
Division expenditures per capita	\$12.74	\$13.06	\$14.06	\$11.50	\$11.61

*Department reorganization: The Engineering division and the Capital Improvements Administration division were transferred from the Community Development Department.

**PUBLIC WORKS
DEPARTMENT SUMMARY**

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION (GF)	\$281,577	\$292,891	\$323,110	\$212,748	\$277,562	\$361,561	23.4%
STREET/SIDEWALK OPERATIONS	1,134,991	1,152,008	1,182,559	819,608	1,163,876	1,200,905	4.2%
DRAINAGE OPERATIONS	307,040	362,819	331,288	219,935	344,591	357,990	-1.3%
ENGINEERING (GF)	64,250	71,664	97,438	22,762	79,637	85,187	18.9%
CAPITAL PROJECTS (GF)	273,699	291,377	219,586	169,751	208,597	178,894	-38.6%
ADMINISTRATION (W/S)	66,867	75,025	124,727	74,355	120,563	146,245	94.9%
WATER OPERATIONS (W/S)	2,541,648	2,531,073	2,641,614	1,649,218	2,624,905	2,607,494	3.0%
SEWER OPERATIONS (W/S)	2,499,633	2,470,207	2,531,096	1,742,623	2,822,624	3,109,258	25.9%
CUSTOMER SERVICE (W/S)	169,674	189,413	189,413	132,227	186,293	193,426	2.1%
ENGINEERING (W/S)	68,422	80,419	124,647	59,961	111,015	182,718	127.2%
CAPITAL PROJECTS (W/S)	82,880	90,293	40,065	36,909	37,238	0	-100.0%
DEPARTMENT TOTAL	\$7,490,681	\$7,607,189	\$7,805,543	\$5,140,097	\$7,976,901	\$8,423,678	10.7%

EXPENDITURES BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SALARIES AND BENEFITS	\$2,802,861	\$2,871,306	\$2,863,706	\$1,976,678	\$2,734,081	\$2,993,361	4.3%
SUPPLIES	256,769	322,091	319,292	215,875	283,583	321,314	-0.2%
MAINTENANCE	428,755	511,055	584,285	299,212	516,714	518,676	1.5%
SERVICES	3,817,690	3,740,742	3,870,570	2,531,462	4,271,803	4,297,186	14.9%
CAPITAL OUTLAY	21,027	0	5,695	5,694	5,694	131,146	0.0%
OTHER	163,579	161,995	161,995	111,176	165,026	161,995	0.0%
CLASSIFICATION TOTAL	\$7,490,681	\$7,607,189	\$7,805,543	\$5,140,097	\$7,976,901	\$8,423,678	10.7%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION (GF)*	2.33	2.33	2.73	2.73	2.73	2.73	17.2%
ADMINISTRATION (W/S)*	1.00	1.00	1.60	1.60	1.60	1.60	60.0%
STREET/SIDEWALK OPERATIONS	11.00	10.00	10.00	10.00	10.00	10.00	0.0%
DRAINAGE OPERATIONS	4.00	5.00	5.00	5.00	5.00	5.00	0.0%
WATER OPERATIONS (W/S)	9.30	9.30	9.30	9.30	9.30	9.30	0.0%
SEWER OPERATIONS (W/S)	9.00	9.00	9.00	9.00	9.00	9.00	0.0%
CUSTOMER SERVICE (W/S)	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
ENGINEERING (G/F)*	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
ENGINEERING (W/S)*	1.00	2.00	2.00	2.00	2.00	2.00	0.0%
CAPITAL PROJECTS (GF)*	3.00	2.00	2.00	2.00	2.00	2.00	0.0%
CAPITAL PROJECTS (W/S)*	1.00	1.00	0.00	0.00	0.00	0.00	-100.0%
PERSONNEL TOTAL	44.63	44.63	44.63	44.63	44.63	44.63	0.0%

* Reorganization in the Community Development Department and Public Works Department.
The Engineering and Capital Projects division are now located in the Public Works Department.
In the Water and Sewer Fund, the Capital Projects division was merged with the Engineering division.
A position in the General Fund has become the Deputy Director of Public Works. This position is split 40%/60%
between General Fund and Water & Sewer.

**PUBLIC WORKS
ADMINISTRATION
001-3401-431**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$203,460	\$208,982	\$200,577	\$125,529	\$171,420	\$244,708
41-30	OVERTIME PAY	588	1,000	1,000	234	566	1,000
41-43	LONGEVITY PAY	2,444	2,595	2,942	2,941	2,941	1,472
41-44	VEHICLE ALLOWANCE	7,227	7,182	8,442	3,962	4,292	9,342
41-45	INCENTIVE-CERTIFICATE PAY	75	300	650	200	350	600
41-49	CELL PHONE ALLOWANCE	1,756	1,756	2,022	882	1,032	2,212
41-90	ACCRUED PAYROLL	0	0	26,539	26,538	26,538	0
47-10	SOCIAL SECURITY/MEDICARE	14,744	16,328	18,007	10,749	14,616	19,158
47-20	TMRS RETIREMENT	33,676	35,207	38,707	25,399	33,906	41,474
48-10	HEALTH/DENTAL INSURANCE	13,693	14,305	16,146	10,980	15,174	31,645
48-20	LIFE INSURANCE	567	578	629	366	478	679
48-30	DISABILITY INSURANCE	592	604	668	382	498	708
48-40	WORKERS COMP INSURANCE	255	257	282	185	239	308
48-50	EAP SERVICES	139	134	146	99	162	159
48-90	FLEX PLAN ADMINISTRATION	116	113	118	70	118	122
SALARIES AND BENEFITS		\$279,332	\$289,341	\$316,875	\$208,516	\$272,330	\$353,587
51-00	OFFICE SUPPLIES	\$1,151	\$1,273	\$1,273	\$1,035	\$1,273	\$1,273
52-00	PERSONNEL SUPPLIES	6	210	210	30	210	80
54-00	OPERATING SUPPLIES	120	138	138	116	138	120
SUPPLIES		\$1,277	\$1,621	\$1,621	\$1,181	\$1,621	\$1,473
							\$0
74-00	OPERATING SERVICES	\$0	\$100	\$205	\$0	\$0	\$100
74-01	POSTAL / COURIER SERVICES	16	228	228	14	19	110
75-10	TRAINING	350	562	562	25	283	3,747
75-20	TRAVEL REIMBURSEMENTS	0	410	410	0	100	1,200
75-30	MEMBERSHIPS	602	629	629	432	629	1,267
75-40	PUBLICATIONS	0	0	0	0	0	77
78-00	CONTRACT SERVICES	0	0	2,580	2,580	2,580	0
SERVICES		\$968	\$1,929	\$4,614	\$3,051	\$3,611	\$6,501
ADMINISTRATION		\$281,577	\$292,891	\$323,110	\$212,748	\$277,562	\$361,561

**PUBLIC WORKS
STREETS / SIDEWALKS
001-3610-431**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$345,397	\$354,125	\$380,853	\$257,217	\$357,897	\$366,581
41-30	OVERTIME PAY	13,737	10,179	10,179	7,713	10,284	10,179
41-31	HOLIDAY HRS WORKED	335	0	0	0	0	0
41-43	LONGEVITY PAY	6,555	7,265	7,340	7,205	7,205	7,690
41-45	INCENTIVE-CERTIFICATE PAY	304	300	300	221	300	300
41-49	CELL PHONE ALLOWANCE	1,380	1,380	1,380	920	1,380	1,380
47-10	SOCIAL SECURITY/MEDICARE	26,033	26,213	28,214	19,495	27,055	27,725
47-20	TMRS RETIREMENT	57,447	59,235	63,487	43,292	61,723	61,744
48-10	HEALTH/DENTAL INSURANCE	66,453	71,595	79,523	49,397	79,523	74,919
48-20	LIFE INSURANCE	974	985	1,060	734	999	1,021
48-30	DISABILITY INSURANCE	1,009	1,024	1,102	759	1,012	1,060
48-40	WORKERS COMP INSURANCE	8,999	9,109	9,408	6,407	9,043	9,364
48-50	EAP SERVICES	596	574	647	462	616	581
48-90	FLEX PLAN ADMINISTRATION	348	342	364	267	356	405
	SALARIES AND BENEFITS	\$529,567	\$542,326	\$583,857	\$394,089	\$557,393	\$562,949
51-00	OFFICE SUPPLIES	\$250	\$264	\$264	\$255	\$340	\$270
52-00	PERSONNEL SUPPLIES	7,367	7,348	7,348	5,419	7,225	7,780
53-01	FUEL	23,929	26,274	26,274	21,495	28,660	29,660
54-00	OPERATING SUPPLIES	5,060	5,500	5,033	4,668	6,224	7,834
54-74	SIGN MATERIALS	26,874	31,178	31,178	23,705	31,607	31,000
56-00	FACILITY SUPPLIES	358	361	361	132	326	350
58-00	OPERATING EQUIPMENT <\$5000	4,214	6,206	6,206	250	2,333	6,250
	SUPPLIES	\$68,052	\$77,131	\$76,664	\$55,924	\$76,715	\$83,144
63-00	VEHICLE MAINTENANCE	\$12,333	\$13,654	\$13,654	\$7,095	\$9,460	\$12,500
65-10	STREET MAINTENANCE	58,701	71,455	56,455	22,932	60,576	71,455
65-15	BRIDGE MAINTENANCE	489	2,561	2,561	69	2,250	1,000
65-17	TRAFFIC LIGHT MAINTENANCE	0	318	318	0	0	200
65-20	SIDEWALK MAINTENANCE	9,058	9,050	14,050	9,533	14,211	15,000
68-00	EQUIPMENT MAINTENANCE	15,428	19,081	19,081	10,676	17,735	17,000
68-71	CONSTRUCTION EQUIP MAINT	0	3,181	2,201	227	803	2,050
	MAINTENANCE	\$96,009	\$119,300	\$108,320	\$50,532	\$105,035	\$119,205
73-11	VEHICLE INSURANCE	\$4,223	\$4,987	\$4,987	\$4,811	\$4,811	\$4,909
74-00	OPERATING SERVICES	0	500	967	0	967	250
74-97	RECRUITMENT ADVERTISING	0	318	318	0	0	300
74-98	JUDGMENTS & DAMAGE CLAIM	1,000	0	0	1,187	1,187	0
75-10	TRAINING	0	297	297	0	0	0
75-20	TRAVEL REIMBURSEMENTS	0	111	111	0	0	15
75-30	MEMBERSHIPS	142	232	232	146	146	150
76-11	ELECTRICITY	412,839	393,508	393,508	304,443	405,924	393,508
76-25	SAFETY SERVICES	393	406	406	294	392	400
78-00	CONTRACT SERVICES	826	1,216	1,216	0	397	470
78-30	RENTAL	456	767	767	0	0	550
78-31	VEHICLE LEASE-INTERNAL	6,022	10,909	10,909	8,182	10,909	10,909
	SERVICES	\$425,901	\$413,251	\$413,718	\$319,063	\$424,733	\$411,461
84-00	CAPITAL OPERATING EQUIP	\$15,462	\$0	\$0	\$0	\$0	\$24,146
	CAPITAL OUTLAY	\$15,462	\$0	\$0	\$0	\$0	\$24,146
	STREET/SIDEWALK OPERATION	\$1,134,991	\$1,152,008	\$1,182,559	\$819,608	\$1,163,876	\$1,200,905

**PUBLIC WORKS
DRAINAGE OPERATING
001-3620-431**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$180,962	\$192,666	\$165,938	\$111,743	\$176,411	\$182,943
41-30 OVERTIME PAY	7,642	6,138	6,138	4,726	6,301	6,138
41-31 HOLIDAY HRS WORKED	406	0	0	0	0	0
41-43 LONGEVITY PAY	6,395	5,620	5,545	3,969	5,545	4,175
41-45 INCENTIVE-CERTIFICATE PAY	858	900	900	443	900	600
41-49 CELL PHONE ALLOWANCE	540	540	540	360	540	540
41-90 ACCRUED PAYROLL	921	0	0	316	316	0
47-10 SOCIAL SECURITY/MEDICARE	14,042	14,550	12,549	8,223	12,564	13,106
47-20 TMRS RETIREMENT	30,889	32,671	28,419	19,262	27,983	31,085
48-10 HEALTH/DENTAL INSURANCE	40,550	42,761	34,833	32,735	43,647	51,805
48-20 LIFE INSURANCE	516	538	463	327	436	508
48-30 DISABILITY INSURANCE	538	557	479	340	453	529
48-40 WORKERS COMP INSURANCE	4,499	4,808	4,509	2,469	4,509	4,009
48-50 EAP SERVICES	291	287	214	195	260	290
48-90 FLEX PLAN ADMINISTRATION	107	108	86	69	92	108
SALARIES AND BENEFITS	\$289,156	\$302,144	\$260,613	\$185,177	\$279,957	\$295,836
52-00 PERSONNEL SUPPLIES	\$3,402	\$3,811	\$3,811	\$2,671	\$3,561	\$3,650
53-01 FUEL	6,394	8,058	8,058	3,927	6,236	6,330
54-00 OPERATING SUPPLIES	733	794	1,790	1,432	1,500	800
58-00 OPERATING EQUIPMENT <\$5000	55	4,830	2,173	280	373	1,675
SUPPLIES	\$10,584	\$17,493	\$15,832	\$8,310	\$11,670	\$12,455
65-30 DRAINAGE MAINTENANCE	\$3,080	\$37,316	\$45,581	\$20,586	\$45,581	\$37,316
MAINTENANCE	\$3,080	\$37,316	\$45,581	\$20,586	\$45,581	\$37,316
73-11 VEHICLE INSURANCE	\$0	\$0	\$2,657	\$2,657	\$2,657	\$2,711
74-00 OPERATING SERVICES	0	500	500	0	27	50
74-98 JUDGMENTS & DAMAGE CLAIM	0	352	1,087	0	0	500
75-30 MEMBERSHIPS	142	142	146	146	146	150
78-30 RENTAL	0	794	794	0	475	0
78-31 VEHICLE LEASE-INTERNAL	4,078	4,078	4,078	3,059	4,078	8,972
SERVICES	\$4,220	\$5,866	\$9,262	\$5,862	\$7,383	\$12,383
DRAINAGE OPERATIONS	\$307,040	\$362,819	\$331,288	\$219,935	\$344,591	\$357,990

**PUBLIC WORKS
ENGINEERING
001-3531-428**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$35,924	\$11,991	\$11,091	\$0	\$0	\$45,123
41-30 OVERTIME PAY	55	0	0	0	0	500
41-45 INCENTIVE-CERTIFICATE PAY	400	0	0	0	0	600
41-49 CELL PHONE ALLOWANCE	405	0	0	0	0	420
41-90 ACCRUED PAYROLL	1,222	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	2,688	0	0	0	0	3,568
47-20 TMRS RETIREMENT	5,945	0	0	0	0	7,458
48-10 HEALTH/DENTAL INSURANCE	7,055	0	0	0	0	14,085
48-20 LIFE INSURANCE	106	0	0	0	0	124
48-30 DISABILITY INSURANCE	111	0	0	0	0	130
48-40 WORKERS COMP INSURANCE	85	0	0	0	0	103
48-50 EAP SERVICES	48	0	0	0	0	58
48-90 FLEX PLAN ADMINISTRATION	18	0	0	0	0	85
SALARIES AND BENEFITS*	\$54,062	\$11,991	\$11,091	\$0	\$0	\$72,254
51-00 OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$250
52-00 PERSONNEL SUPPLIES	399	418	268	94	94	425
53-01 FUEL	1,609	0	1,137	1,032	1,032	1,900
54-00 OPERATING SUPPLIES	74	1,137	0	0	0	330
58-00 OPERATING EQUIPMENT <\$5000	0	667	667	0	0	500
SUPPLIES	\$2,082	\$2,222	\$2,072	\$1,126	\$1,126	\$3,405
63-00 VEHICLE MAINTENANCE	\$77	\$530	\$530	\$41	\$204	\$300
MAINTENANCE	\$77	\$530	\$530	\$41	\$204	\$300
74-00 OPERATING SERVICES	\$0	\$749	\$4,125	\$3,721	\$3,721	\$4,126
74-97 RECRUITMENT ADVERTISING	0	0	0	0	0	100
75-10 TRAINING	344	1,000	1,000	0	0	400
75-20 TRAVEL REIMBURSEMENTS	0	530	530	0	0	155
75-30 MEMBERSHIPS	355	750	750	0	0	500
75-40 PUBLICATIONS	0	0	0	0	0	55
78-00 CONTRACT SERVICES*	5,983	52,545	70,298	11,170	67,545	2,545
78-31 VEHICLE LEASE-INTERNAL	1,347	1,347	1,347	1,010	1,347	1,347
SERVICES	\$8,029	\$56,921	\$78,050	\$15,901	\$72,613	\$9,228
88-00 CAPITAL EQUIPMENT	\$0	\$0	\$5,695	\$5,694	\$5,694	\$0
CAPITAL OUTLAY	\$0	\$0	\$5,695	\$5,694	\$5,694	\$0
ENGINEERING	\$64,250	\$71,664	\$97,438	\$22,762	\$79,637	\$85,187

*The Engineering position was vacant for all of FY 2014. Payroll funding was transferred temporarily to Contract Services to cover outside engineering services rendered.

**PUBLIC WORKS
CIP ADMINISTRATION
001-3770-431**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$180,016	\$188,460	\$138,257	\$108,653	\$134,871	\$112,709
41-30 OVERTIME PAY	759	0	900	821	821	0
41-43 LONGEVITY PAY	1,155	1,345	1,345	1,335	1,335	1,000
41-44 VEHICLE ALLOWANCE	5,434	5,400	2,250	1,991	2,250	0
41-45 INCENTIVE-CERTIFICATE PAY	5,468	5,400	4,525	3,483	4,525	3,900
41-49 CELL PHONE ALLOWANCE	2,520	2,520	1,855	1,300	1,855	1,380
47-10 SOCIAL SECURITY/MEDICARE	13,874	14,694	10,495	8,320	9,093	8,234
47-20 TMRS RETIREMENT	30,521	32,233	23,484	18,602	21,803	19,028
48-10 HEALTH/DENTAL INSURANCE	28,695	29,950	25,347	19,421	22,847	23,401
48-20 LIFE INSURANCE	495	502	376	307	376	315
48-30 DISABILITY INSURANCE	517	549	390	320	390	326
48-40 WORKERS COMP INSURANCE	509	523	460	259	460	321
48-50 EAP SERVICES	179	172	141	116	141	116
48-90 FLEX PLAN ADMINISTRATION	53	65	52	41	55	43
SALARIES AND BENEFITS	\$270,195	\$281,813	\$209,877	\$164,969	\$200,822	\$170,773
51-00 OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$350
52-00 PERSONNEL SUPPLIES	371	520	520	180	340	480
53-00 VEHICLE SUPPLIES	0	122	122	0	0	130
53-01 FUEL	1,665	1,943	1,943	808	1,877	1,432
54-00 OPERATING SUPPLIES	45	302	302	5	79	170
58-00 OPERATING EQUIPMENT<\$5000	0	205	205	0	0	0
SUPPLIES	\$2,081	\$3,092	\$3,092	\$993	\$2,296	\$2,562
63-00 VEHICLE MAINTENANCE	\$81	\$637	\$637	\$0	\$537	\$325
MAINTENANCE	\$81	\$637	\$637	\$0	\$537	\$325
73-11 VEHICLE INSURANCE	\$0	\$510	\$836	\$836	\$836	\$853
74-00 OPERATING SERVICES	0	53	198	22	198	25
74-97 RECRUITMENT ADVERTISING	0	325	0	0	0	300
75-10 TRAINING	25	1,086	1,086	378	504	400
75-20 TRAVEL REIMBURSEMENTS	0	387	387	0	0	0
75-30 MEMBERSHIPS	0	250	294	294	392	322
75-40 PUBLICATIONS	0	0	0	0	0	110
78-00 CONTRACT SERVICES	0	212	167	0	0	212
78-31 VEHICLE LEASE-INTERNAL	1,317	3,012	3,012	2,259	3,012	3,012
SERVICES	\$1,342	\$5,835	\$5,980	\$3,789	\$4,942	\$5,234
CIP ADMINISTRATION	\$273,699	\$291,377	\$219,586	\$169,751	\$208,597	\$178,894

**PUBLIC WORKS
ADMINISTRATION (WATER & SEWER FUND)
401-3601-434**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$38,469	\$39,503	\$69,625	\$45,903	\$68,204	\$92,237
41-30 OVERTIME PAY	195	1,000	1,000	457	609	1,000
41-43 LONGEVITY PAY	585	645	645	645	645	1,028
41-44 VEHICLE ALLOWANCE	0	0	1,890	1,080	1,890	3,240
41-45 INCENTIVE-CERTIFICATE PAY	1,290	1,500	2,025	1,185	2,025	2,100
41-49 CELL PHONE ALLOWANCE	0	0	399	228	399	684
41-90 ACCRUED PAYROLL	-27	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	2,702	2,810	5,330	3,545	5,627	7,191
47-20 TMRS RETIREMENT	6,334	6,768	12,018	7,860	11,480	16,038
48-10 HEALTH/DENTAL INSURANCE	12,427	13,037	15,798	7,296	15,672	13,162
48-20 LIFE INSURANCE	108	110	186	127	169	256
48-30 DISABILITY INSURANCE	112	114	209	133	177	267
48-40 WORKERS COMP INSURANCE	48	50	88	57	76	119
48-50 EAP SERVICES	60	57	75	57	76	93
48-90 FLEX PLAN ADMINISTRATION	22	22	30	20	27	35
SALARIES AND BENEFITS	\$62,325	\$65,616	\$109,318	\$68,593	\$107,076	\$137,450
51-00 OFFICE SUPPLIES	\$416	\$558	\$470	\$192	\$406	\$325
52-00 PERSONNEL SUPPLIES	0	24	24	0	45	80
54-00 OPERATING SUPPLIES	110	143	143	0	50	90
54-77 WATER CONSERVE LITERATURE SUPPLIES	1,404	1,589	1,589	0	1,500	1,500
SUPPLIES	\$1,930	\$2,314	\$2,226	\$192	\$2,001	\$1,995
72-12 MEDICAL EXAMINATIONS	\$0	\$0	\$0	\$0	\$0	\$1,151
73-11 VEHICLE INSURANCE	798	500	500	0	0	0
74-00 OPERATING SERVICES	0	0	88	0	88	625
74-22 CONSUMER CONFIDENCE RPT	1,814	6,595	3,175	0	1,978	2,150
75-10 TRAINING	0	0	0	0	0	2,298
75-30 MEMBERSHIPS	0	0	0	0	0	543
75-40 PUBLICATIONS	0	0	0	0	0	33
78-00 CONTRACT SERVICES	0	0	9,420	5,570	9,420	0
SERVICES	\$2,612	\$7,095	\$13,183	\$5,570	\$11,486	\$6,800
PUBLIC WORKS ADMIN	\$66,867	\$75,025	\$124,727	\$74,355	\$120,563	\$146,245

PUBLIC WORKS
WATER OPERATIONS (WATER & SEWER FUND)
401-3642-434

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$322,786	\$366,189	\$366,189	\$248,636	\$341,515	\$367,460
41-30 OVERTIME PAY	75,390	45,858	44,858	33,392	44,523	45,858
41-31 HOLIDAY HRS WORKED	995	0	1,000	681	908	0
41-43 LONGEVITY PAY	5,439	5,913	5,913	5,876	5,876	6,506
41-45 INCENTIVE-CERTIFICATE PAY	2,249	2,490	2,490	1,836	2,490	2,490
41-49 CELL PHONE ALLOWANCE	1,275	1,302	1,302	868	1,302	1,302
41-90 ACCRUED PAYROLL	853	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	29,410	30,035	30,035	20,773	27,697	30,069
47-20 TMRS RETIREMENT	64,054	66,933	66,933	46,142	61,523	67,738
48-10 HEALTH/DENTAL INSURANCE	64,909	78,769	78,769	52,094	72,459	74,774
48-20 LIFE INSURANCE	984	1,018	1,018	729	1,018	1,021
48-30 DISABILITY INSURANCE	1,019	1,059	1,059	756	1,059	1,063
48-40 WORKERS COMP INSURANCE	4,304	5,451	5,451	3,004	5,451	5,508
48-50 EAP SERVICES	550	533	533	420	533	540
48-90 FLEX PLAN ADMINISTRATION	275	345	345	216	345	283
SALARIES AND BENEFITS	\$574,492	\$605,895	\$605,895	\$415,423	\$566,699	\$604,612
51-00 OFFICE SUPPLIES	\$211	\$264	\$264	\$255	\$264	\$200
52-00 PERSONNEL SUPPLIES	5,353	6,829	6,829	3,997	5,329	5,601
53-00 VEHICLE SUPPLIES	0	750	750	0	0	0
53-01 FUEL	46,257	44,791	44,791	29,920	39,893	39,870
54-00 OPERATING SUPPLIES	14,855	15,044	15,044	11,006	14,675	15,400
54-75 WATER METERS & BOXES	29,660	50,545	50,545	47,382	49,382	51,000
54-76 WATER METERS-REPL PROGRAM	29,906	30,000	30,000	23,886	30,000	30,000
54-95 CHEMICALS	1,046	11,000	11,000	0	2,602	9,000
56-00 FACILITY SUPPLIES	12	1,112	1,112	66	88	0
58-00 OPERATING EQUIPMENT<\$5000	7,401	10,300	10,300	10,274	10,297	15,000
SUPPLIES	\$134,701	\$170,635	\$170,635	\$126,786	\$152,530	\$166,071
63-00 VEHICLE MAINTENANCE	\$7,390	\$9,406	\$13,469	\$12,385	\$13,469	\$7,000
65-41 DISTRIBUTION LINE MAINT	97,537	105,189	158,273	115,853	154,471	114,000
65-42 WATER WELL MAINTENANCE	13	78	78	0	0	0
65-43 WATER PLANT MAINTENANCE	44,394	51,824	54,296	14,457	39,276	51,100
65-46 FIRE HYDRANT MAINTENANCE	20,476	37,000	48,177	14,005	18,673	30,000
65-47 WATER METER MAINTENANCE	3,305	6,784	6,784	4,270	5,693	3,000
68-00 EQUIPMENT MAINTENANCE	5,150	5,126	5,126	4,428	5,204	5,500
68-71 CONSTRUCTION EQUIP MAINT	0	5,937	3,437	3,201	4,268	5,000
MAINTENANCE	\$178,265	\$221,344	\$289,640	\$168,599	\$241,054	\$215,600
71-40 CONSULTING SERVICES	\$19,497	\$32,500	\$30,498	\$17,842	\$23,789	\$33,800
72-12 MEDICAL EXAMINATIONS	0	0	0	0	0	0
73-11 VEHICLE INSURANCE	1,417	1,065	3,067	3,066	3,066	3,129
74-00 OPERATING SERVICES	23,445	49,230	49,130	19,036	49,130	30,000
74-01 POSTAL / COURIER SERVICES	1,383	2,820	2,820	543	724	1,000
74-71 PURCHASED WATER	1,192,560	1,048,000	1,048,000	624,037	1,148,000	1,123,847
74-94 PERMITS & INSPECTION FEES	37,297	38,178	38,278	38,278	38,278	38,618
74-97 RECRUITMENT ADVERTISING	0	200	200	0	0	300
74-98 JUDGMENTS & DAMAGE CLAIM	210	519	519	500	1,313	450
75-10 TRAINING	1,795	4,348	4,348	3,244	4,325	4,900
75-20 TRAVEL REIMBURSEMENTS	153	925	925	192	256	630
75-30 MEMBERSHIPS	1,084	1,488	1,488	1,167	1,488	1,025
76-11 ELECTRICITY	186,088	169,057	169,057	104,658	170,044	169,057
76-12 TELEPHONE/COMMUNICATIONS	1,242	1,481	1,481	899	1,050	1,200
76-13 NATURAL GAS	1,608	2,066	2,066	591	1,391	2,066
76-25 SAFETY SERVICES	125	142	142	94	142	130
78-00 CONTRACT SERVICES	0	0	39,745	0	39,745	0
78-30 RENTAL	307	1,204	1,204	229	305	510
78-31 VEHICLE LEASE-INTERNAL	13,596	12,651	12,651	9,488	12,651	12,651
78-40 POLLUTION CONTROL & ABATE	18,946	19,132	19,132	14,210	18,947	19,705
79-10 COMMUNITY EVENTS/PROGRAMS	0	0	2,500	1,785	1,785	0
SERVICES	\$1,500,753	\$1,385,006	\$1,427,251	\$839,859	\$1,516,429	\$1,443,018
84-00 CAPITAL OPERATING EQUIP	\$5,565	\$0	\$0	\$0	\$0	\$30,000
CAPITAL OUTLAY	\$5,565	\$0	\$0	\$0	\$0	\$30,000
93-42 95 CITY OF HOUSTON BONDS	\$147,872	\$148,193	\$148,193	\$98,551	\$148,193	\$148,193
OTHER	\$147,872	\$148,193	\$148,193	\$98,551	\$148,193	\$148,193
WATER OPERATIONS	\$2,541,648	\$2,531,073	\$2,641,614	\$1,649,218	\$2,624,905	\$2,607,494

PUBLIC WORKS
SEWER OPERATIONS (WATER & SEWER FUND)
401-3647-433

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$313,209	\$330,458	\$329,121	\$226,135	\$323,513	\$336,760
41-30 OVERTIME PAY	42,683	30,843	28,893	24,783	33,044	30,843
41-31 HOLIDAY HRS WORKED	1,942	0	1,950	1,906	3,269	0
41-43 LONGEVITY PAY	4,795	5,375	5,375	5,313	5,313	5,795
41-45 INCENTIVE-CERTIFICATE PAY	3,041	3,300	3,300	2,434	3,300	3,300
41-49 CELL PHONE ALLOWANCE	540	540	540	360	540	540
41-90 ACCRUED PAYROLL	-2,478	0	1,337	1,336	1,336	0
47-10 SOCIAL SECURITY/MEDICARE	25,907	25,966	25,966	18,499	25,966	26,427
47-20 TMRS RETIREMENT	57,215	58,801	58,801	41,546	58,801	60,371
48-10 HEALTH/DENTAL INSURANCE	72,995	78,405	78,405	55,194	78,405	78,677
48-20 LIFE INSURANCE	885	922	922	650	922	944
48-30 DISABILITY INSURANCE	915	955	955	675	955	975
48-40 WORKERS COMP INSURANCE	3,992	4,709	4,709	2,786	4,709	4,823
48-50 EAP SERVICES	517	516	516	392	516	523
48-90 FLEX PLAN ADMINISTRATION	191	194	194	190	194	257
SALARIES AND BENEFITS	\$526,349	\$540,984	\$540,984	\$382,199	\$540,783	\$550,235
52-00 PERSONNEL SUPPLIES	\$4,966	\$7,330	\$7,330	\$3,896	\$5,445	\$6,348
53-01 FUEL	22,554	28,484	28,484	9,214	20,285	33,405
54-00 OPERATING SUPPLIES	3,083	3,086	3,086	3,011	3,515	3,000
56-00 FACILITY SUPPLIES	0	368	0	0	0	368
58-00 OPERATING EQUIPMENT<\$5000	468	2,120	2,120	1,610	1,747	1,100
SUPPLIES	\$31,071	\$41,388	\$41,020	\$17,731	\$30,992	\$44,221
62-40 FENCE MAINTENANCE	\$0	\$1,061	\$1,061	\$783	\$1,044	\$1,000
63-00 VEHICLE MAINTENANCE	4,833	4,770	4,770	3,261	4,348	7,000
65-51 COLLECTION LINE MAINTENANCE	18,433	26,082	26,091	9,262	12,349	26,000
65-52 LIFT STATION MAINTENANCE	75,303	49,219	49,371	27,699	49,371	51,000
68-00 EQUIPMENT MAINTENANCE	51,142	47,897	55,385	16,901	54,546	56,600
68-71 CONSTRUCTION EQUIP MAINT	0	1,167	1,167	627	1,167	700
MAINTENANCE	\$149,711	\$130,196	\$137,845	\$58,533	\$122,825	\$142,300
73-11 VEHICLE INSURANCE	\$2,468	\$3,037	\$4,454	\$4,453	\$4,453	\$4,544
74-00 OPERATING SERVICES	0	588	791	0	791	0
74-73 BLACKHAWK WW OPERATIONS	1,608,709	1,596,000	1,648,449	1,147,404	1,948,449	2,118,609
75-10 TRAINING	2,008	3,393	3,393	2,433	3,244	4,900
75-20 TRAVEL REIMBURSEMENTS	0	790	790	140	278	630
75-30 MEMBERSHIPS	217	746	746	221	221	225
76-11 ELECTRICITY	146,082	117,801	117,801	105,146	140,195	129,442
76-12 TELEPHONE/COMMUNICATIONS	77	388	388	0	0	0
76-13 NATURAL GAS	9,029	10,470	10,470	5,372	7,163	10,470
76-25 SAFETY SERVICES	125	142	142	94	125	130
78-30 RENTAL	2,155	2,120	1,659	0	0	2,000
78-31 VEHICLE LEASE-INTERNAL	5,925	8,362	8,362	6,272	6,272	10,750
SERVICES	\$1,776,795	\$1,743,837	\$1,797,445	\$1,271,535	\$2,111,191	\$2,281,700
84-00 CAPITAL OPERATING EQUIP	\$0	\$0	\$0	\$0	\$0	\$77,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$77,000
90-61 BLACKHAWK WWTP OPER RESRV	\$15,707	\$13,802	\$13,802	\$12,625	\$16,833	\$13,802
OTHER	\$15,707	\$13,802	\$13,802	\$12,625	\$16,833	\$13,802
SEWER OPERATIONS	\$2,499,633	\$2,470,207	\$2,531,096	\$1,742,623	\$2,822,624	\$3,109,258

PUBLIC WORKS
UTILITY CUSTOMER SERVICE (WATER & SEWER FUND)
401-3648-434

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$56,047	\$63,294	\$63,294	\$45,425	\$60,567	\$64,266
41-30 OVERTIME PAY	3,165	2,000	2,000	2,078	2,368	2,000
41-43 LONGEVITY PAY	1,631	1,450	1,450	1,445	1,445	1,625
41-45 INCENTIVE-CERTIFICATE PAY	304	300	300	221	300	300
41-49 CELL PHONE ALLOWANCE	770	840	840	560	840	840
41-90 ACCRUED PAYROLL	1,082	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	4,435	4,770	4,770	3,553	4,737	4,889
47-20 TMRS RETIREMENT	9,772	10,774	10,774	7,879	10,505	11,039
48-10 HEALTH/DENTAL INSURANCE	11,040	13,336	13,336	9,821	13,336	14,079
48-20 LIFE INSURANCE	164	177	177	130	173	179
48-30 DISABILITY INSURANCE	168	183	183	134	179	186
48-40 WORKERS COMP INSURANCE	708	808	808	548	808	829
48-50 EAP SERVICES	110	115	115	90	120	116
48-90 FLEX PLAN ADMINISTRATION	83	106	106	32	106	43
SALARIES AND BENEFITS	\$89,479	\$98,153	\$98,153	\$71,916	\$95,484	\$100,391
51-00 OFFICE SUPPLIES	\$21	\$286	\$276	\$0	\$0	\$50
52-00 PERSONNEL SUPPLIES	1,132	1,273	1,273	1,099	1,273	1,360
54-00 OPERATING SUPPLIES	763	744	754	753	753	1,200
58-00 OPERATING EQUIPMENT <\$5000	375	382	317	174	232	400
SUPPLIES	\$2,291	\$2,685	\$2,620	\$2,026	\$2,258	\$3,010
63-00 VEHICLE MAINTENANCE	\$1,492	\$1,520	\$1,520	\$921	\$1,478	\$1,750
MAINTENANCE	\$1,492	\$1,520	\$1,520	\$921	\$1,478	\$1,750
73-11 VEHICLE INSURANCE	\$0	\$0	\$1,204	\$1,203	\$1,203	\$1,228
74-00 OPERATING SERVICES	0	1,315	176	0	176	0
75-10 TRAINING	0	264	264	0	264	1,400
75-20 TRAVEL REIMBURSEMENTS	6	84	84	0	84	180
75-40 PUBLICATIONS	0	0	0	0	0	75
78-00 CONTRACT SERVICES	76,406	83,926	83,926	55,061	83,880	83,926
78-31 VEHICLE LEASE-INTERNAL	0	1,466	1,466	1,100	1,466	1,466
SERVICES	\$76,412	\$87,055	\$87,120	\$57,364	\$87,073	\$88,275
UTILITY CUSTOMER SERVICE	\$169,674	\$189,413	\$189,413	\$132,227	\$186,293	\$193,426

**PUBLIC WORKS
ENGINEERING (WATER & SEWER FUND)
401-3531-434**

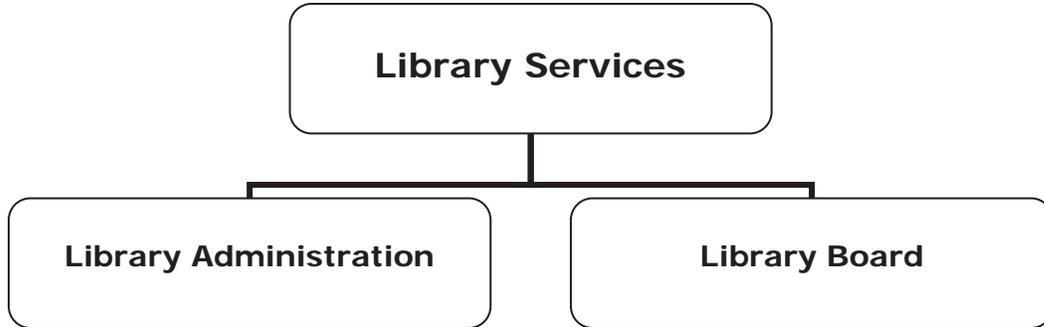
ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$33,800	\$34,609	\$62,110	\$34,961	\$56,615	\$97,586
41-30 OVERTIME PAY	45	0	2,012	751	1,001	3,500
41-43 LONGEVITY PAY	295	360	449	449	449	525
41-45 INCENTIVE-CERTIFICATE PAY	608	600	2,030	1,093	2,030	2,400
41-49 CELL PHONE ALLOWANCE	420	420	735	310	450	960
41-90 ACCRUED PAYROLL	-20	0	1,460	1,459	1,459	0
47-10 SOCIAL SECURITY/MEDICARE	2,639	2,651	5,624	2,958	4,624	8,048
47-20 TMRS RETIREMENT	5,495	5,618	11,802	6,194	8,259	16,786
48-10 HEALTH/DENTAL INSURANCE	5,145	5,370	5,577	2,716	3,621	14,433
48-20 LIFE INSURANCE	95	94	196	103	137	273
48-30 DISABILITY INSURANCE	98	98	203	107	143	282
48-40 WORKERS COMP INSURANCE	78	78	184	92	123	259
48-50 EAP SERVICES	60	57	88	50	67	116
48-90 FLEX PLAN ADMINISTRATION	22	22	35	18	24	106
SALARIES AND BENEFITS	\$48,780	\$49,977	\$92,505	\$51,261	\$79,002	\$145,274
51-00 OFFICE SUPPLIES	\$0	\$42	\$42	\$0	\$0	\$85
52-00 PERSONNEL SUPPLIES	0	0	0	0	0	250
53-01 FUEL	1,609	0	1,700	1,032	1,800	2,558
54-00 OPERATING SUPPLIES	0	0	0	0	0	85
SUPPLIES	\$1,609	\$42	\$1,742	\$1,032	\$1,800	\$2,978
63-00 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$1,880
MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$1,880
71-30 ENGINEERING SERVICES	\$17,840	\$30,136	\$30,136	\$7,668	\$30,000	\$30,000
73-11 VEHICLE INSURANCE	0	0	0	0	0	829
74-00 OPERATING SERVICES	0	0	88	0	88	0
75-10 TRAINING	193	0	0	0	0	200
75-20 TRAVEL REIMBURSEMENTS	0	264	176	0	125	240
78-31 VEHICLE LEASE-INTERNAL	0	0	0	0	0	1,317
SERVICES	\$18,033	\$30,400	\$30,400	\$7,668	\$30,213	\$32,586
ENGINEERING	\$68,422	\$80,419	\$124,647	\$59,961	\$111,015	\$182,718

*The CIP Administration division was merged with the Engineering division in the Public Works Department.

PUBLIC WORKS
CIP ADMINISTRATION (WATER & SEWER FUND)
401-3770-434

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2014 YTD	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$57,727	\$59,583	\$24,533	\$24,532	\$24,532	\$0
41-30	OVERTIME PAY	1,939	3,500	1,493	1,492	1,492	0
41-43	LONGEVITY PAY	400	465	460	460	460	0
41-45	INCENTIVE-CERTIFICATE PAY	2,430	2,400	970	970	970	0
41-49	CELL PHONE ALLOWANCE	540	540	225	225	225	0
41-90	ACCRUED PAYROLL	525	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	4,806	5,084	2,111	2,111	2,111	0
47-20	TMRS RETIREMENT	9,848	10,552	4,368	4,367	4,367	0
48-10	HEALTH/DENTAL INSURANCE	333	348	141	141	141	0
48-20	LIFE INSURANCE	159	166	64	64	64	0
48-30	DISABILITY INSURANCE	167	172	67	67	67	0
48-40	WORKERS COMP INSURANCE	168	177	71	71	71	0
48-50	EAP SERVICES	60	57	26	26	26	0
48-90	FLEX PLAN ADMINISTRATION	22	22	9	9	9	0
	SALARIES AND BENEFITS	\$79,124	\$83,066	\$34,538	\$34,535	\$34,535	\$0
52-00	PERSONNEL SUPPLIES	\$170	\$250	\$250	\$110	\$110	\$0
53-00	VEHICLE SUPPLIES	0	212	212	0	0	0
53-01	FUEL	903	2,558	858	464	464	0
54-00	OPERATING SUPPLIES	18	448	448	0	0	0
	SUPPLIES	\$1,091	\$3,468	\$1,768	\$574	\$574	\$0
63-00	VEHICLE MAINTENANCE	\$40	\$212	\$212	\$0	\$0	\$0
	MAINTENANCE	\$40	\$212	\$212	\$0	\$0	\$0
73-11	VEHICLE INSURANCE	\$1,308	\$849	\$849	\$812	\$812	\$0
74-00	OPERATING SERVICES	0	694	694	0	0	0
74-01	POSTAL / COURIER SERVICES	0	30	30	0	0	0
75-10	TRAINING	0	264	264	0	0	0
75-20	TRAVEL REIMBURSEMENTS	0	264	264	0	0	0
75-30	MEMBERSHIPS	0	129	129	0	0	0
78-31	VEHICLE LEASE-INTERNAL	1,317	1,317	1,317	988	1,317	0
	SERVICES	\$2,625	\$3,547	\$3,547	\$1,800	\$2,129	\$0
	CIP ADMINISTRATION	\$82,880	\$90,293	\$40,065	\$36,909	\$37,238	\$0

*The CIP Administration division merged with the Engineering division in the Public Works Department.



Library Services

Mission Statement

The mission of the Friendswood Public Library is to provide all persons in the community confidential access to materials that can improve their minds, and also to provide an environment in which individuals may freely pursue intellectual, educational, and recreational interests through diverse services and resources in a variety of formats.

Current Operations

The Friendswood Public Library serves as an informational, educational, and recreational resource to all citizens of Friendswood. Currently the library collection consists of over 98,000 physical items and 115 magazine and newspaper subscriptions. The library also provides access to over 34,000 downloadable e-books, audiobooks and videos. The physical collection also includes popular and educational videos, compact discs, audiobooks and electronic resources.

Adult services staff serve the community through reference services online, by email, in-person and by phone. The Library also provides internet computers, access to word processing and spreadsheet software, and a fee based printing service. Classes are offered in basic computer skills, basic word processing and use of electronic resources. Electronic resources include full text articles from over 1,200 periodicals and reference works, an auto repair database, online foreign language courses, and an online guide to fiction and nonfiction literature. Adult educational and cultural programs are provided throughout the year. Through the library the citizens may download best-selling audiobooks, eBooks, videos and popular magazines 24/7 to their PC, tablet, or smart phone at home, in the office or from anywhere in the world.

Children's services include toddler and preschool ages. Story times are offered three times per week and outreach story times are provided at area preschool and child care facilities. Special programs for children and young adults are offered throughout the year with a special emphasis on summer reading for children of all ages. After school programs are offered several times a week during the school year for upper elementary and junior high age children and a Saturday family story time is offered monthly.

The library's major purpose is to encourage a love of reading, to promote lifelong learning and to provide a community space for the exchange of ideas and access to information.

Departmental Accomplishments in FY 2013-14

- Digitization of five years of local newspapers adding to the current in-house local newspaper database
- Began the creation of a video archive of library programs of historical importance, including *Pearl Harbor Survivors* with Hemingway and Kerr, *Sole-Surviving Airmen* with Dan Illerich, *World II Bombardier* with WN Crawford, and *Combat Diary* with Emmett Jackson
- Upgraded furnishings and item storage for comfort and ease of use in group and technology environments
- Partnered with Texas Workforce Solutions to offer regularly occurring Job Search Skills Seminars
- Began hosting art exhibits by local artists
- Offered an updated mobile app for library services and programs and began a subscription to OneClickdigital providing citizens with additional ebook and e-audiobook resources

Highlights of the Budget

2014-2015 Departmental Goals and Performance Measures

Major Departmental Goals for FY 2013-14

- Maintain essential library services and programs during the renovation and expansion of the library facility
- Provide outreach services to local daycares, schools and other venues to continue library children's services during construction
- Provide online summer reading club and continue to offer rewards, incentives and programs during construction
- Participate in the Texas State Library Edge assessment program, utilizing Edge tools and resources enhance public access technology
- Provide training to senior citizens in the use of library services, online resources and programming opportunities

Supports City's Strategic Goals: 1-Communication, 3-Preservation, 4-Partnerships, and 6-Organizational Development

Library Services

Library Department	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
#of full time equivalents (FTE's)	14.37	14.37	14.37	14.37	14.37
Division Expenditures	\$1,004,303	\$1,002,801	\$1,056,034	\$1,102,549	\$1,080,319
Outputs					
# of Total physical items in library collection	99,501	98,862	98,000	98,000	98,000
# of Total electronic items in library collection	26,750	34,996	32,000	34,000	32,000
# of Items catalogued & processed	9,136	9,632	9,200	9,500	9,200
# of programs	764	822	784	784	784
# of Computers available public use	33	33	33	33	33
# of Reading club signups	2,480	2,961	2,550	2,500	2,550
Measures of Effectiveness					
# of Items checked out	355,447	367,948	360,000	360,000	360,000
# of Attendance at programs	25,419	28,060	26,000	26,500	25,000
# of Computer usage	25,933	24,933	26,000	26,500	25,000
# of Library visits	157,451	163,113	160,000	161,000	150,000
# of Reading club completion	70%	77%	70%	75%	75%
# of Reference transactions	30,744	27,932	30,000	28,000	28,000
# of Loans received from other libraries	754	785	750	750	785
# of Loans provided to other libraries	1,185	1,422	1,000	1,300	1,500
Measures of Efficiency*					
Circulation per capita	8.81	8.97	8.9	8.9	9.0
Items per capita	2.46	2.41	2.45	2.35	2.20
Sq. footage per capita	0.38	0.37	0.37	0.37	0.37
Monthly Operating Costs	\$83,692	\$83,567	\$88,003	\$91,879	\$90,027
Department expenditures per capita	\$27.21	\$26.76	\$27.81	\$29.04	\$28.08

*Per capita data is from the Texas State Library Annual Report

**LIBRARY SERVICES
DEPARTMENT SUMMARY**

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION	\$966,777	\$1,017,655	\$1,029,200	\$717,725	\$1,020,981	\$1,042,092	2.4%
LIBRARY BOARD	36,026	38,379	98,177	60,985	81,568	38,227	-0.4%
DEPARTMENT TOTAL	\$1,002,803	\$1,056,034	\$1,127,377	\$778,710	\$1,102,549	\$1,080,319	2.3%

EXPENDITURES BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SALARIES AND BENEFITS	\$833,531	\$876,341	\$876,341	\$621,781	\$872,040	\$902,760	3.0%
SUPPLIES	148,502	156,213	215,894	135,227	200,627	155,319	-0.6%
MAINTENANCE	297	1,100	1,140	413	471	500	-54.5%
SERVICES	20,473	22,380	34,002	21,289	29,411	21,740	-2.9%
CLASSIFICATION TOTAL	\$1,002,803	\$1,056,034	\$1,127,377	\$778,710	\$1,102,549	\$1,080,319	2.3%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION*	14.72	14.37	14.37	14.37	14.37	14.37	0.0%
LIBRARY BOARD	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
PERSONNEL TOTAL	14.72	14.37	14.37	14.37	14.37	14.37	0.0%

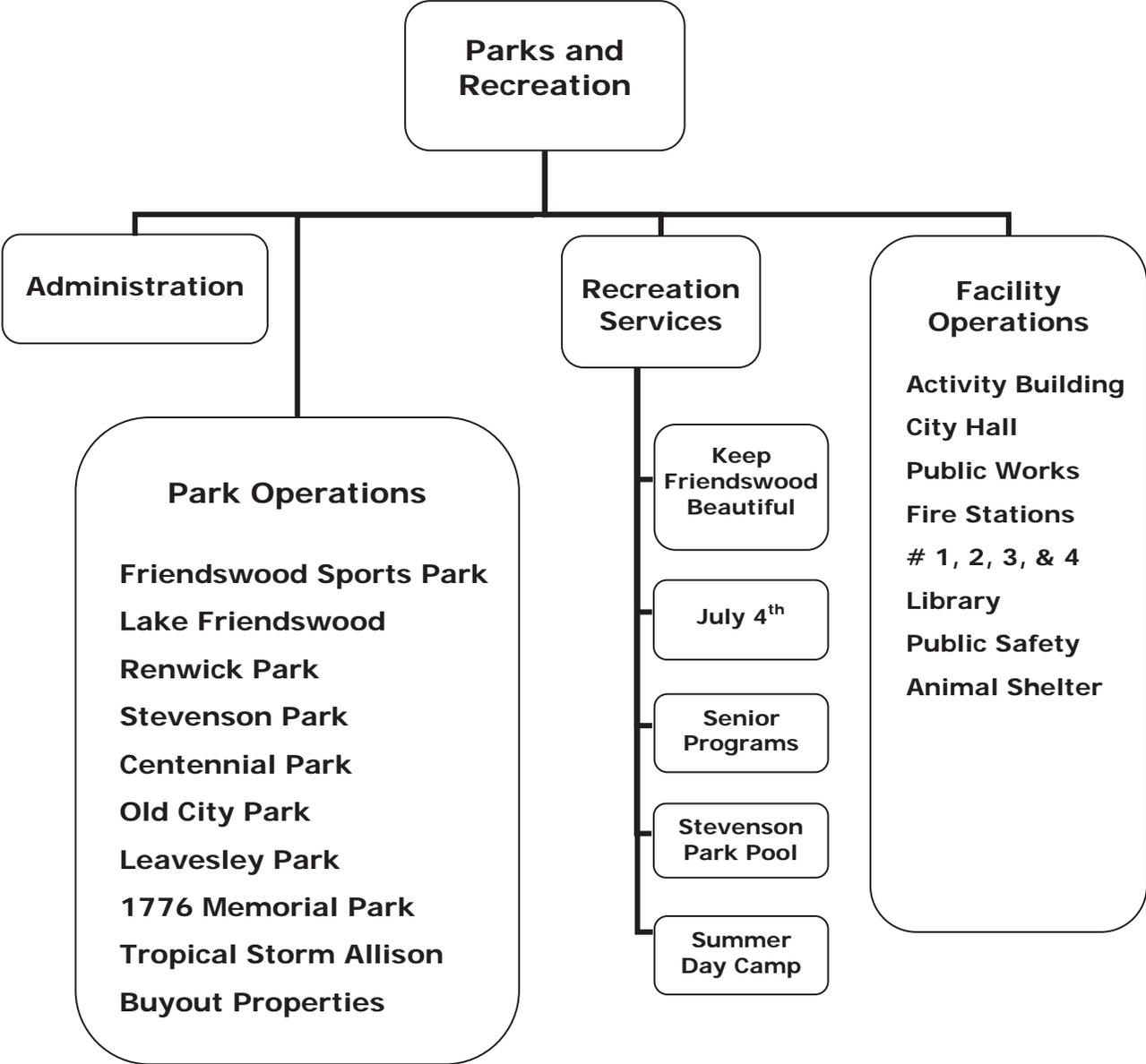
* Library full-time equivalents were overstated in prior years and have been adjusted based on actual positions held.

**LIBRARY SERVICES
LIBRARY ADMINISTRATION
001-6310-459**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$505,058	\$525,686	\$524,854	\$370,850	\$519,467	\$534,961
41-20 PART-TIME WAGES	58,175	67,931	67,931	43,057	62,409	69,417
41-30 OVERTIME PAY	2,644	855	855	1,580	2,107	855
41-31 HOLIDAY HRS WORKED	854	0	0	51	456	0
41-43 LONGEVITY PAY	7,115	7,755	7,755	7,715	7,715	7,820
41-45 INCENTIVE-CERTIFICATE PAY	10,471	11,700	11,700	6,679	11,700	7,500
41-49 CELL PHONE ALLOWANCE	600	600	600	400	600	600
41-90 ACCRUED PAYROLL	0	0	832	831	831	0
42-20 PART-TIME WAGES	47,418	46,036	46,036	32,776	46,036	46,657
47-10 SOCIAL SECURITY/MEDICARE	47,132	49,185	49,185	34,248	49,185	48,902
47-20 TMRS RETIREMENT	91,373	99,890	99,890	69,861	99,890	101,751
48-10 HEALTH/DENTAL INSURANCE	57,473	61,298	61,298	49,818	66,424	78,756
48-20 LIFE INSURANCE	1,542	1,590	1,590	1,138	1,517	1,612
48-30 DISABILITY INSURANCE	1,603	1,652	1,652	1,184	1,579	1,682
48-40 WORKERS COMP INSURANCE	730	751	751	522	696	812
48-50 EAP SERVICES	1,013	1,090	1,090	749	999	987
48-90 FLEX PLAN ADMINISTRATION	330	322	322	322	429	448
SALARIES AND BENEFITS	\$833,531	\$876,341	\$876,341	\$621,781	\$872,040	\$902,760
51-00 OFFICE SUPPLIES	\$1,561	\$2,000	\$2,000	\$1,236	\$1,648	\$1,500
54-00 OPERATING SUPPLIES	10,352	13,400	13,400	5,826	10,768	11,000
54-82 BOOKS	87,526	89,000	91,284	55,914	91,284	89,000
54-83 PERIODICALS	529	900	900	497	663	537
54-84 VIDEOS	6,490	6,569	7,069	5,523	7,066	8,000
54-85 AUDIO BOOKS	11,641	13,110	14,246	9,853	14,022	13,500
54-87 CD	473	515	515	0	375	515
54-88 ELECTRONIC RESOURCES	5,288	5,700	11,999	8,485	11,999	5,700
58-00 OPERATING EQUIPMENT<\$5000	588	600	600	380	507	500
SUPPLIES	\$124,448	\$131,794	\$142,013	\$87,714	\$138,332	\$130,252
64-00 OPERATING MAINTENANCE	\$297	\$400	\$400	\$0	\$0	\$300
68-00 EQUIPMENT MAINTENANCE	0	200	240	240	240	0
MAINTENANCE	\$297	\$600	\$640	\$240	\$240	\$300
74-00 OPERATING SERVICES	\$0	\$70	\$1,263	\$0	\$1,263	\$70
74-01 POSTAL / COURIER SERVICES	2,487	2,300	2,800	2,057	2,560	2,400
74-97 RECRUITMENT ADVERTISING	0	500	0	0	0	0
75-10 TRAINING	1,348	1,300	1,300	1,300	1,300	1,560
75-20 TRAVEL REIMBURSEMENTS	1,499	1,500	1,500	1,500	1,500	1,500
75-30 MEMBERSHIPS	1,295	1,400	1,493	1,295	1,295	1,400
79-10 COMMUNITY EVENTS/PROGRAMS	1,872	1,850	1,850	1,838	2,451	1,850
SERVICES	\$8,501	\$8,920	\$10,206	\$7,990	\$10,369	\$8,780
LIBRARY ADMINISTRATION	\$966,777	\$1,017,655	\$1,029,200	\$717,725	\$1,020,981	\$1,042,092

**LIBRARY SERVICES
LIBRARY BOARD
001-6319-459**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
51-00	OFFICE SUPPLIES	\$0	\$50	\$50	\$0	\$0	\$50
54-00	OPERATING SUPPLIES	0	75	75	0	0	50
54-82	BOOKS	5,880	6,400	7,843	1,430	4,907	6,000
54-84	VIDEOS	3,654	3,379	5,465	1,928	4,285	3,800
54-85	AUDIO BOOKS	3,545	3,500	4,409	733	2,977	3,600
54-87	CD	464	515	566	0	0	400
54-88	ELECTRONIC RESOURCES	6,933	4,500	6,800	2,772	5,196	5,167
58-00	OPERATING EQUIPMENT<\$5000	3,578	6,000	48,673	40,650	44,930	6,000
	SUPPLIES	\$24,054	\$24,419	\$73,881	\$47,513	\$62,295	\$25,067
68-00	EQUIPMENT MAINTENANCE	\$0	\$500	\$500	\$173	\$231	\$200
	MAINTENANCE	\$0	\$500	\$500	\$173	\$231	\$200
71-40	CONSULTING SERVICES	\$0	\$2,000	\$807	\$0	\$0	\$0
74-00	OPERATING SERVICES	2,157	2,300	5,657	4,992	5,657	2,300
75-10	TRAINING	0	2,260	1,960	1,288	1,717	2,260
75-20	TRAVEL REIMBURSEMENTS	2,558	2,200	2,500	1,430	1,907	2,400
77-20	SOFTWARE SUPPORT SERVICES	0	0	2,708	683	1,536	0
78-00	CONTRACT SERVICES	1,484	1,000	1,000	0	0	1,000
79-10	COMMUNITY EVENTS/PROGRAMS	5,773	3,700	9,164	4,906	8,225	5,000
	SERVICES	\$11,972	\$13,460	\$23,796	\$13,299	\$19,042	\$12,960
LIBRARY BOARD		\$36,026	\$38,379	\$98,177	\$60,985	\$81,568	\$38,227



Parks and Recreation

Mission Statement

The mission of the Parks and Recreation Department is to provide the highest level of services and programs to the citizens at the greatest value, in a manner that warrants the highest degree of public confidence in our integrity and efficiency.

Departmental Accomplishments in FY 2013-14

- Installed final phases of the new Splash Pad at Stevenson Park
- Installed additional field lighting for detention fields (#39 & #40) at Centennial Park
- Installed a new 9 Hole Disc Golf Course at 1776 Park
- Increased morning Zumba exercise program participation by 50%
- Introduced the new Zumba Toning and new Weight Training Classes
- Parks and Recreation Department won 1st Place for the Civic Organization Award which recognizes contributions by a civic organization that supports the Keep Texas Beautiful Association Mission
- Keep Friendswood Beautiful Committee received 3rd Place in the Governor's Community Achievement Award

Current Operations

The Parks and Recreation Department is comprised of Parks Operations, Building Operations, Senior Activity Program, Recreation Programs, and Special Events. Parks and Recreation Department's goal is to provide quality programs and facilities that the entire family can enjoy and utilize.

Park Operations

The City of Friendswood currently maintains approximately 200 acres of parkland throughout the City. Park operations maintains Centennial Park, Friendswood SportsPark, Leavesley Park, Old City Park, Renwick Park, Stevenson Park Multi-purpose Complex and 1776 Park.

The park's maintenance schedule provides for mowing of Renwick Park, Old City Park, Moore Road and 1776 Park on a biweekly basis. Stevenson Park and Centennial Park are mowed on a weekly basis. All parks are cleaned and maintained by staff on a weekly basis while Renwick Park is cleaned 6 days per week and Centennial Park 6 days per week by contracted Janitorial services. Park staff maintains all irrigation systems in parks, around city buildings and the medians on Friendswood Drive. Maintenance items such as plumbing repairs, electrical repairs, landscape maintenance, field layout and striping, tree trimming and removal, fence and gate repairs, field lighting maintenance and repairs and softball infield maintenance are some of the major tasks also performed by the Park staff.

The set up and daily labor for special events such as the 4th of July Celebration, Memorial Day Celebration, Spring Sparkle, Fall Haul, Youth Sports Day, Kid Fish, Concerts in the Park, Movie in the Park, Santa in the Park and many other special events are also part of the Park Operations schedule.

Facility Operations

The Parks and Recreation Department is responsible for the maintenance and upkeep of the City Hall building, the Public Safety building, Friendswood Public Library, the Activities Building, the Public Works building, Animal Control building and Fire Stations 1, 2, 3, and 4. Maintenance and upkeep of all City facilities are done on a scheduled basis. Special projects and other maintenance requests are performed on a work order priority system. Janitorial services are accomplished through contract services.

Building Operations shares the same staff as Parks Operations. All work order requests for anything from moving boxes, to setting up chairs and tables, to major HVAC repairs are handled by this same staff. As the City grows and more facilities are built, the amount of work order requests steadily increases. The staff is being cross trained to handle a wide variety of tasks.

Recreation Programs

The goal is to provide fun and safe recreational programs/events for citizens of all ages. The objective is to focus on recreational activities that impact both need and interest of the community. Recreational programs include the Senior Activity Program, Summer Day Camp, Sesquicentennial Swimming Pool, Adult Sport Leagues, Youth Events and Fitness Classes.

The Parks and Recreation Department does not plan or organize youth sports programs; however, the department does serve as a liaison between the citizens of Friendswood and the Friendswood Area Swim Team, Friendswood Mustangs, Friendswood Colts, Friendswood Broncos, Friendswood Girls Softball Association, Friendswood Little League, Friendswood Youth Lacrosse and the Space City Soccer Club.

Highlights of the Budget

Program Improvements

Working with the parks and recreation board to develop a strategic plan on prioritize the implementation of existing park improvements and land acquisition of future parks and green spaces as a result of the bonds authorized in 2013.

Additional program improvements include the construction of a new 9 hole Disc Golf Course located at 1776 Park. The Disc Golf was a joint project between a local Eagle Scout and the Parks and Recreation Department.

Recreation Programs

- Continue Concert-In-The Park Series with 9 concerts from May through June
- Continue Movies –In-The Park Series with 6 movies from July through August
- Plan and Program the 120th Annual Fourth of July Celebration
- Plan and Program the 12th Annual Kid fish competition
- Plan and Program the 7th Annual Santa in the Park
- Plan and Program the 2nd Annual Daddy Daughter Dance
- Plan and Program the youth competition events, such as MLB Pitch, Hit & Run, NFL Punt, Pass & Kick
- Plan and Program the 5K Fun Run and Walk
- Plan and program a variety of recreational programs for adults and senior citizens

Parks and Recreation

The following items are included in the FY15 adopted budget:

FAW Decision Packages (Funded)

Parks Scenario 1 Improvements (Dog Park) Supplies, benches, & irrigation equipment	One-time Cost Ongoing Cost	\$6,300 \$3,000
Parks Scenario 1 Improvements (Disc Golf)-benches	One-time Cost	\$2,800
2013 Bond Project (Basketball Pavilion)	One-time Cost	\$4,180
	Ongoing Cost	\$1,000
Irrigation & Mowing services for two fields at Baker Road	Ongoing Cost	\$22,400

Decision Packages (Funded)

Increase FTE by 0.25 (current seasonal employee at FTE 0.35 to part-time status for total FTE 0.60)	One-time Cost	\$1,150
	Ongoing Cost	\$16,058
Stevenson Park-benches, splash pad water features, and spinners for playground equipment	One-time Cost	\$9,390
New Friendswood Entryway Sign at 518 , 1 solar light and landscaping maintenance	One-time Cost	\$15,000
	Ongoing Cost	\$1,500

Departmental Performance Measures by Division

Major Departmental Goals for FY 2014-15

- Provide fun and safe recreational programs/events for all citizens of all ages.
- Continue to present a fun, safe environment that provides seniors with unique activities that offer wellness for the mind and body
- Offer existing programs and special events while developing new programs and amenities as the demand or interest increases
- Begin final phase of the Dog Park Construction at 1776 Park
- Implementation of 2013 Bond Projects
- Begin final phase of connecting city parks via the creek system as outlined in the Parks Master Plan with the installation of a pedestrian bridge connecting Stevenson and Old City Park
- Updating, improving and expanding security equipment and procedures at all city facilities

Supports City's Strategic Goals: 1-Communication, 3-Preservation, 4-Partnerships, 5-Public Safety, and 6-Organizational Development

Parks and Recreation

Administration	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	3.33	3.33	2.33*	2.33	2.33
Division Expenditures	\$312,252	\$337,909	\$301,145	\$296,027	\$304,131
Outputs					
# of grants applied for	1	1	2	2	2
# of committees and subcommittees	4	6	5	5	5
# of news alert subscribers	New measure data not available	New measure data not available	10,000	10,250	10,755
# of educational brochures produced	New measure data not available	1	1	1	1
# of reservations for recreational facilities	1,386	2,594	2,500	2,200	2,500
Measures of Effectiveness					
Placement award with Keep Texas Beautiful	2 nd place	3 rd Place	1 st place	3 rd place	1 st place
Number of Likes for Facebook Posting	New measure data not available	New measure data not available	500	770	2,000
Measures of Efficiency					
Monthly Operations Cost	\$26,021	\$28,159	\$25,095	\$24,669	\$25,344
Division Expenditures per capita	\$8.46	\$9.02	\$7.93	\$7.80	\$7.91

*After reorganization of department, one position from the administration division was transferred to the recreation division.

Parks and Recreation

Recreation Programs	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of Full-Time Equivalents (FTE's)	7.95	8.75	8.75	8.75	8.95
# of summer camp seasonal workers	14	16	16	16	16
# of Stevenson park pool seasonal workers	17	16	15	15	15
Division Expenditures	\$691,550	\$710,106	\$744,885	\$782,493	\$813,968
Outputs					
# of Fitness Class scheduled	88	612	710	700	808
# of fitness program types	4	4	5	5	5
# of Community Events scheduled	26	26	28	27	32
# of trips and events offered by Senior Citizen Program	127	186	165	154	175
# of weekly programs offered by Senior Citizen Program	30	31	32	32	35
# of visits to Sesquicentennial Pool	9,651	7,882	10,500	7,652	8,000
Total # of participants registered for Summer Camp	385	512	540	489	540
Total # of participants repeating 2 or more sessions of summer camp	90	117	120	85	120
# of teams registered in adult leagues	118	175	100	185	190
# of Responses to Annual Surveys	New measure Data not available	100	200	200	250
Measures of Effectiveness					
% of Events actually held	New measure Data not available	95%	100%	98%	100%
% of households registered using RecTrac	30%	45%	50%	50%	55%
Average monthly attendance at Senior Citizen Programs	1,408	1,492	1,600	1,405	1,500
% of participants "satisfied" with Summer Camp Program	New measure Data not available	New measure Data not available	90%	95%	98%
% of participants "satisfied" with Fitness Programs	New measure Data not available	New measure Data not available	90%	90%	95%
% of participants "satisfied" with Senior Citizen Program	New measure Data not available	New measure Data not available	90%	90%	95%
Measures of Efficiency					
Monthly Operational Costs	\$57,629	\$59,176	\$62,074	\$65,208	\$67,831
Division Expenditures per capita	\$18.73	\$18.95	\$19.62	\$20.61	\$21.16

Parks and Recreation

Parks Operations	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	8.00	8.00	8.00	8.00	8.00
Division Expenditures	\$1,006,247	\$1,006,649	\$1,108,895	\$1,172,542	\$1,185,695
Outputs					
Total # of Maintenance Work Orders for Parks/Facilities logged	475	551	600	625	750
Total acres of Athletic fields	New measure Data not available	80.3	80.3	80.3	80.3
Total acres of Park turf areas	New measure Data not available	110.08	110.08	110.08	110.08
# of Parks maintained by the City	7	7	7	7	7
# of Special Projects Requested	7	5	4	5	6
# of parks mowed	6	6	7	7	7
Total dollars spent for dead tree removal	\$19,625	\$13,925	\$10,550	\$10,550	\$10,000
Measures of Effectiveness					
# of Parks work orders completed within 5 days	68	75	80	80	85
% of Work Orders for Parks completed within 5 Days	93.1%	93.6%	94%	94%	95%
Measures of Efficiency					
Monthly Operational Cost	\$83,854	\$83,887	\$92,408	\$97,712	\$98,808
Division Expenditures per capita	\$27.26	\$26.87	\$29.21	\$30.88	\$30.82

Parks and Recreation

Facility Operations	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Forecast
Inputs					
# of full time equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00
Division Expenditures	\$722,584	\$643,214	\$700,454	\$672,828	\$669,435
Outputs					
Total square footage of City building facilities	91,027	91,027	91,027	91,027	91,027
Total # of Maintenance Work Orders for Buildings logged	466	500	575	550	600
Measures of Effectiveness					
# of work orders completed within 5 days	569	542	517	520	575
% of Work Orders for Building Maintenance completed within 5 days	96.1%	94%	90%	90.3%	95%
Average janitorial services cost per sq. foot (not including supplies)	\$1.26	\$1.30	\$1.37	\$1.37	\$1.40
Measures of Efficiency					
Monthly Operational Costs	\$60,215	\$53,601	\$58,371	\$56,069	\$55,786
Division Expenditures per capita	\$19.57	\$17.17	\$18.45	\$17.72	\$17.40

**PARKS AND RECREATION
DEPARTMENT SUMMARY**

EXPENDITURES BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION	\$337,908	\$301,145	\$301,535	\$220,868	\$296,027	\$304,131	1.0%
RECREATION PROGRAM	710,106	744,886	804,038	473,648	782,493	813,968	9.3%
PARKS OPERATIONS	1,006,649	1,108,895	1,164,505	843,204	1,172,542	1,185,695	6.9%
FACILITY OPERATIONS	643,214	700,453	701,535	398,453	672,828	669,435	-4.4%
DEPARTMENT TOTAL	\$2,697,877	\$2,855,379	\$2,971,613	\$1,936,173	\$2,923,890	\$2,973,229	4.1%

EXPENDITURES BY CLASSIFICATION

CLASSIFICATION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
SALARIES AND BENEFITS	\$1,072,746	\$1,196,487	\$1,197,051	\$775,219	\$1,189,885	\$1,235,607	3.3%
SUPPLIES	171,385	172,342	203,699	128,185	188,826	204,039	18.4%
MAINTENANCE	244,307	286,252	276,224	193,033	252,091	280,107	-2.1%
SERVICES	1,185,364	1,200,298	1,249,079	831,966	1,247,528	1,238,476	3.2%
CAPITAL OUTLAY	24,075	0	45,560	7,770	45,560	15,000	0.0%
CLASSIFICATION TOTAL	\$2,697,877	\$2,855,379	\$2,971,613	\$1,936,173	\$2,923,890	\$2,973,229	4.1%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY14 TO FY15
ADMINISTRATION	3.33	2.33	2.33	2.33	2.33	2.33	0.0%
RECREATION PROGRAM	7.95	8.70	8.70	8.70	8.70	8.95	2.9%
PARKS OPERATIONS	8.00	8.00	8.00	8.00	8.00	8.00	0.0%
PERSONNEL TOTAL	19.28	19.03	19.03	19.03	19.03	19.28	1.3%

*Department name changed from Community Services to Parks and Recreation in FY 2015.

**PARKS AND RECREATION
ADMINISTRATION
001-6401-451**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$214,744	\$194,261	\$194,261	\$138,102	\$192,136	\$197,560
41-20 PART-TIME WAGES	0	0	2,119	2,118	2,118	0
41-30 OVERTIME PAY	4,013	1,238	1,361	3,371	3,371	1,238
41-31 HOLIDAY HRS WORKED	108	0	0	0	508	0
41-43 LONGEVITY PAY	1,289	1,265	1,265	1,254	1,254	1,405
41-44 VEHICLE ALLOWANCE	7,227	7,182	7,182	5,042	7,182	7,182
41-45 INCENTIVE-CERTIFICATE PAY	986	900	900	664	900	900
41-49 CELL PHONE ALLOWANCE	1,576	1,576	1,576	1,050	1,576	1,576
47-10 SOCIAL SECURITY/MEDICARE	16,564	15,327	15,490	11,004	14,672	15,575
47-20 TMRS RETIREMENT	35,925	32,764	32,764	23,684	30,579	33,562
48-10 HEALTH/DENTAL INSURANCE	21,847	12,228	12,228	9,005	12,228	12,917
48-20 LIFE INSURANCE	600	553	553	388	553	548
48-30 DISABILITY INSURANCE	625	547	547	405	540	571
48-40 WORKERS COMP INSURANCE	269	239	263	193	257	249
48-50 EAP SERVICES	187	134	134	105	134	135
48-90 FLEX PLAN ADMINISTRATION	69	51	51	37	49	50
SALARIES AND BENEFITS	\$306,029	\$268,265	\$270,694	\$196,422	\$268,057	\$273,468
51-00 OFFICE SUPPLIES	\$2,418	\$3,145	\$2,818	\$1,099	\$1,765	\$2,000
52-00 PERSONNEL SUPPLIES	287	375	375	55	375	295
54-00 OPERATING SUPPLIES	1,849	1,096	1,096	803	1,071	1,650
58-00 OPERATING EQUIPMENT<\$5000	140	500	500	0	0	500
SUPPLIES	\$4,694	\$5,116	\$4,789	\$1,957	\$3,211	\$4,445
74-00 OPERATING SERVICES	\$280	\$500	\$500	\$160	\$365	\$500
74-01 POSTAL / COURIER SERVICES	841	1,300	910	299	799	1,300
75-10 TRAINING	1,418	2,000	1,927	1,812	1,812	1,335
75-20 TRAVEL REIMBURSEMENTS	2,513	3,245	1,873	1,041	1,832	2,455
75-30 MEMBERSHIPS	965	1,165	1,288	1,288	1,288	628
78-00 CONTRACT SERVICES	21,168	19,554	19,554	17,889	18,663	20,000
SERVICES	\$27,185	\$27,764	\$26,052	\$22,489	\$24,759	\$26,218
COMM SERVICES ADMIN	\$337,908	\$301,145	\$301,535	\$220,868	\$296,027	\$304,131

**PARKS AND RECREATION
RECREATION PROGRAMS
001-6420-452**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$64,646	\$103,529	\$103,529	\$78,620	\$103,127	\$105,599
41-20	PART-TIME WAGES	\$0	\$0	\$0	\$0	\$0	\$11,960
41-30	OVERTIME PAY	2,588	1,095	1,095	0	0	1,095
41-31	HOLIDAY HRS WORKED	103	0	0	0	0	0
41-43	LONGEVITY PAY	330	635	635	625	625	755
41-44	VEHICLE ALLOWANCE	5,434	5,400	5,400	3,791	5,400	5,400
41-45	INCENTIVE-CERTIFICATE PAY	691	3,300	3,300	2,434	3,300	3,300
41-49	CELL PHONE ALLOWANCE	1,140	1,140	1,140	760	1,140	1,140
42-20	PART-TIME WAGES	4,641	0	0	170	170	0
47-10	SOCIAL SECURITY/MEDICARE	5,571	7,884	7,884	5,998	7,684	8,937
47-20	TMRS RETIREMENT	11,693	18,270	18,270	13,669	17,970	21,752
48-10	HEALTH/DENTAL INSURANCE	14,951	26,179	26,179	19,277	26,179	27,697
48-20	LIFE INSURANCE	178	271	271	208	271	293
48-30	DISABILITY INSURANCE	184	314	314	216	314	305
48-40	WORKERS COMP INSURANCE	201	134	134	640	853	1,421
48-50	EAP SERVICES	71	115	115	90	115	175
48-90	FLEX PLAN ADMINISTRATION	26	43	43	32	43	43
	SALARIES AND BENEFITS	\$112,448	\$168,309	\$168,309	\$126,530	\$167,191	\$189,872
52-00	PERSONNEL SUPPLIES	\$382	\$114	\$114	\$111	\$111	\$265
54-00	OPERATING SUPPLIES	18,494	18,210	14,368	10,671	14,228	21,300
58-00	OPERATING EQUIPMENT <\$5000	985	1,212	2,876	2,876	2,876	1,212
	SUPPLIES	\$19,861	\$19,536	\$17,358	\$13,658	\$17,215	\$22,777
74-00	OPERATING SERVICES	\$8,214	\$7,910	\$8,910	\$5,296	\$7,996	\$9,510
75-10	TRAINING	3,000	0	1,614	1,474	1,474	1,020
75-20	TRAVEL REIMBURSEMENTS	0	0	995	463	986	1,350
75-30	MEMBERSHIPS	0	0	225	211	211	400
78-00	CONTRACT SERVICES	12,965	19,442	19,442	13,163	19,442	20,000
79-10	COMMUNITY EVENTS/PROGRAMS	46,903	24,201	36,058	31,524	31,524	24,000
	SERVICES	\$71,082	\$51,553	\$67,244	\$52,131	\$61,633	\$56,280
	RECREATION PROGRAMS	\$203,391	\$239,398	\$252,911	\$192,319	\$246,039	\$268,929

**PARKS AND RECREATION
JULY 4TH PROGRAM
001-6422-452**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-30 OVERTIME PAY	\$25,916	\$22,375	\$22,375	\$0	\$22,375	\$22,375
47-10 SOCIAL SECURITY/MEDICARE	1,833	1,712	1,712	0	1,712	1,712
47-20 TMRS RETIREMENT	3,949	3,535	3,535	0	3,535	3,578
48-40 WORKERS COMP INSURANCE	0	236	236	0	236	246
SALARIES AND BENEFITS	\$31,698	\$27,858	\$27,858	\$0	\$27,858	\$27,911
51-00 OFFICE SUPPLIES	\$344	\$329	\$210	\$143	\$191	\$350
54-00 OPERATING SUPPLIES	1,319	1,181	2,892	340	2,995	2,190
SUPPLIES	\$1,663	\$1,510	\$3,102	\$483	\$3,186	\$2,540
74-00 OPERATING SERVICES	\$220	\$0	\$0	\$0	\$0	\$1,000
74-81 TRANSPORTATION SERVICES	5,047	5,209	5,209	0	5,200	5,209
78-30 RENTAL	12,560	12,560	18,106	16,086	17,956	16,700
79-10 COMMUNITY EVENTS/PROGRAMS	35,854	28,000	37,668	34,325	37,668	32,000
SERVICES	\$53,681	\$45,769	\$60,983	\$50,411	\$60,824	\$54,909
JULY 4TH PROGRAM	\$87,042	\$75,137	\$91,943	\$50,894	\$91,868	\$85,360

**PARKS AND RECREATION
SUMMER DAY CAMP PROGRAM
001-6423-452**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
42-22	SEASONAL WAGES	\$64,431	\$65,054	\$64,277	\$12,869	\$64,277	\$65,241
47-10	SOCIAL SECURITY/MEDICARE	4,929	4,976	4,916	985	4,916	4,991
48-40	WORKERS COMP INSURANCE	706	717	708	139	708	726
	SALARIES AND BENEFITS	\$70,066	\$70,747	\$69,901	\$13,993	\$69,901	\$70,958
52-00	PERSONNEL SUPPLIES	\$903	\$2,458	\$2,458	\$1,270	\$1,693	\$1,250
54-00	OPERATING SUPPLIES	9,627	8,060	8,060	4,806	6,408	8,500
	SUPPLIES	\$10,530	\$10,518	\$10,518	\$6,076	\$8,101	\$9,750
74-00	OPERATING SERVICES	\$0	\$489	\$489	\$0	\$0	\$0
74-81	TRANSPORTATION SERVICES	7,530	8,180	8,180	964	8,000	8,180
74-97	RECRUITMENT ADVERTISING	75	338	338	0	0	0
75-20	TRAVEL REIMBURSEMENTS	110	414	414	55	148	500
76-12	TELEPHONE/COMMUNICATIONS	45	200	200	43	150	200
79-10	COMMUNITY EVENTS/PROGRAMS	14,921	17,766	17,766	1,093	17,766	17,766
	SERVICES	\$22,681	\$27,387	\$27,387	\$2,155	\$26,064	\$26,646
	SUMMER DAY CAMP PROGRAM	\$103,277	\$108,652	\$107,806	\$22,224	\$104,066	\$107,354

**PARKS AND RECREATION
KEEP FRIENDSWOOD BEAUTIFUL COMMITTEE
001-6424-452**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
52-00	PERSONNEL SUPPLIES	\$124	\$360	\$360	\$0	\$0	\$360
54-00	OPERATING SUPPLIES	12,158	5,700	9,627	7,465	9,642	8,000
58-00	OPERATING EQUIPMENT<\$5000 SUPPLIES	1,500	0	0	0	0	0
		\$13,782	\$6,060	\$9,987	\$7,465	\$9,642	\$8,360
62-10	LANDSCAPING MAINTENANCE	\$8,649	\$12,491	\$9,931	\$5,149	\$8,496	\$11,500
		\$8,649	\$12,491	\$9,931	\$5,149	\$8,496	\$11,500
74-00	OPERATING SERVICES	\$4,712	\$4,695	\$5,266	\$4,410	\$5,266	\$11,900
75-10	TRAINING	598	573	873	872	872	900
75-20	TRAVEL REIMBURSEMENTS	1,444	668	1,250	0	1,249	850
75-30	MEMBERSHIPS	25	100	100	100	100	125
79-10	COMMUNITY EVENTS/PROGRAMS	346	0	10,000	8,825	8,825	0
79-22	KFB BEAUTIFICATION GRANTS	0	2,000	2,000	2,000	2,000	2,000
	SERVICES	\$7,125	\$8,036	\$19,489	\$16,207	\$18,312	\$15,775
84-00	CAPITAL OPERATING EQUIP	\$0	\$0	\$14,840	\$7,770	\$14,840	\$15,000
	CAPITAL OUTLAY	\$0	\$0	\$14,840	\$7,770	\$14,840	\$15,000
KEEP FRWD BEAUTIFUL COMM		\$29,556	\$26,587	\$54,247	\$36,591	\$51,290	\$50,635

**PARKS AND RECREATION
STEVENS ON PARK POOL
001-6428-452**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
42-22	SEASONAL WAGES	\$45,786	\$49,661	\$48,383	\$12,625	\$48,383	\$49,692
47-10	SOCIAL SECURITY/MEDICARE	3,503	3,799	3,696	966	3,696	3,824
48-40	WORKERS COMP INSURANCE	502	547	532	136	532	552
	SALARIES AND BENEFITS	\$49,791	\$54,007	\$52,611	\$13,727	\$52,611	\$54,068
51-00	OFFICE SUPPLIES	\$108	\$244	\$244	\$136	\$181	\$100
52-00	PERSONNEL SUPPLIES	873	1,725	1,825	1,715	1,729	1,385
54-00	OPERATING SUPPLIES	1,704	1,833	1,833	1,612	1,791	1,500
54-95	CHEMICALS	6,526	7,262	7,262	5,040	6,720	7,262
56-00	FACILITY SUPPLIES	143	170	320	132	275	0
56-20	JANITORIAL SUPPLIES	322	504	504	76	466	500
58-00	OPERATING EQUIPMENT <\$5000	2,095	1,875	1,875	159	1,734	2,000
	SUPPLIES	\$11,771	\$13,613	\$13,863	\$8,870	\$12,896	\$12,747
62-10	LANDSCAPING	\$0	\$129	\$129	\$0	\$0	\$500
65-61	SWIMMING POOL MAINTENANCE	3,232	3,593	2,015	169	3,308	3,593
66-00	FACILITY MAINTENANCE	4,346	3,750	3,750	2,451	3,268	3,750
	MAINTENANCE	\$7,578	\$7,472	\$5,894	\$2,620	\$6,576	\$7,843
74-00	OPERATING SERVICES	\$0	\$0	\$0	\$0	\$1,527	\$4,200
74-97	RECRUITMENT ADVERTISING	0	338	338	0	0	0
76-11	ELECTRICITY	18,333	17,551	17,551	10,684	17,045	17,551
76-12	TELEPHONE/COMMUNICATIONS	1,275	1,562	1,562	1,273	1,562	1,562
76-13	NATURAL GAS	8,771	2,870	5,995	5,950	5,966	2,870
76-20	JANITORIAL SERVICES	2,200	2,400	2,400	1,200	2,400	2,400
78-00	CONTRACT SERVICES	6,526	6,952	6,952	5,040	6,720	6,952
	SERVICES	\$37,105	\$31,673	\$34,798	\$24,147	\$35,220	\$35,535
	STEVENS ON PARK POOL	\$106,245	\$106,765	\$107,166	\$49,364	\$107,303	\$110,193

**PARKS AND RECREATION
SENIOR ACTIVITY CENTER
001-6429-452**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$81,277	\$84,873	\$84,981	\$60,109	\$83,645	\$86,457
41-20	PART-TIME WAGES	18,564	18,567	18,567	12,070	18,093	18,517
41-30	OVERTIME PAY	0	872	872	0	500	872
41-43	LONGEVITY PAY	1,101	780	780	775	775	905
41-90	ACCRUED PAYROLL	165	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	6,877	7,072	7,072	5,216	7,072	7,597
47-20	TMRS RETIREMENT	15,797	16,678	16,678	11,559	16,678	17,069
48-10	HEALTH/DENTAL INSURANCE	17,636	18,407	18,407	13,554	18,407	19,470
48-20	LIFE INSURANCE	229	237	237	171	237	240
48-30	DISABILITY INSURANCE	237	246	246	177	246	250
48-40	WORKERS COMP INSURANCE	1,215	1,269	1,269	868	1,269	1,302
48-50	EAP SERVICES	119	172	172	90	172	116
48-90	FLEX PLAN ADMINISTRATION	107	106	106	32	106	43
	SALARIES AND BENEFITS	\$143,324	\$149,279	\$149,387	\$104,621	\$147,200	\$152,838
51-00	OFFICE SUPPLIES	\$1,961	\$2,618	\$2,318	\$62	\$583	\$1,900
52-00	PERSONNEL SUPPLIES	125	75	75	0	72	150
53-01	FUEL	4,084	4,440	4,440	3,251	4,335	4,440
54-00	OPERATING SUPPLIES	6,784	7,653	7,973	5,055	6,740	7,653
58-00	OPERATING EQUIPMENT<\$5000	5,448	1,211	1,211	0	750	1,211
	SUPPLIES	\$18,402	\$15,997	\$16,017	\$8,368	\$12,480	\$15,354
63-00	VEHICLE MAINTENANCE	\$90	\$600	\$600	\$143	\$191	\$1,200
66-00	FACILITY MAINTENANCE	2,171	400	400	0	0	0
	MAINTENANCE	\$2,261	\$1,000	\$1,000	\$143	\$191	\$1,200
73-11	VEHICLE INSURANCE	\$791	\$778	\$778	\$1,525	\$1,525	\$1,556
74-00	OPERATING SERVICES	604	0	0	200	200	0
74-01	POSTAL / COURIER SERVICES	1,561	600	600	35	647	600
75-10	TRAINING	1,217	2,189	2,189	844	1,625	1,150
75-20	TRAVEL REIMBURSEMENTS	400	661	961	859	961	1,337
75-30	MEMBERSHIPS	0	85	85	0	85	90
76-12	TELEPHONE/COMMUNICATIONS	66	372	372	34	124	372
78-00	CONTRACT SERVICES	2,625	386	386	0	386	0
79-10	COMMUNITY EVENTS/PROGRAMS	9,344	17,000	18,190	5,627	16,503	17,000
	SERVICES	\$16,608	\$22,071	\$23,561	\$9,124	\$22,056	\$22,105
	SENIOR ACTIVITY CENTER	\$180,595	\$188,347	\$189,965	\$122,256	\$181,927	\$191,497

**PARKS AND RECREATION
PARK OPERATIONS
001-6430-456**

ACCOUNT DESCRIPTION	FY13 ACTUAL	FY14 ORIGINAL BUDGET	FY14 AMENDED BUDGET	FY14 YTD 6/30/2014	FY14 YEAR END ESTIMATE	FY15 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$241,389	\$305,600	\$305,600	\$212,909	\$303,879	\$311,842
41-30 OVERTIME PAY	7,003	7,734	8,003	6,767	8,786	7,734
41-31 HOLIDAY HRS WORKED	880	0	0	157	3,389	0
41-43 LONGEVITY PAY	1,760	1,425	1,425	1,420	1,420	2,055
41-45 INCENTIVE-CERTIFICATE PAY	1,580	2,400	2,400	1,770	2,400	2,400
41-49 CELL PHONE ALLOWANCE	2,295	2,640	2,640	2,160	2,640	3,240
41-90 ACCRUED PAYROLL	2,980	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	18,851	23,510	23,510	16,125	23,010	23,370
47-20 TMRS RETIREMENT	40,290	50,754	50,754	35,688	47,584	52,334
48-10 HEALTH/DENTAL INSURANCE	37,472	57,949	57,949	38,723	57,949	57,345
48-20 LIFE INSURANCE	700	850	850	605	850	869
48-30 DISABILITY INSURANCE	725	884	884	627	884	902
48-40 WORKERS COMP INSURANCE	2,834	3,519	3,519	2,397	3,519	3,637
48-50 EAP SERVICES	417	459	459	350	459	465
48-90 FLEX PLAN ADMINISTRATION	214	298	298	228	298	299
SALARIES AND BENEFITS	\$359,390	\$458,022	\$458,291	\$319,926	\$457,067	\$466,492
52-00 PERSONNEL SUPPLIES	\$6,392	\$6,277	\$6,477	\$3,680	\$6,362	\$8,000
53-00 VEHICLE SUPPLIES	40	106	106	77	103	106
53-01 FUEL	12,446	17,381	17,381	10,042	16,889	17,381
54-00 OPERATING SUPPLIES	8,250	15,278	22,400	19,155	22,097	20,600
54-95 CHEMICALS	2,075	12,188	3,594	2,086	2,781	6,000
56-00 FACILITY SUPPLIES	3,576	2,923	7,251	4,154	5,539	3,500
56-20 JANITORIAL SUPPLIES	8,060	8,380	8,061	3,526	8,061	10,000
58-00 OPERATING EQUIPMENT<\$5000	25,786	7,874	32,210	18,531	32,210	37,670
SUPPLIES	\$66,625	\$70,407	\$97,480	\$61,251	\$94,042	\$103,257
62-10 LANDSCAPING	\$27,626	\$28,184	\$28,184	\$27,920	\$28,103	\$29,684
62-20 LIGHTING MAINTENANCE	1,555	14,028	9,563	1,680	9,562	12,000
62-30 PARKING LOT MAINTENANCE	0	0	7,553	7,553	7,553	7,000
62-40 FENCE MAINTENANCE	250	1,293	1,293	561	761	0
63-00 VEHICLE MAINTENANCE	2,726	3,810	3,810	2,366	3,155	3,800
64-00 OPERATING MAINTENANCE	21,132	22,103	32,103	30,729	32,073	34,000
66-00 FACILITY MAINTENANCE	44,662	47,592	50,472	49,333	51,325	44,500
68-00 EQUIPMENT MAINTENANCE	5,379	9,062	8,687	3,144	6,692	6,500
MAINTENANCE	\$103,330	\$126,072	\$141,665	\$123,286	\$139,224	\$137,484
73-11 VEHICLE INSURANCE	\$1,723	\$3,086	\$3,086	\$2,523	\$3,086	\$2,574
74-00 OPERATING SERVICES	2,812	4,500	15,825	1,231	3,930	3,300
74-97 RECRUITMENT ADVERTISING	340	825	825	0	0	0
75-10 TRAINING	0	0	694	515	527	875
75-20 TRAVEL REIMBURSEMENTS	0	0	500	493	493	1,026
75-30 MEMBERSHIPS	0	0	0	0	0	720
76-11 ELECTRICITY	163,142	135,960	135,960	112,162	145,960	135,960
76-13 NATURAL GAS	22	530	530	0	0	530
76-20 JANITORIAL SERVICES	28,214	32,400	32,400	17,686	32,400	34,800
76-25 SAFETY SERVICES	3,581	3,682	3,682	2,982	3,682	3,700
76-30 PEST CONTROL SERVICES	200	215	215	50	50	0
76-80 MOWING SERVICES	239,255	243,198	243,198	183,313	263,198	265,598
76-90 HOA MAINTENANCE FEES	1,650	4,239	4,239	1,650	1,650	2,400
78-00 CONTRACT SERVICES	3,504	5,440	5,596	1,418	5,284	6,250
78-30 RENTAL	2,178	1,000	1,000	229	2,630	3,000
78-31 VEHICLE LEASE-INTERNAL	6,608	19,319	19,319	14,489	19,319	17,729
SERVICES	\$453,229	\$454,394	\$467,069	\$338,741	\$482,209	\$478,462
84-00 CAPITAL OPERATING EQUIP	\$9,775	\$0	\$0	\$0	\$0	\$0
88-00 CAPITAL EQUIPMENT	14,300	0	0	0	0	0
CAPITAL OUTLAY	\$24,075	\$0	\$0	\$0	\$0	\$0
PARKS OPERATIONS	\$1,006,649	\$1,108,895	\$1,164,505	\$843,204	\$1,172,542	\$1,185,695

**PARKS AND RECREATION
FACILITY OPERATIONS
001-6460-419**

ACCOUNT DESCRIPTION		FY13	FY14	FY14	FY14	FY14	FY15
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2014	YEAR END ESTIMATE	ADOPTED BUDGET
51-00	OFFICE SUPPLIES	\$237	\$1,000	\$1,000	\$268	\$382	\$0
54-00	OPERATING SUPPLIES	13,524	15,509	19,509	14,075	18,767	16,009
56-00	FACILITY SUPPLIES	7,743	11,615	8,615	5,021	7,980	6,000
56-20	JANITORIAL SUPPLIES	34	400	400	0	0	0
58-00	OPERATING EQUIPMENT<\$5000	2,519	1,061	1,061	693	924	2,800
	SUPPLIES	\$24,057	\$29,585	\$30,585	\$20,057	\$28,053	\$24,809
62-10	LANDSCAPING	\$6,300	\$6,330	\$6,330	\$4,700	\$6,200	\$7,000
62-30	PARKING LOT MAINTENANCE	330	0	2,185	2,185	2,185	0
66-00	FACILITY MAINTENANCE	95,755	94,392	69,047	47,189	69,047	72,200
66-20	CONTINGENCY	0	20,000	20,000	0	0	20,000
68-00	EQUIPMENT MAINTENANCE	20,104	18,495	20,172	7,761	20,172	22,880
	MAINTENANCE	\$122,489	\$139,217	\$117,734	\$61,835	\$97,604	\$122,080
76-11	ELECTRICITY	\$233,184	\$250,114	\$250,114	\$144,268	\$250,114	\$250,114
76-12	TELEPHONE/COMMUNICATIONS	126,353	131,641	131,641	93,257	127,343	131,641
76-13	NATURAL GAS	3,441	3,821	3,821	3,610	3,809	3,821
76-20	JANITORIAL SERVICES	89,661	90,120	90,365	52,815	90,365	90,120
76-25	SAFETY SERVICES	6,505	7,400	7,640	4,879	7,640	7,400
76-30	PEST CONTROL SERVICES	2,937	2,840	1,215	710	1,947	0
76-80	MOWING SERVICES	7,000	7,000	7,000	0	7,000	7,000
78-00	CONTRACT SERVICES	23,332	33,000	24,985	13,831	23,978	28,050
78-30	RENTAL	4,255	5,715	5,715	3,191	4,255	4,400
	SERVICES	\$496,668	\$531,651	\$522,496	\$316,561	\$516,451	\$522,546
81-40	BUILDING RENOVATIONS	\$0	\$0	\$30,720	\$0	\$30,720	\$0
	CAPITAL OUTLAY	\$0	\$0	\$30,720	\$0	\$30,720	\$0
	FACILITY OPERATIONS	\$643,214	\$700,453	\$701,535	\$398,453	\$672,828	\$669,435

Personnel by Department Schedule

**Personnel By Department
Full-Time Equivalents
Three Year Comparison**

	FY13 Actual	FY14 Year End Estimate	FY15 Current Services	FY15 FAW/DP	FY15 Adopted Budget
Municipal Clerk	3.00	3.00	3.00	0.00	3.00
Elections	0.20	0.20	0.20	0.00	0.20
Records Management	2.00	2.00	2.00	0.00	2.00
Total City Secretary	5.20	5.20	5.20	0.00	5.20
Administration	3.65	3.15	3.15	1.00	4.15
Economic Development	1.00	1.00	1.00	0.00	1.00
Total City Manager	4.65	4.15	4.15	1.00	5.15
Finance - General Fund ¹	8.50	9.50	9.00	0.00	9.00
Finance - Water and Sewer Fund	4.00	4.00	4.00	0.00	4.00
Municipal Court	7.70	6.70	6.70	0.00	6.70
Human Resources	4.00	4.00	4.00	0.00	4.00
Risk Management - General Fund	1.00	1.00	1.00	0.00	1.00
Information Technology	4.00	4.00	4.00	0.00	4.00
Total Administrative Services	29.20	29.20	28.70	0.00	28.70
Administration	5.00	5.00	5.00	0.00	5.00
Communications	13.60	13.60	13.60	0.00	13.60
Patrol	45.80	46.80	46.80	2.00	48.80
DOT Patrol	1.00	1.00	1.00	0.00	1.00
Criminal Investigations	12.00	12.00	12.00	0.00	12.00
Animal Control	4.00	4.00	4.00	0.00	4.00
Total Police	81.40	82.40	82.40	2.00	84.40
Fire City Administration	0.00	0.00	0.00	0.00	0.00
Total FVFD	0.00	0.00	0.00	0.00	0.00
Administration ³	4.80	5.20	5.20	0.00	5.20
Emergency Management	1.30	1.30	1.30	0.00	1.30
Total Fire Marshal	6.10	6.50	6.50	0.00	6.50
Administration ²	2.39	1.39	1.39	0.00	1.39
Planning and Zoning ²	2.60	4.60	4.60	0.00	4.60
Inspection ²	4.90	3.90	4.90	0.00	4.90
Code Enforcement ²	1.00	1.00	0.00	0.00	0.00
Total Community Development	10.89	10.89	10.89	0.00	10.89
Administration - General Fund	2.33	2.73	2.73	0.00	2.73
Administration - Water and Sewer Fund	1.00	1.60	1.60	0.00	1.60
Street Operations	11.00	10.00	10.00	0.00	10.00
Drainage Operations	4.00	5.00	5.00	0.00	5.00
Water Operations	9.30	9.30	9.30	0.00	9.30
Sewer Operations	9.00	9.00	9.00	0.00	9.00
Utility Customer Service	2.00	2.00	2.00	0.00	2.00
Engineering - General Fund ²	1.00	1.00	1.00	0.00	1.00
Engineering - Water and Sewer Funds ²	1.00	2.00	2.00	0.00	2.00
Projects - General Fund ²	3.00	2.00	2.00	0.00	2.00
Projects - Water and Sewer Funds ²	1.00	0.00	0.00	0.00	0.00
Total Public Works	44.63	44.63	44.63	0.00	44.63
Administration ⁴	14.72	14.37	14.37	0.00	14.37
Total Library	14.72	14.37	14.37	0.00	14.37
Administration ²	3.33	2.33	2.33	0.00	2.33
Recreation Programs ²	7.95	8.70	8.70	0.25	8.95
Parks Operations	8.00	8.00	8.00	0.00	8.00
Facility Operations	0.00	0.00	0.00	0.00	0.00
Total Parks and Recreation	19.28	19.03	19.03	0.25	19.28
Total Personnel	216.07	216.37	215.87	3.25	219.12

In FY14 and FY15:

¹ Staffing reduction through attrition

² Reorganization within department

³ Change in type of employee and/or Contract Services

⁴ Library full-time equivalent were overstated in prior years and has been adjusted based on actual positions held

Decision Packages and Forces at Work

GENERAL FUND

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
ASO-HR	Replacement of 6 AED units	\$ 9,600	\$ -	\$ 9,600	\$ -	\$ 9,600
ASO-HR	DOT Physical for CDL Holders (Follow up exams & verification after employment)	\$ -	\$ 2,225	\$ 2,225	\$ -	\$ 2,225
City Wide	Health Insurance increase for City Employees	\$ -	\$ 67,823	\$ 67,823	\$ -	\$ 67,823
CS-Parks	Park Scenario 1 Improvements (Dog Park) - Supplies, benches, irrigation equipment	\$ 6,300	\$ 3,000	\$ 9,300	\$ -	\$ 9,300
CS-Parks	Park Scenario 1 Improvements (Disc Golf) - Benches	\$ 2,800	\$ -	\$ 2,800	\$ -	\$ 2,800
CS-Parks	2013 Bond Project (Basketball Pavilion) - Supplies, landscaping maintenance, trash cans, & park benches	\$ 4,180	\$ 1,000	\$ 5,180	\$ -	\$ 5,180
CS-Parks	Irrigation and Mowing services for two fields at Baker Road	\$ -	\$ 22,400	\$ 22,400	\$ -	\$ 22,400
Forces at Work Total		\$ 22,880	\$ 96,448	\$ 119,328	\$ -	\$ 119,328
City Wide	Employee Merit	\$ -	\$ 255,000	\$ 255,000	\$ -	\$ 255,000
CMO - Admin	Multi-media Communication Specialist 2nd Quarter Hire (1 FTE)	\$ 2,500	\$ 78,393	\$ 80,893	\$ -	\$ 80,893
ASO - IT	Multi-media Communication Specialist (software licenses)	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Police-Patrol	Peace Officer Mid-Year Hire (1 FTE)	\$ 2,050	\$ 46,503	\$ 48,553	\$ -	\$ 48,553
Police-Patrol	Peace Officer Mid-Year Hire (1 FTE)	\$ 2,050	\$ 47,019	\$ 49,069	\$ -	\$ 49,069
ASO-HR	Driver License Verification for existing staff driving city vehicles	\$ -	\$ 3,125	\$ 3,125	\$ -	\$ 3,125
PW-Streets	Replace Street Striping Machine (Machine over 10 years old, past its useful life)	\$ 12,146	\$ -	\$ 12,146	\$ -	\$ 12,146
PW-Streets	Industrial Zero Turn Riding Mower (Replace existing mower)	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ 12,000
CS-Recreation	Increase of 0.25 FTE for P/T position (current seasonal position at 0.35 FTE, going to part-time year round at 0.60 FTE)	\$ 1,150	\$ 16,058	\$ 17,208	\$ -	\$ 17,208
CS-Parks	Stevenson Park- benches, splash pad water features, & spinners for playground equipme	\$ 9,390	\$ -	\$ 9,390	\$ -	\$ 9,390
ASO-CMO & CDD	Copier/Printer/Scanner/Fax Replacement Program (5 year cycle)	\$ -	\$ 19,000	\$ 19,000	\$ -	\$ 19,000
ASO-HR/Risk	Employee Hearing Screening	\$ -	\$ 1,400	\$ 1,400	\$ -	\$ 1,400
ASO-HR/Insurance	Bonds for Cash Handlers	\$ -	\$ 5,200	\$ 5,200	\$ -	\$ 5,200
ASO-HR/Risk	Employee Vision Screening	\$ -	\$ 2,775	\$ 2,775	\$ -	\$ 2,775
FVFD	SCBA Cylinder Replacement Program	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
FVFD	Hourly rate increase for Part-Time Day Crew	\$ -	\$ 33,384	\$ 33,384	\$ -	\$ 33,384
FVFD	Increase in Health Insurance Premiums	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
FVFD	Bunker Gear Replacements	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
ASO-HR	Online Learning - Career Development for City Employees	\$ 500	\$ 6,699	\$ 7,199	\$ -	\$ 7,199
CS-KFB & Parks	Add 1 New Friendswood Entryway Sign & 1 solar light at FM 518 and landscaping maintenance	\$ 15,000	\$ 1,500	\$ 16,500	\$ -	\$ 16,500
FVFD	Vehicle Maintenance Budget Increase	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
FVFD	Increase in insurance costs (vehicle insurance, accident death and dismemberment, & Workers Comp)	\$ -	\$ 6,500	\$ 6,500	\$ -	\$ 6,500
FVFD	IRS Ruling Impact on Stipend Program - FICA payments	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
FVFD	Increase Training Funds for Fire Division	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
FVFD	Increase Merit Pool for FT employees	\$ -	\$ 5,500	\$ 5,500	\$ -	\$ 5,500
FVFD	One Full-time Paramedics to current staffing (24 hrs./7 days week) -new program	\$ -	\$ 68,333	\$ 68,333	\$ -	\$ 68,333
Decision Package Total		\$ 75,786	\$ 626,389	\$ 702,175	\$ -	\$ 702,175
GENERAL FUND TOTAL		\$ 98,666	\$ 722,837	\$ 821,503	\$ -	\$ 821,503

FVFD FIRE/EMS DONATIONS FUND BALANCE

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
FVFD	Replacement (5) LifePak Monitors (Funded from FVFD Fire/EMS donation fund)	\$ 190,000	\$ -	\$ 190,000	\$ 190,000	\$ -
FVFD	Replacement of Ambulance Unit 48. Anticipated trade in value to be \$28,000 (Funded from FVFD Fire/EMS donation fund)	\$ 195,000	\$ -	\$ 195,000	\$ 195,000	\$ -
FVFD FIRE/EMS DONATIONS FUND BALANCE TOTAL		\$ 385,000	\$ -	\$ 385,000	\$ 385,000	\$ -

WATER AND SEWER FUND

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
ASO-HR (PW-W&S Ops)	DOT Physical for CDL Holders (Follow up exams & verification after employment)	\$ -	\$ 275	\$ 275	\$ -	\$ 275
City Wide	City Health Insurance for employees	\$ -	\$ 9,654	\$ 9,654	\$ -	\$ 9,654
PW - Water Ops	Purchased Water	\$ -	\$ 75,847	\$ 75,847	\$ -	\$ 75,847
PW - Sewer Ops	Blackhawk WWTP Operational costs	\$ -	\$ 522,609	\$ 522,609	\$ -	\$ 522,609
PW-Sewer Ops	Increase Electricity	\$ -	\$ 11,641	\$ 11,641	\$ -	\$ 11,641
Forces at Work Total		\$ -	\$ 620,026	\$ 620,026	\$ -	\$ 620,026
City Wide	Employee Merit	\$ -	\$ 26,803	\$ 26,803	\$ -	\$ 26,803
PW-Sewer Ops	Replace Sanitary Sewer Mainline Camera / Inspection System & Trailer (Machine over 18 years old, past its useful life)	\$ 77,000	\$ -	\$ 77,000	\$ -	\$ 77,000
PW-Water Ops	Replace Crane Hoist used on existing service vehicle (Crane over 10 years old, past its useful life)	\$ 18,000	\$ -	\$ 18,000	\$ -	\$ 18,000
PW-Water Ops	Industrial Zero Turn Riding Mower (Replace existing mower)	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ 12,000
ASO-HR	Driver License Verification-Follow up & verification after employment	\$ -	\$ 625	\$ 625	\$ -	\$ 625
ASO-HR (UB)	Bonds for Cash Handlers	\$ -	\$ 2,300	\$ 2,300	\$ -	\$ 2,300
ASO-HR	Employee Hearing Screening	\$ -	\$ 338	\$ 338	\$ -	\$ 338
ASO-HR	Employee Vision Screening	\$ -	\$ 538	\$ 538	\$ -	\$ 538
Decision Package Total		\$ 107,000	\$ 30,604	\$ 137,604	\$ -	\$ 137,604
WATER AND SEWER FUND TOTAL		\$ 107,000	\$ 650,630	\$ 757,630	\$ -	\$ 757,630

**FY 2014-15 DECISION PACKAGES
(not included in the Adopted Budget)**

GENERAL FUND

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
Police-AC	Animal Control Clerk (1 FTE)	\$ -	\$ 53,271	\$ 53,271	\$ -	\$ 53,271
FVFD	Add 2 Full-time Paramedics to current staffing (24 hrs./7 days week) -new program	\$ -	\$ 136,667	\$ 136,667	\$ -	\$ 136,667
FVFD	New Modular Building	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000
FVFD	Fire Training Field Improvement at Fire Station # 2 (CIP Plan)	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000
UNFUNDED DECISION PACKAGES TOTAL (General Fund)		\$ 415,000	\$ 189,938	\$ 604,938	\$ -	\$ 604,938

Tax Information

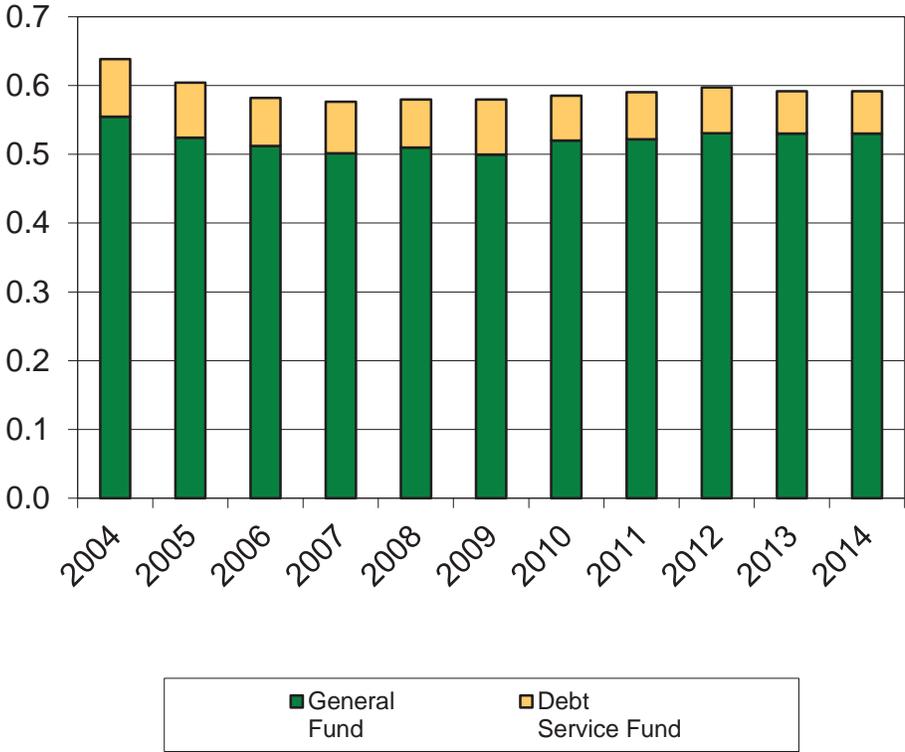
ESTIMATED AD VALOREM TAX COLLECTIONS - Certified Roll

Certified Taxable Value as of September 4, 2014	\$2,154,947,658	
Divided by 100	<u>100</u>	
Rate Base	\$21,549,477	
Tax Rate	<u>0.5914</u>	
Estimated Tax Levy	\$12,744,360	
Estimated Collection Rate	<u>99%</u>	
Adjusted Tax Collections, 2014-15		\$12,616,916
Estimated Value of Properties in ARB Review Status	\$159,629,584	
Divided by 100	<u>100</u>	
Rate Base	\$1,596,296	
Tax Rate	<u>0.5914</u>	
Estimated Tax Levy		\$944,049
Estimated Value Over 65 Frozen Ceilings	\$293,458,098	
Divided by 100	<u>100</u>	
Rate Base	\$2,934,581	
Tax Rate	<u>0.5914</u>	
Estimated Collection Rate & Levy	<u>100%</u>	<u>\$1,813,620</u>
ESTIMATED TOTAL TAX LEVY		<u>\$15,374,585</u>

TAXABLE VALUE AND LEVY COMPARISON

Fiscal Year Ending	Tax Year	Total Taxable Assessed Value	Homestead Exemption	Tax Rate	Total Tax Levy	Percent Increase Over Prior Year
2003-04	2003	\$1,689,163,292	20%	\$0.6385	\$10,785,308	11.9%
2004-05	2004	\$1,757,469,314	20%	\$0.6385	\$11,221,442	4.0%
2005-06	2005	\$1,840,094,487	20%	\$0.6040	\$11,114,170	-1.0%
2006-07	2006	\$2,011,630,820	20%	\$0.5821	\$11,708,758	5.3%
2007-08	2007	\$2,134,576,240	20%	\$0.5764	\$12,303,697	5.1%
2008-09	2008	\$2,242,178,295	20%	\$0.5797	\$12,998,473	5.6%
2009-10	2009	\$2,271,459,062	20%	\$0.5797	\$13,167,648	1.3%
2010-11	2010	\$2,336,118,472	20%	\$0.5851	\$13,668,629	3.8%
2011-12	2011	\$2,362,929,430	20%	\$0.5902	\$13,947,215	2.0%
2012-13	2012	\$2,392,531,721	20%	\$0.5970	\$14,283,414	2.4%
2013-14	2013	\$2,502,557,278	20%	\$0.5914	\$14,653,660	2.6%
2014-15	2014	\$2,608,035,340	20%	\$0.5914	\$15,374,585	4.9%

Tax Rate Comparison



Historical Tax Rate Comparison

Fiscal Year	Tax Year	General Fund	Debt Service Fund	Total Tax Rate*
2004-05	2004	\$0.5547	\$0.0838	\$0.6385
2005-06	2005	\$0.5243	\$0.0797	\$0.6040
2006-07	2006	\$0.5120	\$0.0701	\$0.5821
2007-08	2007	\$0.5016	\$0.0748	\$0.5764
2008-09	2008	\$0.5097	\$0.0700	\$0.5797
2009-10	2009	\$0.4997	\$0.0800	\$0.5797
2010-11	2010	\$0.5198	\$0.0653	\$0.5851
2011-12	2011	\$0.5218	\$0.0684	\$0.5902
2012-13	2012	\$0.5307	\$0.0663	\$0.5970
2013-14	2013	\$0.5303	\$0.0611	\$0.5914
2014-15	2014	\$0.5303	\$0.0611	\$0.5914

* Tax Rate Includes 20% Homestead Exemption

**Sales Tax Revenue Comparison
FY11 through FY15**

Month of Receipt	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Estimate	FY15 Adopted Budget
December	261,569	277,020	298,397	338,142	322,846
January	254,265	237,646	292,692	297,103	311,917
February	465,012	448,149	454,538	526,548	524,112
March	255,448	241,692	282,648	330,749	322,846
April	298,845	243,023	278,072	330,773	323,757
May	422,741	414,239	430,369	472,809	460,363
June	263,388	253,009	296,988	296,988	329,676
July	295,288	318,323	301,105	301,105	342,426
August	451,486	426,883	460,095	460,095	482,675
September	271,585	285,150	329,696	329,696	306,909
October	329,520	348,410	343,453	343,453	331,953
November	435,648	414,033	526,082	526,082	494,063
Total	\$4,004,795	\$3,907,577	\$4,294,135	\$4,553,543	\$4,553,543

Glossary
Abbreviations and Acronyms
(Updated August 1, 2014)

ACCRUAL BASIS

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY

A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible. (e.g., police is an activity within the public safety function).

AD VALOREM TAX

A tax based on value (e.g., a property tax).

AGENCY FUND

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds. The agency fund also is used to report the assets and liabilities of Internal Revenue Service Code, Section 457, deferred compensation plans.

AMORTIZATION

Apportionment or writing off of the cost of an intangible asset as an operational cost over the estimated useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

APPROPRIATION

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes.

ATTRITION

A gradual reduction in work force, as when workers resign or retire and are not replaced.

BALANCED BUDGET

A budgeting term used to signify budgeted expenditures are offset by budgeted revenues. In some instances reserves set aside for a specific use could be included to offset budgeted expenditures; i.e. election equipment reserves set aside in previous fiscal years to replace outdated equipment in a future fiscal year.

BASIS OF ACCOUNTING

A term used to refer to when revenues, expenditures, expenses, and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BUDGET AMENDMENT

A term used to refer to a change to the budget after adoption. Additional revenue or fund balance/retained earnings appropriations to fund expenditures not included in the original adopted budget.

BUDGET TRANSFER

A term used to refer to the reallocation of appropriated funds between revenue or expenditure accounts within a department.

CAPITAL EXPENDITURES

Expenditures resulting in the acquisition of or addition to the government's general fixed assets

CAPITAL IMPROVEMENT PROGRAM

(CIP) A term used to refer to a group of related infrastructure improvements planned for the future. The program can be, either, a five or a ten year plan.

CAPITAL LEASE

An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in SFAS No. 13 for lease capitalization.

CAPITAL PROJECTS FUND

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH BASIS

A basis of accounting under which transactions are recognized only when cash is received or disbursed

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest (sometimes referred to as a SINKING FUND)

DEBT SERVICE FUND REQUIREMENTS

The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

DEBT SERVICE REQUIREMENTS

The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

DEFERRED REVENUE

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are an example of deferred revenue.

DELINQUENT TAXES

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPRECIATION

Gradual conversion of the cost of a tangible fixed or capital asset as an operational cost over the projected useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

ENTERPRISE FUND

(1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or purposes.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES

Reduction in net financial resources which represents the operational cost of doing business.

FISCAL YEAR

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is October thru September.

FORCES AT WORK

(FAW) A budget term used to describe supplemental department expenditures as a result of federal and/or state unfunded mandates or local governmental laws or actions or market impacts.

FRANCHISE

A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FUND

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

The difference between fund assets and fund liabilities of governmental and similar trust funds

FUND BALANCE-RESERVED FOR DEBT SERVICE

An account used to segregate a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.

FUND BALANCE-RESERVE FOR ENCUMBRANCES

An account used to segregate a portion of fund balance for expenditures upon vendor performance.

FUND BALANCE-RESERVE FOR PREPAID ITEMS

An account used to segregate a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources even though they are a component of net current assets.

FUND TYPE

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL FUND

(GF) The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LONG-TERM DEBT

Long-term debt expected to be repaid from governmental funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOVERNMENTAL FUND TYPES

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities—except those accounted for in proprietary funds and fiduciary funds. In essence, the funds are accounting segregation of financial resources. Expendable assets are assigned to the particular fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, used and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

IMPACT FEES

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

INTERFUND TRANSFERS

All inter-fund transactions except loans, quasi-external transactions and reimbursements.

INTERGOVERNMENTAL REVENUES

Revenues from other governments in the forms of grants, entitlements, shared revenues or payment in lieu of taxes

INTERNAL SERVICE FUND

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LEVY

(1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES

Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer or provide services to other entities in the future as a result of past transactions or events.

MAJOR FUND

A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MAINTENANCE

The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs; replacement of parts, structural components and so forth and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MODIFIED ACCRUAL BASIS

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resources increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available to finance expenditures of the current." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis accounting.

OBJECT

As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

ORDINANCE

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

ORGANIZATIONAL-UNIT CLASSIFICATION

(ORG UNIT) Expenditure classification according to responsibility centers within a government's organizational structure. Classification of expenditures by organizational unit is essential to fulfilling stewardship responsibility for individual government resources.

PROPRIETARY FUND TYPES

Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

RESERVED

An element of the equity section of the governmental fund balance sheet comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. When used in association with the governmental funds, the term "reserved" should be limited to describing the portion of fund balance that is (1) not available for appropriation or expenditure and/or (2) is segregated legally for a specific future use. A common example of the first type of reservation within the governmental funds is "reserved for inventories." Another example, "reserved for loans receivable," represents amounts expected to be collected in the future. Therefore, this receivable is not available for expenditure or appropriation at the balance sheet date. In this instance, the loans receivable amount is not associated with revenue recognition. However, if outstanding receivables (e.g., property taxes) are related to revenue that is not available, deferred revenue should be reported, *not* a reservation of fund balance. "Reserved for Encumbrances" is a common example of the second reserve type. This type of reserve is legally earmarked for a specific purpose. Generally, the reservations are based on third-party restrictions (e.g., contract with vendor).

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of an enterprise or internal service fund

REVENUES

(1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as "other financing sources" rather than as revenues.

(2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

TAX RATE

The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property.)

TAX ROLL

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

TRUST FUNDS

Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

UNRESERVED

The equity section of the governmental fund balance sheet is comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. (Also reference Unreserved, Designated and Unreserved, Undesignated.)

UNRESERVED, DESIGNATED

A designation of unreserved fund balance established by a government to indicate tentative plans for the use of current financial resources in the future. Examples of designations include equipment replacement and contingencies. These designations should not cause the government to report a deficit unreserved, undesignated fund balance. In addition, a government should not report a deficit unreserved, designated fund balance. In effect, a government cannot designate resources that are not available for expenditure.

UNRESERVED, UNDESIGNATED

An "unreserved, undesignated fund balance" represents financial resources available to finance expenditures other than those tentatively planned by the government.

VEHICLE REPLACEMENT PLAN

(VRP) A term used to refer to a plan of vehicle fleet replacements over the next ten years.

WORKING CAPITAL

The difference between current assets and current liabilities of enterprise funds.

(Source: *2001 Governmental Accounting, Auditing and Financial Reporting* and other City Budgeting Terms)

Abbreviations and Acronyms

A

AED: Automated External Defibrillator
AICPA: American Institute of Certified Public Accountants
ASO: Administrative Services Office

B

BA: Budget Amendment
BT: Budget Transfer

C

CAFR: Comprehensive Annual Financial Report
CCISD: Clear Creek Independent School District
CDD: Community Development Department
CEDC: Community and Economic Development Committee
CFS: Calls for Services
CID: Criminal Investigation Division
CIP: Capital Improvement Plan
CMO: City Manager's Office
CS: Community Services
CSO: City Secretary's Office
CCP: Code of Criminal Procedure

D

DARE: Drug Abuse Resistance Education
DOT: Department of Transportation
DRC: Development Review Committee

E

EDA: Economic Development Administration
EEO: Equal Employment Opportunity
EMPG: Emergency Management Planning Grant
EMS: Emergency Management Service
ETR: Effective Tax Rate

F

FAA: Friendswood Animal Alliance
FEMA: Federal Emergency Management Agency
FISD: Friendswood Independent School District
FMO: Fire Marshal's Office
FOIA: Freedom of Information Act
FSU: Field Service Unit
FTE: Full Time Equivalent
FVFD: Friendswood Volunteer Fire Department
FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GCCDD: Galveston County Consolidated Drainage District
GF: General Fund
GFOA: Governmental Finance Officers Association
GIS: Geographic Information System
GO: General Obligation
GLO: General Land Office
GPM: Gallons per Minute
GTOT: Government Treasurers Organization of Texas

H

HIDTA: High Intensity Drug Trafficking Area Program
HVAC: Heating, Ventilation, and Air Conditioning System

I

I&I: Interest Infiltration and Inflow
I&S: Interest and Sinking
(tax rate used for debt retirement)
IRS: Internal Revenue Service

K

KFB: Keep Friendswood Beautiful

L

LEOSE: Law Enforcement Officer Standards and Education

M

M&CC: Mayor and City Council
M&O: Maintenance and Operations
(tax rate used for general operations)
MCI: Municipal Cost Index

P

PD: Police Department
PEG: Public Education Governmental
PIF: Police Investigation Fund
PSB: Public Safety Building
PW: Public Works

S

SAN: Storage Area Network
SECO: State Energy Conservation Office
SETCIC: Southwest Texas Crime Information Center

T

TDRA: Texas Disaster Recovery Assistance
TAGO: Texas Attorney General's Office
TMRS: Texas Municipal Retirement System

V

VOCA: Victims of Crimes Act
VRF: Vehicle Replacement Fund
VRP: Vehicle Replacement Plan

W

W&S: Water and Sewer
W/S: Water and Sewer

Y

YTD: Year to date

Z

ZZB: Zero Based Budgeting
(revenues & expenses net to zero)

Budget and Tax Ordinances

(Title: An ordinance adopting the City of Friendswood, Texas, General Budget for the Fiscal Year 2014/2015.)

ORDINANCE NO. T2014-29

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FRIENDSWOOD, TEXAS, GENERAL BUDGET FOR THE FISCAL YEAR 2014/2015; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH FISCAL YEAR AS REFLECTED IN SAID BUDGET, AND MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT.

* * * * *

WHEREAS, on August 1, 2014, the City Manager presented to the City Council a proposed Budget of the expenditures of the City of Friendswood for the fiscal year 2014/2015, a summary copy of which is attached hereto as Exhibit “A” and is made a part hereof; and

WHEREAS, pursuant to notice as required by law, public hearings on such Budget were held in the Council Chambers in the City Hall, at which hearings all citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in the City Council’s judgment were warranted by law and were in the best interests of the citizens and taxpayers of the City; and

WHEREAS, a copy of the Budget has been filed with the City Secretary and the City Council desires to adopt the same; and

WHEREAS, in accordance with Section 8.03 (a) of the City Charter, the City Council has reviewed estimates of revenue to be derived by the City during the 2014/2015 fiscal year, and has determined that the proposed budgeted expenditures will not exceed total estimated income; now, therefore,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, STATE OF TEXAS:

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. In accordance with Section 8.03 (e) of the City Charter, the City Council hereby approves and adopts the Budget described above, the same being on file with the City Secretary. The City Secretary is hereby directed to place on said budget and to sign an endorsement reading as follows: “The Original General Budget of the City of Friendswood, Texas, for the fiscal year 2014/2015,” and to keep such Budget on file in the City Secretary’s Office as a public record.

Section 3. In support of said Budget and by virtue of the adoption thereof, there are hereby appropriated out of available cash funds and out of the general and special revenues of the City that will be received in the treasury during the fiscal year 2014/2015, the amounts set forth in said approved Budget for the various purposes stated therein. The total amounts now thus appropriated and the funds from which the same are derived are as follows;

Beginning Fund Balance, 10/01/2014	\$19,550,643
Total Revenues	<u>\$47,769,814</u>
Total Resources Available for Appropriation	\$67,749,802
Total Expenditures and Other Financing Uses	<u>\$42,666,206</u>
Ending Fund Balance, 9/30/2015	<u>\$24,654,251</u>

PASSED, APPROVED, AND ADOPTED on first and final reading this 6th day of October, 2014.

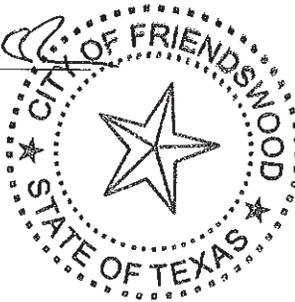


Kevin M. Holland
Mayor

ATTEST:



Melinda Welsh, TRMC
City Secretary



**CITY OF FRIENDSWOOD
PROPOSED BUDGET SUMMARY
FISCAL YEAR 2014-2015**

**14-15
PROPOSED
BUDGET**

REVENUES	
Taxes	21,609,823
Charges for Services	10,716,387
Permits and Licenses	768,301
Fines	794,094
Intergovernmental Revenues	3,091,334
Interest	105,403
Vehicle Lease Reimbursements	359,125
Miscellaneous Receipts	<u>10,325,347</u>
TOTAL REVENUES	<u>47,769,814</u>
 Fund Balance Used or (Carried Forward)	
General Fund	(17,793)
Police Investigation Fund	(113)
Municipal Court Building Security/Technology Fund	3,987
Parkland Dedication Fund	106,089
Tax Debt Service Fund	(15,280)
2014 GO Bond Fund	(6,176,507)
1776 Part Trust Fund	(70)
Water & Sewer Operations Fund	949,873
Water Impact Fees	36,727
Sewer Impact Fees	(33,747)
Water and Sewer Revenue Debt Service	(1,000)
Vehicle Replacement Plan Fund	<u>44,226</u>
	<u>(5,103,608)</u>
 Total Resources Available	 <u>42,666,206</u>
 EXPENDITURES	
General Government	5,541,791
Public Safety	11,175,488
Community Development	911,800
Public Works	8,379,316
Community Services	4,020,123
Vehicle Replacement Fund	404,151
Capital Improvements	7,065,039
Debt Service	<u>5,168,498</u>
TOTAL EXPENDITURES	<u>42,666,206</u>
 REVENUES OVER (UNDER) EXPENDITURES	 -
 BEGINNING FUND BALANCE	 <u>19,550,643</u>
 ENDING FUND BALANCE	 <u>24,654,251</u>

(Title: An ordinance providing for the levy and collection of ad valorem taxes of the City of Friendswood, Texas, for the year tax year commencing October 1, 2014 and ending September 30, 2015.)

ORDINANCE NO. T2014-30

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF FRIENDSWOOD, TEXAS, FOR THE TAX YEAR COMMENCING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.

* * * * *

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the latter of September 30th or the 60th day after the date the City receives the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year), each of such two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Friendswood, Texas, consists of two such components, a tax rate of \$0.0611 for debt service and a tax rate of \$0.5303 to fund maintenance and operation expenditures; and

WHEREAS, by separate motions heretofore adopted by the City Council of the City of Friendswood, Texas, at a regular meeting of City Council held on this 6th day of October, 2014, said City Council has approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of this Ordinance have been timely and properly given and held; now, therefore

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, STATE OF TEXAS:

Section 1. The facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2. There is hereby levied, for the tax year commencing October 1, 2014 and ending September 30, 2015, to fund the City's fiscal year 2014-2015 municipal budget, an ad valorem tax at the total rate of \$0.5914 on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits of the City, upon which an ad valorem tax is authorized by law to be levied by the City of Friendswood, Texas. All such taxes shall be assessed and collected in current money of the United States of America.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.0887 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$12.10.

Section 3. Of the total tax levied in Section 2 hereof, \$0.5303 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2014-2015.

Section 4. Of the total tax levied in Section 2 hereof, \$0.0611 is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Friendswood, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the fiscal year 2014-2015.

Section 5. All ad valorem taxes levied hereby, in the total amount of \$0.5914 on each One Hundred Dollars (\$100.00) of assessed valuation, as reflected by Sections 2, 3, and 4 hereof, shall be due and payable on or before January 31, 2015. All ad valorem taxes due the City of Friendswood, Texas, and not paid on or before January 31st following the year for which they were levied, shall bear penalty and interest as prescribed in the Texas Tax Code.

Section 6. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Friendswood, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

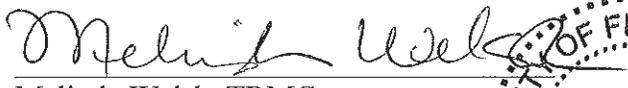
Section 7. All ordinances and parts of ordinance in conflict herewith are, to the extent of such conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED on first and final reading this 6th day of October, 2014.



Kevin M. Holland
Mayor

ATTEST:



Melinda Welsh, TRMC
City Secretary

