



# City of Friendswood

## Adopted Annual Budget



**Fiscal Year**  
2015-2016



**CITY OF FRIENDSWOOD, TEXAS**

**ADOPTED ANNUAL BUDGET**

October 1, 2015 - September 30, 2016

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**Mayor**

Kevin Holland

**Mayor Pro-Tem**

Jim Hill

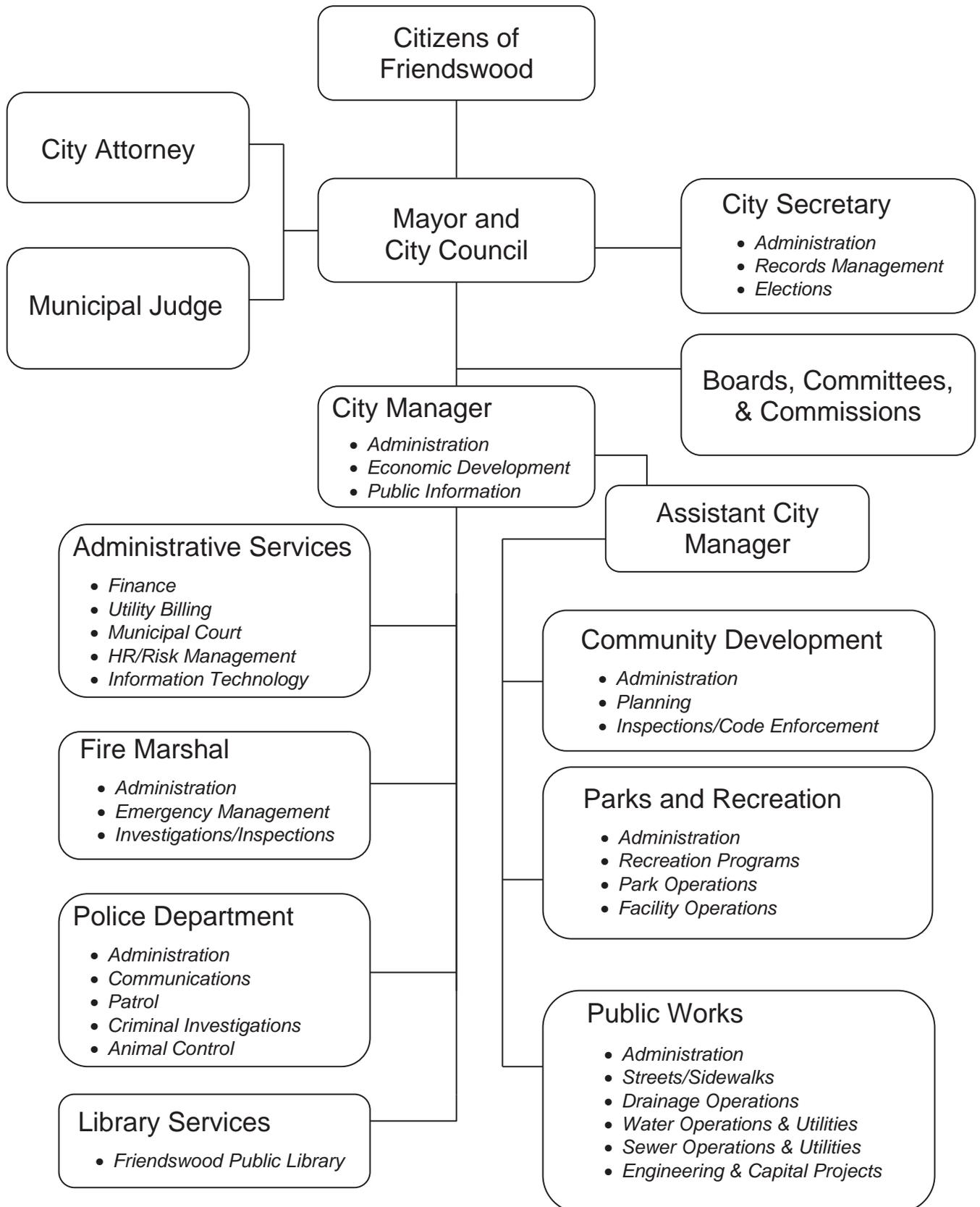
**Council Members**

Steve Rockey ..... Position 1  
Billy Enochs ..... Position 2  
Patrick J. McGinnis, 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  
Patrick Donart ..... 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**

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This proposed budget is estimated to raise more total property taxes than last year's budget by \$1,354,957 or 8.8%, and of that amount \$396,498 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 \$29,143,178.

Debt service obligations of the City of Friendswood, secured by property taxes, in fiscal year 2015-16: \$2,130,931.

<b>Property Tax Comparison (per \$100 valuation)</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Adopted Tax Rate	\$0.591400	\$0.56870
Effective Tax Rate	\$0.579337	\$0.548783
Effective Operating Rate	\$0.582050	\$0.562200
Maximum Operating Rate	\$0.628614	\$0.607176
Debt Tax Rate	\$0.070158	\$0.085417
Rollback Tax Rate	\$0.698772	\$0.692593

City of Friendswood's 2015 adopted total tax rate is \$0.5687 which includes the maintenance & operations (M&O) rate of \$0.4972 and the debt service (I&S) rate of \$0.0715.

<b>City Council</b>	<b>Position</b>	<b>Vote on Budget</b>	<b>Vote on Tax Rate</b>
Kevin Holland	Mayor	YES	YES
Jim Hill	Mayor Pro-Tem	YES	YES
Steve Rockey	Position 1	YES	YES
Billy Enochs	Position 2	YES	YES
Patrick J. McGinnis, MD	Position 4	YES	NO
John Scott	Position 5	YES	NO
Carl W. Gustafson	Position 6	YES	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, 2014**.

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, 2014**

A handwritten signature in black ink, appearing to read 'Jeffrey R. Brown'.

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 an Overview of the City; detailing community and population demographics, Fiscal Year Fact Sheet of the City's property tax base, staffing summary, 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 FY14 actual; FY15 original budget; FY15 amended budget; year to date 6/30/15 actual expenditures; year-end estimate for FY15; and FY16 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 sales tax revenue comparison schedule, estimated tax valuations, historical tax levy and tax rate comparisons, including graphs, City-wide personnel schedule, departmental decision package recommendations, glossary of budget terminology and acronyms, and the ordinances adopting the tax rate and budget.

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# CITY OF FRIENDSWOOD

October 5, 2015

Honorable Mayor and City Council:

Staff is pleased to present the adopted budget for Fiscal Year 2015-2016. As you know, it is the culmination of months' of work by both Council and City staff. Following last year's process, staff presented a proposed budget in August that maintained the "scrubbing approach;" one of wiping the slate clean and scrubbing the operational budget to identify efficiencies. The end result, a budget was adopted in October adhering to the following key objectives:

- Funding for street maintenance from current resources,
- Limiting the operations and maintenance impact of bond-funded projects,
- Fiscal responsibility,
- Public Safety, and
- Anticipate including half-cent sales tax ballot language for the May 2016 election. The following purposes have been discussed: street maintenance, municipal development and/or public safety.

This year's budget reflects the adoption of a tax rate equal to the effective rate plus two cents (\$0.5687 per \$100 of valuation). The additional revenue is being directed toward anticipated cost increases for capital projects and street improvements. Furthermore, this year's budget includes the use of fund balance above the 90-day reserve for the replacement of capital equipment and the resurfacing of the swimming pool at Stevenson Park. A schedule of all the changes made between the proposed budget submitted in August and the budget that was ultimately adopted is included herein on page 17.

As in years past, a number of significant accomplishments have taken place during the last year. These include:

- Several Statewide and National recognitions:
  - Twelfth GFOA Distinguished Budget Presentation Award,
  - Twenty-sixth consecutive Certificate of Achievement for Excellence in Financial Reporting (for Fiscal Year 2013),
  - Earned Platinum Leadership Circle Award for financial transparency,
  - Named the best Houston-area suburb to raise a family by Niche,
  - Ranked 2<sup>nd</sup> among 111 Texas cities for "Best Places for Young Families" by NerdWallet,
  - Named one of the safest cities in Texas by Niche and SafeWise, and
  - Ranked one of the safest cities in America by Neighborhood Scout.

Many of the above accolades are a direct result of the City's team approach to budgeting, and our 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. FY16 is expected to be another year in which City staff will continue to seek efficiencies in delivering services with limited resources.

- Numerous capital projects are in progress (either in design or under construction)
  - Library expansion and renovation,
  - Sportspark improvements,
  - Whispering Pines Ave./Friendswood Link Road reconstruction project,
  - Fire Station 4 expansion,
  - New fire station at the Public Safety Building,
  - Water Plant 2 replacement,

- Water Plant 7 replacement,
- Lift Station 3 replacement,
- Basketball Pavilion at Centennial Park,
- Stevenson Park improvements (trails, lighting, splash pad, bridge),
- Lake Friendswood park development,
- Blackhawk Wastewater Treatment Plant rehabilitation,
- Lift Station 23 replacement, and
- Mary Ann Drive, Shadowbend Avenue, Townes Road, and Winding Road reconstruction projects.

As Council is aware, the City's infrastructure and facilities are aging and capital improvement needs are growing. Some improvements will be funded with General Obligation Bonds that were approved by the voters in the fall of 2013. Others will be funded with Revenue Bonds, such as the third clarifier at the Blackhawk Wastewater Treatment Plant and the replacement of Lift Station 23. However, maintaining our City's infrastructure and seeking to mitigate continued increases in the cost of doing business remain an ongoing challenge.

I offer sincere thanks to the Mayor and City Council for providing the guidance for Staff to develop this year's budget. I would also like to take the opportunity to express my appreciation to the Budget Team for their dedication and hard work in developing this planning document.

We are pleased to present the 2015-16 proposed budget and look forward to its implementation and continuing to provide the excellent services our residents, business owners and visitors have come to know and expect.

Respectfully submitted,

A handwritten signature in cursive script that reads "Roger C. Roecker". The signature is written in dark ink and is positioned above the printed name and title.

Roger C. Roecker  
City Manager

# Budget in Brief

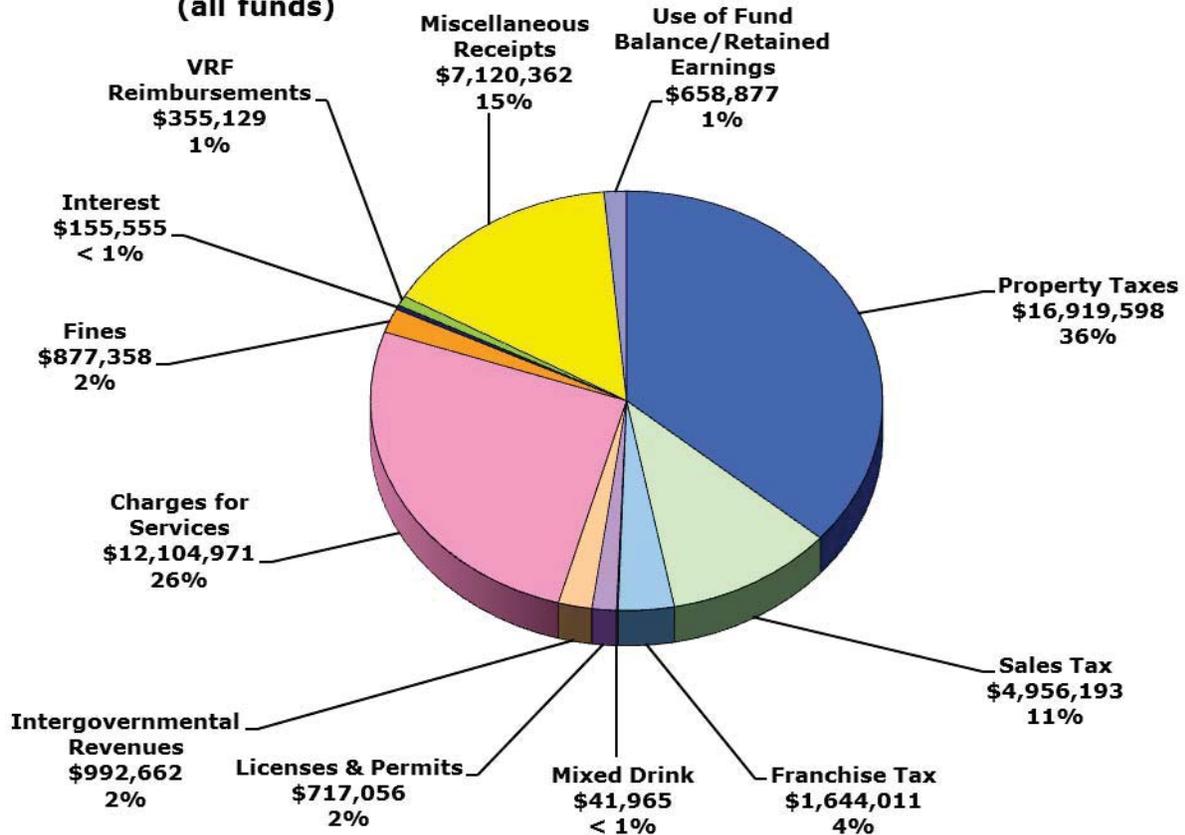
The following is a summary of the City of Friendswood's Fiscal Year 2015-16 adopted budget. The budget was adopted by City Council on October 5, 2015, based on revisions of the proposed budget outlined during budget work sessions with Council and Staff. A quick look at the changes to the proposed budget can be found on pages and .

## Revenue

1. The City's FY 16 budget appropriates a total of \$46.5 million in revenues, down \$2.4 million or 4.8% from the Fiscal Year 2014-15 adopted budget. The decrease in intergovernmental revenues offsets anticipated increases in property, sales and franchise taxes, charges for services, fines and interest. The adopted budget reflects the City's plans to issue the second series of the General Obligation bonds authorized by voters in November 2013. The second series will be \$6.23 million. Planned uses of fund balance and/or retained earnings in several funds total about \$659K to offset budgeted expenditures in several operating funds.
  - The budget includes an increase in property tax revenue for tax year 2015 of about 13% from prior year budget projections and newly constructed properties.
  - Sales tax budget is up about 9% based on Fiscal Year 2014-15 collection.
  - Permits revenue estimates are down from last year's budget by \$51K or 6.7% based on Fiscal Year 2014-15 collections. Residential home building slow down experienced in Fiscal Year 2014-15 is expected to continue in FY16.
  - An overall decrease of 67.9% (from \$3,091,334 to \$992,662) in intergovernmental revenue is budgeted in anticipation of the completion of the TDRA grant-funded Friendswood Link Road/Whispering Pines Ave. expansion project.
  - Minimal decrease of 1.1% is budgeted for vehicle replacement internal lease payments.
  - The adopted budget includes increases in Municipal Court fines of 10.5%, based on current year collections.
  - The adopted budget reflects a decrease to miscellaneous receipts by 31% or \$3.2M, directly resulting from fewer bond proceeds needed in the 2<sup>nd</sup> series of general obligation bonds authorized by voters in 2013.
  - Charges for services, including parks and recreation, animal control services, and utility services are budgeted to increase by \$1.4 million or 13.0%. This increase is mainly due to an anticipated increase in consumption and the continued implementation of the utility rate structure adopted in Fiscal Year 2014-15 following the 2014 utility cost of services and rate study.
2. The FY16 budget was adopted with a tax rate of \$0.5687. As a result, revenue from property taxes is estimated to increase over last year's projected property tax revenue by \$958K or 13 percent over the FY15 budget. From that amount, \$396K additional property tax revenue comes from properties added to the tax roll this year.
  - The adopted maintenance and operations (M&O) rate is \$0.4972 and the interest and sinking or debt service (I&S) rate is \$0.0715.
3. Property tax revenue budgeted in FY16 is based on net taxable values totaling \$2,974,520,186 for tax year 2015, an increase of 366,484,846 from certified values, including supplemental rolls for tax year 2014.
  - Information provided by the City's two appraisal districts indicates overall growth in property values.

- As shown above, overall values have increased for properties in place for Tax Years 2014 and 2015. The impact on individual property owners varies based on their circumstances. 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% homestead exemption. Based on the adopted tax rate, the 2015 property tax bill would be \$909.92, a decrease of \$36.80 annually or \$3.07 per month.

**FY16 Adopted Budget Revenue  
\$46,543,737  
(all funds)**



\*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$658,877; resulting in revenues offsetting budgeted expenditures.

### Historical Revenue Budget (All Funds)

Revenue Source	FY16		FY15		FY14	
	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
Property Taxes*	\$16,919,598	9.4	\$15,472,344	4.1	\$14,869,778	3.2
Sales Tax	\$4,956,193	8.8	\$4,553,543	10.3	\$4,127,080	5.6
Franchise Tax	\$1,644,011	5.9	\$1,552,315	1.5	\$1,529,086	2.1
Mixed Drink	\$41,965	32.7	\$31,621	19.5	\$26,467	4.5
Licenses & Permits	\$717,056	-6.7	\$768,301	8.4	\$708,534	12.1
Intergovernmental Revenues**	\$992,662	-67.9	\$3,091,334	322.9	\$730,953	-16.3
Charges for Services	\$12,104,971	13.0	\$10,716,387	7.9	\$9,933,143	0.3
Fines	\$877,358	10.5	\$794,094	-16.9	\$956,006	-9.1
Interest	\$155,555	47.6	\$105,403	1.4	\$103,994	-19.6
VRF Reimbursements	\$355,129	-1.1	\$359,125	11.6	\$321,725	0.9
Miscellaneous Receipts***	\$7,120,362	-31.0	\$10,325,347	947.5	\$985,672	21.6
Fund Balance/Retained Earnings	\$658,877	-42.2	\$1,140,902	-62.1	\$2,833,281	-28.0
<b>Total</b>	<b>\$46,543,737</b>	<b>-4.8</b>	<b>\$48,910,716</b>	<b>31.6</b>	<b>\$37,125,719</b>	<b>-0.9</b>

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

\*\* Intergovernmental revenues reflect anticipated completion of TDRA Grant Funds for Friendswood Link Rd. expansion project.

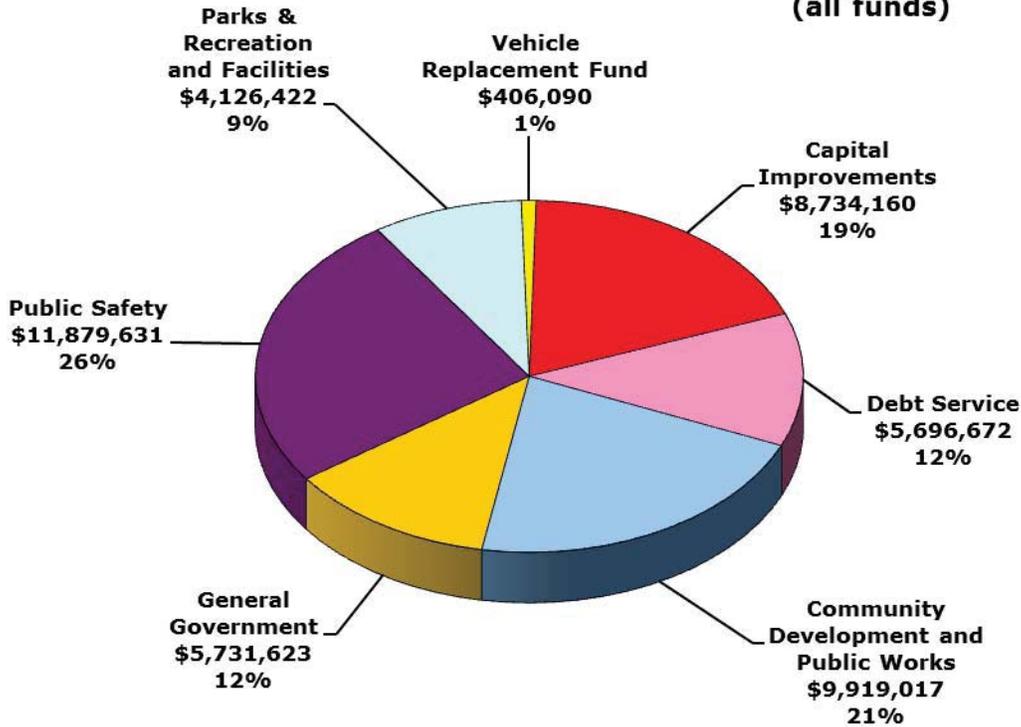
\*\*\*Miscellaneous receipts include anticipated proceeds from Round 2 of the G.O. bonds authorized in November 2013.

## Expenses

1. The adopted budget appropriates approximately \$46.5 million in expenditures, excluding inter-fund transfers. This is an increase of almost \$3.8 million or 9% from prior year adopted budget. The increase in this year's budget is mainly due to capital improvements and debt service obligations related to the general obligation bonds authorized in 2013. Additional details are provided below.
  
2. Personnel costs make up almost 70% of the City's operational budget. The adopted budget includes staffing of 221.77 full-time equivalents (FTE), a net increase of 3.00 FTE. Changes in personnel expenditures, totaling \$711,797 include:
  - Addition of 1 full-time Laborer in Public Works Streets division (mid-year hire)
  - Addition of 1 full-time Sewer Operations Assistant Superintendent in Public Works
  - Addition of 1 full-time Peace Officer (mid-year hire)
  - Upgrading three existing Police Corporal positions to Police Sergeant positions
  - Elimination of 1 full-time Municipal Court Warrant Officer position
  - An estimated 20% healthcare insurance cost increase totaling \$163,765
  - The City's TMRS contribution rate decreases from 15.99% to 15.65% on January 1, 2016.
  - Funding for employee merit increases of \$441,835 which equates to an average of 3%.
    - 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 operational expenses. The Supplemental Information section of the adopted budget includes a detailed listing of the expenditures.
  - Forces at Work total \$207,292 (General Fund) and \$286,195 (Water & Sewer Fund)

- Decision Packages total \$1,132,202 (General Fund) and \$205,890 in the Water & Sewer Fund and \$3,500 in the Parkland Dedication Fund
4. Following below are the non-personnel related Forces at Work and Decision Packages included in the adopted budget:
- FVFD received \$82,483 for:
    - Funding for a second full-time paramedic position - \$63,483
    - One time purchase to replace SCBA cylinders - \$9,000
    - One time purchase to replace bunker gear - \$10,000
  - Janitorial services increase - \$65,000
  - Automated external defibrillator G5 units - \$7,475
  - Galveston Central Appraisal District Services - \$5,206
  - Mowing services for Lake Friendswood park - \$6,400
  - Sales and Franchise Tax Auditing Services - \$10,000
  - Marked patrol vehicle (addition to Police fleet) - \$73,788
  - Blackhawk WWTP 3<sup>rd</sup> Clarifier project (estimated annual debt service payment) - \$245,641
  - ½ ton truck (for Sewer Operations Assistant Superintendent) - \$20,964
  - 1 ton crew cab truck (addition to Public Works fleet) - \$45,615
  - Service body and installation for Public Works unit 59 - \$11,000
  - Replace two lawn mowers for Parks - \$17,000
  - Resurface Stevenson Park Pool - \$57,500
  - Backhoe for Public Works - \$78,000
  - One drinking fountain for Centennial Park - \$3,500
5. In addition to the FY16 forces at work and decision packages, the adopted budget includes the following:
- \$808,973 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
  - \$6,233,438 for G.O. Bond projects authorized in 2013 (fire stations renovation and construction)
6. Fleet replacements included in the proposed Vehicle Replacement Fund budget total \$406,090:
- Police Department – 5 patrol units and 2 criminal investigations vehicles
  - Public Works – 2 capital project trucks
7. Debt Service payments funded and detailed in the adopted budget are:
- Total Tax Debt Service (including capital leases) - \$29,143,178
    - 2015-16 principal, interest & fiscal agent fee payments – \$2,130,931
  - Total Water & Sewer Revenue Debt Service - \$47,059,859
    - 2015-16 principal, interest & fiscal agent fee payments - \$3,198,784
  - Total Capital Lease Debt Service for FVFD equipment
    - 2015-16 principal and interest - \$196,958
    - Year 2 of 8-year reimbursement for fire engine purchased in FY15

**FY16 Adopted Budget Expenditures  
\$46,493,615  
(all funds)**



\*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$658,877; 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	FY16		FY15		FY14	
	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
General Government	\$5,731,623	7.8	\$5,317,360	3.1	\$5,156,679	0.23
Public Safety	\$11,879,631	5.1	\$11,307,751	4.4	\$10,833,998	4.87
Community Services	\$4,126,422	1.8	\$4,053,548	3.6	\$3,911,413	4.18
Vehicle Replacement	\$406,090	0.48	\$404,151	10.8	\$364,688	-22.75
Capital Improvements	\$8,734,160	23.63	\$7,065,039	125.1	\$3,138,302	-23.53
Debt Service	\$5,696,672	10.22	\$5,168,498	-0.1	\$5,171,713	-1.72
Community Dev. & Public Works	\$9,919,016	6.09	\$9,349,859	9.4	\$8,547,204	1.54
<b>Total</b>	<b>\$46,493,614</b>	<b>8.97</b>	<b>\$42,666,206</b>	<b>14.93</b>	<b>\$37,123,997</b>	<b>0.96</b>

## Changed to the FY16 Proposed Budget

<b>Original Proposed FY16 Revenue Estimate</b>	<b>\$24,657,190</b>
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**Changes to Revenue:**

Additional funding for change to Property Tax Rate (from \$0.5451 to \$0.5687)	519,985
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<b>Total Changes to Funding Available</b>	<b>\$519,985</b>
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<b>Revised FY16 Revenue Estimates</b>	<b>\$25,177,175</b>
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<b>Original Proposed FY16 Expenditure Estimate</b>	<b>\$24,657,190</b>
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**Changes to Expenditures:**

Reduction in dental insurance from 10% to 5%	(1,824)
Reduction of appraisal services decision package (from \$31,727 to \$5,206)	(26,521)
Additional Decision Packages added:	
Streets and/or Capital Projects	308,973
Sales & Franchise Tax Auditing Services (up to \$10,000)	10,000
Additional Personnel - 1.0 FTE Police Officer mid-year (with benefits, overtime & operating costs)	56,786
Addition to Marked Patrol Fleet (vehicle, equipment, insurance, fuel)	73,788
Upgrade Corporals to Sergeants	20,300
Self Contained Breathing Apparatus (One-time DP)	5,000
Bunker Gear Replacement (One-time DP)	10,000
Add one full-time Paramedic to current staffing for 24hours/7days a week	63,483

<b>Total Changes to Expenditures Estimates</b>	<b>\$519,985</b>
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<b>Revised FY16 Expenditure Estimates</b>	<b>\$25,177,175</b>
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<b>Original Proposed Use of Fund Balance</b>	<b>\$0</b>
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Capital equipment/projects added:	
Replace 2 riding lawn mowers	17,000
Resurface Swimming Pool floor at Stevenson Park	57,500
Purchase additional backhoe	78,000

<b>Change in amount to fund balance</b>	<b>\$152,500</b>
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<b>Revised Total Use of Fund Balance in the General Fund</b>	<b>\$152,500</b>
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## Changes to the FY16 Proposed Budget

### WATER AND SEWER FUND (401)

<b>Original Proposed FY16 Revenue Estimates</b>	<b>\$11,773,147</b>
<b>Changes to Revenue:</b>	
<b>Total Changes to Funding Available</b>	<b>\$0</b>
<b>Adopted FY16 Revenue Estimates</b>	<b>\$11,773,147</b>
<b>Original Proposed FY15 Expenditure Estimates</b>	<b>\$7,657,179</b>
<b>Changes to Expenditures:</b>	
Reduction in dental insurance from 10% to 5%	(1,048)
<b>Total Changes to Water and Sewer Fund</b>	<b>(\$1,048)</b>
<b>Adopted FY16 Expenditure Estimates</b>	<b>\$7,656,131</b>

### PARK LAND DEDICATION FUND (164)

<b>Original Proposed FY16 Revenue Estimates</b>	<b>\$40,500</b>
<b>Changes to Revenue:</b>	
<b>Total Changes to Funding Available</b>	<b>\$0</b>
<b>Adopted FY16 Revenue Estimates</b>	<b>\$40,500</b>
<b>Original Proposed FY15 Expenditure Estimates</b>	<b>\$159,501</b>
<b>Changes to Expenditures:</b>	
Purchase one drinking fountain for Centennial Park	3,500
<b>Total Changes to Police Investigation Fund</b>	<b>\$3,500</b>
<b>Adopted FY16 Expenditure Estimates</b>	<b>\$163,001</b>

# City of Friendswood, Texas

## City Overview

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### 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, healthcare, maritime, 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

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### 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.

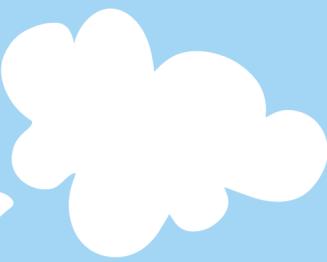
### Education

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).



# City of Friendswood TEXAS



FRIENDSWOOD DR



14,093 Households  
**\$393,867**  
2013 Average New Home Permit

8 City Parks  
2 County Parks  
**232** Acres of Green Space & Nature Trails

**78%** Of Households Have Incomes Over \$75,000

**11.03**  
Low Crime Rate  
Per 1,000 Population

**\$126,851** Average Household Income

**\$1,213,851** Average Net Worth

## TRAFFIC COUNTS

- FM 528 @ I-45 - 32,000
- FM 528 @ FM 518 - 27,000
- FM 518 @ FM 2351 - 23,000
- FM 2351 @ I-45 - 27,000
- FM 528 @ Bay Area Blvd. - 29,000

**\$89,976,391**  
General Merchandise Leakage in the Primary Trade Area

**39,358**  
Friendswood Population

**77546**  
21st Wealthiest Zip Code in the Houston Area

- 3 Mile Radius - 65,173
- 5 Mile Radius - 133,371
- 7 Mile Radius - 271,624

City of Friendswood  
Economic Development Office

Karen L. Capps, CEcD  
Economic Development Coordinator

910 South Friendswood Dr. • Friendswood, TX 77546  
281-996-3250 • kcapps@friendswood.com

32.5 miles to the Port of Galveston  
19 miles to the Port of Houston

**32**  
miles to Galveston

**52%** residents with a Bachelor's or Graduate Degree

Like us on Facebook!  
City of Friendswood Economic Development Committee

## Demographics

- Land size 21.2 sq. miles
- Friendswood population est. 39,358
- Number of households 14,093
- 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
- Average household size - 2.79
- 2015 est. annual household income - \$126,861
- 98% high school graduation rate
- 40% of residents have a bachelor's degree
- 12% of residents have a graduate degree
- Bay Area population - 548,688

## Labor Force and Economic Base

- Labor Pool: 18-65
- Friendswood: 19,842
- 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
- Specialty Chemicals
- Healthcare and Life Sciences
- Maritime
- Recreation and Tourism
- Information Technology

## 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
- HSRE Friendswood LLC – Village on the Park
- HCP Friendswood LLC - Emeritus
- A-S 108 Friendswood Crossing LP
- Timber Creek Holdings LP
- Southwestern Bell Telephone Company
- Southwest Properties
- Texas HCP Holding LP
- Friendswood Retirement
- D R Horton Texas, Ltd.
- Exxon Mobil Pipeline

## Financial Status

- City Bond Rating:
  - “A1-” from Moody's Investor
  - “AA-” from Standard and Poors
- Fiscal Year 2015-16 assessed property value totals: \$3,3,26,250,407
- 2015-16 Net taxable value: \$2,974,520,186
- Annual sales tax revenue in FY 2013-14 : \$4,693,697
- Projected FY 2015-16 sales tax revenue: \$4,956,193
- Adopted 2015 City property tax rate: \$0.5687
- 7.75% total sales tax rate
  - 6.25% State
  - 1.50% City

## Quality of Life

- 2015 average homestead value \$233,076
- 2015 average taxable home value \$186,461
- 2015 YTD avg. new home value \$393,867
- 2015 3<sup>rd</sup> Quarter Cost of Living Index
  - Houston 92.8
  - Dallas 99.0
  - Atlanta 94.7
  - Chicago 109.2
  - Miami 112.5
  - Washington, DC 140.2
  - Los Angeles 143.9
  - New York 156.3
- 2014 Low crime rate per 1,000 population
  - Friendswood 9.20
  - Pearland 21.38
  - League City 20.52
  - Houston 56.85
  - Sugar Land 17.62
  - Webster 54.77
  - La Porte 18.76
  - Galveston 47.18

## Recreation

- 8 City parks
- 2 County parks
- 232 acres of green space, nature trails and sports fields
- Adult, Youth, and Senior programs
- Annual special events with 10,000 attendees include July 4 celebration, Flap Jack Fun Run, Santa in the Park, Daddy & Daughter Dance, Youth Fishing Derby, Youth Sports Day Program, Movies in the Park, and Concerts in the Park

## Education

- Served by 2 Public School Districts  
(in order by land area served)
- Friendswood ISD - 6A  
Rated Exemplary by State of Texas  
Web: [www.fisd12.net](http://www.fisd12.net)
- Clear Creek ISD - 6A  
Rated Recognized by State of Texas  
Web: [www.ccisd.net](http://www.ccisd.net)



## Fiscal Year Fact Sheet

Net Assessed Property Valuation (estimated as of 7/30/15)	\$2,974,520,186
Tax Rate per \$100 Valuation	\$0.5687
Square Miles	approx. 21
Population, Estimated as of 7/01/15	39,358

<b>Staffing</b>	<u>FY15</u>	<u>FY16</u>
Full-time employees (FTE)	206.00	207.00
Part-time employees (FTE)	<u>12.77</u>	<u>12.77</u>
Total employees	218.77	219.77

<b>Number of Utility Customers as of 7/01/15</b>	<u>FY15</u>	<u>FY16</u>
Water	13,055	13,234
Sewer	12,203	12,353

### Utility Rates - (Billed Bi-monthly)

#### Monthly Water Rates

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

<b>Volumetric Charges - Single Family Residential (consumption over 3,000 gallons)</b>	
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

<b>Minimum Charge - Commercial, Multi-unit (residential or commercial), Irrigation/Sprinkler</b>	
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

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

<b>Volumetric Charges - Irrigation/Sprinkler</b>	
0 – 3,000 gallons	\$0.00 per 1,000 gallons
3,001 – 10,000 gallons	\$3.42 per 1,000 gallons
10,001 – 25,000 gallons	\$3.67 per 1,000 gallons
Above 25,000 gallons	\$3.92 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 Sanitation Rate**

\$15.70 + tax (Includes curbside recycling fee)

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

Adopted by Resolution

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## 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.

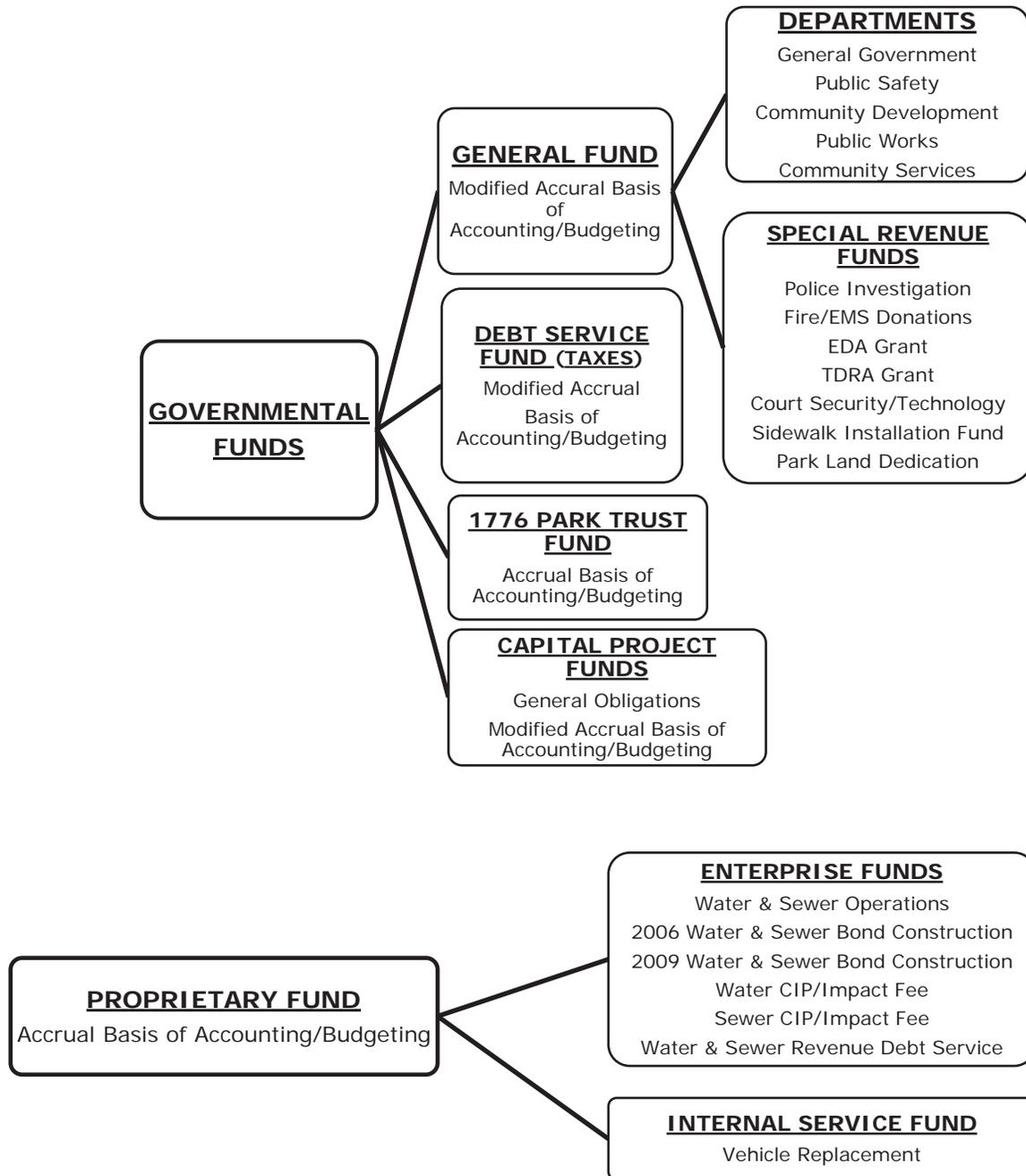
## City Planning for the Future

Planning Tool	Purpose	Budgetary Impacts
Comprehensive Plan (2008)	Identifies long-range capital and infrastructure needs in the following: <ul style="list-style-type: none"> <li>• Existing &amp; Future Land Use</li> <li>• Major Thoroughfares</li> <li>• Utility Systems</li> <li>• Community Facilities</li> <li>• Parks and Open Space</li> <li>• Community Facilities and Drainage Element</li> </ul>	The City's operational and capital budgets increase as a result of projects identified in the Comprehensive Plan. <ul style="list-style-type: none"> <li>• Property tax revenue expected to increase as available land is developed.</li> <li>• State funding may be available to the City for major thoroughfare development.</li> <li>• One-time capital expenditures are included in the budget based on streets, facilities, parks and utility infrastructure improvement needs identified in the plan.</li> <li>• Tax rate increases may be needed to support identified projects.</li> </ul>
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"> <li>• Tax rates may increase or bond issuances may occur to support drainage infrastructure improvements needs.</li> </ul>
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"> <li>• General Fund revenue sources could be used to support streetlight replacements.</li> </ul>
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"> <li>• Capital lease financing options, General and Enterprise Fund revenue sources could be used to support for IT capital expenses.</li> </ul>
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"> <li>• Capital project funding options could include revenue bond issuances, increase utility user fees.</li> </ul>
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"> <li>• Water &amp; sewer user fees, utility impact fees, revenue bonds potential funding sources for utility capital projects.</li> </ul>
<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"> <li>• General obligation bond issuance to fund street projects is an option that could impact the City's tax rate.</li> </ul>
<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 (2016)</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 (2016)</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 above 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 FY14 actual; FY15 Original and Amended budgets as well as year-to-date actual through June; and the FY16 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's fleet vehicles. 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											
Capital Project Funds											
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

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**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.

## Financial Management Policy

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### 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

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- 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 15<sup>th</sup> 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

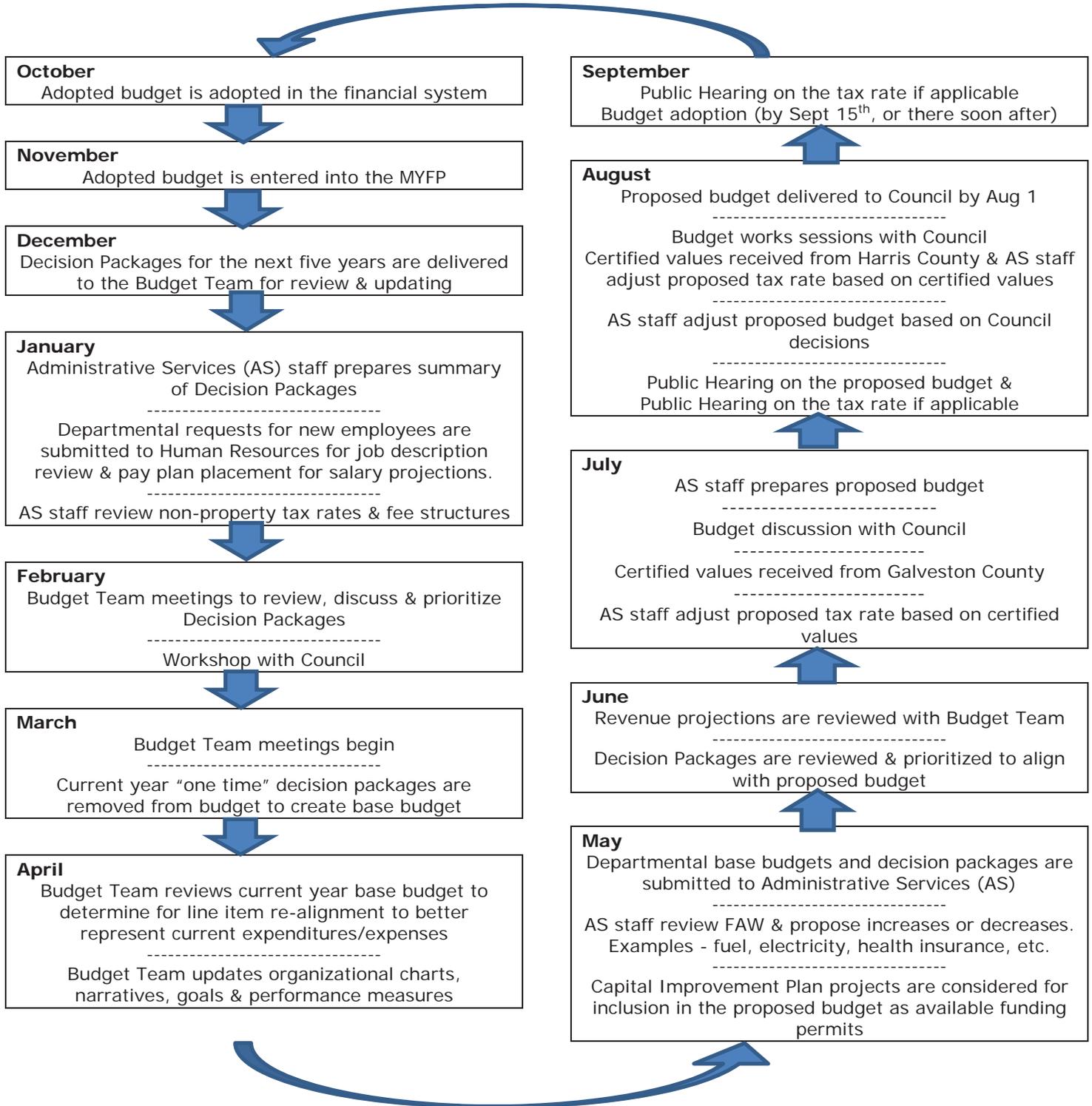
- (a) Supplemental appropriations: If during the fiscal year the manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council by ordinance may make supplemental appropriation for the year up to the amount of such excess.
- (b) Emergency 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: **T**rust, **R**espect, **A**ccountability, and **Q**uality 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

<b>Month</b>	<b>Activity</b>	<b>Responsible Party</b>
May 15	Departmental base budgets & decision packages submitted to Budget Office	Dept Directors or Designee
May 31	Departmental Narratives, Goals & Org. Charts due to Budget Office	Dept Directors or Designee
June 1-5	Prepare Revenue Projections, Review Departments Proposed Budget and Decision Packages	Budget Office and Admin Services
June 10	Budget Team Meeting Present Decision Packages and Forces at Work	Dept. Directors or Designee and Budget Team
June 11	Ranking of Decision Packages due to Budget Office	Dept Directors or Designee
June	Review Revenue Projections & Preliminary Budget Priorities	Admin. Services and Budget Team*
	Review Decision Packages & align with Proposed Budget	Admin. Services
June 13 or 27	Review Key Budget Drivers at City Council Retreat	City Council, City Mgr. and Asst. City Mgr & Budget Team
July 25	Receive certified property values from Galveston Central Appraisal District (GCAD)	GCAD
	Adjust Proposed Tax Rate (if needed)	Admin Services
July 22	Deliver Budget in Brief to Assistant City Manager for Review	Budget Office, Admin Services and Asst. City Manager
July 24	Proposed Transmittal Letter and Budget In Brief due from Assistant City Manager to Budget Office	Assistant City Manager
	Deliver Proposed Transmittal Letter and Budget in Brief to City Manager for review	City Manager
July 27	Final Draft of Proposed Transmittal Letter and Budget in Brief due from City Manager to Budget Office	City Manager
July 31	Deliver Proposed Budget to City Council (due date per City Charter is August 1st)	City Mgr. & Admin. Services
August 3	Proposed Budget work session with City Council	City Council, City Mgr. and Budget Team
August 10, 17, 24, 31	If needed, Monday dates available to have additional budget work sessions.	City Council, City Mgr. & Budget Team
August 25	Receive certified property values from Houston Central Appraisal District (HCAD)	HCAD
	Adjust Proposed Tax Rate (if needed)	Admin Services
August 27	Publication of Public Hearing on Proposed Budget	Admin. Services and City Secretary's Office
September 14	Public Hearing on Proposed Budget and Record vote on Tax Rate	City Council, City Mgr. and Budget Team
September 17	1 <sup>st</sup> Publication of Proposed Tax Rate	Admin. Services and City Secretary's Office
September 28	1 <sup>st</sup> Public Hearing on Proposed Tax Rate	City Council, City Mgr. and Budget Team
October 1	2 <sup>nd</sup> Public hearing on Proposed Tax Rate	City Council, City Mgr. and Budget Team
October 2, 3, or 4	2 <sup>nd</sup> Publication of Tax Rate (Galveston Daily News)	Admin. Services and City Secretary's Office
October 5	First & Final reading of ordinances adopting Budget & Tax Rate	City Council

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

c	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
Taxes	\$21,335,527	\$21,609,823	\$21,618,482	\$19,212,984	\$22,308,124	\$23,561,767
Permits and Licenses	1,010,758	768,301	768,301	533,052	716,720	717,056
Intergovernmental Revenues	1,750,638	3,091,334	3,351,869	1,830,594	2,850,853	992,662
Charges for Services	10,952,917	10,716,387	10,716,387	6,898,786	10,547,920	12,104,971
Fines	860,257	794,094	794,094	676,595	883,589	877,358
Interest	150,299	105,403	105,403	102,619	158,085	155,555
VRF Reimbursements	321,725	359,125	359,125	269,344	284,344	355,129
Miscellaneous Receipts	1,048,486	10,325,347	20,733,143	21,865,132	22,085,288	7,120,362
Use of Fund Balance/Retained Earnings	2,295,926	1,132,928	11,284,141	2,597,213	8,310,922	658,877
<b>Total Revenues</b>	<b>\$39,726,533</b>	<b>\$48,902,741</b>	<b>\$69,730,945</b>	<b>\$53,986,319</b>	<b>\$68,145,845</b>	<b>\$46,543,737</b>
					****	
<b>EXPENDITURES</b>						
General Government	\$4,640,235	\$5,317,360	\$6,528,075	\$4,255,775	\$6,260,982	\$5,731,623
Public Safety	10,750,041	11,307,751	11,821,587	8,740,794	11,745,394	11,879,631
Community Development and Public Works	8,473,651	9,349,859	9,477,606	6,022,213	9,410,706	9,919,016
Parks and Recreation	3,869,955	4,053,548	4,227,930	2,788,819	4,223,425	4,126,422
Vehicle Replacement Fund	369,497	404,151	404,151	308,873	323,873	406,090
Capital Improvements	4,687,613	7,065,039	21,490,857	6,716,882	20,548,457	8,734,160
Debt Service	5,011,214	5,168,498	20,995,203	19,679,194	20,968,402	5,696,672
<b>Total Expenditures</b>	<b>\$37,802,205</b>	<b>\$42,666,206</b>	<b>\$74,945,409</b>	<b>\$48,512,550</b>	<b>\$73,481,239</b>	<b>\$46,493,614</b>
			**		***	****

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.  
FY16 uses totaling \$658,877 for operational expenditures in the following funds:

- General Fund - \$152,500
- Park Land Dedication Fund - \$122,501
- Water CIP/Impact Fees Fund - \$7,577
- Vehicle Replacement Fund - \$50,061
- 2014 G.O. Bonds Fund - \$324,938
- W&S Revenue Debt Fund - \$1,300

**Revenues and Expenditures by Fund**

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
General Fund	\$22,763,166	\$22,443,544	\$22,551,164	\$19,529,160	\$23,344,114	\$23,855,891
Police Investigation Fund	47,320	1,850	28,948	39,904	47,921	2,526
Fire/EMS Donation Fund	266,340	267,220	267,220	204,476	267,366	269,310
EDA Grant Fund	292,533	0	0	208,756	242,779	0
TDRA Grant Fund	909,843	2,850,830	3,101,403	1,530,295	2,350,093	751,310
Court Security/Technology Fund	32,511	31,100	31,100	25,037	33,412	35,375
Sidewalk Installation Fund	3,245	0	0	17,280	17,286	30
Park Land Dedication Fund	65,670	53,325	53,325	30,317	40,423	40,500
Tax Debt Service Fund	1,540,622	1,603,648	11,345,353	11,320,567	11,346,069	2,152,430
GO Bond Construction Funds	261	9,431,302	9,973,458	9,978,545	9,980,241	6,233,438
Vehicle Replacement Fund	350,491	359,925	359,925	277,681	292,890	356,029
Water & Sewer Fund	10,551,249	10,088,980	10,096,818	7,898,455	11,434,153	11,773,147
2006 Water & Sewer Bond Construction Fund	1,435	0	0	1,273	1,697	0
2009 Water & Sewer Bond Construction Fund	747	0	0	319	425	0
Water & Sewer CIP/Impact Fee Funds	603,488	637,020	637,020	325,206	433,608	411,959
Water & Sewer Revenue Debt Service Fund	1,582	1,000	1,000	1,753	2,337	2,800
1776 Park Trust Fund	104	70	70	82	109	115
Use of Fund Balance/Retained Earnings	2,295,926	1,132,928	11,284,141	2,597,213	8,310,922	658,877
<b>Total Revenues</b>	<b>\$39,726,533</b>	<b>\$48,902,741</b>	<b>\$69,730,945</b>	<b>\$53,986,319</b>	<b>\$68,145,845</b>	<b>\$46,543,737</b>
						****
<b>EXPENDITURES</b>						
General Fund	\$22,032,940	\$23,651,956	\$27,023,770	\$17,785,205	\$26,669,565	\$25,329,675
Police Investigation Fund	51,877	1,737	47,921	39,740	47,921	2,276
Fire/EMS Donation Fund	259,045	267,220	267,220	226,362	267,218	269,310
EDA Grant Fund	292,533	0	242,779	208,756	242,779	0
TDRA Grant Fund	909,843	2,850,830	3,374,261	1,967,213	2,622,951	751,310
Court Security/Technology Fund	48,765	35,087	141,502	73,357	142,543	27,732
Sidewalk Installation Fund	0	0	0	0	0	0
Park Land Dedication Fund	72,028	159,414	182,919	29,898	39,864	163,001
Tax Debt Service Fund	1,590,303	1,588,368	11,330,073	10,749,958	11,303,274	2,130,930
GO Bond Construction Funds	501,982	3,254,795	9,415,922	2,011,674	9,416,225	6,558,376
Vehicle Replacement Fund	369,497	404,151	404,151	308,873	323,873	406,090
Water & Sewer Fund	7,612,682	7,167,476	11,509,007	6,069,654	11,447,480	7,656,130
2006 Water & Sewer Bond Construction Fund	370,886	0	1,151,362	142,893	1,155,151	0
2009 Water & Sewer Bond Construction Fund	393,874	0	484,350	94,687	432,223	0
Water and Sewer CIP/Impact Fee Funds	0	0	0	0	0	0
Water & Sewer Revenue Debt Service Fund	3,295,954	3,285,172	9,370,172	8,804,280	9,370,172	3,198,784
1776 Park Trust Fund	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$37,802,208</b>	<b>\$42,666,206</b>	<b>\$74,945,409</b>	<b>\$48,512,550</b>	<b>\$73,481,239</b>	<b>\$46,493,614</b>
			**		***	****

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. FY16 uses totaling \$658,877 for operational expenditures in the following funds:

- General Fund - \$152,500
- Park Land Dedication Fund - \$122,501
- Water CIP/Impact Fees Fund - \$7,577
- Vehicle Replacement Fund - \$50,061
- 2014 G.O. Bonds Fund - \$324,938
- W&S Revenue Debt Fund - \$1,300

## General Fund

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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**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
Property Tax	\$13,395,956	\$13,869,696	\$13,869,696	\$13,721,989	\$13,952,696	\$14,769,268
Sales Tax	4,693,484	4,553,543	4,553,543	2,941,498	4,956,193	4,956,193
Franchise	1,673,615	1,552,315	1,560,974	944,577	1,757,280	1,644,011
Mixed Drink	32,799	31,621	31,621	27,563	39,598	41,965
Licenses and Permits	1,010,758	768,301	768,301	533,052	716,720	717,056
Intergovernmental Revenue	548,262	240,504	250,466	91,543	257,981	241,352
Charges for Services	316,706	305,980	305,980	212,467	307,985	283,610
Fines and Forfeitures	828,637	763,594	763,594	652,194	851,025	842,858
Interest Earned	106,134	77,002	77,002	69,387	113,091	111,960
Other	156,815	280,988	369,987	334,791	391,446	247,618
Asset Disposition	0	0	0	99	99	0
<b>Total Revenues</b>	<b>\$22,763,166</b>	<b>\$22,443,544</b>	<b>\$22,551,164</b>	<b>\$19,529,160</b>	<b>\$23,344,114</b>	<b>\$23,855,891</b>
<b>EXPENDITURES</b>						
Mayor & Council	\$218,802	\$267,239	\$768,101	\$627,453	\$749,016	\$267,620
City Secretary	420,807	446,803	446,803	304,285	430,860	471,597
City Manager	714,104	835,420	837,398	555,384	803,511	807,116
Administrative Services	2,852,298	3,309,563	4,003,991	2,423,357	3,806,143	3,700,842
Police	8,534,242	8,946,374	9,276,586	6,521,496	9,200,328	9,461,759
Friendswood Volunteer Fire Dept	1,280,265	1,439,552	1,439,552	1,442,161	1,442,161	1,499,035
Fire Marshal	700,804	742,739	773,764	562,634	770,179	816,477
Community Development	842,067	926,181	930,384	651,883	925,177	1,016,378
Public Works	1,946,596	2,184,537	2,202,869	1,501,779	2,202,373	2,200,956
Library Services	1,083,043	1,080,319	1,096,072	732,921	1,092,228	1,101,047
Parks and Recreation	2,786,912	2,973,229	3,131,858	2,055,898	3,131,197	3,025,375
<b>Total Operations</b>	<b>\$21,379,940</b>	<b>\$23,151,956</b>	<b>\$24,907,378</b>	<b>\$17,379,251</b>	<b>\$24,553,173</b>	<b>\$24,368,202</b>
Streets	\$653,000	\$500,000	\$1,582,251	\$375,868	\$1,582,251	\$808,973
Drainage	0	0	0	0	0	0
Parks	0	0	290,186	22,611	290,186	0
Equipment	0	0	0	0	0	95,000
Facility	0	0	243,955	7,475	243,955	57,500
<b>Total Improvements</b>	<b>\$653,000</b>	<b>\$500,000</b>	<b>\$2,116,392</b>	<b>\$405,954</b>	<b>\$2,116,392</b>	<b>\$961,473</b>
<b>Total Expenditures</b>	<b>\$22,032,940</b>	<b>\$23,651,956</b>	<b>\$27,023,770</b>	<b>\$17,785,205</b>	<b>\$26,669,565</b>	<b>\$25,329,675</b>
Operating Transfers In	\$1,183,194	\$1,226,205	\$1,226,205	\$919,654	\$1,226,205	\$1,321,284
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$1,913,420	\$17,793	(\$3,246,401)	\$2,663,609	(\$2,099,246)	(\$152,500)
<b>Beginning Fund Balance</b>	<b>\$10,606,160</b>	<b>\$12,519,580</b>	<b>\$12,519,580</b>	<b>\$12,519,580</b>	<b>\$12,519,580</b>	<b>\$10,420,334</b>
<b>Ending Fund Balance</b>	<b>\$12,519,580</b>	<b>\$12,537,373</b>	<b>\$9,273,179</b>	<b>\$15,183,189</b>	<b>\$10,420,334</b>	<b>\$10,267,834</b>

\*\* Projected fund balance at September 30, 2015 is \$10.4 million. \$506,757 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 \$5.3 million as set forth in the City's financial policies.

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."

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**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
Federal Government	\$0	\$1,737	\$1,737	\$2,276	\$2,276	\$2,276
State Government	40,813	0	27,098	37,464	45,426	0
Interest	182	113	113	164	219	250
Other	6,325	0	0	0	0	0
<b>Total Revenues</b>	<b>\$47,320</b>	<b>\$1,850</b>	<b>\$28,948</b>	<b>\$39,904</b>	<b>\$47,921</b>	<b>\$2,526</b>
<b>EXPENDITURES</b>						
Public Safety						
Special Operations	\$51,877	\$1,737	\$47,921	\$39,740	\$47,921	\$2,276
<b>Total Expenditures</b>	<b>\$51,877</b>	<b>\$1,737</b>	<b>\$47,921</b>	<b>\$39,740</b>	<b>\$47,921</b>	<b>\$2,276</b>
Increase (Decrease) in Fund Balance	(\$4,557)	\$113	(\$18,973)	\$164	(\$0)	\$250
<b>Beginning Fund Balance</b>	<b>\$62,741</b>	<b>\$58,184</b>	<b>\$58,184</b>	<b>\$58,184</b>	<b>\$58,184</b>	<b>\$58,184</b>
<b>Ending Fund Balance</b>	<b>\$58,184</b>	<b>\$58,297</b>	<b>\$39,211</b>	<b>\$58,348</b>	<b>\$58,184</b>	<b>\$58,434</b>

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

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
Donations	\$266,226	\$267,220	\$267,220	\$204,399	267,263	\$269,200
Interest	114	0	0	77	103	110
Reimbursements	0	0	0	0	0	0
Asset Disposition	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$266,340</b>	<b>\$267,220</b>	<b>\$267,220</b>	<b>\$204,476</b>	<b>\$267,366</b>	<b>\$269,310</b>
<b>EXPENDITURES</b>						
Public Safety	\$134,088	\$142,262	\$142,262	\$101,406	\$142,262	\$72,352
Debt Service	124,957	124,958	124,958	124,956	124,956	196,958
<b>Total Expenditures</b>	<b>\$259,045</b>	<b>\$267,220</b>	<b>\$267,220</b>	<b>\$226,362</b>	<b>\$267,218</b>	<b>\$269,310</b>
<b>OTHER FINANCING SOURCES</b>						
Transfers In (Out)	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$7,295	\$0	\$0	(\$21,886)	\$148	\$0
<b>Beginning Fund Balance</b>	<b>\$75,742</b>	<b>\$83,037</b>	<b>\$83,037</b>	<b>\$83,037</b>	<b>\$83,037</b>	<b>\$83,185</b>
<b>Ending Fund Balance</b>	<b>\$83,037</b>	<b>\$83,037</b>	<b>\$83,037</b>	<b>\$61,151</b>	<b>\$83,185</b>	<b>\$83,185</b>

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**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
Grant Revenue	\$292,533	\$0	\$0	\$208,756	\$242,779	\$0
Interest Earned	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$292,533</b>	<b>\$0</b>	<b>\$0</b>	<b>\$208,756</b>	<b>\$242,779</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
Transfers In or Out	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue &amp; Financing Sources</b>	<b>\$292,533</b>	<b>\$0</b>	<b>\$0</b>	<b>\$208,756</b>	<b>\$242,779</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Capital Improvements	\$292,533	\$0	\$242,779	\$208,756	\$242,779	\$0
<b>Total Expenditures</b>	<b>\$292,533</b>	<b>\$0</b>	<b>\$242,779</b>	<b>\$208,756</b>	<b>\$242,779</b>	<b>\$0</b>
Increase (Decrease) in Fund Balance	\$0	\$0	(\$242,779)	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$242,779)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* 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 FY15 projects approved for grant funding:  
FM 2351/Beamer Road landscaping & irrigation

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

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
Grant Revenue	\$909,843	\$2,850,830	\$3,101,403	\$1,530,295	\$2,350,093	\$751,310
Interest Earned	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$909,843</b>	<b>\$2,850,830</b>	<b>\$3,101,403</b>	<b>\$1,530,295</b>	<b>\$2,350,093</b>	<b>\$751,310</b>
<b>Other Financing Sources</b>						
Transfers (In or Out)	\$0	\$0	\$272,858	\$0	\$272,858	\$0
<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$272,858</b>	<b>\$0</b>	<b>\$272,858</b>	<b>\$0</b>
<b>Total Revenue &amp; Financing Sources</b>	<b>\$909,843</b>	<b>\$2,850,830</b>	<b>\$3,374,261</b>	<b>\$1,530,295</b>	<b>\$2,622,951</b>	<b>\$751,310</b>
<b>EXPENDITURES</b>						
<b>Capital Improvements</b>						
Public Safety						
Emergency Management	\$909,843	\$2,850,830	\$3,101,403	\$1,967,213	\$2,350,093	\$751,310
Public Works						
Emergency Management	0	0	272,858	0	272,858	0
<b>Total Expenditures</b>	<b>\$909,843</b>	<b>\$2,850,830</b>	<b>\$3,374,261</b>	<b>\$1,967,213</b>	<b>\$2,622,951</b>	<b>\$751,310</b>
Increase (Decrease) in Fund Balance	\$0	\$0	\$0	(\$436,918)	\$0	\$0
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$436,918)</b>	<b>\$0</b>	<b>\$0</b>

\* 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**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
Court Security Fees	\$13,289	\$13,000	\$13,000	\$10,363	\$13,817	\$14,500
Court Technology Fee	18,331	17,500	17,500	14,038	18,747	20,000
Interest	891	600	600	636	848	875
<b>Total Revenues</b>	<b>\$32,511</b>	<b>\$31,100</b>	<b>\$31,100</b>	<b>\$25,037</b>	<b>\$33,412</b>	<b>\$35,375</b>
<b>EXPENDITURES</b>						
Court Security Projects	\$13,977	\$11,894	\$11,894	\$9,701	\$12,935	\$11,869
Court Technology Projects	34,788	23,193	129,608	63,656	129,608	15,863
<b>Total Expenditures</b>	<b>\$48,765</b>	<b>\$35,087</b>	<b>\$141,502</b>	<b>\$73,357</b>	<b>\$142,543</b>	<b>\$27,732</b>
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	(\$16,254)	(\$3,987)	(\$110,402)	(\$48,320)	(\$109,131)	\$7,643
<b>Beginning Fund Balance</b>	<b>\$286,016</b>	<b>\$269,762</b>	<b>\$269,762</b>	<b>\$269,762</b>	<b>\$269,762</b>	<b>\$160,631</b>
<b>Ending Fund Balance</b>	<b>\$269,762</b>	<b>\$265,775</b>	<b>\$159,360</b>	<b>\$221,442</b>	<b>\$160,631</b>	<b>\$168,274</b>

\*

\* The projected 4.8% increase in fund balance in the Court Security/Technology Fund is due to the following:  
Minimal court security and technology expenses anticipated in FY16.  
Municipal Court Building Security funds will be utilized to support Municipal Court staff security training and related travel expenses.

FY15 expenditures include the purchase and implementation of new software (Tyler Technologies' Incode) in the Municipal Court.

As of 7/21/15, the fund balance equity share of the Court Security/Court Technology Fund is approximately:  
Court Security is 70.0%  
Court Technology is 30.0%

**Sidewalk Installation Fund (160)  
Fund Summary**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
Revenue	\$3,234	\$0	\$0	\$17,262	\$17,262	\$0
Interest Earned	11	0	0	18	24	30
<b>Total Revenues</b>	<b>\$3,245</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,280</b>	<b>\$17,286</b>	<b>\$30</b>
<b>EXPENDITURES</b>						
Operating Transfers In/Out	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Increase (Decrease) in Fund Balance	\$3,245	\$0	\$0	\$17,280	\$17,286	\$30
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$3,245</b>	<b>\$3,245</b>	<b>\$3,245</b>	<b>\$3,245</b>	<b>\$20,531</b>
<b>Ending Fund Balance</b>	<b>\$3,245</b>	<b>\$3,245</b>	<b>\$3,245</b>	<b>\$20,525</b>	<b>\$20,531</b>	<b>\$20,561</b>

\*

\*Fund utilized to record revenue collected from developers and expenditures related to sidewalk development in Friendswood.

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

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
Community Parks Fees	\$55,200	\$53,000	\$53,000	\$30,000	\$40,000	\$40,000
Other Program Fees	10,000	0	0	0	0	0
Interest Earned	470	325	325	317	423	500
<b>Total Revenues</b>	<b>\$65,670</b>	<b>\$53,325</b>	<b>\$53,325</b>	<b>\$30,317</b>	<b>\$40,423</b>	<b>\$40,500</b>
<b>EXPENDITURES</b>						
Operating Transfers In/Out	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	72,028	159,414	182,919	29,898	39,864	163,001
<b>Total Expenditures</b>	<b>\$72,028</b>	<b>\$159,414</b>	<b>\$182,919</b>	<b>\$29,898</b>	<b>\$39,864</b>	<b>\$163,001</b>
Increase (Decrease) in Fund Balance	(\$6,358)	(\$106,089)	(\$129,594)	\$419	\$559	(\$122,501)
<b>Beginning Fund Balance</b>	<b>\$128,300</b>	<b>\$121,942</b>	<b>\$121,942</b>	<b>\$121,942</b>	<b>\$121,942</b>	<b>\$122,501</b>
<b>Ending Fund Balance</b>	<b>\$121,942</b>	<b>\$15,854</b>	<b>(\$7,652)</b>	<b>\$122,361</b>	<b>\$122,501</b>	<b>\$0</b>

\*

\*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.

9/28/15 - City Council proposed use of Park Land Dedication Fund revenue to purchase a new drinking fountain for Centennial Park in FY16.

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 proposed budget reflects an estimated effective tax rate of \$0.5687 per \$100 of net assessed value at 100% collection on a projected net assessed tax base of \$2,974,520,186.

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 FY16, the City's legal debt margin is \$40,156,023. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of \$40,156,023 or less.

**Legal Debt Margin Calculation**

Data needed for the calculation includes the City's estimated net assessed property valuation (\$2,974,520,186), the Texas Constitution home-rule cities maximum debt service requirement amount (\$40,156,023) and the City's maximum annual debt service requirement amount (\$2,757,780).

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.

$$\mathbf{\$2,974,520,186 / \$100 \times \$1.35 = \$40,156,023}$$

The City's maximum annual G.O. debt service requirement of \$2,757,780 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.

$$\text{Friendswood's Legal Debt Margin} = \$40,156,023 \text{ minus } \$2,757,780 \text{ or } \mathbf{\$37,398,243}$$

According to the City's Financial Advisor, a debt margin of \$37,398,243 translates into additional debt capacity of about \$435 million in bonds (depending on factors such as the number of sales and the interest environment).

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

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>						
Ad Valorem Taxes	\$1,520,710	\$1,577,648	\$1,577,648	\$1,577,357	\$1,577,357	\$2,125,330
Delinquent Property Taxes	18,963	25,000	25,000	0	25,000	25,000
Interest	949	1,000	1,000	1,507	2,009	2,100
<b>Total Revenues</b>	<b>\$1,540,622</b>	<b>\$1,603,648</b>	<b>\$1,603,648</b>	<b>\$1,578,864</b>	<b>\$1,604,366</b>	<b>\$2,152,430</b>
<b>EXPENDITURES</b>						
Debt Service						
Principal	\$1,560,379	\$1,602,765	\$1,810,635	\$1,810,530	\$1,810,530	\$1,980,881
Interest	644,274	603,753	869,167	315,851	869,167	996,249
Fiscal Agent Fees	1,800	2,750	6,350	5,600	5,600	5,600
Bond Issuance Costs	0	0	3,802,530	3,776,585	3,776,585	0
<b>Total Expenditures</b>	<b>\$2,206,453</b>	<b>\$2,209,268</b>	<b>\$6,488,682</b>	<b>\$5,908,566</b>	<b>\$6,461,882</b>	<b>\$2,982,730</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Bond Proceeds	\$0	\$0	\$9,741,705	\$9,741,703	\$9,741,703	\$0
Operating Transfers	616,150	620,900	(4,841,391)	(4,841,392)	(4,841,392)	851,800 **
Payments to Escrow Agent		0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$616,150</b>	<b>\$620,900</b>	<b>\$4,900,314</b>	<b>\$4,900,311</b>	<b>\$4,900,311</b>	<b>\$851,800</b>
Increase (Decrease) in Fund Balance	(\$49,681)	\$15,280	\$15,280	\$570,609	\$42,795	\$21,500
<b>Beginning Fund Balance</b>	<b>\$179,828</b>	<b>\$130,147</b>	<b>\$130,147</b>	<b>\$130,147</b>	<b>\$130,147</b>	<b>\$172,942</b>
<b>Ending Fund Balance</b>	<b>\$130,147</b>	<b>\$145,427</b>	<b>\$145,427</b>	<b>\$700,756</b>	<b>\$172,942</b>	<b>\$194,442</b>

\*

\*Tax debt service fund balance is estimated to increase by 12.4% in FY16 due to additional tax revenue from property value increases and 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 (FVFD fire truck)
- Principal & interest payments on General Obligation Bonds issued in 2010 for \$3.485 million
- Principal & interest payments on General Obligation Bonds issued in 2015 for \$9.742 million (round 1 of bonds authorized by voters in 2013)

\*\* Transfer to Tax Debt Service fund to pay principal, interest and fiscal agent fees on 2010 refinancing of 2001 Water & Sewer Revenue Bonds and 2014 refinancing of 2006 Water & Sewer Revenue Bonds as General Obligation Bonds.  
Debt Service payments of the refinanced bonds are funded by water and sewer revenue.

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**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 Fund (252)  
Fund Summary**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>Revenues</b>						
Interest Earned	\$261	\$0	\$0	\$227	\$303	\$0
Bond Proceeds	0	0	0	0	0	0
Other	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227</b>	<b>\$303</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
Transfers out	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
-						
<b>Total Revenue &amp; Finance Sources</b>	<b>\$261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227</b>	<b>\$303</b>	<b>\$0</b>
<b>Expenditures</b>						
<b>Capital Improvements</b>						
Public Works						
Streets & Drainage	\$0	\$0	\$262,903	\$0	\$263,206	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$262,903</b>	<b>\$0</b>	<b>\$263,206</b>	<b>\$0</b>
Increase (Decrease) in Fund Balance	\$261	\$0	(\$262,903)	\$227	(\$262,903)	\$0
<b>Beginning Fund Balance</b>	<b>\$262,642</b>	<b>\$262,903</b>	<b>\$262,903</b>	<b>\$262,903</b>	<b>\$262,903</b>	<b>(\$0)</b>
<b>Ending Fund Balance</b>	<b>\$262,903</b>	<b>\$262,903</b>	<b>\$0</b>	<b>\$263,130</b>	<b>(\$0)</b>	<b>(\$0)</b>

\*

\* This fund is expected to be closed at fiscal year end FY15 with the completion of street projects included in the 2010 General Obligation Bond issuance.

**2014 General Obligation Bonds Fund (253)**  
**2016 General Obligation Bonds Fund (254)**  
**Fund Summary**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>Revenues</b>						
Interest Earned	\$0	\$0	\$0	\$4,861	\$6,481	\$0
Bond Proceeds	0	9,431,302	9,595,000	9,595,000	9,595,000	6,233,438
Other	0	0	378,458	378,457	378,457	0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$9,431,302</b>	<b>\$9,973,458</b>	<b>\$9,978,318</b>	<b>\$9,979,938</b>	<b>\$6,233,438</b>
<b>Other Financing Sources</b>						
Transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Transfers out	0	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue &amp; Finance Sources</b>	<b>\$0</b>	<b>\$9,431,302</b>	<b>\$9,973,458</b>	<b>\$9,978,318</b>	<b>\$9,979,938</b>	<b>\$6,233,438</b>
<b>Expenditures</b>						
<b>Capital Improvements</b>						
Public Works						
Streets & Drainage	\$45,011	\$799,652	\$1,811,989	\$137,869	\$1,811,989	\$0
Parks						
Centennial Park	238,996	98,000	29,163	16,759	29,163	0
Stevenson Park	17,444	168,813	524,412	139,249	524,412	0
Friendswood Sports Park	62,910	819,080	1,896,696	47,655	1,896,696	0
New Park Land	2,000	0	1,844,264	1,207,517	1,844,264	324,938
Facilities						
New Fire Station & Expansion	14,820	178,500	641,680	128,633	641,680	6,233,438
Library Expansion	120,801	1,190,750	2,404,815	333,992	2,404,815	0
<b>Total Expenditures</b>	<b>\$501,982</b>	<b>\$3,254,795</b>	<b>\$9,153,019</b>	<b>\$2,011,674</b>	<b>\$9,153,019</b>	<b>\$6,558,376</b>
Increase (Decrease) in Fund Balance	(\$501,982)	\$6,176,507	\$820,439	\$7,966,644	\$826,919	(\$324,938)
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>(\$501,982)</b>	<b>(\$501,982)</b>	<b>(\$501,982)</b>	<b>(\$501,982)</b>	<b>\$324,938</b>
<b>Ending Fund Balance</b>	<b>(\$501,982)</b>	<b>\$5,674,525</b>	<b>\$318,457</b>	<b>\$7,464,662</b>	<b>\$324,938</b>	<b>(\$0)</b>

\*

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

## **1776 Park Trust Fund**

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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**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>OTHER FINANCING SOURCES</b>						
Interest Earned	\$104	\$70	\$70	\$82	\$109	\$115
<b>Total Other Financing Sources</b>	<b>\$104</b>	<b>\$70</b>	<b>\$70</b>	<b>\$82</b>	<b>\$109</b>	<b>\$115</b>
<b>NON-OPERATING EXPENSES</b>						
1776 Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Increase (Decrease) in Fund Balance	\$104	\$70	\$70	\$82	\$109	\$115
<b>Beginning Fund Balance</b>	<b>\$31,137</b>	<b>\$31,241</b>	<b>\$31,241</b>	<b>\$31,241</b>	<b>\$31,241</b>	<b>\$31,350</b>
<b>Ending Fund Balance</b>	<b>\$31,241</b>	<b>\$31,311</b>	<b>\$31,311</b>	<b>\$31,323</b>	<b>\$31,350</b>	<b>\$31,465</b>

\*

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

## Enterprise Funds

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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**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>OPERATING REVENUES</b>						
Water Revenues	\$5,887,582	\$5,907,695	\$5,907,695	\$3,305,821	\$5,234,161	\$6,437,187
Sewer Revenues	4,145,688	3,866,520	3,866,520	3,055,490	4,572,430	4,972,430
Administrative Fees	274,024	256,100	256,100	221,421	295,675	295,675
Sale of Water Meters	35,380	35,000	35,000	21,775	28,500	32,155
Miscellaneous Receipts	158,229	0	0	1,259,848	1,259,848	0
<b>Total Revenues</b>	<b>\$10,500,903</b>	<b>\$10,065,315</b>	<b>\$10,065,315</b>	<b>\$7,864,355</b>	<b>\$11,390,614</b>	<b>\$11,737,447</b>
<b>OPERATING EXPENSES</b>						
Finance	340,451	357,385	368,198	260,901	367,868	380,698
Insurance/Risk Mgt	93,776	100,950	103,584	84,395	103,584	103,750
Administrative Services - Total	\$434,227	\$458,335	\$471,782	\$345,296	\$471,452	\$484,448
Public Works Administration	118,361	146,245	146,245	99,304	132,405	156,579
Water Utilities	0	0	0	0	0	768,147
Sewer Utilities	0	0	0	0	0	485,255
Water Operations	2,449,538	2,607,494	2,657,525	1,551,595	2,613,793	1,932,358
Sewer Operations	2,799,862	3,109,258	3,160,471	2,000,012	3,159,683	3,004,148
Utility Customer Service	183,492	193,426	197,394	141,201	197,357	206,466
Engineering/Capital Projects	133,735	182,718	182,718	76,439	179,918	148,729
Public Works - Total	\$5,684,988	\$6,239,141	\$6,344,353	\$3,868,551	\$6,283,156	\$6,701,682
<b>Total Expenditures</b>	<b>\$6,119,215</b>	<b>\$6,697,476</b>	<b>\$6,816,135</b>	<b>\$4,213,847</b>	<b>\$6,754,608</b>	<b>\$7,186,130</b>
<b>Operating Income</b>	<b>\$4,381,688</b>	<b>\$ 3,367,839</b>	<b>\$ 3,249,180</b>	<b>\$ 3,650,508</b>	<b>\$ 4,636,006</b>	<b>\$4,551,317</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
Interest Earned	\$36,400	\$23,665	\$23,665	\$26,261	\$35,700	\$35,700
Gain on sale of capital assets	0	0	0	0	0	0
Rental Revenue	0	0	0	0	0	0
Insurance Reimbursement	13,945	0	7,838	7,839	7,839	0
Capital Improvements	(1,493,467)	(300,000)	(4,522,872)	(1,855,807)	(4,522,872)	(300,000)
Operating Transfers In/(Out)	(3,777,550)	(3,871,377)	(4,144,235)	(3,564,826)	(4,144,235)	(4,115,968)
Reserves (Phase In)	0	(170,000)	(170,000)	0	(170,000)	(170,000)
<b>Total Non Operating</b>	<b>(\$5,220,672)</b>	<b>(\$4,317,712)</b>	<b>(\$8,805,604)</b>	<b>(\$5,386,533)</b>	<b>(\$8,793,568)</b>	<b>(\$4,550,268)</b>
<b>Net Income</b>	<b>(\$838,983)</b>	<b>\$ (949,873)</b>	<b>(\$5,556,424)</b>	<b>(\$1,736,025)</b>	<b>(\$4,157,562)</b>	<b>\$1,049</b>
<b>Beginning Retained Earnings</b>	\$13,702,499	\$12,863,516	\$12,863,516	\$12,863,516	\$12,863,516	\$8,705,953
<b>Ending Retained Earnings</b>	<b>\$12,863,516</b>	<b>\$11,913,643</b>	<b>\$7,307,092</b>	<b>\$11,127,491</b>	<b>\$8,705,953</b>	<b>\$8,707,002</b>

\* The projected retained earnings at September 30, 2015 is \$8.71 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 \$1.5 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."

Because more rainfall occurred in FY15, water consumption was less than projected and resulted in less revenue. The expectation is for less rainfall in As a result, water and sewer revenue estimates for fiscal year 2015-2016 are projected higher. The additional revenue will support deferred Public Work operational expense.

Budget estimates for FY16 reflect anticipated impact of the proposed rate design change included in the utilities cost of services/rate study completed in

FY16 proposed utility rates:

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 \$3.67 to \$4.17 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 (\$2.20 per 1,000 gallons).

Volumetric sewer charges will be based on 100% of water consumption for non-single family residential customers (\$2.20 per 1,000 gallons).

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><u>\$3,972,000</u></u>

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

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>NON-OPERATING REVENUES</b>						
Interest Earned	\$1,435	\$0	\$0	\$1,273	\$1,697	\$0
Tranfers from WS Operations Fund	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$1,435</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,273</b>	<b>\$1,697</b>	<b>\$0</b>
<b>CAPITAL FINANCING ACTIVITIES</b>						
<b>Capital Improvements</b>						
Public Works						
Collection System Imprv (Sewer)	\$120,366	\$0	\$662,882	\$19,109	\$662,882	\$0
Distribution System Imprv (Water)	250,520	0	488,480	123,784	492,269	0
<b>Total Expenditures</b>	<b>\$370,886</b>	<b>\$0</b>	<b>\$1,151,362</b>	<b>\$142,893</b>	<b>\$1,155,151</b>	<b>\$0</b>
<b>NON-OPERATING EXPENSES</b>						
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>	<b>(\$369,451)</b>	<b>\$0</b>	<b>(\$1,151,362)</b>	<b>(\$141,620)</b>	<b>(\$1,153,454)</b>	<b>\$0</b>
<b>Beginning Retained Earnings</b>	<b>\$1,522,905</b>	<b>\$1,153,454</b>	<b>\$1,153,454</b>	<b>\$1,153,454</b>	<b>\$1,153,454</b>	<b>\$0</b>
<b>Ending Retained Earnings</b>	<b>\$1,153,454</b>	<b>\$1,153,454</b>	<b>\$2,092</b>	<b>\$1,011,834</b>	<b>\$0</b>	<b>\$0</b>

\* Water & Sewer Bond Construction Fund retained earnings are expected to be depleted in FY15 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 FY15:  
 Lift Station #3 Replacement  
 Lift Station #6 Replacement  
 Water Plant #2 Replacement

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

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>NON-OPERATING REVENUES</b>						
Interest Earned	\$747	\$0	\$0	\$319	\$425	\$0
Tranfers from WS Rev Debt	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$747</b>	<b>\$0</b>	<b>\$0</b>	<b>\$319</b>	<b>\$425</b>	<b>\$0</b>
<b>CAPITAL FINANCING ACTIVITIES</b>						
<b>Capital Improvements</b>						
Public Works						
Distribution System Imprv (Water)	\$393,874	\$0	\$239,918	\$0	\$187,791	\$0
Collection System Imprv (Sewer)	0	0	244,432	94,687	244,432	0
<b>Total Expenditures</b>	<b>\$393,874</b>	<b>\$0</b>	<b>\$484,350</b>	<b>\$94,687</b>	<b>\$432,223</b>	<b>\$0</b>
<b>NON-OPERATING EXPENSES</b>						
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>	<b>(\$393,127)</b>	<b>\$0</b>	<b>(\$484,350)</b>	<b>(\$94,368)</b>	<b>(\$431,798)</b>	<b>\$0</b>
<b>Beginning Retained Earnings</b>	<b>\$824,925</b>	<b>\$431,798</b>	<b>\$431,798</b>	<b>\$431,798</b>	<b>\$431,798</b>	<b>\$0</b>
<b>Ending Retained Earnings</b>	<b>\$431,798</b>	<b>\$431,798</b>	<b>(\$52,552)</b>	<b>\$337,430</b>	<b>\$0</b>	<b>\$0</b>

\*

\* 2009 Water & Sewer Bond Construction Fund retained earnings expected to be depleted in FY15 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 FY15:  
 Water Plant #5 rehabilitation  
 Water Plant #7 rehabilitation

## **Water and Sewer CIP/Impact Fee Funds**

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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**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>NON-OPERATING REVENUES</b>						
Impact Fees	\$401,311	\$412,992	\$412,992	\$212,976	\$283,968	\$267,264
Interest	421	281	281	140	187	159
Miscellaneous	0	0	0	0	0	0
<b>Total Non-Operating Revenues</b>	<b>\$401,732</b>	<b>\$413,273</b>	<b>\$413,273</b>	<b>\$213,116</b>	<b>\$284,155</b>	<b>\$267,423</b>
<b>NON-OPERATING EXPENSES</b>						
Operating Transfers Out	\$425,000	\$450,000	\$450,000	\$300,000	\$350,000	\$275,000
<b>Total Non-Operating Expenses</b>	<b>\$425,000</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>\$300,000</b>	<b>\$350,000</b>	<b>\$275,000</b>
<b>Net Income</b>	<b>(\$23,268)</b>	<b>(\$36,727)</b>	<b>(\$36,727)</b>	<b>(\$86,884)</b>	<b>(\$65,845)</b>	<b>(\$7,577)</b>
<b>Beginning Retained Earnings</b>	<b>\$119,604</b>	<b>\$96,336</b>	<b>\$96,336</b>	<b>\$96,336</b>	<b>\$96,336</b>	<b>\$30,491</b>
<b>Ending Retained Earnings</b>	<b>\$96,336</b>	<b>\$59,609</b>	<b>\$59,609</b>	<b>\$9,452</b>	<b>\$30,491</b>	<b>\$22,914</b>

\*

\* Expected decrease of 24.9% to Retained Earnings in this fund due to:  
Transfer to water and sewer revenue debt service fund in FY16 to support the principal & interest payments  
for water & sewer revenue bonds issued.

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

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>NON-OPERATING REVENUES</b>						
Impact Fees	\$201,630	\$223,200	\$223,200	\$112,032	\$149,376	\$144,480
Interest	127	547	547	58	77	56
Miscellaneous	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$201,757</b>	<b>\$223,747</b>	<b>\$223,747</b>	<b>\$112,090</b>	<b>\$149,453</b>	<b>\$144,536</b>
<b>NON-OPERATING EXPENSES</b>						
Operating Transfers Out	\$265,000	\$190,000	\$190,000	\$95,000	\$120,000	\$125,000
<b>Total Expenditures</b>	<b>\$265,000</b>	<b>\$190,000</b>	<b>\$190,000</b>	<b>\$95,000</b>	<b>\$120,000</b>	<b>\$125,000</b>
<b>Net Income</b>	(\$63,244)	\$33,747	\$33,747	\$17,090	\$29,454	\$19,536
<b>Beginning Retained Earnings</b>	\$57,303	(\$5,941)	(\$5,941)	(\$5,941)	(\$5,941)	\$23,513
<b>Ending Retained Earnings</b>	<b>(\$5,941)</b>	<b>\$27,807</b>	<b>\$27,807</b>	<b>\$11,150</b>	<b>\$23,513</b>	<b>\$43,049</b>

\*

\* Expected increase of 83.1% to Retained Earnings in this fund due to:  
Transfer to water and sewer revenue debt service fund FY16 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**

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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**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>NON-OPERATING REVENUES</b>						
Interest	\$1,582	\$1,000	\$1,000	\$1,753	\$2,337	\$2,800
Operating Transfers In	3,284,356	3,285,172	9,370,172	9,125,172	9,370,172	3,194,684
<b>Total Revenues</b>	<b>\$3,285,938</b>	<b>\$3,286,172</b>	<b>\$9,371,172</b>	<b>\$9,126,925</b>	<b>\$9,372,509</b>	<b>\$3,197,484</b>
<b>NON-OPERATING EXPENSES</b>						
Debt Service						
Principal	\$1,165,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,240,000
Interest	1,513,754	1,457,772	1,153,521	588,379	1,153,521	1,105,484
Fiscal Agent Fees	1,050	1,500	1,500	750	1,500	1,500
Issuance Costs	0	0	0	0	0	0
Operating Transfer Out	616,150	620,900	7,010,151	7,010,151	7,010,151	851,800 **
<b>Total Expenditures</b>	<b>\$3,295,954</b>	<b>\$3,285,172</b>	<b>\$9,370,172</b>	<b>\$8,804,280</b>	<b>\$9,370,172</b>	<b>\$3,198,784</b>
<b>Net Income</b>	<b>(\$10,016)</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$322,645</b>	<b>\$2,337</b>	<b>(\$1,300)</b>
<b>Beginning Retained Earnings</b>	<b>\$639,967</b>	<b>\$629,951</b>	<b>\$629,951</b>	<b>\$629,951</b>	<b>\$629,951</b>	<b>\$632,288</b>
<b>Ending Retained Earnings</b>	<b>\$629,951</b>	<b>\$630,951</b>	<b>\$630,951</b>	<b>\$952,596</b>	<b>\$632,288</b>	<b>\$630,988</b>

\* Retained earnings in the Water and Sewer Debt Service Fund expected to decrease by 0.21%.

\*\* Transfer to Tax Debt Service fund to pay principal, interest and fiscal agent fees on 2010 refinancing of 2001 Water & Sewer Revenue Bonds and 2014 refinancing of 2006 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

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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 when the plan began:

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**

	FY 14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>OPERATING REVENUES</b>						
Department Lease Revenues	\$321,725	\$359,125	\$359,125	\$269,344	\$284,344	\$355,129
Transfers from other funds	0	0	0	0	0	0
Asset Disposition	28,034	0	0	7,710	7,710	0
Insurance Reimbursements	0	0	0	0	0	0
Interest	732	800	800	627	836	900
<b>Total Revenues</b>	<b>\$350,491</b>	<b>\$359,925</b>	<b>\$359,925</b>	<b>\$277,681</b>	<b>\$292,890</b>	<b>\$356,029</b>
<b>OPERATING EXPENSES</b>						
Vehicle Replacement Plan						
Vehicle Equipment	\$369,497	\$404,151	\$404,151	\$308,873	\$323,873	\$406,090
<b>Total Expenditures</b>	<b>\$369,497</b>	<b>\$404,151</b>	<b>\$404,151</b>	<b>\$308,873</b>	<b>\$323,873</b>	<b>\$406,090</b>
<b>Operating Income</b>	(\$19,006)	(\$44,226)	(\$44,226)	(\$31,192)	(\$30,983)	(\$50,061)
<b>Beginning Retained Earnings</b>	\$1,274,475	\$1,255,469	\$1,255,469	\$1,255,469	\$1,255,469	\$1,224,486
<b>Ending Retained Earnings</b>	<b>\$1,255,469</b>	<b>\$1,211,243</b>	<b>\$1,211,243</b>	<b>\$1,224,277</b>	<b>\$1,224,486</b>	<b>\$1,174,425</b>

\*

- \* VRP fund balance is expected to decrease by 4.1% in FY16 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 \$939,746.
- \* This year's budget includes the following vehicle replacements:  
7 Police Department vehicles (2 - Criminal Investigations and 5 - Patrol)  
2 Public Works vehicles (2 - Capital Projects)

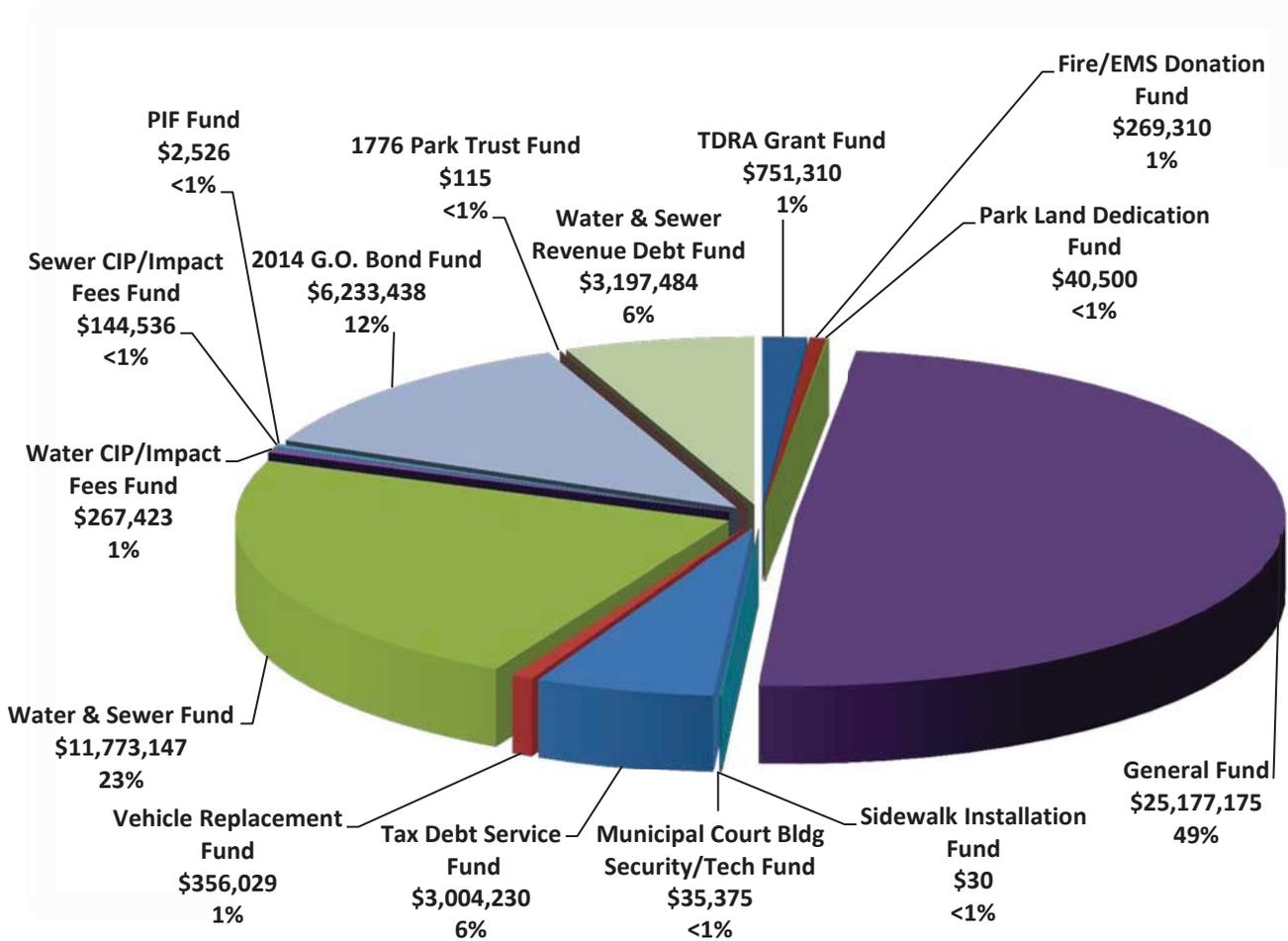
The FY16 proposed budget includes decision packages to add 2 trucks in the Public Works department to maintain current services.  
(1/2 ton pick-up truck and 1 ton pick-up truck)

## Revenue Summary Chart and Schedules by Fund

## Revenue Summary Chart by Fund

The adopted revenue budget for fiscal year 2015-16 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.

### FY16 Adopted Budget Revenues \$51,252,628 (includes inter-fund transfers)



**REVENUE SCHEDULE  
GENERAL FUND (001)**

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
CURRENT PROPERTY TAXES	\$13,167,818	\$13,692,034	\$13,692,034	\$13,721,989	\$13,869,696	\$14,591,606
DELINQUENT PROPERTY TAXES	142,236	177,662	177,662	0	83,000	177,662
P & I - PROPERTY TAXES	85,902	0	0	0	0	0
SALES TAX	4,693,484	4,553,543	4,553,543	2,941,498	4,956,193	4,956,193
TNMPCO FRANCHISE	501,100	512,290	512,290	209,609	498,887	498,887
HL&P FRANCHISE	142,397	146,470	146,470	63,608	172,473	172,473
MUNICIPAL ROW ACCESS FEES	155,409	157,521	157,521	116,198	155,460	155,460
ENTEX FRANCHISE	104,066	105,616	105,616	126,976	126,976	126,976
CABLE FRANCHISE	302,149	303,891	303,891	156,675	306,813	306,813
VIDEO SERVICE FRANCHISE	290,773	266,929	266,929	161,766	312,545	312,545
PEG FEES	118,585	900	9,559	63,687	123,869	10,600
IESI FRANCHISE	59,136	58,698	58,698	46,058	60,257	60,257
MIXED DRINK TAX	32,799	31,621	31,621	27,563	39,598	41,965
<b>TAXES</b>	<b>\$19,795,854</b>	<b>\$20,007,175</b>	<b>\$20,015,834</b>	<b>\$17,635,627</b>	<b>\$20,705,767</b>	<b>\$21,411,437</b>
WRECKER PERMITS	\$60	\$45	\$45	\$145	\$193	\$193
ALCOHOLIC BEVERAGE PERMIT	7,586	9,494	9,494	3,530	4,707	4,707
NOISE ORDINANCE PERMIT	160	165	165	120	160	160
ANIMAL ESTABLISHMENT PERMIT	10	0	0	0	0	0
PIPELINE PERMITS	600	450	450	600	800	800
APP FEE-WELL DRILL PERMIT	0	0	0	500	500	500
AFTER HOURS INSPECTION	0	0	0	100	100	100
BUILDING PERMITS	351,512	344,262	344,262	238,427	306,034	306,215
ELECTRIC PERMITS	45,835	47,314	47,314	30,278	39,905	39,929
GAS PERMIT FEE	0	0	0	0	0	0
PLUMBING PERMITS	56,080	51,661	51,661	37,126	48,824	48,853
DEVELOPMENT PERMIT	225	373	373	400	326	326
AIR CONDITIONING PERMITS	20,760	19,791	19,791	12,931	18,074	18,085
PLAN INSPECTION FEES	177,864	164,186	164,186	108,751	154,852	154,944
RE INSPECTION FEES	75	212	212	0	65	65
SIGN PERMITS	2,093	1,650	1,650	3,965	5,287	5,287
ALARM PERMITS	88,552	85,446	85,446	59,318	89,091	89,091
BANNER PERMIT FEE	875	975	975	600	800	800
ANIMAL LICENSES	1,990	2,010	2,010	1,340	1,787	1,787
CONTRACTOR LICENSE REGIST	39,050	36,225	36,225	30,880	41,173	41,173
METRICOM INC AGREEMENT	4,042	4,042	4,042	4,040	4,042	4,042
<b>LICENSES AND PERMITS</b>	<b>\$797,369</b>	<b>\$768,301</b>	<b>\$768,301</b>	<b>\$533,051</b>	<b>\$716,720</b>	<b>\$717,057</b>
GRANTS/FBI	\$2,594	\$0	\$1,338	\$1,339	\$1,338	\$0
BUREAU OF JUSTICE GRANTS	6,110	0	0	1,193	1,192	0
HOMELAND SECURITY GRANTS	140,000	0	0	0	0	0
TX STATE LIBRARY GRANTS	6,784	0	3,159	11,989	11,989	3,159
CRIMINAL JUSTICE DIVISION	72,729	52,000	52,000	18,823	52,000	52,000
LAW ENFORCEMENT TRAINING	5,225	5,225	5,225	5,229	5,231	5,231
EMERGENCY MGMT DIVISION	38,916	18,000	18,000	0	37,232	37,232
LOCAL GOVERNMENTS	13,000	12,000	12,000	9,000	12,000	12,000
HARRIS COUNTY	123,000	0	0	0	0	0
HOUSTON HIDTA TASK FORCE	15,104	0	5,465	9,743	12,991	7,800
BAYOU VISTA	1,225	0	0	730	729	730
FRIENDSWOOD ISD	107,402	137,873	137,873	33,495	107,873	107,000
CLEAR CREEK ISD	16,173	15,406	15,406	0	15,406	16,200
<b>INTERGOVERNMENTAL REVENUE</b>	<b>\$548,262</b>	<b>\$240,504</b>	<b>\$250,466</b>	<b>\$91,541</b>	<b>\$257,981</b>	<b>\$241,352</b>
PLATT FEES	\$10,000	\$8,250	\$8,250	\$13,500	\$18,000	\$16,000
COMMERCIAL SITE PLAN	3,500	3,000	3,000	1,500	2,000	2,000
REZONING FEES	1,500	450	450	600	800	800
BOARD OF ADJUSTMENT FEES	300	150	150	100	133	150
VACATION OF EASEMENT/R-O-W	300	450	450	0	0	0
ZONING COMPLIANCE CERT	4,725	4,800	4,800	5,250	7,000	5,250
BID SPEC DOCUMENTS	108	0	0	0	0	0
ANIMAL CONTROL/SHELTER FEES	7,858	8,660	8,660	3,683	4,909	5,000
ANIMAL ADOPTION FEES	48,238	32,500	32,500	14,600	19,465	16,000
SWIMMING POOL FEES	40,259	31,060	31,060	12,864	34,471	34,475
RECREATION PROGRAM/EVENTS	1,280	0	0	2,235	640	0
SPORTS COMPLEX FEES	2,400	11,440	11,440	1,675	8,147	8,150
OLD CITY PARK FEES	1,498	710	710	977	993	900
PAVILION FEES	7,000	4,880	4,880	7,088	6,343	6,300
GAZEBO FEES	1,150	1,420	1,420	725	1,315	1,300
LEAVESLEY PARK FEES	19,039	21,760	21,760	18,245	20,124	20,120
NON-RES ACTIVITY BLDG FEE	1,325	2,000	2,000	1,187	1,108	1,125
LEAGUE FEES-ADULT SOFTBALL	39,231	34,780	34,780	27,746	37,015	37,020
SUMMER DAY CAMP	91,933	96,406	96,406	65,961	95,518	95,520
AEROBIC CLASS FEES	36,280	29,600	29,600	21,817	31,361	25,000
OTHER PROGRAM FEES	3,447	4,410	4,410	2,296	3,644	3,500

**REVENUE SCHEDULE  
GENERAL FUND (001)**

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
BOOTH FEES	4,905	9,254	9,254	4,225	7,804	5,000
FUN RUN RECEIPTS/DONATION	7,755	0	0	6,195	6,195	0
SPONSORSHIP FEES	3,000	0	0	0	1,000	0
<b>CHARGES FOR SERVICES</b>	<b>\$337,031</b>	<b>\$305,980</b>	<b>\$305,980</b>	<b>\$212,469</b>	<b>\$307,985</b>	<b>\$283,610</b>
COURT FINES AND FEES	\$632,601	\$575,929	\$575,929	\$511,437	\$661,916	\$655,297
COURT ADM FEE (DDC)	7,307	6,082	6,082	3,742	5,989	5,929
WARRANTLESS ARREST (AF)	21,222	18,036	18,036	16,332	21,776	21,558
WARRANTLESS ARREST (CAPWAR)	56,538	57,245	57,245	38,523	49,364	48,870
CHILD SAFETY (CS)	2,551	2,689	2,689	2,449	2,815	2,787
TRAFFIC FEE (TFC)	7,285	6,145	6,145	5,702	7,853	7,774
HARRIS CO CHILD SAFETY	12,219	10,726	10,726	9,025	12,233	12,111
ADMINISTRATIVE FEE - DPTS	3,073	3,110	3,110	2,784	3,412	3,378
10% TP-COURT ADM (35)	2,821	2,583	2,583	2,255	2,987	2,957
40% TP - CITY FUNDS (35)	11,290	10,356	10,356	9,046	11,961	11,842
JURY FEE \$3	6	8	8	3	3	3
STATE TRAFFIC (5% CITY)	3,577	2,996	2,996	2,824	3,915	3,876
CITY'S 10% CJF	24	19	19	20	28	27
CONS COURT COST-10% ADM	24,294	25,389	25,389	20,195	25,427	25,172
STATE DOT COURT FINE	300	405	405	300	300	297
CITY'S FEE	710	770	770	380	447	442
TEEN COURT PROGRAM	710	770	770	380	447	442
LIBRARY	36,081	37,062	37,062	23,621	34,252	34,253
FALSE ALARMS	6,028	3,274	3,274	3,175	5,900	5,841
<b>FINES</b>	<b>\$828,637</b>	<b>\$763,594</b>	<b>\$763,594</b>	<b>\$652,193</b>	<b>\$851,025</b>	<b>\$842,856</b>
INVESTMENTS	\$40,803	\$24,985	\$24,985	\$36,926	\$44,235	\$43,792
TEXPOOL	582	529	529	466	505	500
LONE STAR INVEST POOL	27	40	40	0	0	0
MBIA	2,883	2,729	2,729	2,848	3,087	3,056
CHECKING ACCOUNTS	803	854	854	1,185	1,379	1,365
MARKING INVEST TO MARKET	(882)	0	0	0	0	0
TOWER RENTAL FEE	61,918	47,865	47,865	27,963	63,886	63,247
<b>INTEREST REVENUES</b>	<b>\$106,134</b>	<b>\$77,002</b>	<b>\$77,002</b>	<b>\$69,388</b>	<b>\$113,092</b>	<b>\$111,960</b>
MISCELLANEOUS RECEIPTS	\$50,632	\$61,935	\$77,441	\$53,700	\$53,700	\$5,048
K-9 SEMINAR REGISTRATION	0	0	3,150	3,150	3,150	0
ADMINISTRATIVE FEES	1,053	1,022	1,022	933	1,332	1,075
REFUSE ADMINISTRATIVE FEE	191,475	191,114	191,114	152,456	203,273	213,437
MISCELLANEOUS RECEIPTS	227	170	170	248	331	331
FALSE ALARMS APPEALS	311	0	0	0	0	0
LATE FEE-ALARM PERMIT	30	20	20	30	30	30
RETURN CHECK FEE	195	203	203	70	105	175
REIMBURSEMENTS	1,410	2,100	2,100	2,940	2,940	4,000
INSURANCE	23,708	0	29,228	36,907	36,907	0
PY INSURANCE REIMBURSE	5,178	5,178	6,761	8,610	8,609	3,857
PRIOR PERIOD EXPENDITURES	0	0	0	80	80	0
DOCUMENTS	966	921	921	859	1,145	925
VENDING PROCEEDS	414	383	383	634	844	500
CONCESSION STAND AGREEMENT	1,340	942	942	739	1,240	1,240
DONATIONS	57,138	0	39,532	63,485	65,483	0
A/C SHELTER CONSTRUCTION	40	0	0	0	0	0
SR PROGRAM DONATIONS	15,762	17,000	17,000	6,975	9,300	17,000
MOWING VACANT LOTS	0	0	0	2,976	2,976	0
CAPITAL LEASES	0	0	0	0	0	0
<b>MISCELLANEOUS RECEIPTS/OTHER</b>	<b>\$349,879</b>	<b>\$280,988</b>	<b>\$369,987</b>	<b>\$334,792</b>	<b>\$391,445</b>	<b>\$247,618</b>
SALE OF FIXED ASSETS	\$0	\$0	\$0	\$99	\$99	\$0
<b>ASSET DISPOSITION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99</b>	<b>\$99</b>	<b>\$0</b>
PARK DEDICATION FUND	\$0	\$0	\$0	\$0	\$0	\$0
TRANS FROM W/S OPER FUND	1,183,194	1,226,205	1,226,205	919,654	1,226,205	1,321,284
TDRA GRANT FUND	0	0	0	0	0	0
<b>OTHER FINANCING SOURCES</b>	<b>\$1,183,194</b>	<b>\$1,226,205</b>	<b>\$1,226,205</b>	<b>\$919,654</b>	<b>\$1,226,205</b>	<b>\$1,321,284</b>
<b>GENERAL FUND TOTAL</b>	<b>\$23,946,360</b>	<b>\$23,669,749</b>	<b>\$23,777,369</b>	<b>\$20,448,814</b>	<b>\$24,570,319</b>	<b>\$25,177,174</b>

REVENUE SCHEDULES

POLICE INVESTIGATIONS FUND (FEDERAL - 101)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
SEIZED REVENUES-FEDERAL	\$0	\$1,737	\$1,737	\$2,276	\$2,276	\$2,276
<b>INTERGOVERNMENTAL REVENUE</b>	<b>\$0</b>	<b>\$1,737</b>	<b>\$1,737</b>	<b>\$2,276</b>	<b>\$2,276</b>	<b>\$2,276</b>
INVESTMENTS	\$66	\$40	\$40	\$53	\$71	\$0
TEXPOOL	1	1	1	1	1	0
MBIA	4	4	4	4	5	0
CHECKING ACCOUNTS	1	1	1	1	3	0
<b>INTEREST REVENUE</b>	<b>\$72</b>	<b>\$46</b>	<b>\$46</b>	<b>\$59</b>	<b>\$80</b>	<b>\$0</b>
<b>POLICE INVESTIGATIONS FUND (FEDERAL)</b>	<b>\$72</b>	<b>\$1,783</b>	<b>\$1,783</b>	<b>\$2,335</b>	<b>\$2,356</b>	<b>\$2,276</b>

POLICE INVESTIGATIONS FUND (STATE - 102)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
SEIZED REVENUES-COUNTY	\$40,813	\$0	\$27,098	\$37,464	\$45,426	\$0
<b>INTERGOVERNMENTAL REVENUE</b>	<b>\$40,813</b>	<b>\$0</b>	<b>\$27,098</b>	<b>\$37,464</b>	<b>\$45,426</b>	<b>\$0</b>
INVESTMENTS	\$100	\$56	\$56	\$95	\$125	\$220
TEXPOOL	1	1	1	1	2	5
MBIA	7	7	7	6	7	15
CHECKING ACCOUNTS	2	3	3	3	5	10
<b>INTEREST REVENUE</b>	<b>\$110</b>	<b>\$67</b>	<b>\$67</b>	<b>\$105</b>	<b>\$139</b>	<b>\$250</b>
SALE OF FIXED ASSETS	\$6,325	\$0	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES</b>	<b>\$6,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>POLICE INVESTIGATIONS FUND (STATE)</b>	<b>\$47,248</b>	<b>\$67</b>	<b>\$27,165</b>	<b>\$37,569</b>	<b>\$45,565</b>	<b>\$250</b>

FIRE/EMS DONATION FUND (131)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
INVESTMENTS	\$105	\$0	\$0	\$77	\$97	\$103
TEXPOOL	1	0	0	0	1	1
MBIA	6	0	0	0	4	5
CHECKING ACCOUNTS	2	0	0	0	1	1
<b>INTEREST REVENUE</b>	<b>\$114</b>	<b>\$0</b>	<b>\$0</b>	<b>\$77</b>	<b>\$103</b>	<b>\$110</b>
DONATIONS	\$266,226	\$267,220	\$267,220	\$204,399	\$267,263	\$269,200
<b>MISCELLANEOUS RECEIPTS</b>	<b>\$266,226</b>	<b>\$267,220</b>	<b>\$267,220</b>	<b>\$204,399</b>	<b>\$267,263</b>	<b>\$269,200</b>
<b>FIRE/EMS DONATION FUND</b>	<b>\$266,340</b>	<b>\$267,220</b>	<b>\$267,220</b>	<b>\$204,476</b>	<b>\$267,366</b>	<b>\$269,310</b>

ECONOMIC DEVELOPMENT ADMINISTRATION GRANT FUND (140)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
EDA GRANT	\$292,533	\$0	\$0	\$208,756	\$242,779	\$0
<b>INTERGOVERNMENTAL REVENUE</b>	<b>\$292,533</b>	<b>\$0</b>	<b>\$0</b>	<b>\$208,756</b>	<b>\$242,779</b>	<b>\$0</b>
<b>EDA GRANT FUND</b>	<b>\$292,533</b>	<b>\$0</b>	<b>\$0</b>	<b>\$208,756</b>	<b>\$242,779</b>	<b>\$0</b>

TDRA DISASTER RECOVERY GRANT FUND (142)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
TDRA GRANT	\$909,843	\$2,850,830	\$3,101,403	\$1,530,295	\$2,350,093	\$751,310
<b>INTERGOVERNMENTAL REVENUE</b>	<b>\$909,843</b>	<b>\$2,850,830</b>	<b>\$3,101,403</b>	<b>\$1,530,295</b>	<b>\$2,350,093</b>	<b>\$751,310</b>
<b>TDRA GRANT FUND</b>	<b>\$909,843</b>	<b>\$2,850,830</b>	<b>\$3,101,403</b>	<b>\$1,530,295</b>	<b>\$2,350,093</b>	<b>\$751,310</b>

REVENUE SCHEDULES

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND (150)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
BLDG SECURITY FUND	\$13,289	\$13,000	\$13,000	\$10,363	\$13,817	\$14,500
TECHNOLOGY FUND	18,331	17,500	17,500	14,038	18,747	20,000
<b>COURT SECURITY FEES</b>	<b>\$31,620</b>	<b>\$30,500</b>	<b>\$30,500</b>	<b>\$24,401</b>	<b>\$32,564</b>	<b>\$34,500</b>
INVESTMENTS	\$804	\$512	\$512	\$565	\$760	\$775
TEXPOOL	11	11	11	7	11	25
LONE STAR INVEST POOL	1	1	1	0	1	0
MBIA	57	55	55	44	55	50
CHECKING ACCOUNTS	18	21	21	20	21	25
<b>INTEREST REVENUE</b>	<b>\$891</b>	<b>\$600</b>	<b>\$600</b>	<b>\$636</b>	<b>\$848</b>	<b>\$875</b>
<b>COURT BUILDING SECURITY/TECHNOLOGY FUND</b>	<b>\$32,511</b>	<b>\$31,100</b>	<b>\$31,100</b>	<b>\$25,037</b>	<b>\$33,412</b>	<b>\$35,375</b>

SIDEWALK INSTALLATION FUND (160)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
SIDEWALK INSTALLATION	\$3,234	\$0	\$0	\$17,262	\$17,262	\$0
<b>MISCELLANEOUS RECEIPTS</b>	<b>\$3,234</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,262</b>	<b>\$17,262</b>	<b>\$0</b>
INVESTMENTS	\$11	\$0	\$0	\$18	\$24	\$30
<b>INTEREST REVENUE</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18</b>	<b>\$24</b>	<b>\$30</b>
<b>SIDEWALK INSTALLATION FUND</b>	<b>\$3,245</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,280</b>	<b>\$17,286</b>	<b>\$30</b>

PARK LAND DEDICATION FUND (164)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
COMMUNITY PARKS	\$55,200	\$53,000	\$53,000	\$30,000	\$40,000	\$40,000
<b>MISCELLANEOUS RECEIPTS</b>	<b>\$55,200</b>	<b>\$53,000</b>	<b>\$53,000</b>	<b>\$30,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
INVESTMENTS	\$425	\$279	\$279	\$282	\$377	\$430
TEXPOOL	6	5	5	4	5	10
MBIA	30	30	30	22	30	40
CHECKING ACCOUNTS	9	11	11	9	11	20
<b>INTEREST REVENUE</b>	<b>\$470</b>	<b>\$325</b>	<b>\$325</b>	<b>\$317</b>	<b>\$423</b>	<b>\$500</b>
<b>PARK LAND DEDICATION FUND</b>	<b>\$55,670</b>	<b>\$53,325</b>	<b>\$53,325</b>	<b>\$30,317</b>	<b>\$40,423</b>	<b>\$40,500</b>

TAX DEBT SERVICE FUND (201)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
CURRENT PROPERTY TAXES	\$1,510,093	\$1,577,648	\$1,577,648	\$1,577,357	\$1,577,357	\$2,125,330
DELINQUENT PROPERTY TAXES	18,963	25,000	25,000	0	25,000	25,000
P & I - PROPERTY TAXES	10,617	0	0	0	0	0
<b>TAXES</b>	<b>\$1,539,673</b>	<b>\$1,602,648</b>	<b>\$1,602,648</b>	<b>\$1,577,357</b>	<b>\$1,602,357</b>	<b>\$2,150,330</b>
INVESTMENTS	\$869	\$910	\$910	\$1,312	\$1,759	\$1,800
TEXPOOL	8	9	9	18	25	50
LONE STAR INVEST POOL	1	1	1	0	0	0
MBIA	50	53	53	110	150	150
CHECKING ACCOUNTS	21	27	27	67	75	100
<b>INTEREST REVENUE</b>	<b>\$949</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,507</b>	<b>\$2,009</b>	<b>\$2,100</b>
W/S DEBT SERVICE FUND	\$616,150	\$620,900	\$620,900	\$925,151	\$925,151	\$851,800
CAPITAL PROJECTS FUND	0	0	318,458	318,457	318,457	0
BOND PROCEEDS	0	0	9,741,705	9,741,703	9,741,703	0
<b>OTHER FINANCING SOURCES</b>	<b>\$616,150</b>	<b>\$620,900</b>	<b>\$10,681,063</b>	<b>\$10,985,311</b>	<b>\$10,985,311</b>	<b>\$851,800</b>
<b>TAX DEBT SERVICE FUND</b>	<b>\$2,156,772</b>	<b>\$2,224,548</b>	<b>\$12,284,711</b>	<b>\$12,564,175</b>	<b>\$12,589,677</b>	<b>\$3,004,230</b>

REVENUE SCHEDULES

2010 G.O. BONDS FUND (252)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
MBIA	\$261	\$0	\$0	\$227	\$303	\$0
<b>INTEREST REVENUE</b>	<b>\$261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227</b>	<b>\$303</b>	<b>\$0</b>
<b>2010 G.O. BONDS</b>	<b>\$261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227</b>	<b>\$303</b>	<b>\$0</b>

2014 G.O. BONDS FUND (253)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
MBIA	\$0	\$0	\$0	\$4,861	\$6,481	\$0
<b>INTEREST REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,861</b>	<b>\$6,481</b>	<b>\$0</b>
BOND PROCEEDS	\$0	\$9,431,302	\$9,595,000	\$9,595,000	\$9,595,000	\$6,233,438
PREMIUM	0	0	378,458	378,457	378,457	0
TRANS FROM GENERAL FUND	0	0	0	0	0	0
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$9,431,302</b>	<b>\$9,973,458</b>	<b>\$9,973,457</b>	<b>\$9,973,457</b>	<b>\$6,233,438</b>
<b>2015 G.O. BONDS</b>	<b>\$0</b>	<b>\$9,431,302</b>	<b>\$9,973,458</b>	<b>\$9,978,318</b>	<b>\$9,979,938</b>	<b>\$6,233,438</b>

1776 PARK TRUST FUND (701)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
INVESTMENTS	\$93	\$60	\$60	\$73	\$89	\$95
TEXPOOL	1	1	1	1	5	5
MBIA	7	6	6	6	10	10
CHECKING ACCOUNTS	3	3	3	2	5	5
<b>INTEREST REVENUE</b>	<b>\$104</b>	<b>\$70</b>	<b>\$70</b>	<b>\$82</b>	<b>\$109</b>	<b>\$115</b>
<b>1776 PARK TRUST FUND</b>	<b>\$104</b>	<b>\$70</b>	<b>\$70</b>	<b>\$82</b>	<b>\$109</b>	<b>\$115</b>

WATER & SEWER OPERATION FUND (401)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
SINGLE FMLY RES	\$4,466,408	\$4,333,250	\$4,333,250	\$2,477,669	\$3,908,898	\$4,702,761
SINGLE COMMERCIAL	221,800	244,635	244,635	17,141	330,771	350,771
MULTI FMLY RES	340,442	415,830	415,830	186,849	304,555	435,830
MULTI COMMERCIAL	75,286	76,650	76,650	40,875	60,427	80,650
SPRINKLER ONLY	704,461	793,150	793,150	357,618	600,502	826,995
OTHER	79,185	44,180	44,180	225,671	29,008	40,180
SINGLE FMLY RES	3,591,191	3,357,650	3,357,650	2,752,280	4,097,591	4,375,071
SINGLE COMMERCIAL	161,690	148,790	148,790	115,056	171,841	201,841
MULTI FMLY RES	293,258	277,040	277,040	130,112	214,737	277,040
MULTI COMMERCIAL	61,817	51,680	51,680	27,309	41,463	51,680
OTHER	37,732	31,360	31,360	30,730	46,798	66,798
<b>CHARGES FOR SERVICES</b>	<b>\$10,033,270</b>	<b>\$9,774,215</b>	<b>\$9,774,215</b>	<b>\$6,361,310</b>	<b>\$9,806,591</b>	<b>\$11,409,617</b>
INVESTMENTS	\$33,546	\$20,450	\$20,450	\$23,345	\$32,000	\$32,000
TEXPOOL	467	425	425	302	400	400
LONE STAR INVEST POOL	42	0	0	0	0	0
MBIA	2,388	2,000	2,000	1,803	2,200	2,200
CHECKING ACCOUNTS	750	790	790	812	1,100	1,100
MARKING INVEST TO MARKET	(793)	0	0	0	0	0
<b>INTEREST REVENUE</b>	<b>\$36,400</b>	<b>\$23,665</b>	<b>\$23,665</b>	<b>\$26,262</b>	<b>\$35,700</b>	<b>\$35,700</b>
MISCELLANEOUS RECEIPTS	\$158,228	\$0	\$0	\$1,259,848	\$1,259,848	\$0
ADMINISTRATIVE FEES	214,685	223,500	223,500	180,572	243,000	243,000
SAME DAY SERVICE FEE	1,950	1,200	1,200	2,475	4,125	4,125
DISCONNECT/RECONNECT FEE	41,150	26,100	26,100	31,275	40,000	40,000
TAMPERING FEE	5,800	2,800	2,800	4,800	6,000	6,000
PULLED METER FEES	1,400	800	800	700	900	900
BROKEN LOCK FEE	0	0	0	75	25	25
METER REPLACEMENT FEE	155	0	0	0	0	0
TRRA-COLLECTION FEE (5%)	0	0	0	19	25	25
MISCELLANEOUS RECEIPTS	7,040	0	0	0	0	0
RETURN CHECK FEE	1,845	1,700	1,700	1,505	1,600	1,600
INSURANCE	13,547	0	7,838	7,839	7,839	0
PY INSURANCE REIMBURSE	398	0	0	0	0	0
WATER METERS	35,380	35,000	35,000	21,775	28,500	32,155
<b>MISCELLANEOUS RECEIPTS</b>	<b>\$481,578</b>	<b>\$291,100</b>	<b>\$298,938</b>	<b>\$1,510,883</b>	<b>\$1,591,862</b>	<b>\$327,830</b>
<b>WATER &amp; SEWER OPERATION FUND</b>	<b>\$10,551,248</b>	<b>\$10,088,980</b>	<b>\$10,096,818</b>	<b>\$7,898,455</b>	<b>\$11,434,153</b>	<b>\$11,773,147</b>

REVENUE SCHEDULES

2006 WATER & SEWER BOND CONSTRUCTION FUND (418)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0
MBIA	0	0	0	0	0	0
2006 MBIA W/S REV BONDS	1,435	0	0	1,273	1,697	0
<b>INTEREST REVENUE</b>	<b>\$1,435</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,273</b>	<b>\$1,697</b>	<b>\$0</b>
TRANS FROM W/S OPER FUND	\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>2006 WATER &amp; SEWER BOND CONSTRUCTION FUND</b>	<b>\$1,435</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,273</b>	<b>\$1,697</b>	<b>\$0</b>

2009 WATER & SEWER BOND CONSTRUCTION FUND (419)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
2009 MBIA W/S REV BONDS	\$747	\$0	\$0	\$319	\$425	\$0
<b>INTEREST REVENUE</b>	<b>\$747</b>	<b>\$0</b>	<b>\$0</b>	<b>\$319</b>	<b>\$425</b>	<b>\$0</b>
<b>2009 WATER &amp; SEWER BOND CONSTRUCTION FUND</b>	<b>\$747</b>	<b>\$0</b>	<b>\$0</b>	<b>\$319</b>	<b>\$425</b>	<b>\$0</b>

WATER CIP/IMPACT FEE FUND (480)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
CW IMPACT FEES-2008	\$401,311	\$412,992	\$412,992	\$212,976	\$283,968	\$267,264
<b>CHARGES FOR SERVICES</b>	<b>\$401,311</b>	<b>\$412,992</b>	<b>\$412,992</b>	<b>\$212,976</b>	<b>\$283,968</b>	<b>\$267,264</b>
INVESTMENTS	\$378	\$235	\$235	\$123	\$162	\$134
TEXPOOL	5	5	5	2	2	2
LONE STAR INVEST POOL	1	1	1	0	0	0
MBIA	28	30	30	10	15	15
CHECKING ACCOUNTS	9	10	10	5	8	8
<b>INTEREST REVENUE</b>	<b>\$421</b>	<b>\$281</b>	<b>\$281</b>	<b>\$140</b>	<b>\$187</b>	<b>\$159</b>
<b>WATER CIP/IMPACT FEE FUND</b>	<b>\$401,732</b>	<b>\$413,273</b>	<b>\$413,273</b>	<b>\$213,116</b>	<b>\$284,155</b>	<b>\$267,423</b>

SEWER CIP/IMPACT FEE FUND (580)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
CW IMPACT FEES-2008	\$201,630	\$223,200	\$223,200	\$112,032	\$149,376	\$144,480
<b>CHARGES FOR SERVICES</b>	<b>\$201,630</b>	<b>\$223,200</b>	<b>\$223,200</b>	<b>\$112,032</b>	<b>\$149,376</b>	<b>\$144,480</b>
INVESTMENTS	\$111	\$530	\$530	\$52	\$69	\$49
TEXPOOL	2	2	2	1	1	1
MBIA	10	10	10	4	5	5
CHECKING ACCOUNTS	4	5	5	1	2	1
<b>INTEREST REVENUE</b>	<b>\$127</b>	<b>\$547</b>	<b>\$547</b>	<b>\$58</b>	<b>\$77</b>	<b>\$56</b>
<b>SEWER CIP/IMPACT FEE FUND</b>	<b>\$201,757</b>	<b>\$223,747</b>	<b>\$223,747</b>	<b>\$112,090</b>	<b>\$149,453</b>	<b>\$144,536</b>

REVENUE SCHEDULES

WATER & SEWER REVENUE DEBT FUND (490)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
INVESTMENTS	\$1,465	\$855	\$855	\$1,546	\$1,937	\$2,400
TEXPOOL	12	15	15	22	50	50
LONE STAR INVEST POOL	2	5	5	0	0	0
MBIA	72	75	75	123	200	200
CHECKING ACCOUNTS	31	50	50	62	150	150
<b>INTEREST REVENUE</b>	<b>\$1,582</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,753</b>	<b>\$2,337</b>	<b>\$2,800</b>
TRANS FROM W/S OPER FUND	\$2,594,356	\$2,645,172	\$2,645,172	\$2,645,172	\$2,815,172	2,794,684
WATER CIP/IMPACT FEE FUND	425,000	450,000	450,000	300,000	350,000	300,000
TAX DEBT SERVICE	0	0	6,085,000	6,085,000	6,085,000	0
SEWER CIP/IMPACT FEE FUND	265,000	190,000	190,000	95,000	120,000	100,000
<b>OTHER FINANCING SOURCES</b>	<b>\$3,284,356</b>	<b>\$3,285,172</b>	<b>\$9,370,172</b>	<b>\$9,125,172</b>	<b>\$9,370,172</b>	<b>\$3,194,684</b>
<b>WATER &amp; SEWER REVENUE DEBT FUND</b>	<b>\$3,285,938</b>	<b>\$3,286,172</b>	<b>\$9,371,172</b>	<b>\$9,126,925</b>	<b>\$9,372,509</b>	<b>\$3,197,484</b>

VEHICLE REPLACEMENT FUND (301)

ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
INVESTMENTS	\$707	\$740	\$740	\$602	\$796	\$860
TEXPOOL	9	40	40	8	10	10
CHECKING ACCOUNTS	16	20	20	16	30	30
<b>INTEREST REVENUE</b>	<b>\$732</b>	<b>\$800</b>	<b>\$800</b>	<b>\$626</b>	<b>\$836</b>	<b>\$900</b>
LEASE REVENUE	\$321,725	\$359,125	\$359,125	\$269,344	\$284,344	\$355,129
<b>LEASE REVENUE</b>	<b>\$321,725</b>	<b>\$359,125</b>	<b>\$359,125</b>	<b>\$269,344</b>	<b>\$284,344</b>	<b>\$355,129</b>
SALE OF FIXED ASSETS	\$28,034	\$0	\$0	\$7,710	\$7,710	\$0
<b>OTHER FINANCING SOURCES</b>	<b>\$28,034</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,710</b>	<b>\$7,710</b>	<b>\$0</b>
<b>VEHICLE REPLACEMENT PLAN</b>	<b>\$350,491</b>	<b>\$359,925</b>	<b>\$359,925</b>	<b>\$277,680</b>	<b>\$292,890</b>	<b>\$356,029</b>

## General and Administrative Transfers

**Transfers to Other Funds**

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/2015	FY15 Year End Estimate	FY16 Adopted Budget
<b>TAX DEBT SERVICE</b>						
W/S Revenue Debt Service Fund	\$0	\$0	\$6,085,000	\$6,085,000	\$6,085,000	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,085,000</b>	<b>\$6,085,000</b>	<b>\$6,085,000</b>	<b>\$0</b>
<b>2014 G.O. BOND FUND</b>						
Tax Debt Service Fund	\$0	\$0	\$318,458	\$318,457	\$318,457	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$318,458</b>	<b>\$318,457</b>	<b>\$318,457</b>	<b>\$0</b>
<b>WATER AND SEWER OPERATING FUND</b>						
General Fund	\$1,183,194	\$1,226,205	\$1,226,205	\$919,654	\$1,226,205	\$1,321,284
TDRA Grant Fund	0	0	272,858	0	272,858	0
Vehicle Replacement Fund	0	0	0	0	0	0
2006 W/S Bond Fund	0	0	0	0	0	0
W/S Revenue Debt Service Fund	2,594,356	0	2,645,172	\$2,645,172	2,815,172	2,794,684
<b>TOTAL</b>	<b>\$3,777,550</b>	<b>\$1,226,205</b>	<b>\$4,144,235</b>	<b>\$3,564,826</b>	<b>\$4,314,235</b>	<b>\$4,115,968</b>
<b>WATER AND SEWER REVENUE DEBT FUNDS</b>						
Tax Debt Service Fund	\$616,150	\$620,900	\$925,151	\$925,151	\$925,151	\$851,800
<b>TOTAL</b>	<b>\$616,150</b>	<b>\$620,900</b>	<b>\$925,151</b>	<b>\$925,151</b>	<b>\$925,151</b>	<b>\$851,800</b>
<b>WATER CIP/IMPACT FEE FUND</b>						
W/S Revenue Debt Service Fund	\$425,000	\$450,000	\$450,000	\$300,000	\$350,000	\$275,000
<b>TOTAL</b>	<b>\$425,000</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>\$300,000</b>	<b>\$350,000</b>	<b>\$275,000</b>
<b>SEWER CIP/IMPACT FEE FUND</b>						
W/S Revenue Debt Service Fund	\$265,000	\$190,000	\$190,000	\$95,000	\$120,000	\$125,000
<b>TOTAL</b>	<b>\$265,000</b>	<b>\$190,000</b>	<b>\$190,000</b>	<b>\$95,000</b>	<b>\$120,000</b>	<b>\$125,000</b>
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$5,083,700</b>	<b>\$2,487,105</b>	<b>\$12,112,844</b>	<b>\$11,288,434</b>	<b>\$12,112,843</b>	<b>\$5,367,768</b>

**Transfers from Other Funds**

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/2015	FY15 Year End Estimate	FY16 Adopted Budget
<b>GENERAL FUND</b>						
W/S Operation Fund	\$1,183,194	\$1,226,205	\$1,226,205	\$919,654	\$1,226,205	\$1,321,284
<b>TOTAL</b>	<b>\$1,183,194</b>	<b>\$1,226,205</b>	<b>\$1,226,205</b>	<b>\$919,654</b>	<b>\$1,226,205</b>	<b>\$1,321,284</b>
<b>TDRA GRANT FUND</b>						
W/S Operations Fund	\$0	\$0	\$272,858	\$0	\$272,858	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$272,858</b>	<b>\$0</b>	<b>\$272,858</b>	<b>\$0</b>
<b>TAX DEBT SERVICE FUND</b>						
2014 G.O. Bond Fund	\$0	\$0	\$318,458	\$318,457	\$318,457	\$0
W/S Revenue Debt Service Fund	\$616,150	\$620,900	\$925,151	\$925,151	\$925,151	\$851,800
<b>TOTAL</b>	<b>\$616,150</b>	<b>\$620,900</b>	<b>\$1,243,609</b>	<b>\$1,243,608</b>	<b>\$1,243,608</b>	<b>\$851,800</b>
<b>WATER AND SEWER REVENUE DEBT SERVICE FUND</b>						
W/S Operation Fund	\$2,594,356	\$2,645,172	\$2,645,172	\$2,645,172	\$2,815,172	\$2,794,684
Water CIP/Impact Fee Fund	425,000	450,000	450,000	300,000	350,000	275,000
Sewer CIP/Impact Fee Fund	265,000	190,000	190,000	95,000	120,000	125,000
Tax Debt Service Fund	0	0	6,085,000	6,085,000	6,085,000	0
<b>TOTAL</b>	<b>\$3,284,356</b>	<b>\$3,285,172</b>	<b>\$9,370,172</b>	<b>\$9,125,172</b>	<b>\$9,370,172</b>	<b>\$3,194,684</b>
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>	<b>\$5,083,700</b>	<b>\$5,132,277</b>	<b>\$12,112,844</b>	<b>\$11,288,434</b>	<b>\$12,112,843</b>	<b>\$5,367,768</b>

**Summary of Debt Service Funds**

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>General Obligation Bonds</b>	\$775,533	\$766,751	\$814,631	\$576,842	\$814,631	\$898,269
<b>Certificates of Obligations</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Refunding Bonds</b>	\$2,313,541	\$2,315,769	\$2,744,772	\$2,328,891	\$2,744,772	\$3,526,894
<b>Revenue Bonds</b>	\$1,637,763	\$1,631,653	\$1,327,402	\$846,191	\$1,327,402	\$837,640
<b>Other Tax Debt</b>	\$159,420	\$159,367	\$159,367	\$159,238	\$159,238	\$66,912
<b>Total</b>	<b>\$4,886,257</b>	<b>\$4,873,540</b>	<b>\$5,046,172</b>	<b>\$3,911,162</b>	<b>\$5,046,043</b>	<b>\$5,329,715</b>

**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.

In FY 2014-15, the City refinanced its 2006 Series Water & Sewer Revenue Bonds as a portion of the Series 2014 General Obligation Bonds. Debt service payments on the Series 2014 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 FY16, the City's legal debt margin is \$40,156,024. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of less than \$40,156,024.

**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:

**\$2,974,520,186**

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.

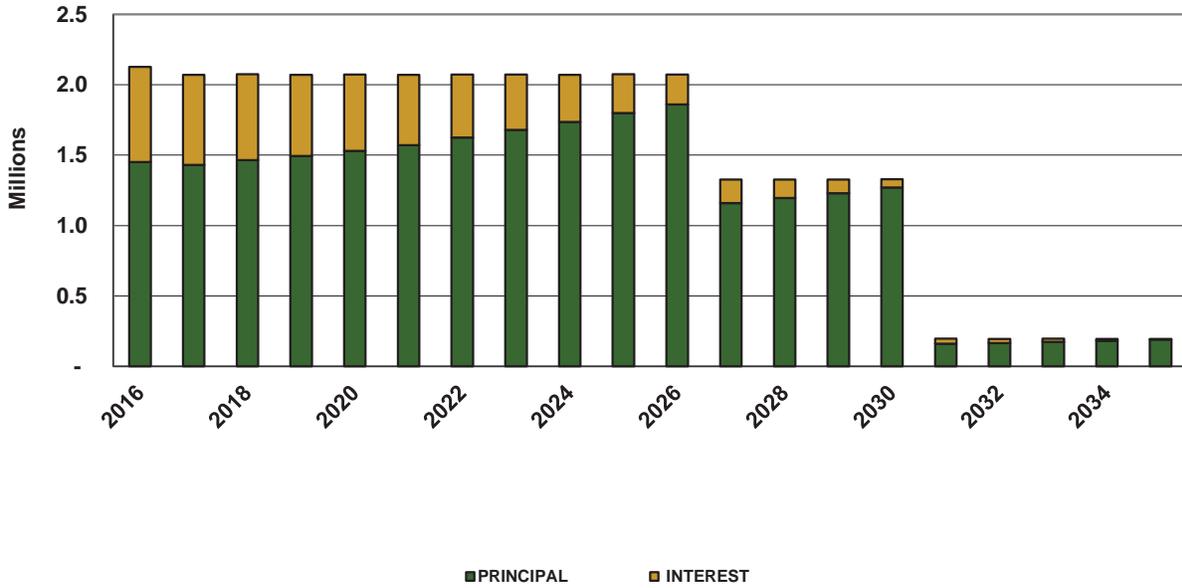
**\$40,156,023** City of Friendswood's Maximum Legal Debt Service Requirement (based on tax rate of \$1.35 per \$100 value)

**\$ 2,757,780** City of Friendswood's maximum annual debt service requirement for existing G.O. debt (will occur in fiscal year 2016)

**\$37,398,243** City of Friendswood's FY16 Debt Margin

According to the City's Financial Advisor, a debt margin of \$37,398,243 translates into additional debt capacity of approximately \$435 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
2016	1,450,881	677,049	2,127,930
2017	1,430,000	641,687	2,071,687
2018	1,465,000	609,893	2,074,893
2019	1,495,000	576,805	2,071,805
2020	1,530,000	542,280	2,072,280
2021	1,570,000	500,230	2,070,230
2022	1,625,000	448,605	2,073,605
2023	1,680,000	393,943	2,073,943
2024	1,735,000	336,005	2,071,005
2025	1,800,000	274,893	2,074,893
2026	1,860,000	213,366	2,073,366
2027	1,160,000	166,128	1,326,128
2028	1,195,000	132,669	1,327,669
2029	1,230,000	97,544	1,327,544
2030	1,270,000	59,925	1,329,925
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
<b>Total</b>	<b>\$23,365,881</b>	<b>\$5,777,297</b>	<b>\$29,143,178</b>

**Tax Debt Service Fund**

	FY14 Actual	FY14 Original Budget	FY14 Amended Budget	FY14 YTD 6/30/14	FY14 Year End Estimate	FY15 Adopted Budget
<b>General Obligation Bonds</b>						
Principal	\$500,000	\$510,000	\$510,000	\$510,000	\$510,000	\$525,000
Interest	274,733	255,251	302,381	65,292	302,381	371,769
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	800	1,500	2,250	1,550	2,250	1,500
<b>Total</b>	<b>\$775,533</b>	<b>\$766,751</b>	<b>\$814,631</b>	<b>\$576,842</b>	<b>\$814,631</b>	<b>\$898,269</b>
<b>Revenue Bonds</b>						
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Refunding Bonds</b>						
Principal	\$425,000	\$440,000	\$500,000	\$500,000	\$500,000	\$865,000
Interest	230,400	221,750	281,378	172,703	281,378	299,250
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	500	500	1,500	1,500	1,500	1,500
<b>Total</b>	<b>\$655,900</b>	<b>\$662,250</b>	<b>\$782,878</b>	<b>\$674,203</b>	<b>\$782,878</b>	<b>\$1,165,750</b>
<b>Other Tax Debt</b>						
Principal	\$145,379	\$150,634	\$150,634	\$150,531	\$150,531	\$60,881
Interest	14,041	8,733	8,733	8,707	8,707	6,031
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
<b>Total</b>	<b>\$159,420</b>	<b>\$159,367</b>	<b>\$159,367</b>	<b>\$159,238</b>	<b>\$159,238</b>	<b>\$66,912</b>
<b>Certificates of Obligation</b>						
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Tax Debt Service Fund</b>	<b>\$1,590,853</b>	<b>\$1,588,368</b>	<b>\$1,756,876</b>	<b>\$1,410,283</b>	<b>\$1,756,747</b>	<b>\$2,130,931</b>

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

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY 16 Adopted Budget
93-11 PRINCIPAL - 2003 GO BONDS	\$0	\$0	\$0	\$0	\$0	\$0
93-12 PRINCIPAL - 2005 GO BONDS	390,000	400,000	400,000	400,000	400,000	0
93-13 PRINCIPAL - 2010 GO BONDS	110,000	110,000	110,000	110,000	110,000	115,000
93-15 PRINCIPAL - 2012 REFUNDING GO BONDS	425,000	440,000	440,000	440,000	440,000	460,000
93-16 PRINCIPAL - 2014 REFUNDING GO BONDS	0	0	60,000	60,000	60,000	405,000
93-17 PRINCIPAL - 2015 GO BONDS	0	0	0	0	0	410,000
<b>BOND AND GO PRINCIPAL</b>	<b>\$925,000</b>	<b>\$950,000</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>	<b>\$1,390,000</b>
93-70 PRINCIPAL - 10 COMPUTER REFRESH	\$0	\$0	\$0	\$0	\$0	\$0
93-95 PRINCIPAL - 13 PUBLIC WORKS EQUIP	48,716	49,179	49,179	49,075	49,075	0
93-96 PRINCIPAL - 08 FIRE TRUCK	57,870	60,739	60,739	60,740	60,740	60,881
93-97 PRINCIPAL - 09 GRADALL	38,793	40,716	40,716	40,716	40,716	0
<b>OTHER DEBT PRINCIPAL</b>	<b>\$145,379</b>	<b>\$150,634</b>	<b>\$150,634</b>	<b>\$150,531</b>	<b>\$150,531</b>	<b>\$60,881</b>
93-12 INTEREST - 2005 GO BONDS	\$153,358	\$136,076	\$14,173	\$8,750	\$14,173	\$0
93-13 INTEREST - 2010 GO BONDS	121,375	119,175	119,175	60,138	119,175	116,925
93-15 INTEREST - 2012 REFUNDING GO BONDS	230,400	221,750	221,750	113,075	221,750	212,750
93-16 INTEREST - 2014 REFUNDING GO BONDS	0	0	59,628	59,628	59,628	86,500
93-17 INTEREST - 2015 GO BONDS	0	0	169,033	(3,596)	169,033	254,844
<b>BOND AND GO INTEREST</b>	<b>\$505,133</b>	<b>\$477,001</b>	<b>\$583,759</b>	<b>\$237,995</b>	<b>\$583,759</b>	<b>\$671,019</b>
93-70 INTEREST - 10 COMPUTER REFRESH	\$0	\$0	\$0	\$0	\$0	\$0
93-95 INTEREST - 13 PUBLIC WORKS EQUIP	1,058	541	541	516	516	0
93-96 INTEREST - 08 FIRE TRUCK	9,041	6,172	6,172	6,172	6,172	6,031
93-97 INTEREST - 09 GRADALL	3,942	2,020	2,020	2,019	2,019	0
<b>OTHER DEBT INTEREST</b>	<b>\$14,041</b>	<b>\$8,733</b>	<b>\$8,733</b>	<b>\$8,707</b>	<b>\$8,707</b>	<b>\$6,031</b>
93-12 FISCAL FEES - 05 GO BONDS	\$300	\$750	\$750	\$300	\$750	\$0
93-13 FISCAL FEES - 10 GO BONDS	500	750	750	500	750	750
93-15 FISCAL FEES - 12 REFUNDING GO BONDS	500	500	500	500	500	500
93-16 FISCAL FEES - 14 REFUNDING GO BONDS	0	0	1,000	1,000	1,000	1,000
93-17 FISCAL FEES - 15 GO BONDS	0	0	750	750	750	750
<b>FISCAL AGENT FEES</b>	<b>\$1,300</b>	<b>\$2,000</b>	<b>\$3,750</b>	<b>\$3,050</b>	<b>\$3,750</b>	<b>\$3,000</b>
<b>Total for TAX DEBT SERVICE FUND</b>	<b>\$1,590,853</b>	<b>\$1,588,368</b>	<b>\$1,756,876</b>	<b>\$1,410,283</b>	<b>\$1,756,747</b>	<b>\$2,130,931</b>

## Tax Debt Service Fund

### Summary Schedule of Tax Debt Service to Maturity

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	1,450,881	677,049	2,127,930
2017	1,430,000	641,687	2,071,687
2018	1,465,000	609,893	2,074,893
2019	1,495,000	576,805	2,071,805
2020	1,530,000	542,280	2,072,280
2021	1,570,000	500,230	2,070,230
2022	1,625,000	448,605	2,073,605
2023	1,680,000	393,943	2,073,943
2024	1,735,000	336,005	2,071,005
2025	1,800,000	274,893	2,074,893
2026	1,860,000	213,366	2,073,366
2027	1,160,000	166,128	1,326,128
2028	1,195,000	132,669	1,327,669
2029	1,230,000	97,544	1,327,544
2030	1,270,000	59,925	1,329,925
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
<b>TOTAL</b>	<b>\$23,365,881</b>	<b>\$5,777,297</b>	<b>\$29,143,178</b>

**Tax Debt Service Fund**

**Schedule of 2010 General Obligation Bonds  
By Maturity Date**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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

<b>TOTAL</b>	<b>\$2,970,000</b>	<b>\$1,352,925</b>	<b>\$4,322,925</b>
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**Schedule of 2012 General Obligation Refunding Bonds  
By Maturity Date**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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

<b>TOTAL</b>	<b>\$7,960,000</b>	<b>\$1,312,550</b>	<b>\$9,272,550</b>
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**Tax Debt Service Fund**

**Schedule of 2014 General Obligation Refund Bonds  
By Maturity Date**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	405,000	86,499	491,499
2017	75,000	81,699	156,699
2018	80,000	80,149	160,149
2019	75,000	78,599	153,599
2020	80,000	77,049	157,049
2021	75,000	75,124	150,124
2022	80,000	72,799	152,799
2023	480,000	64,399	544,399
2024	480,000	47,599	527,599
2025	500,000	27,999	527,999
2026	450,000	9,010	459,010
<b>TOTAL</b>	<b>\$2,780,000</b>	<b>\$700,925</b>	<b>\$3,480,925</b>

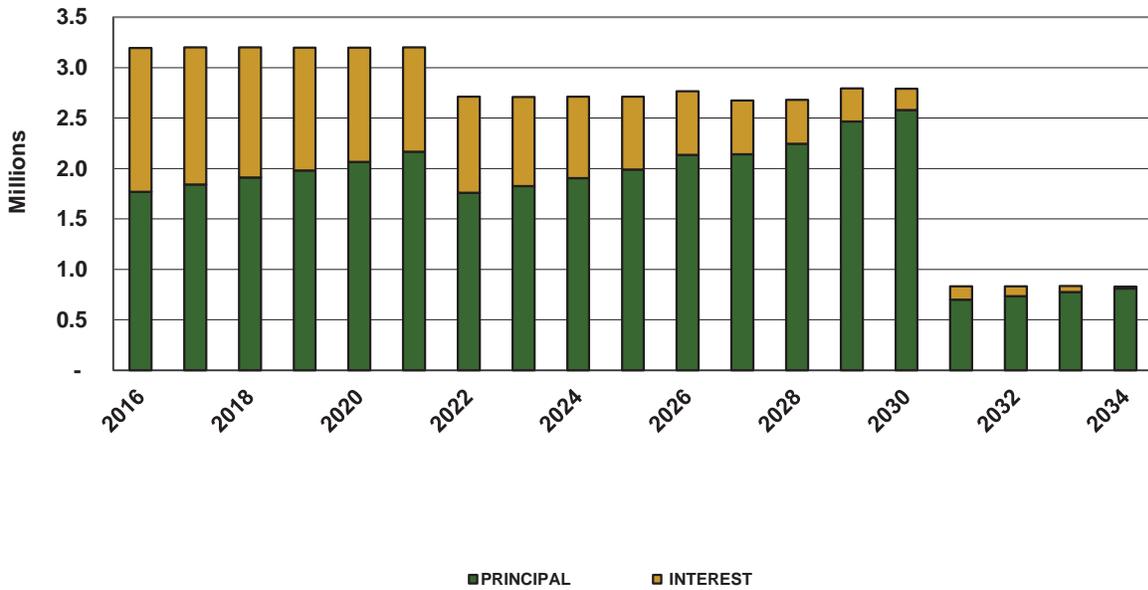
**Schedule of 2015 General Obligation Bonds  
By Maturity Date**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	410,000	254,844	664,844
2017	425,000	245,963	670,963
2018	435,000	235,744	670,744
2019	450,000	224,681	674,681
2020	460,000	213,306	673,306
2021	475,000	200,431	675,431
2022	490,000	185,956	675,956
2023	505,000	171,031	676,031
2024	520,000	155,656	675,656
2025	535,000	141,169	676,169
2026	605,000	126,919	731,919
2027	1,025,000	105,903	1,130,903
2028	1,055,000	77,944	1,132,944
2029	1,085,000	48,519	1,133,519
2030	1,120,000	16,800	1,136,800
	-	-	-
<b>TOTAL</b>	<b>\$9,595,000</b>	<b>\$2,404,866</b>	<b>\$11,999,866</b>

**Estimated Obligations Under Capital Leases**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	60,881	6,031	66,912
<b>TOTAL</b>	<b>\$60,881</b>	<b>\$6,031</b>	<b>\$66,912</b>

### Revenue Debt Service To Maturity



YEAR	PRINCIPAL	INTEREST	TOTAL
2016	1,770,000	1,424,684	3,194,684
2017	1,840,000	1,360,071	3,200,071
2018	1,910,000	1,289,606	3,199,606
2019	1,980,000	1,215,759	3,195,759
2020	2,065,000	1,131,185	3,196,185
2021	2,165,000	1,035,236	3,200,236
2022	1,760,000	952,202	2,712,202
2023	1,825,000	883,209	2,708,209
2024	1,905,000	806,306	2,711,306
2025	1,990,000	720,836	2,710,836
2026	2,135,000	628,651	2,763,651
2027	2,140,000	532,623	2,672,623
2028	2,245,000	434,855	2,679,855
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
<b>Total</b>	<b>\$33,795,000</b>	<b>\$13,264,859</b>	<b>\$47,059,859</b>

**Water and Sewer Debt Service Fund**

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
<b>Revenue Bonds</b>						
Principal	\$330,000	\$345,000	\$345,000	\$345,000	\$345,000	\$355,000
Interest	1,306,713	1,285,153	980,902	500,441	980,902	481,140
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	1,050	1,500	1,500	750	1,500	1,500
<b>Total</b>	<b>\$1,637,763</b>	<b>\$1,631,653</b>	<b>\$1,327,402</b>	<b>\$846,191</b>	<b>\$1,327,402</b>	<b>\$837,640</b>
<b>Refunding Bonds</b>						
Principal	\$1,325,000	\$1,365,000	\$1,510,000	\$1,495,000	\$1,510,000	\$1,415,000
Interest	332,141	287,769	449,294	157,088	449,294	943,544
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	500	750	2,600	2,600	2,600	2,600
<b>Total</b>	<b>\$1,657,641</b>	<b>\$1,653,519</b>	<b>\$1,961,894</b>	<b>\$1,654,688</b>	<b>\$1,961,894</b>	<b>\$2,361,144</b>
<b>Other Tax Debt</b>						
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Certificates of Obligation</b>						
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Water and Sewer Debt Service Fund</b>	<b>\$3,295,404</b>	<b>\$3,285,172</b>	<b>\$3,289,296</b>	<b>\$2,500,879</b>	<b>\$3,289,296</b>	<b>\$3,198,784</b>

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

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY 16 Adopted Budget
93-14 PRINCIPAL - 10 REFUND GO BONDS (W/S)	\$490,000	\$505,000	\$505,000	\$490,000	\$505,000	\$525,000
93-16 PRINCIPAL - 14 REFUND GO BONDS (W/S)	0	0	145,000	145,000	145,000	5,000
93-53 PRINCIPAL - 09 W/S BONDS	330,000	345,000	345,000	345,000	345,000	355,000
93-66 PRINCIPAL - 06 REFUND BONDS	835,000	860,000	860,000	860,000	860,000	885,000
<b>BOND PRINCIPAL</b>	<b>\$1,655,000</b>	<b>\$1,710,000</b>	<b>\$1,855,000</b>	<b>\$1,840,000</b>	<b>\$1,855,000</b>	<b>\$1,770,000</b>
93-14 INTEREST - 10 REFUND GO BONDS (W/S)	\$125,100	\$115,150	\$115,150	\$60,100	\$115,150	\$104,850
93-16 INTEREST - 14 REFUND GO BONDS (W/S)	0	0	161,525	9,050	161,525	214,350
93-45 INTEREST - 01 W/S BONDS	16,185	0	0	0	0	0
93-49 INTEREST - 06 W/S BONDS	782,903	790,875	486,624	250,283	486,624	0
93-53 INTEREST - 09 W/S BONDS	507,625	494,278	494,278	250,158	494,278	481,140
93-66 INTEREST - 06 REFUND BONDS	207,041	172,619	172,619	87,938	172,619	624,344
<b>BOND INTEREST</b>	<b>\$1,638,854</b>	<b>\$1,572,922</b>	<b>\$1,430,196</b>	<b>\$657,529</b>	<b>\$1,430,196</b>	<b>\$1,424,684</b>
93-14 FISCAL FEES - 10 REFUND GO BONDS (W/S)	\$500	\$750	\$750	\$750	\$750	\$750
93-16 FISCAL FEES - 14 REFUND GO BONDS (W/S)	0	0	1,850	1,850	1,850	1,850
93-49 FISCAL FEES - 06 W/S BONDS	300	750	750	750	750	0
93-53 FISCAL FEES - 09 W/S BONDS	750	750	750	0	750	750
93-66 FISCAL FEES - 06 REFUND BONDS	0	0	0	0	0	750
<b>FISCAL AGENT FEES</b>	<b>\$1,550</b>	<b>\$2,250</b>	<b>\$4,100</b>	<b>\$3,350</b>	<b>\$4,100</b>	<b>\$4,100</b>
<b>Total for W/S DEBT FUND</b>	<b>\$3,295,404</b>	<b>\$3,285,172</b>	<b>\$3,289,296</b>	<b>\$2,500,879</b>	<b>\$3,289,296</b>	<b>\$3,198,784</b>

**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
2016	1,442,550	327,450	1,193,677	231,007	2,636,227	558,457	3,194,684
2017	1,497,750	342,250	1,142,629	217,442	2,640,379	559,692	3,200,071
2018	1,552,950	357,050	1,086,544	203,062	2,639,494	560,112	3,199,606
2019	1,611,850	368,150	1,027,884	187,874	2,639,734	556,024	3,195,759
2020	1,678,350	386,650	960,800	170,385	2,639,150	557,035	3,196,185
2021	1,759,850	405,150	884,646	150,590	2,644,496	555,740	3,200,236
2022	1,608,300	151,700	815,533	136,669	2,423,833	288,369	2,712,202
2023	1,665,900	159,100	754,310	128,899	2,420,210	287,999	2,708,209
2024	1,736,650	168,350	685,594	120,713	2,422,244	289,063	2,711,306
2025	1,814,250	175,750	608,726	112,110	2,422,976	287,860	2,710,836
2026	1,554,100	580,900	534,005	94,646	2,088,105	675,546	2,763,651
2027	1,945,750	194,250	455,903	76,720	2,401,653	270,970	2,672,623
2028	2,041,500	203,500	368,079	66,776	2,409,579	270,276	2,679,855
2029	1,795,300	669,700	281,005	46,620	2,076,305	716,320	2,792,625
2030	1,878,850	701,150	194,987	15,776	2,073,837	716,926	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
<b>TOTAL</b>	<b>\$ 28,603,900</b>	<b>\$ 5,191,100</b>	<b>\$ 11,305,572</b>	<b>\$ 1,959,288</b>	<b>\$ 39,909,472</b>	<b>\$ 7,150,388</b>	<b>\$ 47,059,859</b>

**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
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
<b>TOTAL</b>	<b>\$ 3,435,000</b>	<b>\$ -</b>	<b>\$ 378,850</b>	<b>\$ -</b>	<b>\$ 3,813,850</b>	<b>\$ -</b>	<b>\$ 3,813,850</b>

**SCHEDULE OF 2006 WATERWORKS AND WASTEWATER SYSTEM  
(REFINANCED AS A PORTION OF THE SERIES 2014 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
2016	5,000	-	214,350	-	219,350	-	219,350
2017	5,000	-	214,250	-	219,250	-	219,250
2018	5,000	-	214,150	-	219,150	-	219,150
2019	5,000	-	214,050	-	219,050	-	219,050
2020	5,000	-	213,950	-	218,950	-	218,950
2021	10,000	-	213,750	-	223,750	-	223,750
2022	875,000	-	200,475	-	1,075,475	-	1,075,475
2023	905,000	-	173,775	-	1,078,775	-	1,078,775
2024	930,000	-	141,600	-	1,071,600	-	1,071,600
2025	975,000	-	103,500	-	1,078,500	-	1,078,500
2026	-	-	84,000	-	84,000	-	84,000
2027	1,025,000	-	63,500	-	1,088,500	-	1,088,500
2028	1,075,000	-	21,500	-	1,096,500	-	1,096,500
<b>TOTAL</b>	<b>\$ 5,820,000</b>	<b>\$ -</b>	<b>\$ 2,072,850</b>	<b>\$ -</b>	<b>\$ 7,892,850</b>	<b>\$ -</b>	<b>\$ 7,892,850</b>

**WATER AND WASTEWATER REVENUE DEBT SERVICE**

**SCHEDULE OF 2006 REFUND BONDS BY MATURITY DATE**

YEAR	63%	37%	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
	WATER PRINCIPAL	WASTE WATER PRINCIPAL					
2016	557,550	327,450	393,337	231,007	950,887	558,457	1,509,344
2017	582,750	342,250	370,239	217,442	952,989	559,692	1,512,681
2018	607,950	357,050	345,754	203,062	953,704	560,112	1,513,816
2019	626,850	368,150	319,894	187,874	946,744	556,024	1,502,769
2020	658,350	386,650	290,115	170,385	948,465	557,035	1,505,500
2021	689,850	405,150	256,410	150,590	946,260	555,740	1,502,000
2022	258,300	151,700	232,706	136,669	491,006	288,369	779,375
2023	270,900	159,100	219,476	128,899	490,376	287,999	778,375
2024	286,650	168,350	205,538	120,713	492,188	289,063	781,250
2025	299,250	175,750	190,890	112,110	490,140	287,860	778,000
2026	989,100	580,900	161,154	94,646	1,150,254	675,546	1,825,800
2027	330,750	194,250	130,631	76,720	461,381	270,970	732,350
2028	346,500	203,500	113,699	66,776	460,199	270,276	730,475
2029	1,140,300	669,700	79,380	46,620	1,219,680	716,320	1,936,000
2030	1,193,850	701,150	26,862	15,776	1,220,712	716,926	1,937,638
<b>TOTAL</b>	<b>\$ 8,838,900</b>	<b>\$ 5,191,100</b>	<b>\$ 3,336,084</b>	<b>\$ 1,959,288</b>	<b>\$ 12,174,984</b>	<b>\$ 7,150,388</b>	<b>\$ 19,325,372</b>

**SCHEDULE OF 2009 WATERWORKS & WASTEWATER BONDS**

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
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
<b>TOTAL</b>	<b>\$ 10,510,000</b>	<b>\$ -</b>	<b>\$ 5,517,787</b>	<b>\$ -</b>	<b>\$ 16,027,787</b>	<b>\$ -</b>	<b>\$ 16,027,787</b>

## Capital Improvement Program



# Capital Improvement Program

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## 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

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### 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 2015 – 2016, our population is expected to reach 39,358; a 9.9% increase in 5 years and an increase of 35.5% 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.

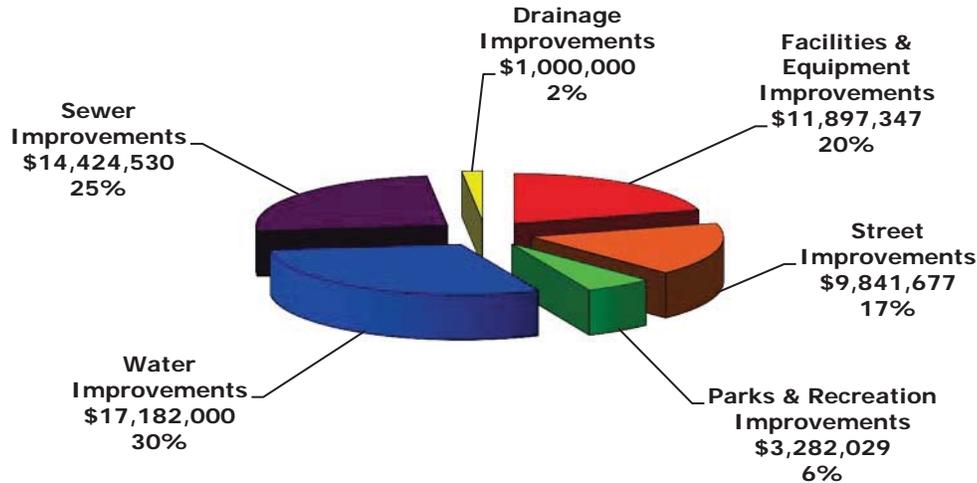
As a result of this projected growth and its subsequent impact, the CIP focus over the next five years has shifted from utility infrastructure improvements to streets, parks, facilities and drainage improvements. Future proceeds from the general obligations bonds authorized in November 2013, undesignated 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 \$14,383,690 and includes repairs as prescribed in the City's streets maintenance master plan (based on severity of disrepair), Lake Friendswood improvements and sewer line maintenance. It also includes \$6.2 million for ongoing phases of several of the bond projects authorized in 2013 listed below.

- ❖ **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, 55% of the CIP funding uses during the next five years are proposed utility improvements. Streets, facilities, parks and drainage improvement projects make up the other 45% of the CIP program. Beyond the next five years, the proposed CIP focus will be maintained with utility infrastructure improvements making up 53% and streets, drainage and facilities improvements consisting of 47% of the plan.

**Proposed CIP Funding Uses  
Fiscal Years 2016 - 2020  
\$57,627,583**



**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.

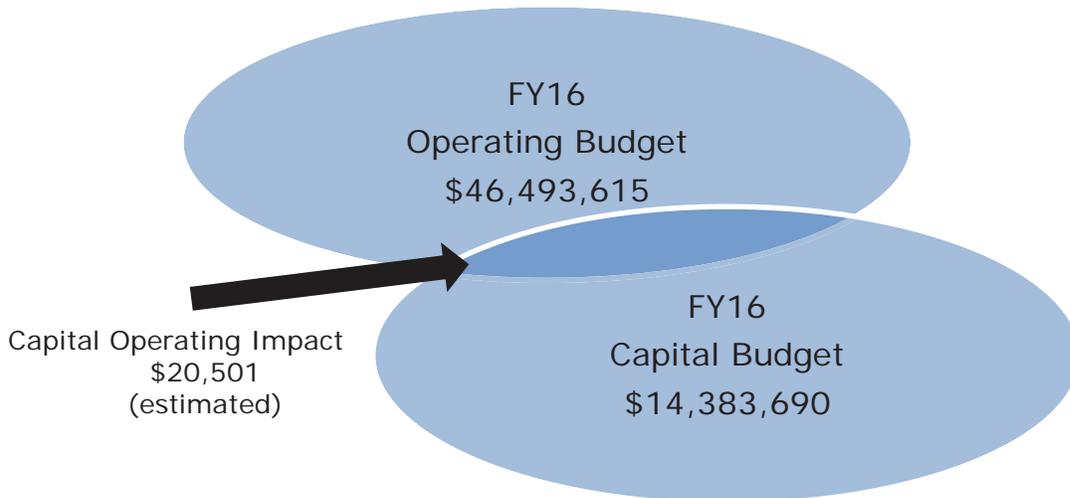
For example, the following estimated maintenance and operating costs for capital improvements are included in the proposed operating budget for fiscal year 2015 – 2016. Annually, adjustments are made to the estimates based on the Municipal Cost Index percent of change.

- ❖ Operational supplies cost – approximately \$0.36 to \$1.07 per sq. ft.
- ❖ Facilities electricity cost – approximately \$3.53 to \$3.59 per sq. ft.
- ❖ Building maintenance cost – approximately \$1.07 to \$1.49 per sq. ft.
- ❖ Janitorial services cost – approximately \$1.05 to \$1.21 per sq. ft.
- ❖ Water, sewer & storm water line cleaning/maintenance – approximately \$1,825 per mile
- ❖ Wastewater Treatment – approximately \$1.27 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

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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 \$68.0 million; of which, \$31.9 million is to be general obligation funds supported and \$36.1 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 currently resulting from economic declines in the oil and gas industry. 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.

## Capital Improvement Program

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In fiscal year 2009, the City issued water and sewer revenue bonds totaling \$12.1 million to complete water and sewer capital improvements. The rehabilitations of three (3) of the City's water plants occurred in FY15. The 5-year CIP includes replacement of a 42" water main and FM 528 water line, additional water plant rehabilitations and lift station replacements. 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, if available, may be a potential funding source for the second elevated water storage tank rehab and central 16" interconnect projects planned for FY17.

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.

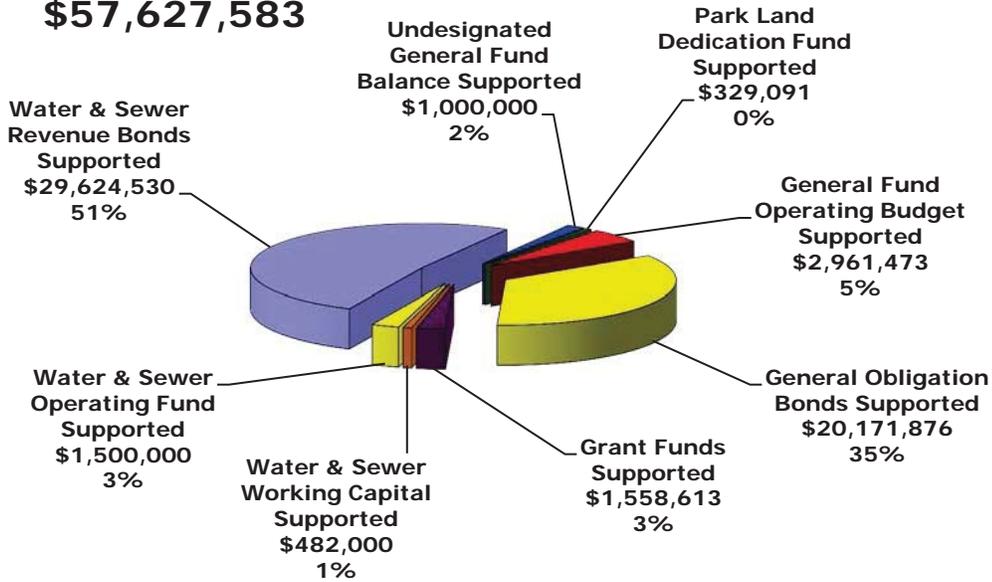
While taking into consideration the City's financial impact of debt issuance costs and annual debt service payments, City Council approved a plan to issue bonds in 3 phases to complete all projects within a time period of five to seven years. The FY15 budget included \$9.4 million to complete projects identified in the 1<sup>st</sup> round of the bonds.

This year's budget reflects anticipated bond proceeds totaling about \$6.6 million for round 2 of the bond projects authorized in 2013. The remaining portion of the bond proceeds will finish out the round 3 projects scheduled for completion in years 2 and 3 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.

**Proposed CIP Funding Sources  
Fiscal Years 2016 - 2020**

**\$57,627,583**



**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 \$808,973 for FY16 and \$500,000 for each fiscal year 2017 through 2020.

The City's recommended significant non-routine capital expenditures for the next five years of the CIP plan, totaling \$53.3 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

<b>Proposed General Obligations Funds</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Total 5 Year Plan</b>
<b>Drainage</b>						
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
<b>Facilities &amp; Equipment</b>						
Estimated Cost	\$ 6,328,438	\$ 1,503,909	\$ 4,065,000	\$ 0	\$ 0	\$ 11,897,347
Authorized Funds	\$ 6,328,438	\$ 1,503,909	\$ 4,065,000	\$ 0	\$ 0	\$ 11,897,347
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Parks</b>						
Estimated Cost	\$ 545,439	\$ 640,905	\$ 2,011,814	\$ 41,727	\$ 42,144	\$ 3,282,029
Authorized Funds	\$ 545,439	\$ 640,905	\$ 2,011,814	\$ 41,727	\$ 42,144	\$ 3,282,029
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Streets</b>						
Estimated Cost	\$ 1,560,283	\$ 4,330,544	\$ 2,950,850	\$ 500,000	\$ 500,000	\$ 9,841,677
Authorized Funds	\$ 1,560,283	\$ 4,330,544	\$ 2,950,850	\$ 500,000	\$ 500,000	\$ 9,841,677
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total G.O. Funds</b>						
Estimated Cost	\$ 8,434,160	\$ 6,475,358	\$ 10,027,664	\$ 541,727	\$ 542,144	\$ 26,021,053
Authorized Funds	\$ 8,434,160	\$ 6,475,358	\$ 10,027,664	\$ 541,727	\$ 542,144	\$ 26,021,053
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

<b>Proposed Utility Funds</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Total 5 Year Plan</b>
<b>Sewer Improvements</b>						
Estimated Cost	\$ 5,949,530	\$ 6,575,000	\$ 300,000	\$ 300,000	\$ 1,300,000	\$ 14,424,530
Authorized Funds	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
Supplemental Funds Needed	\$ 5,649,530	\$ 6,275,000	\$ 0	\$ 0	\$ 1,000,000	\$ 12,924,530
<b>Water Improvements</b>						
Estimated Cost	\$ 0	\$ 482,000	\$ 6,659,000	\$ 3,041,000	\$ 7,000,000	\$ 17,182,000
Authorized Funds	\$ 0	\$ 482,000	\$ 0	\$ 0	\$ 0	\$ 482,000
Supplemental Funds Needed	\$ 0	\$ 0	\$ 6,659,000	\$ 3,041,000	\$ 7,000,000	\$ 16,700,000
<b>Total Utility Funds</b>						
Estimated Cost	\$ 5,949,530	\$ 7,057,000	\$ 6,959,000	\$ 3,341,000	\$ 8,300,000	\$ 31,606,530
Authorized Funds	\$ 300,000	\$ 782,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,982,000
Supplemental Funds Needed	\$ 5,649,530	\$ 6,275,000	\$ 6,659,000	\$ 3,041,000	\$ 8,000,000	\$ 29,624,530

**Capital Projects  
Project Summary by Fund**

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
General Fund	\$653,000	\$500,000	\$2,116,392	\$405,954	\$2,116,392	\$961,473
Economic Development Administration Grant Fund	292,533	0	242,779	208,756	242,779	0
Texas Department of Rural Affairs Grant Fund	909,843	2,850,830	3,374,261	1,967,213	2,622,951	751,310
Police Investigations Fund	28,441	0	0	0	0	0
Park Land Dedication Fund	72,028	159,414	182,919	29,898	39,864	163,001
General Obligation Construction Funds	501,982	3,254,795	9,415,922	2,011,674	9,416,225	6,558,376
Water and Sewer Fund	1,493,467	300,000	4,522,872	1,855,807	4,522,872	300,000
2006 Water and Sewer Construction Fund	370,886	0	1,151,362	142,893	1,155,151	0
2009 Water and Sewer Construction Fund	393,874	0	484,350	94,687	432,223	0
Water and Sewer Funding to be Determined	0	0	0	0	0	5,649,530
	<b>\$4,716,054</b>	<b>\$7,065,039</b>	<b>\$21,490,857</b>	<b>\$6,716,882</b>	<b>\$20,548,457</b>	<b>\$14,383,690</b>

Capital Improvement Plan  
 FY15-16 Budget  
 General Fund

Project Name	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget	FY20 Proposed Budget
Asphalt Overlay Program	\$189,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brittany Bay Blvd	0	0	0	0	0	0	0	0	0	0
Concrete Repairs	0	500,000	944,308	357,183	944,308	808,973	500,000	500,000	500,000	500,000
Friendswood Link Road	2,850	0	637,943	18,685	637,943	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	0	0	0	0	0	0	0	0
Stadium Lane Parking	0	0	0	0	0	0	0	0	0	0
<b>STREET PROJECTS</b>	<b>\$192,156</b>	<b>\$500,000</b>	<b>\$1,582,251</b>	<b>\$375,868</b>	<b>\$1,582,251</b>	<b>\$808,973</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
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
<b>DRAINAGE PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>
Centennial Park Ph II & III	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centennial Park Field Lighting	0	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)	0	0	0	0	0	0	0	0	0	0
Stevenson Park Gazebo (driveway)	0	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	57,500	0	0	0	0
Stevenson Park Splash Pad Improvements	0	0	15,155	16,611	15,155	0	0	0	0	0
Stevenson Park Bridge to Old City Park	22,700	0	15,000	0	15,000	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	12,320	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	260,031	6,000	260,031	0	0	0	0	0
Renwick Lighting	0	0	0	0	0	0	0	0	0	0
<b>PARKS PROJECTS</b>	<b>\$35,020</b>	<b>\$0</b>	<b>\$290,186</b>	<b>\$22,611</b>	<b>\$290,186</b>	<b>\$57,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	210,387	0	210,387	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
Public Works Building Renovation	0	0	7,500	7,475	7,500	0	0	0	0	0
Fire Station #3 Renovation/Modification	150,924	0	0	0	0	0	0	0	0	0
<b>FACILITY PROJECTS</b>	<b>\$150,924</b>	<b>\$0</b>	<b>\$217,887</b>	<b>\$7,475</b>	<b>\$217,887</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Public Works Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$78,000	\$0	\$0	\$0	\$0
Parks & Recreation Capital Equipment	0	0	0	0	0	17,000	0	0	0	0
Information Technology Computer Capital Equipment	0	0	26,068	0	26,068	0	0	0	0	0
Public Safety Capital Equipment	274,900	0	0	0	0	0	0	0	0	0
<b>EQUIPMENT PROJECTS</b>	<b>\$274,900</b>	<b>\$0</b>	<b>\$26,068</b>	<b>\$0</b>	<b>\$26,068</b>	<b>\$95,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL FUND PROJECTS</b>	<b>\$653,000</b>	<b>\$500,000</b>	<b>\$2,116,392</b>	<b>\$405,954</b>	<b>\$2,116,392</b>	<b>\$961,473</b>	<b>\$500,000</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>

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

	<b>FY14 Actual</b>	<b>FY15 Original Budget</b>	<b>FY15 Amended Budget</b>	<b>FY15 YTD 6/30/15</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
66-10 Building Renovations	\$0	\$0	\$7,500	\$7,475	\$7,500	\$0
81-20 Buildings	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	26,068	0	26,068	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
<b>General Government Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,568</b>	<b>\$7,475</b>	<b>\$33,568</b>	<b>\$0</b>
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)	150,924	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
88-00 Capital Equipment	274,900	0	0	0	0	0
<b>Public Safety Total</b>	<b>\$425,824</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65-10 Street Maintenance	\$0	\$500,000	\$516,394	\$357,183	\$516,394	\$808,973
71-30 Engineering Services	0	0	0	0	0	0
81-11 Easements And Row	1,000	0	39,580	2,000	39,580	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	189,306	0	357,183	0	357,183	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	598,363	0	598,363	0
85-96 Surveying	0	0	0	0	0	0
85-97 Construction Testing	1,850	0	66,760	16,685	66,760	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	78,000
<b>Public Works Total</b>	<b>\$192,156</b>	<b>\$500,000</b>	<b>\$1,582,251</b>	<b>\$375,868</b>	<b>\$1,582,251</b>	<b>\$886,973</b>
58-00 Operating Equipment < \$5000	\$0	\$0	\$0	\$0	\$0	\$0
65-64 Park Trail/Sidewalk Maintenance	0	0	0	0	0	0
82-20 Lighting	0	0	0	0	0	0
81-12 Environmental Testing	0	0	14,000	0	14,000	0
82-30 Other Property Imprvmnts/Parking	0	0	0	0	0	0
84-00 Capital Operating Equipment	0	0	171,687	0	171,687	0
85-60 Parks Improvements	20,020	0	185,686	16,611	185,686	57,500
85-82 Design Engineering	3,500	0	89,500	6,000	89,500	0
85-83 Architectural Services	0	0	0	0	0	0
85-96 Surveying	11,500	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	24,700	0	24,700	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	17,000
<b>Culture &amp; Recreation Total</b>	<b>\$35,020</b>	<b>\$0</b>	<b>\$500,573</b>	<b>\$22,611</b>	<b>\$500,573</b>	<b>\$74,500</b>
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
<b>Financial Admin Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL FUND PROJECTS</b>	<b>\$653,000</b>	<b>\$500,000</b>	<b>\$2,116,392</b>	<b>\$405,954</b>	<b>\$2,116,392</b>	<b>\$961,473</b>

Capital Improvement Plan  
FY15-16 Budget  
Proposed General Obligation Projects

Project Name	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget	FY20 Proposed Budget
Projects to be determined (FY14)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shadowbend (FM 518 to Woodlawn)	11,253	160,726	383,474	34,467	383,474	0	0	0	0	0
Woodlawn (FM 2351 to Shadowbend)	0	0	0	0	0	0	400,000	0	0	0
Townes Road (Lucian to Crofter Glen)	11,253	94,725	266,383	34,467	266,383	0	0	0	0	0
Mary Ann (FM 518 to Christina)	11,253	246,525	535,693	34,467	535,693	0	0	0	0	0
Blackhawk (Link Road to Whittier)	0	0	0	0	0	0	1,000,523	815,610	0	0
Blackhawk (Whittier to Pennystone)	0	0	0	0	0	0	1,101,613	901,320	0	0
Blackhawk (Pennystone to Regal Pine)	0	0	0	0	0	0	900,014	733,920	0	0
Winding Road (Melody to Riverside)	11,253	297,676	626,439	34,467	626,439	0	0	0	0	0
Friendswood Link Road	0	0	262,903	0	263,206	0	0	0	0	0
Blackhawk Boulevard	0	0	0	0	0	0	0	0	0	0
Oak Vista Drive	0	0	0	0	0	0	0	0	0	0
Wandering Trail	0	0	0	0	0	0	0	0	0	0
Other Street Improvements (as needed)	0	0	0	0	0	0	0	0	0	0
<b>STREET PROJECTS</b>	<b>\$45,011</b>	<b>\$799,652</b>	<b>\$2,074,892</b>	<b>\$137,869</b>	<b>\$2,075,195</b>	<b>\$0</b>	<b>\$3,402,150</b>	<b>\$2,450,850</b>	<b>\$0</b>	<b>\$0</b>
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
Praire 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
<b>DRAINAGE PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Centennial Park Ph II & III	\$238,996	\$98,000	\$29,163	\$17,059	\$29,163	\$0	\$100,000	\$0	\$0	\$0
Stevenson Park Improvements	17,444	168,813	156,070	107,284	156,070	0	0	0	0	0
1776 Park, Imperial Estates Improvements	0	0	0	0	0	0	0	500,000	0	0
Lake Friendswood Improvements	0	0	0	0	0	0	500,000	0	0	0
Expansion of Existing Parks	0	0	0	0	0	0	0	1,470,500	0	0
Friendswood Sports Park Improvements	62,910	819,080	2,901,622	69,554	2,901,622	0	0	0	0	0
Friendswood Sports Park Land Acq.	2,000	0	1,207,680	1,217,283	1,207,680	324,938	0	0	0	0
<b>PARKS PROJECTS</b>	<b>\$321,350</b>	<b>\$1,085,893</b>	<b>\$4,294,535</b>	<b>\$1,411,180</b>	<b>\$4,294,535</b>	<b>\$324,938</b>	<b>\$600,000</b>	<b>\$1,970,500</b>	<b>\$0</b>	<b>\$0</b>
Fire Station #4 Expansion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,065,000	\$0	\$0
Fire Station #5 Construction	14,820	178,500	641,680	128,633	641,680	6,233,438	1,125,000	0	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	120,801	1,190,750	2,404,815	333,992	2,404,815	0	0	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
<b>FACILITY PROJECTS</b>	<b>\$135,621</b>	<b>\$1,369,250</b>	<b>\$3,046,495</b>	<b>\$462,625</b>	<b>\$3,046,495</b>	<b>\$6,233,438</b>	<b>\$1,125,000</b>	<b>\$4,065,000</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL OBLIGATION FUND PROJECTS</b>	<b>\$501,982</b>	<b>\$3,254,795</b>	<b>\$9,415,922</b>	<b>\$2,011,674</b>	<b>\$9,416,225</b>	<b>\$6,558,376</b>	<b>\$5,127,150</b>	<b>\$8,486,350</b>	<b>\$0</b>	<b>\$0</b>

Source for Future Years: The Capital Improvement Program Manual

**General Obligation Bonds Fund (250 - 253)**  
**Capital Improvement Projects**  
**Account Listing**

	<b>FY14 Actual</b>	<b>FY15 Original Budget</b>	<b>FY15 Amended Budget</b>	<b>FY15 YTD 6/30/15</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
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	14,820	0	469,680	128,633	469,680	0
85-83 Architectural Services	0	0	0	0	0	0
85-91 Construction (Contracted)	0	178,500	172,000	0	172,000	6,233,438
85-97 Soil/Concrete Testing	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
<b>Public Safety Total</b>	<b>\$14,820</b>	<b>\$178,500</b>	<b>\$641,680</b>	<b>\$128,633</b>	<b>\$641,680</b>	<b>\$6,233,438</b>
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	45,011	0	176,687	137,869	176,687	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	799,652	1,898,205	0	1,898,508	0
85-96 Surveying	0	0	0	0	0	0
85-97 Construction 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
<b>Public Works Total</b>	<b>\$45,011</b>	<b>\$799,652</b>	<b>\$2,074,892</b>	<b>\$137,869</b>	<b>\$2,075,195</b>	<b>\$0</b>
58-00 Operating Equipment < \$5000	\$0	\$0	\$0	\$0	\$0	\$0
78-30 Rental	0	0	825	0	825	0
81-10 Land	0	0	1,184,200	1,195,803	1,195,803	324,938
81-12 Environmental Assessment	2,000	0	6,215	4,214	6,215	0
81-13 Appraisals	0	0	6,400	6,400	6,400	0
82-20 Lighting	0	0	759,800	54,800	759,800	0
82-30 Other Property Imprvmnts/Parking	0	0	0	0	0	0
85-60 Parks Improvements	319,350	0	191,739	139,098	191,739	0
85-65 Restrooms	0	0	542,180	0	542,180	0
85-83 Architectural Services	120,801	0	77,200	41,977	77,200	0
85-96 Surveying	0	0	11,480	11,480	11,480	0
85-97 Soil/Concrete Testing	0	0	17,050	0	17,050	0
85-99 Misc Construction Costs	0	0	10,386	0	10,386	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	2,276,643	3,891,875	291,400	3,880,272	0
88-00 Capital Equipment	0	0	0	0	0	0
<b>Culture &amp; Recreation Total</b>	<b>\$442,151</b>	<b>\$2,276,643</b>	<b>\$6,699,350</b>	<b>\$1,745,172</b>	<b>\$6,699,350</b>	<b>\$324,938</b>
<b>GENERAL OBLIGATION FUND PROJECTS</b>	<b>\$501,982</b>	<b>\$3,254,795</b>	<b>\$9,415,922</b>	<b>\$2,011,674</b>	<b>\$9,416,225</b>	<b>\$6,558,376</b>

Capital Improvement Plan  
 FY15-16 Budget  
 Police Investigations Funds  
 Funds 101 and 102

Project Name	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget	FY20 Proposed Budget
Police Communications Dispatch Consoles	\$28,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>POLICE CAPITAL EQUIPMENT PROJECTS</b>	<b>\$28,441</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>POLICE INVESTIGATIONS FUND PROJECTS</b>	<b>\$28,441</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
84-00 Capital Operating Equipment	\$0	\$0	\$0	\$0	\$0	\$0
88-00 Capital Equipment	28,441	0	0	0	0	0
<b>Police Capital Equipment Projects Total</b>	<b>\$28,441</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>POLICE INVESTIAGTION FUND PROJECTS</b>	<b>\$28,441</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Capital Improvement Plan  
 FY15-16 Budget  
 Economic Development Administration Grant Fund  
 Fund 140

Project Name	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget	FY20 Proposed Budget
FM 2351/Beamer Rd. Water Imprvmnts	\$5,713	\$0	\$12,001	\$1,750	\$12,001	\$0	\$0	\$0	\$0	\$0
<b>DISTRIBUTION PROJECTS</b>	<b>\$5,713</b>	<b>\$0</b>	<b>\$12,001</b>	<b>\$1,750</b>	<b>\$12,001</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
FM 2351/Beamer Rd. Sewer Imprvmnts	\$286,820	\$0	\$230,778	\$207,006	\$230,778	\$0	\$0	\$0	\$0	\$0
<b>COLLECTION PROJECTS</b>	<b>\$286,820</b>	<b>\$0</b>	<b>\$230,778</b>	<b>\$207,006</b>	<b>\$230,778</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EDA GRANT FUND PROJECTS</b>	<b>\$292,533</b>	<b>\$0</b>	<b>\$242,779</b>	<b>\$208,756</b>	<b>\$242,779</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 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	3,547	0	3,007	0	3,007	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	288,986	0	239,772	208,756	239,772	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
<b>PUBLIC WORKS IMPROVEMENTS</b>	<b>\$292,533</b>	<b>\$0</b>	<b>\$242,779</b>	<b>\$208,756</b>	<b>\$242,779</b>	<b>\$0</b>
<b>EDA GRANT FUND PROJECTS</b>	<b>\$292,533</b>	<b>\$0</b>	<b>\$242,779</b>	<b>\$208,756</b>	<b>\$242,779</b>	<b>\$0</b>

Capital Improvement Plan  
 FY15-16 Budget  
 Texas Department of Rural Affairs Grant Fund  
 Fund 142

Project Name	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget	FY20 Proposed Budget
Fire Station #3 Renovations	\$74,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works SCADA System Upgrade - Phase I	0	0	272,858	0	0	0	378,909	0	0	0
Natural Gas Emergency Generators	0	0	0	0	0	0	0	0	0	0
<b>FACILITIES PROJECTS</b>	<b>\$74,610</b>	<b>\$0</b>	<b>\$272,858</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$378,909</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Friendswood Link Road (Phase 2)	\$835,233	\$2,850,830	\$3,101,403	\$1,967,213	\$2,622,951	\$751,310	\$428,394	\$0	\$0	\$0
<b>STREET PROJECTS</b>	<b>\$835,233</b>	<b>\$2,850,830</b>	<b>\$3,101,403</b>	<b>\$1,967,213</b>	<b>\$2,622,951</b>	<b>\$751,310</b>	<b>\$428,394</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TDRA GRANT FUND PROJECTS</b>	<b>\$909,843</b>	<b>\$2,850,830</b>	<b>\$3,374,261</b>	<b>\$1,967,213</b>	<b>\$2,622,951</b>	<b>\$751,310</b>	<b>\$807,303</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget
78-00 Contract Services	\$74,610	\$0	\$0	\$0	\$0	\$0
84-00 Capital Operating Equipment	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	114,358	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	720,875	2,850,830	3,101,403	1,967,213	2,622,951	751,310
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	272,858	0	0	0
<b>Public Works Total</b>	<b>\$909,843</b>	<b>\$2,850,830</b>	<b>\$3,374,261</b>	<b>\$1,967,213</b>	<b>\$2,622,951</b>	<b>\$751,310</b>
<b>TDRA GRANT FUND PROJECTS</b>	<b>\$909,843</b>	<b>\$2,850,830</b>	<b>\$3,374,261</b>	<b>\$1,967,213</b>	<b>\$2,622,951</b>	<b>\$751,310</b>

Capital Improvement Plan  
FY15-16 Budget  
Park Land Dedication Fund  
Fund 164

Project Name	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget	FY20 Proposed Budget
Centennial Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Improvements & Lake Friendswood	72,028	159,414	182,919	29,898	39,864	163,001	0	0	0	0
City Parks Improvements	0	0	0	0	0	0	40,905	41,314	41,727	42,144
Stevenson Park Improvements	0	0	0	0	0	0	0	0	0	0
<b>PARKS &amp; RECREATION PROJECTS</b>	<b>\$72,028</b>	<b>\$159,414</b>	<b>\$182,919</b>	<b>\$29,898</b>	<b>\$39,864</b>	<b>\$163,001</b>	<b>\$40,905</b>	<b>\$41,314</b>	<b>\$41,727</b>	<b>\$42,144</b>
<b>PARK LAND DEDICATION FUND PROJECTS</b>	<b>\$72,028</b>	<b>\$159,414</b>	<b>\$182,919</b>	<b>\$29,898</b>	<b>\$39,864</b>	<b>\$163,001</b>	<b>\$40,905</b>	<b>\$41,314</b>	<b>\$41,727</b>	<b>\$42,144</b>

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

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 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	72,028	159,414	182,919	29,898	39,864	163,001
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
<b>Parks &amp; Recreation Total</b>	<b>\$72,028</b>	<b>\$159,414</b>	<b>\$182,919</b>	<b>\$29,898</b>	<b>\$39,864</b>	<b>\$163,001</b>
<b>PARK LAND DEDICATION FUND PROJECTS</b>	<b>\$72,028</b>	<b>\$159,414</b>	<b>\$182,919</b>	<b>\$29,898</b>	<b>\$39,864</b>	<b>\$163,001</b>

Capital Improvement Plan  
FY15-16 Budget  
Water and Sewer Fund  
Fund 401

Project Name	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget	FY20 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	129,383	0	455,452	188,109	455,452	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	301,681	0	1,098,199	465,928	1,098,199	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	0	0	0	0	0	0	0	0	0	0
Waterlines- Frwd Link/Whispering Pines	191,377	0	191,377	0	191,377	0	0	0	0	0
Utility Impact Fee Update Study	1,750	0	0	0	0	0	0	0	0	0
Utility Rate Study	24,870	0	0	0	0	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
<b>DISTRIBUTION PROJECTS</b>	<b>\$649,061</b>	<b>\$0</b>	<b>\$1,745,028</b>	<b>\$654,037</b>	<b>\$1,745,028</b>	<b>\$0</b>	<b>\$482,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Sewer Line Maint & Cleaning	\$235,583	\$300,000	\$600,000	\$159,445	\$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
Sewer Line System Assessment	0	0	159,112	76,420	159,112	0	0	0	0	0
Software Support Services (GIS)	0	0	0	0	0	0	0	0	0	0
Blackhawk WWTP Rehab	303,979	0	1,316,468	938,370	1,316,468	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	111,529	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	0	0	499,050	20,060	499,050	0	0	0	0	0
Lift Station #3 Replacement	0	0	4,337	0	4,337	0	0	0	0	0
San Joaquin Lift Station Improvements	0	0	0	0	0	0	0	0	0	0
Public Works Building Renovations	0	0	7,500	7,475	7,500	0	0	0	0	0
Public Works Capital Operating Equipment	193,315	0	0	0	0	0	0	0	0	0
<b>COLLECTION PROJECTS</b>	<b>\$844,406</b>	<b>\$300,000</b>	<b>\$2,777,844</b>	<b>\$1,201,770</b>	<b>\$2,777,844</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>WATER &amp; SEWER FUND PROJECTS</b>	<b>\$1,493,467</b>	<b>\$300,000</b>	<b>\$4,522,872</b>	<b>\$1,855,807</b>	<b>\$4,522,872</b>	<b>\$300,000</b>	<b>\$782,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>

Source for Future Years: The Capital Improvement Program Manual

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

	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 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
66-10 Building Renovations	0	0	0	0	0	0
71-30 Engineering Services	26,620	0	0	0	0	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	12,650	0	18,399	4,941	18,399	0
85-85 Construction Inspection	0	0	0	0	0	0
85-91 Construction (Contracted)	601,617	0	1,701,857	643,694	1,701,857	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	8,174	0	24,772	5,402	24,772	0
85-99 Geotechnical Services	0	0	0	0	0	0
<b>Water (Distribution System)</b>	<b>\$649,061</b>	<b>\$0</b>	<b>\$1,745,028</b>	<b>\$654,037</b>	<b>\$1,745,028</b>	<b>\$0</b>
65-51 Collection Line Maintenance	\$235,583	\$300,000	\$600,000	\$159,445	\$600,000	\$300,000
66-10 Building Renovations	0	0	7,500	7,475	7,500	0
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
81-12 Environmental Assessment	0	0	4,337	0	4,337	0
84-00 Capital Operating Equipment	193,315	0	0	0	0	0
85-51 Collection Lines	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	159,112	76,420	159,112	0
85-82 Design Engineering	0	0	459,508	151,933	459,508	0
85-91 Construction (Contracted)	415,508	0	1,547,387	806,497	1,547,387	0
85-96 Surveying	0	0	0	0	0	0
<b>Sewer (Collection System)</b>	<b>\$844,406</b>	<b>\$300,000</b>	<b>\$2,777,844</b>	<b>\$1,201,770</b>	<b>\$2,777,844</b>	<b>\$300,000</b>
<b>WATER &amp; SEWER PROJECTS</b>	<b>\$1,493,467</b>	<b>\$300,000</b>	<b>\$4,522,872</b>	<b>\$1,855,807</b>	<b>\$4,522,872</b>	<b>\$300,000</b>

Capital Improvement Plan  
FY15-16 Budget  
Proposed Water and Sewer Bonds Projects

Project Name	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget	FY20 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	250,520	0	672,161	123,784	672,161	0	0	0	0	0
Water Plant #5 Rehabilitation	26,664	0	188,418	0	188,418	0	0	0	0	0
Water Plant #6 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Water Plant #7 Rehabilitation	367,210	0	112,251	94,687	112,251	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
<b>DISTRIBUTION PROJECTS</b>	<b>\$644,394</b>	<b>\$0</b>	<b>\$972,830</b>	<b>\$218,471</b>	<b>\$972,830</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	65,607	0	655,820	19,109	607,482	0	0	0	0	0
Lift Station #6 Replacement	54,759	0	7,062	0	7,062	0	0	0	0	0
<b>COLLECTION SYSTEM PROJECTS</b>	<b>\$120,366</b>	<b>\$0</b>	<b>\$662,882</b>	<b>\$19,109</b>	<b>\$614,544</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>WATER &amp; SEWER BONDS FUND PROJECTS</b>	<b>\$764,760</b>	<b>\$0</b>	<b>\$1,635,712</b>	<b>\$237,580</b>	<b>\$1,587,374</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**

	<b>FY14 Actual</b>	<b>FY15 Original Budget</b>	<b>FY15 Amended Budget</b>	<b>FY15 YTD 6/30/15</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
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)	250,520	0	488,480	123,784	492,269	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
<b>Water (Distribution System)</b>	<b>\$250,520</b>	<b>\$0</b>	<b>\$488,480</b>	<b>\$123,784</b>	<b>\$492,269</b>	<b>\$0</b>
81-10 Land	\$15,723	\$0	\$0	\$0	\$0	\$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 Improvemnt	0	0	29,395	10,285	29,395	0
85-81 Preliminary Engineering	53,520	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-91 Construction (Contracted)	50,185	0	626,425	8,824	626,425	0
85-96 Surveying	0	0	5,000	0	5,000	0
85-97 Soil/Concrete Testing	938	0	2,062	0	2,062	0
85-99 Geotechnical Services	0	0	0	0	0	0
<b>Sewer (Collection System)</b>	<b>\$120,366</b>	<b>\$0</b>	<b>\$662,882</b>	<b>\$19,109</b>	<b>\$662,882</b>	<b>\$0</b>
<b>2006 W/S BOND PROJECTS</b>	<b>\$370,886</b>	<b>\$0</b>	<b>\$1,151,362</b>	<b>\$142,893</b>	<b>\$1,155,151</b>	<b>\$0</b>

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

	<b>FY14 Actual</b>	<b>FY15 Original Budget</b>	<b>FY15 Amended Budget</b>	<b>FY15 YTD 6/30/15</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
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	19,756	0	22,565	5,001	22,565	0
85-91 Construction (Contracted)	374,118	0	461,785	89,686	409,658	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
<b>WATER (DISTRIBUTION SYSTEM)</b>	<b>\$393,874</b>	<b>\$0</b>	<b>\$484,350</b>	<b>\$94,687</b>	<b>\$432,223</b>	<b>\$0</b>
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 Improvemnt	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 Soil/Concrete Testing	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
<b>SEWER (COLLECTION SYSTEM)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>2009 W/S BOND PROJECTS</b>	<b>\$393,874</b>	<b>\$0</b>	<b>\$484,350</b>	<b>\$94,687</b>	<b>\$432,223</b>	<b>\$0</b>
<b>TOTAL W/S BONDS FUND PROJECTS</b>	<b>\$764,760</b>	<b>\$0</b>	<b>\$1,635,712</b>	<b>\$237,580</b>	<b>\$1,587,374</b>	<b>\$0</b>

**Capital Improvement Plan  
FY15-16 Budget  
Water and Sewer Fund  
(Funding to be Determined)**

Project Name	FY14 Actual	FY15 Original Budget	FY15 Amended Budget	FY15 YTD 6/30/15	FY15 Year End Estimate	FY16 Adopted Budget	FY17 Proposed Budget	FY18 Proposed Budget	FY19 Proposed Budget	FY20 Proposed Budget
42" Water Main Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,709,000	\$2,291,000	\$0
Water Plant #7 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Second Elevated Water Storage Tank Rehab	0	0	0	0	0	0	0	0	750,000	0
East FM 528 Water Line	0	0	0	0	0	0	0	0	0	0
Western Loop 16" Waterline	0	0	0	0	0	0	0	0	0	1,200,000
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 One Reservoir Rehab	0	0	0	0	0	0	0	950,000	0	0
Water Well #3 Rehab	0	0	0	0	0	0	0	500,000	0	0
Water Well #4 Rehab	0	0	0	0	0	0	0	500,000	0	0
Western Transmission Line	0	0	0	0	0	0	0	0	0	4,800,000
Public Works Building Replacement	0	0	0	0	0	0	0	0	0	1,000,000
Surface Water Purchase (COH)	0	0	0	0	0	0	0	0	0	0
<b>DISTRIBUTION PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,659,000</b>	<b>\$3,041,000</b>	<b>\$7,000,000</b>
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
Lift Station #23 Replacement	0	0	0	0	0	1,650,000	0	0	0	0
Lift Station #22 Replacement	0	0	0	0	0	0	1,300,000	0	0	0
Lift Station #4 Replacement	0	0	0	0	0	0	1,170,000	0	0	0
Lift Station Addition (based on need)	0	0	0	0	0	0	1,200,000	0	0	0
Sanitary Sewer System Assessment	0	0	0	0	0	0	2,075,000	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
Blackhawk WWTP 3rd Clarifier	0	0	0	0	0	3,999,530	0	0	0	0
Blackhawk WWTP Existing Clarifiers Rehab (53% share)	0	0	0	0	0	0	530,000	0	0	0
Public Works Building Replacement	0	0	0	0	0	0	0	0	0	1,000,000
San Joaquin Lift Station Improvements	0	0	0	0	0	0	0	0	0	0
<b>COLLECTION PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,649,530</b>	<b>\$6,275,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>
<b>WATER &amp; SEWER PROJECTS (FUNDING TBD)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,649,530</b>	<b>\$6,275,000</b>	<b>\$6,659,000</b>	<b>\$3,041,000</b>	<b>\$8,000,000</b>

Source for Future Years: The Capital Improvement Program Manual

**Capital Improvement Program**

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**SIGNIFICANT NON-RECURRING  
GENERAL OBLIGATION PROJECTS  
(Planned for FY16 – FY20)**

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## Capital Improvement Program

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**Project Name: Lake Friendswood and Community Parks Improvements**



Project Type: Parks Improvements

Subtype: Construction

Completion Year: 2016

Total Budget: \$1,080,000

Budgeted in FY16: \$163,001

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, beginning in FY17, to cover lighting and maintenance of the roadway, parking, restroom, pavilion and floating pier.

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**Project Name: Mud Gully Detention and Conveyance**

Exhibit 1: Proposed MUD Detention and Channel Improvements



Project Type: Drainage

Subtype: Construction

Completion Year: 2018

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

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**Project Name: SCADA System Upgrade, Phase I**

Project Type: Utility Facility

Subtype: Equipment

Completion Year: 2017

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: 2016 - 2017

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 \$3,442 per mile. This project consists of approximately 1.7 miles. Upon completion, this project's annual maintenance cost would be roughly \$5,851.

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# 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: 2017 - 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 and 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 \$3,442 per mile. This project consists of 2.84 total miles. Upon completion, this project's annual maintenance cost would be approximately \$9,776.

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



Proposition 3  
Park Improvements  
\$7,285,000

- |  |   |
|--|---|
| <p><b>Centennial Park</b></p> <ul style="list-style-type: none"> <li>Recessed Poles</li> <li>Theme Court Lighting at 4' High</li> <li>Parking Lot Lighting</li> <li>Hand Lighting</li> </ul> <p><b>Lake Friendswood</b></p> <ul style="list-style-type: none"> <li>Fishing Pier</li> <li>Recessed Poles</li> <li>Hand Lighting</li> <li>Landscaping</li> </ul> <p><b>Hamrick Park</b></p> <ul style="list-style-type: none"> <li>Hand Lighting</li> <li>Parking Lot Lighting</li> <li>Handing</li> </ul> | <p><b>Sportsman</b></p> <ul style="list-style-type: none"> <li>2 New South School Courts</li> <li>Parking Expansion/Handing</li> <li>New Concrete/Wormen Facilities</li> <li>Expansion Hand Lighting</li> </ul> <p><b>Stevenson Park</b></p> <ul style="list-style-type: none"> <li>Spoken Post Expansion</li> <li>Additional Parking</li> <li>Trail Landscaping (Stevenson/Chil City Park)</li> <li>Lighting at Baseball/Softball Courts</li> <li>Security Signage</li> </ul> <p><b>Parkland Acquisition</b></p> <ul style="list-style-type: none"> <li>Additional sports fields</li> <li>Possible expansion of current parks</li> </ul> |
|--|---|

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)**



Preliminary Elevation Drawings

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

- 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 FY17, 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.

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**SIGNIFICANT NON-RECURRING  
UTILITY SERVICES PROJECTS  
(Planned for FY16 – FY20)**

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## Capital Improvement Program

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### Project Name: **Blackhawk Wastewater Treatment Plant Improvements**



Project Type: Utility  
Subtype: Sanitary Sewer Improvements

Completion Year: 2016 - 2017

Total Budget: \$4,529,530

Funding Source: Not yet identified  
(included in proposed 2016 W&S Revenue Bonds)

#### Description

This project consists of the addition of a third clarifier and future rehabilitation of existing clarifiers at the wastewater treatment plant which services the City's sanitary sewer system.

#### Justification

Aging of the Blackhawk Wastewater Treatment Plant, constructed in 1979, has resulted in the need for rehabilitation of existing clarifiers to prevent sanitary sewer system inflows and infiltration issues. Addition of the 3<sup>rd</sup> clarifier will ensure adequate sewer treatment capacity through and at the City's anticipated build-out population of 57,400.

#### Budgetary Impact

Improved efficiencies of the clarifiers will result in very minimal budgetary increase, if any at all, in the 1<sup>st</sup> year after completion. As 53% participant of the Blackhawk Wastewater Treatment Plant, the anticipated additional annual operational cost in future years could be \$75,000 - \$100,000.

---

### Project Name: **Lift Station #23 Replacement**

Project Type: Utility  
Subtype: Sanitary Sewer Improvements

Completion Year: 2016

Total Budget: \$1,650,000

Funding Source: Not yet identified (included in proposed 2016 W&S Revenue Bonds)

#### Description

This project will replace the existing critical lift station that serves the majority of the south western region of Friendswood. A new wet well would be poured, new pumps and controls for the lift station will be installed, new fencing will be erected, and a new emergency generator will be installed.

#### Justification

The existing lift station has reached the end of its useful life span and is in need of immediate replacement. Current estimates and recent experiences have proven that this system is severely taxed and incapable of handling current standard flows.

#### Budgetary Impact

This capital improvement project involves replacing an existing and dated lift station. Operational expenses for maintenance are expected to decline over the early life cycle years by approximately \$5,000 annually.

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## Capital Improvement Program

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**Project Name: Lift Station #4 Replacement**

Project Type: Utility  
Subtype: Sanitary Sewer Improvements  
Completion Year: 2017  
Total Budget: \$1,170,000  
Funding Source: Not yet identified

Description

This project would replace the existing lift station that serves the Polly Ranch area. A new wet well would be poured, new pumps and controls for the lift station would be installed, and new fencing will be erected.

Justification

The existing lift station at Polly Ranch has reached the end of its useful life span and is in need of replacement. Current estimates indicate that this system will be severely taxed and incapable of handling even normal combined flows in the next few years.

Budgetary Impact

This capital improvement project involves replacing an existing and dated lift station. Operational expenses for maintenance are expected to decline over the early life cycle years by approximately \$5,000 annually.

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**Project Name: Lift Station #22 Replacement**

Project Type: Utility  
Subtype: Sanitary Sewer Improvements  
Completion Year: 2017  
Total Budget: \$1,300,000  
Funding Source: Not yet identified

Description

This project would replace the existing lift station that serves the Forest Bend area. A new wet well would be poured, new pumps and controls for the lift station would be installed, and new fencing will be erected.

Justification

The existing lift station at Forest Bend has reached the end of its useful life span and is in need of replacement. Current estimates indicate that this system will be severely taxed and incapable of handling even normal combined flows in the next few years.

Budgetary Impact

This capital improvement project involves replacing an existing and dated lift station. Operational expenses for maintenance are expected to decline over the early life cycle years by approximately \$5,000 annually.

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## Capital Improvement Program

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**Project Name: Lift Station Addition**

Project Type: Utility  
Subtype: Sanitary Sewer Improvements  
Completion Year: 2017  
Total Budget: \$1,200,000  
Funding Source: Not yet identified

Description

This project would replace either the existing lift station #1 or #17 that serve their respected areas. At either lift station, a new wet well would be poured, new pumps and controls for the lift station would be installed, and new fencing will be erected.

Justification

The existing lift stations at both of these locations have reached the end of their useful life span and are in need of replacement. Current estimates indicate that these systems will be severely taxed and incapable of handling even normal combined flows in the next few years.

Budgetary Impact

This capital improvement project involves replacing an existing and dated lift station. Operational expenses for maintenance are expected to decline over the early life cycle years by approximately \$5,000 annually.

---

**Project Name: Second Elevated Water Storage Tank Rehabilitation**



Project Type: Utility  
Subtype: Water Plant Improvements  
Completion Year: 2017 - 2019  
Total Budget: \$1,122,000  
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.

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## Capital Improvement Program

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**Project Name: Sanitary Sewer Assessment (Phases 3 & 4)**

Project Type: Utility  
Subtype: Sanitary Sewer Improvements

Completion Year: 2018

Total Budget: \$2,075,000

Funding Source: Not yet identified

### Description

In 2014, the Blackhawk Regional Wastewater Treatment Plant, owned and operated by Gulf Coast Waste Disposal Authority (GCWDA), experienced additional enforcements by the Texas Commission on Environmental Quality (TCEQ) related to infiltration and inflow problems at the plant. According to collected flow data, during high intensity rain events, the plant experiences occasional periods of sustained high flows exceeding permitted amount which are caused by infiltration/inflow from the plant participants' collection systems. The sustained high flows adversely impact the treatment processes that probably result in exceeding the permitted parameters.

In acknowledgement of the imminent concerns, measures have been taken to identify and correct possible breaches of our collection system. A four phase approach will be taken. Phase I (develop basin areas and conduct flow monitoring) which has been completed, Phase II (conduct a more detailed Sanitary Sewer Evaluation Study of the basin areas that exhibited an above industry standard of Inflow and Infiltration (I&I) which is to be completed in 2016, Phase III (design of the corrective measures) which is to be completed in 2017), and Phase IV (construction of the proposed corrective measures) which is to be completed in 2018.

### Justification

The Blackhawk Wastewater Treatment Facility treats all of Friendswood's wastewater. Permit violations due to infiltration and inflow can result in fines to participants of the plant. In addition, proper rehabilitation of our infrastructure to prevent I & I will insure the integrity and longevity of the City's utility infrastructure.

### Budgetary Impact

This capital improvement project is not expected to result in annual operating costs or savings. However, upon completion the City will not face the fines and penalties enforced by TECQ for infiltration/inflow violations.

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## Capital Improvement Program

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**Project Name: Second Elevated Water Storage Tank Rehabilitation**



Project Type: Utility  
Subtype: Water Plant Improvements  
Completion Year: 2017 - 2019  
Total Budget: \$1,122,000  
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.

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**Project Name: Central 16" Interconnect**

Project Type: Utility  
Subtype: Water Distribution Improvements  
Completion Year: 2017  
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 \$1,825 per mile, additional annual operating maintenance cost for this project will be about \$1,051.

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# Capital Improvement Program

**Project Name: 42 Inch Water Main Replacement**



Project Type: Utility  
Subtype: Water Distribution Improvements  
Completion Year: 2019  
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

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**Project Name: Surface Water One Reservoir Rehabilitation**

Project Type: Utility  
Subtype: Water Distribution Improvements

Completion Year: 2018

Total Budget: \$950,000

Funding Source: Not yet identified

Description

The project includes sand blasting and painting of both ground storage tanks and some minor equipment repairs and replacements.

Justification

A preventive maintenance program prolongs the life of the facilities. The ground storage tanks require blasting and painting every 10 to 12 years to assure their integrity and usefulness, and more importantly to meet required State TCEQ water quality mandates.

Budgetary Impact

Due to the nature and scope of this capital improvements project, no additional cost of budgetary savings are expected.

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**Project Name: Water Well #3 Rehabilitation**

Project Type: Utility  
Subtype: Water Distribution Improvements

Completion Year: 2018

Total Budget: \$500,000

Funding Source: Not yet identified

Description

The rehabilitation will include the sand blasting and painting of the ground storage tank and some minor repair/ replacement of pumps and control equipment.

Justification

This is part of a preventive maintenance effort to prolong the life of the facilities. Ground storage tanks require painting every 10 to 12 years to assure its integrity and usefulness, and more importantly to meet required State TCEQ water quality mandates.

Budgetary Impact

No additional cost or budgetary savings are anticipated due to the nature and scope of this project.

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## Capital Improvement Program

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**Project Name: Water Well #4 Rehabilitation**

Project Type: Utility  
Subtype: Water Distribution Improvements

Completion Year: 2018

Total Budget: \$500,000

Funding Source: Not yet identified

Description

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

Justification

Preventive maintenance program prolongs the life of the facilities. The ground storage needs to be painted every 10 to 12 years to assure its integrity and usefulness, and more importantly to meet required State TCEQ water quality mandates.

Budgetary Impact

No additional cost or budgetary savings are anticipated due to the nature and scope of this project.

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**Project Name: Western Transmission Waterline**

Project Type: Utility  
Subtype: Water Distribution Improvements

Completion Year: 2020

Total Budget: \$4,800,000

Funding Source: Not yet identified

Description

The proposed improvements would extend an independent 12" to 16" transmission water main line from Surface Water Plant #1 to the far western reaches of our service area, to ultimately inter-connect to Water Plant #4 or a newly constructed water booster plant. This proposed transmission water main is to be independent and routed without any other tie ins, minus of its source and destination point.

Justification

Currently, limited un-looped water lines service various developments throughout the southern region of Friendswood, therefore limiting the availability of needed constant water pressure on the farther western regions of Friendswood. The proposed transmission water main would provide the needed direct constant supply of water to this proposed area, ultimately providing development opportunities along the far western regions of FM 528.

Budgetary Impact

This capital improvement project involves adding a total of approximately 5 miles to the City's existing waterlines. Based on projected future waterline maintenance cost of approximately \$2,116 per mile, additional annual operating maintenance cost for this project will be about \$10,578.

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## Capital Improvement Program

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**Project Name: Western Loop 16" Waterline**

Project Type: Utility  
Subtype: Water Distribution Improvements

Completion Year: 2020

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 \$1,825 per mile, additional annual operating maintenance cost for this project will be about \$9,125.

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**Project Name: Public Works Building Replacement**

Project Type: Utility  
Subtype: Facilities

Completion Year: 2020

Total Budget: \$2,000,000

Funding Source: Not Yet Identified

Description

Staff has identified a need to renovate the existing Public Works facility by 2018 to meet the growing needs of the community. The proposed project will consist of renovating the existing 2,400 square foot Public Works office facilities at 1306 Deepwood. The renovations would upgrade the existing building bringing it into compliance with existing building and life safety codes, and current ADA requirements. A more detailed scope is expected to be identified during the preliminary study phase of the project. The scope outlined above was based on currently identified needs of the Sponsor Department.

Justification

The current Public Works' facility was constructed in 1978 and is located entirely within the 100-year floodplain. Fortunately, the building has only flooded once, in 1979. However, normal operations of the facility is severely hampered during extreme heavy rainfall events. The current facility occupies a 4.8-acre site that it shares with the existing Parks Maintenance Facility and prior Animal Control Building. The future plan for the other Parks Department Facility calls for the relocation of that facility and its operation to another site. When this is accomplished, the remaining land can be fully utilized by the Public Works Department. As the community continues to grow, the facilities can then expand to handle the additional equipment and employees needed by Public Works to service a fully developed city.

Budgetary Impact

Upon completion of the project in the year 2020, the new Public Works building will have an annual budgetary impact of approximately \$20,259 which will include additional utility costs, janitorial services, landscaping and facility supplies.

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## 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	
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	
<b>Total Estimates</b>	<b>\$25,671,731</b>	<b>\$6,203,100</b>	

## 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	
Windsong Sanitary Sewer	\$2,582,400	\$0	
<b>Total Estimates</b>	<b>\$36,084,400</b>	<b>\$0</b>	

## Capital Improvement Program

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### 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  
Townes Rd Reconstruction (Lucian to Crofterglen)  
Mary Ann Dr Reconstruction (FM 518 to Christina)  
Winding Rd Reconstruction (Melody to Riverside)

#### 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

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## DEPARTMENT SUMMARY

## EXPENDITURE BY DIVISION

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
MAYOR AND COUNCIL	\$218,802	\$267,239	\$768,101	\$627,453	\$749,016	\$272,776	2.1%
CITY SECRETARY'S OFFICE	420,807	446,803	446,803	304,285	430,860	487,160	9.0%
CITY MANAGER'S OFFICE	714,104	835,420	837,398	555,384	803,511	823,105	-1.5%
ADMINISTRATIVE SERVICES	3,286,525	3,767,898	4,475,773	2,768,653	4,277,595	3,831,561	1.7%
POLICE	8,534,242	8,946,374	9,276,586	6,521,496	9,200,328	9,650,212	7.9%
FWD VOLUNTEER FIRE DEPT	1,280,265	1,439,552	1,439,552	1,442,161	1,442,161	1,499,035	4.1%
FIRE MARSHAL'S OFFICE	700,804	742,739	773,764	562,634	770,179	833,414	12.2%
COMMUNITY DEVELOPMENT	842,067	926,181	930,384	651,883	925,177	1,039,042	12.2%
PUBLIC WORKS	7,631,584	8,423,678	8,547,222	5,370,330	8,285,529	8,939,319	6.1%
LIBRARY	1,083,043	1,080,319	1,096,072	732,921	1,092,228	1,125,330	4.2%
PARKS & RECREATION	2,786,912	2,973,229	3,131,858	2,055,898	3,131,197	3,053,378	2.7%
<b>DEPARTMENT TOTAL</b>	<b>\$27,499,155</b>	<b>\$29,849,432</b>	<b>\$31,723,513</b>	<b>\$21,593,098</b>	<b>\$31,107,781</b>	<b>\$31,554,332</b>	<b>5.7%</b>

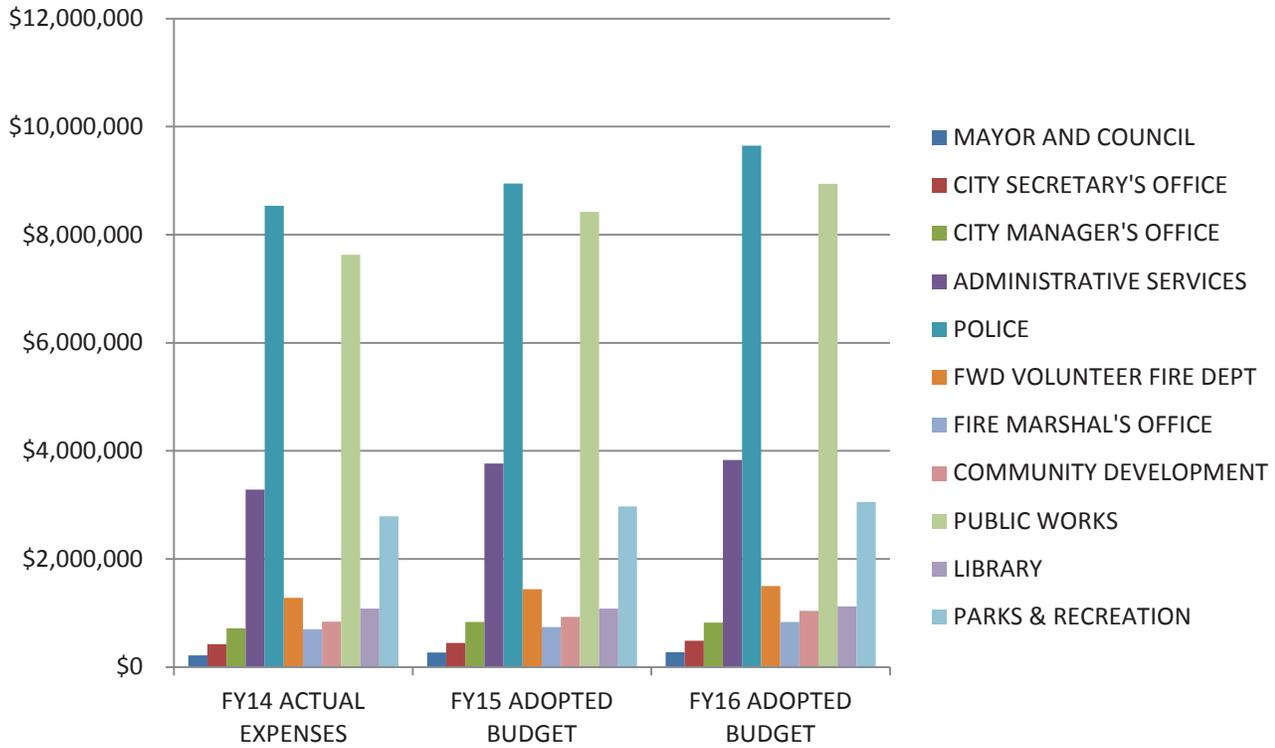
## EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES AND BENEFITS	\$16,531,116	\$17,887,840	\$18,173,959	\$12,634,803	\$17,873,723	\$19,162,745	7.1%
SUPPLIES	1,246,275	1,317,381	1,420,249	767,279	1,329,894	1,367,763	3.8%
MAINTENANCE	901,016	1,064,466	1,190,756	644,518	1,089,513	1,097,478	3.1%
SERVICES	8,536,365	9,240,722	10,460,687	7,205,359	10,305,304	9,342,987	1.1%
CAPITAL OUTLAY	105,532	165,146	290,985	221,745	320,851	156,416	-5.3%
OTHER	178,851	173,877	186,877	119,394	188,496	419,616	141.3%
<b>CLASSIFICATION TOTAL</b>	<b>\$27,499,155</b>	<b>\$29,849,432</b>	<b>\$31,723,513</b>	<b>\$21,593,098</b>	<b>\$31,107,781</b>	<b>\$31,547,005</b>	<b>5.7%</b>

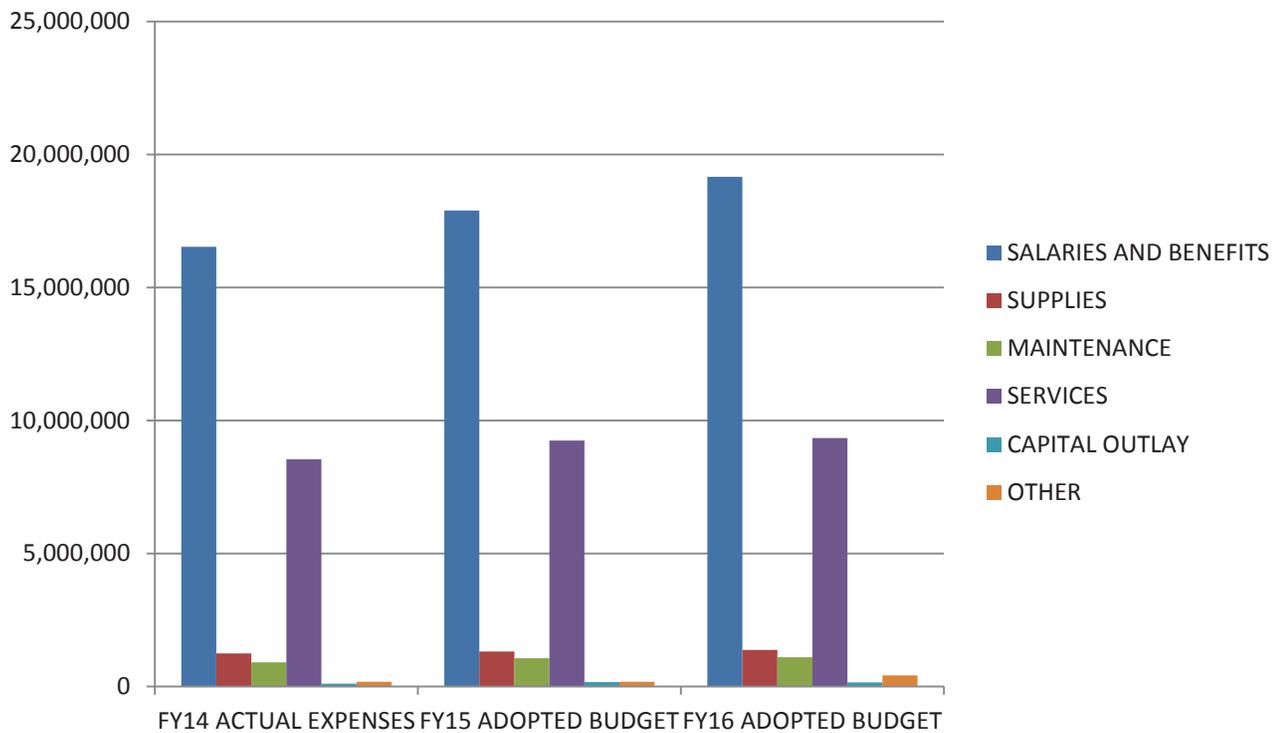
## PERSONNEL SUMMARY BY DIVISION

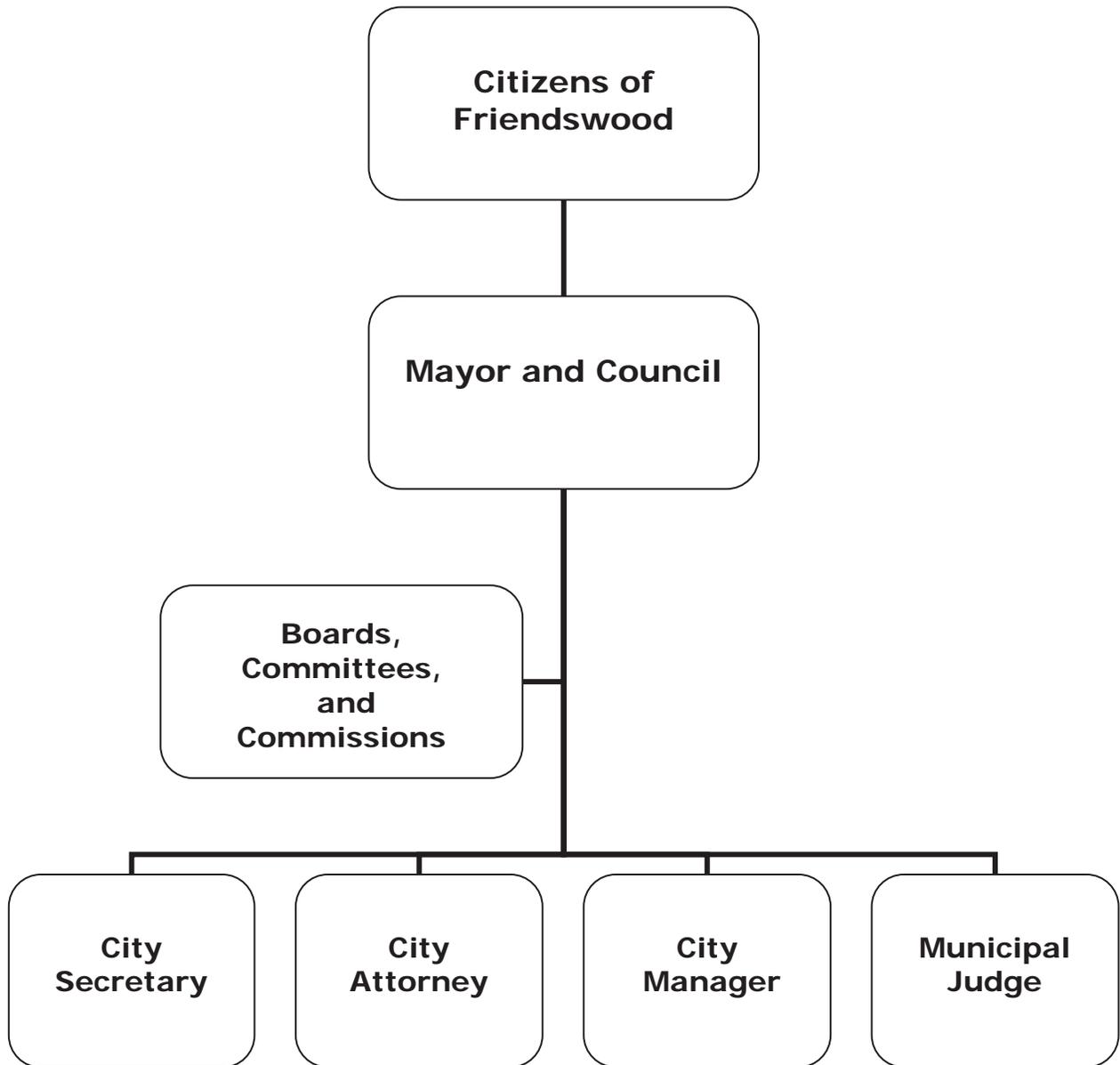
DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
MAYOR AND COUNCIL	0.00	0.00	0.00	0.00	1.00	1.00	0.0%
CITY SECRETARY'S OFFICE	5.20	5.20	5.20	5.20	5.20	5.20	0.0%
CITY MANAGER'S OFFICE	4.15	4.15	4.55	4.55	4.55	4.55	9.6%
ADMINISTRATIVE SERVICES	29.20	29.20	28.70	28.70	28.70	28.70	-1.7%
POLICE	86.72	86.72	85.72	85.72	85.72	86.72	0.0%
FWD VOLUNTEER FIRE DEPT	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FIRE MARSHAL'S OFFICE	6.60	6.60	6.60	6.60	6.60	6.60	0.0%
COMMUNITY DEVELOPMENT	10.89	10.89	10.89	10.89	10.89	10.89	0.0%
PUBLIC WORKS	42.63	41.63	41.63	41.63	41.63	43.63	4.8%
LIBRARY	14.37	14.62	14.62	14.62	14.62	14.62	0.0%
PARKS & RECREATION	19.03	19.63	19.63	19.63	19.63	19.63	0.0%
<b>PERSONNEL TOTAL</b>	<b>218.79</b>	<b>218.64</b>	<b>217.54</b>	<b>217.54</b>	<b>218.54</b>	<b>221.54</b>	<b>1.3%</b>

## 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.

At the City Council meeting on May 4, 2015, Council approved a 3-year employment contract with the City's then consulting attorney; to become the City's first in-house legal counsel. This action represents a significant shift in the organization philosophy that had a consultant-based approach to legal services since the mid-1970s. Staff will now be able to seek legal advice and direction on various City-related issues more cost effectively and efficiently; in that the City will no longer be charged at an hourly rate for the majority of its legal service needs. Additionally, these services can realized in a more time efficient manner as the City Attorney will be housed in City Hall.

### 2015-2016 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	FY 13 Actual	FY14 Actual	FY15 Budget	FY15 Estimated	FY16 Forecast
<b>Inputs</b>					
Department Expenditures	\$203,045	\$218,801	\$267,239	\$749,016	\$272,776
#of Population (estimated)	37,995	38,479	39,023	39,023	39,358
<b>Outputs</b>					
# of Meetings Held	19	21	18	18	18
# of Action Items	82	61	90	75	80
# of Consent Items	57	72	65	65	65
# of Executive Session Items	17	15	15	28	10
# of Public Hearing Items	19	22	18	21	21
<b>Measures of Efficiency</b>					
Department Expenditures per capita	\$5.34	\$5.69	\$6.85	\$19.19	\$6.93

**MAYOR AND COUNCIL  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
GOVERNING BODY	\$218,802	\$267,239	\$702,991	\$627,453	\$683,906	\$56,515	-78.9%
CITY ATTORNEY	0	0	65,110	0	65,110	216,261	0.0%
<b>DEPARTMENT TOTAL</b>	<b>\$218,802</b>	<b>\$267,239</b>	<b>\$768,101</b>	<b>\$627,453</b>	<b>\$749,016</b>	<b>\$272,776</b>	<b>2.1%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES	\$0	\$0	\$36,710	\$0	\$36,710	\$197,211	0.0%
SUPPLIES	3,229	4,036	11,298	2,773	10,289	4,486	11.1%
MAINTENANCE	0	0	0	0	0	0	0.0%
SERVICES	215,573	263,203	720,093	624,680	702,017	71,079	-73.0%
<b>CLASSIFICATION TOTAL</b>	<b>\$218,802</b>	<b>\$267,239</b>	<b>\$768,101</b>	<b>\$627,453</b>	<b>\$749,016</b>	<b>\$272,776</b>	<b>2.1%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
GOVERNING BODY	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
CITY ATTORNEY	0.0	0.0	0.0	0.0	1.0	1.0	0.0%
<b>PERSONNEL TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0%</b>

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

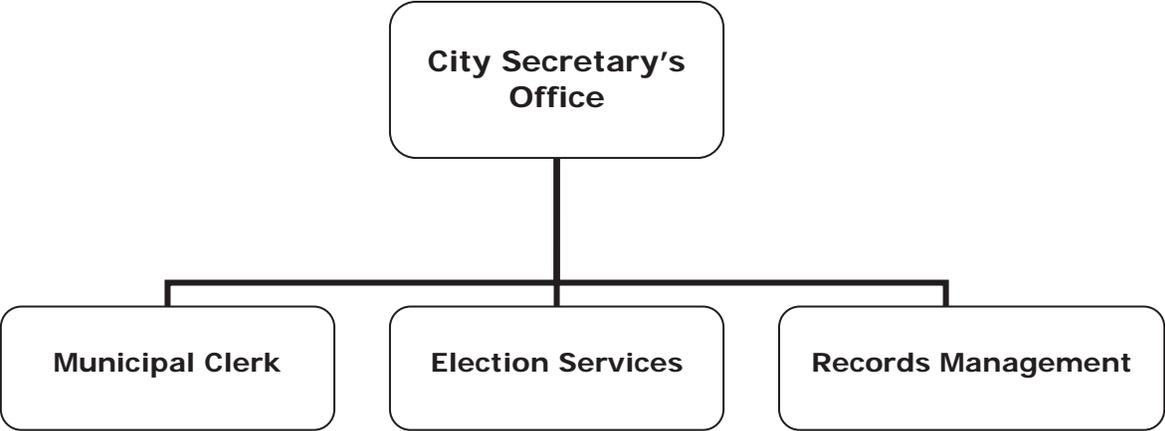
ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
51-00	OFFICE SUPPLIES	\$209	\$476	\$476	\$0	\$200	\$476
52-00	PERSONNEL SUPPLIES	152	132	132	105	132	132
54-00	OPERATING SUPPLIES	2,868	3,428	3,428	1,806	2,408	3,428
58-00	OPERATING EQUIPMENT <\$5000	0	0	862	862	1,149	0
	<b>SUPPLIES</b>	<b>\$3,229</b>	<b>\$4,036</b>	<b>\$4,898</b>	<b>\$2,773</b>	<b>\$3,889</b>	<b>\$4,036</b>
71-10	LEGAL SERVICES*	\$143,484	\$191,574	\$126,464	\$84,140	\$124,890	\$0
71-19	OTHER LEGAL SERVICES*	40,133	47,731	47,731	30,107	37,041	28,581
71-90	OTHER PROFESSIONAL SERVICES	1,000	0	0	0	0	0
74-00	OPERATING SERVICES	723	1,238	1,238	425	1,000	1,238
74-98	JUDGMENTS & DAMAGE CLAIM	0	0	500,000	500,000	500,000	0
75-10	TRAINING	1,307	2,000	2,000	160	2,000	2,000
75-20	TRAVEL REIMBURSEMENTS	3,231	3,313	3,263	0	3,263	3,313
75-30	MEMBERSHIPS	6,876	6,876	6,926	6,923	6,923	6,876
78-00	CONTRACT SERVICES	13,469	0	0	0	0	0
79-10	COMMUNITY EVENTS/PROGRAMS	5,350	10,471	10,471	2,925	4,900	10,471
	<b>SERVICES</b>	<b>\$215,573</b>	<b>\$263,203</b>	<b>\$698,093</b>	<b>\$624,680</b>	<b>\$680,017</b>	<b>\$52,479</b>
	<b>GOVERNING BODY</b>	<b>\$218,802</b>	<b>\$267,239</b>	<b>\$702,991</b>	<b>\$627,453</b>	<b>\$683,906</b>	<b>\$56,515</b>

\*A new division in Mayor & Council Department was established on August 1, 2015. An in-house city attorney position was created in 2015. Funding came from the legal services account line item and other legal services account line item.

**MAYOR AND COUNCIL  
CITY ATTORNEY  
001-0102-411**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$0	\$0	\$27,885	\$0	\$27,885	\$150,170
41-49	CELL PHONE ALLOWANCE	0	0	220	0	220	1,320
47-10	SOCIAL SECURITY/MEDICARE	0	0	2,151	0	2,151	9,246
47-20	TMRS RETIREMENT	0	0	4,494	0	4,494	23,839
48-10	HEALTH/DENTAL INSURANCE	0	0	1,601	0	1,601	11,477
48-20	LIFE INSURANCE	0	0	77	0	77	414
48-30	DISABILITY INSURANCE	0	0	81	0	81	433
48-40	WORKERS COMP INSURANCE	0	0	34	0	34	169
48-50	EAP SERVICES	0	0	73	0	73	58
48-90	FLEX PLAN ADMINISTRATION	0	0	94	0	94	85
	<b>SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,710</b>	<b>\$0</b>	<b>\$36,710</b>	<b>\$197,211</b>
51-00	OFFICE SUPPLIES	\$0	\$0	\$600	\$0	\$600	\$200
52-00	PERSONNEL SUPPLIES	0	0	150	0	150	150
54-00	OPERATING SUPPLIES	0	0	0	0	0	100
58-00	OPERATING EQUIPMENT <\$5000	0	0	5,650	0	5,650	0
	<b>SUPPLIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,400</b>	<b>\$0</b>	<b>\$6,400</b>	<b>\$450</b>
74-00	OPERATING SERVICES	\$0	\$0	\$7,000	\$0	\$7,000	\$1,000
74-01	POSTAL / COURIER SERVICES	0	0	0	0	0	100
75-10	TRAINING	0	0	0	0	0	1,000
75-20	TRAVEL REIMBURSEMENTS	0	0	0	0	0	1,000
75-30	MEMBERSHIPS	0	0	0	0	0	500
75-40	PUBLICATIONS	0	0	15,000	0	15,000	15,000
	<b>SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$18,600</b>
	<b>CITY ATTORNEY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,110</b>	<b>\$0</b>	<b>\$65,110</b>	<b>\$216,261</b>

\*This new division in Mayor & Council Department was established on August 1, 2015. An in-house city attorney position was created in 2015. Funding came from the legal services account line item and other legal services account line item.



## City Secretary

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### 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 the Galveston County Consolidated Drainage District.

#### Records Management Program

According to Chapter 1248, Acts of the 71<sup>st</sup> 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 2016 for Position #4 and Position #6.

**Records Management Program**

The FY16 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.

The City Attorney's office was later connected into the FOIA system in order to further streamline the public information request process and to reduce response time. This addition continues 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 FY16 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.

**2015-2016 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.

**City Secretary**

<b>Municipal Clerk Division</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
Number of full time equivalents (FTE's)	3.0	3.0	3.0	3.0	3.0
Department Expenditures	\$266,838	\$277,244	\$293,826	\$289,472	\$309,013
<b>Outputs (Goals 1 &amp; 2)</b>					
# of Alcohol permits	16	30	31	31	32
# of Bids Administered	11	9	12	20	25
# of Contracts	54	86	91	90	85
# of Copies made	95,000	82,351	88,333	84,333	84,000
# of Liens-filed/released	2	3	5	5	5
# of Notices posted- includes Council / Committees / Boards / Commissions	113	112	135	125	125
# of Indexes of Records	38	39	39	39	39
# of Ordinances Prepared	46	41	49	49	47
# of Ordinances, Bids, Notices, Press Releases published	49	37	61	50	50
# of Resolutions Prepared	29	27	39	30	32
<b>Outputs (Goals 3, 4 &amp; 5)**</b>					
# of Executive Sessions	14	15	15	28	18
# of Public Hearings	19	22	17	17	17
# of Regular Meetings	14	15	14	13	14
# of Special Meetings	4	6	7	3	5
# of Special Sessions/ Work Sessions	38	39	46	42	45
# of Pages of minutes	201	143	200	100	120
<b>Measures of Efficiency</b>					
Department Expenditures per capita	\$7.02	\$7.21	\$7.53	\$7.42	\$7.85

**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

<b>Election Services</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	1.2	1.2	1.2	1.2	1.2
Department Expenditures	\$7,898	\$20,642	\$18,786	\$7,961	\$27,518
# of Registered Voters	24,987	24,987	25,020	26,065	26,400
<b>Outputs</b>					
# of General Elections Held	1	0	1	1	1
# of Special Elections Held	0	1	0	0	1
# of Election Challenges	0	0	0	0	0
# of Irregularities	0	0	0	0	0
<b>Measures of Effectiveness</b>					
Total # of Voters for General Elections	1,939	0	3,600	1,130	2,000
Total # of Voters Bond Election November 2013	0	3,355	0	0	0
<b>Measures of Efficiency</b>					
Department Expenditures per registered voter	\$0.32	\$0.83	\$0.75	\$0.31	\$1.04
Department Expenditures per capita	\$0.21	\$0.54	\$0.48	\$0.20	\$0.70

**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.

<b>Records Management</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	2.0	2.0	2.0	2.0	2.0
Department Expenditures	\$112,035	\$122,921	\$134,191	\$133,427	\$150,629
<b>Outputs</b>					
# of Open Records Requests Processed	1,304	1032	1,320	1044	1,038
# of Pages Provided to Public	15,636	12,040	17,184	12,862	12,451
# of Attorney General Opinions Obtained	28	25	30	26	26
# of Scanning & Laserfiche Documents	339	401	375	475	500
<b>Measures of Efficiency</b>					
Department Expenditures per capita	\$2.95	\$3.19	\$3.44	\$3.42	\$3.83

**CITY SECRETARY'S OFFICE  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
MUNICIPAL CLERK	\$277,244	\$293,826	\$293,826	\$204,060	\$289,472	\$309,013	5.2%
ELECTION SERVICES	20,642	18,786	18,786	7,495	7,961	27,518	46.5%
RECORDS MANAGEMENT	122,921	134,191	134,191	92,730	133,427	150,629	12.2%
<b>DEPARTMENT TOTAL</b>	<b>\$420,807</b>	<b>\$446,803</b>	<b>\$446,803</b>	<b>\$304,285</b>	<b>\$430,860</b>	<b>\$487,160</b>	<b>9.0%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES AND BENEFITS	\$361,387	\$391,269	\$391,269	\$277,073	\$384,548	\$413,337	5.6%
SUPPLIES	5,806	12,849	11,974	4,082	7,099	12,979	1.0%
MAINTENANCE	0	525	525	300	300	525	0.0%
SERVICES	53,614	42,160	43,035	22,830	38,913	60,319	43.1%
<b>CLASSIFICATION TOTAL</b>	<b>\$420,807</b>	<b>\$446,803</b>	<b>\$446,803</b>	<b>\$304,285</b>	<b>\$430,860</b>	<b>\$487,160</b>	<b>9.0%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
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%
<b>PERSONNEL TOTAL</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>0.0%</b>

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

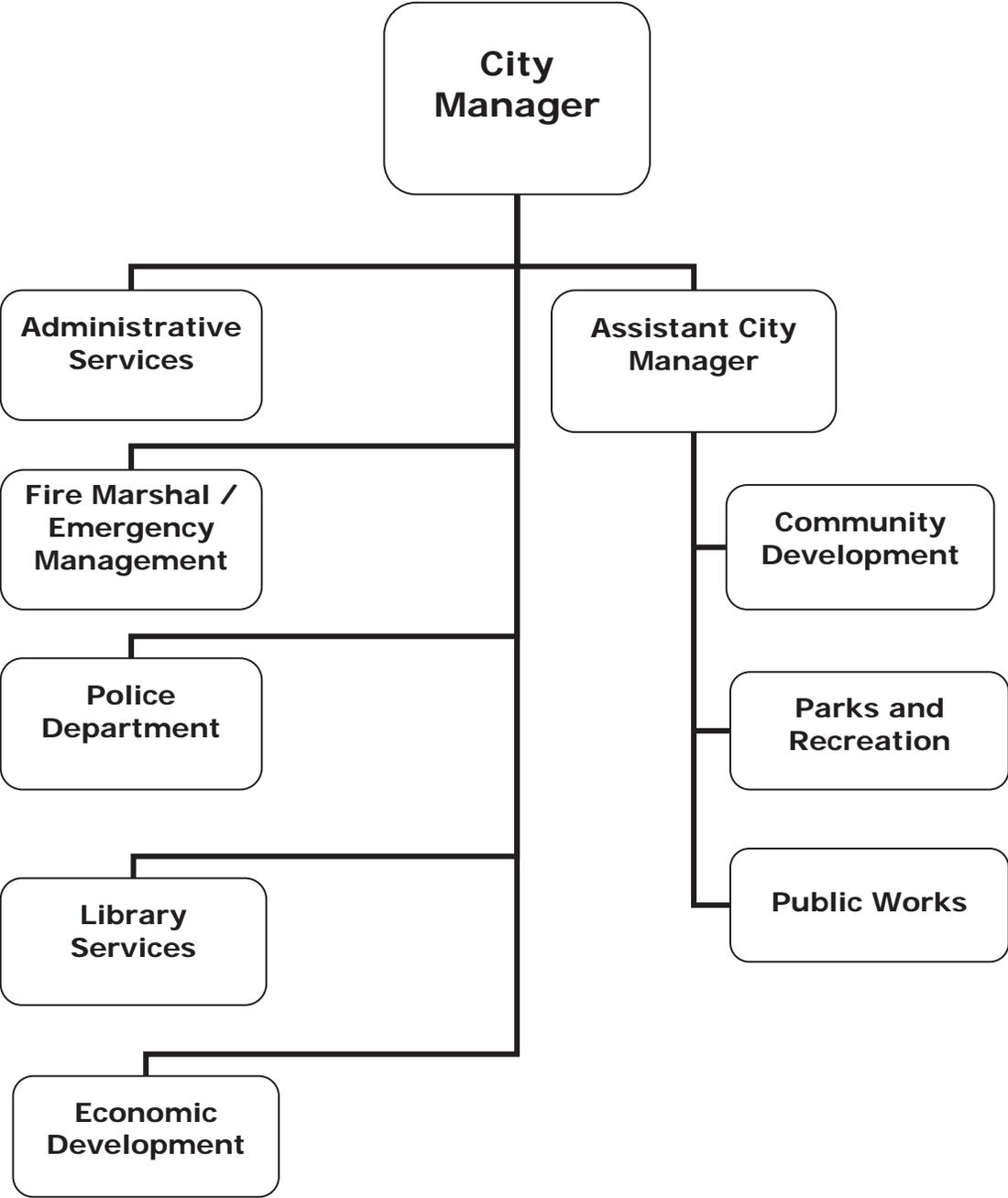
ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$183,639	\$190,169	\$190,169	\$136,928	\$190,169	\$198,787
41-30	OVERTIME PAY	1,657	5,559	5,559	2,298	3,500	5,559
41-43	LONGEVITY PAY	1,205	1,400	1,400	1,385	1,385	1,565
41-44	VEHICLE ALLOWANCE	5,371	5,400	5,400	3,821	5,400	5,400
41-45	INCENTIVE-CERTIFICATE PAY	1,769	2,580	2,580	2,095	2,580	3,540
41-49	CELL PHONE ALLOWANCE	2,460	2,460	2,460	1,640	2,460	2,460
47-10	SOCIAL SECURITY/MEDICARE	14,533	15,438	15,438	11,010	15,438	16,172
47-20	TMRS RETIREMENT	31,123	33,195	33,195	23,665	33,195	34,203
48-10	HEALTH/DENTAL INSURANCE	15,084	13,710	13,710	10,259	13,710	16,380
48-20	LIFE INSURANCE	504	524	524	392	524	549
48-30	DISABILITY INSURANCE	525	550	550	408	550	573
48-40	WORKERS COMP INSURANCE	225	246	246	173	246	244
48-50	EAP SERVICES	179	174	174	130	174	174
48-90	FLEX PLAN ADMINISTRATION	132	128	128	96	128	128
	<b>SALARIES AND BENEFITS</b>	<b>\$258,406</b>	<b>\$271,533</b>	<b>\$271,533</b>	<b>\$194,300</b>	<b>\$269,459</b>	<b>\$285,734</b>
51-00	OFFICE SUPPLIES	\$2,260	\$4,528	\$4,166	\$1,106	\$3,050	\$4,528
52-00	PERSONNEL SUPPLIES	166	70	172	97	172	100
54-00	OPERATING SUPPLIES	577	485	485	340	485	585
58-00	OPERATING EQUIPMENT<\$5000	1,436	345	345	58	345	345
	<b>SUPPLIES</b>	<b>\$4,439</b>	<b>\$5,428</b>	<b>\$5,168</b>	<b>\$1,601</b>	<b>\$4,052</b>	<b>\$5,558</b>
73-50	SURETY BONDS	\$71	\$75	\$75	\$0	\$71	\$75
74-00	OPERATING SERVICES	3,875	2,575	2,575	532	2,575	2,575
74-01	POSTAL / COURIER SERVICES	844	2,120	2,120	421	1,424	2,120
74-91	ADVERTISING/PUBLIC NOTICE	1,537	2,822	2,822	1,380	2,822	2,822
75-10	TRAINING	2,276	4,204	4,464	2,475	4,000	3,469
75-20	TRAVEL REIMBURSEMENTS	5,286	4,479	4,479	2,846	4,479	6,070
75-30	MEMBERSHIPS	510	590	590	505	590	590
	<b>SERVICES</b>	<b>\$14,399</b>	<b>\$16,865</b>	<b>\$17,125</b>	<b>\$8,159</b>	<b>\$15,961</b>	<b>\$17,721</b>
	<b>MUNICIPAL CLERK</b>	<b>\$277,244</b>	<b>\$293,826</b>	<b>\$293,826</b>	<b>\$204,060</b>	<b>\$289,472</b>	<b>\$309,013</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$60	\$0	\$0	\$0	\$0	\$0
41-30	OVERTIME PAY	0	2,371	2,371	695	1,161	2,371
42-20	PART-TIME WAGES	0	5,014	5,014	3,015	3,015	5,028
47-10	SOCIAL SECURITY/MEDICARE	4	181	63	56	56	181
47-20	TMRS RETIREMENT	9	0	118	117	117	373
48-40	WORKERS COMP INSURANCE	0	9	9	1	1	9
	<b>SALARIES AND BENEFITS</b>	<b>\$73</b>	<b>\$7,575</b>	<b>\$7,575</b>	<b>\$3,884</b>	<b>\$4,350</b>	<b>\$7,962</b>
54-00	OPERATING SUPPLIES	\$893	\$6,355	\$6,351	\$2,215	\$2,215	\$6,355
58-00	OPERATING EQUIPMENT<\$5000	0	122	122	100	100	122
	<b>SUPPLIES</b>	<b>\$893</b>	<b>\$6,477</b>	<b>\$6,473</b>	<b>\$2,315</b>	<b>\$2,315</b>	<b>\$6,477</b>
67-00	COMPUTER EQUIP MAINT	\$0	\$525	\$525	\$300	\$300	\$525
	<b>MAINTENANCE</b>	<b>\$0</b>	<b>\$525</b>	<b>\$525</b>	<b>\$300</b>	<b>\$300</b>	<b>\$525</b>
74-00	OPERATING SERVICES	\$19,555	\$0	\$0	\$0	\$0	\$0
74-01	POSTAL / COURIER SERVICES	87	100	214	213	213	150
74-91	ADVERTISING/PUBLIC NOTICE	0	287	287	83	83	287
75-10	TRAINING	0	200	172	14	14	200
75-20	TRAVEL REIMBURSEMENTS	0	138	56	0	0	138
77-20	SOFTWARE SUPPORT SERVICES	0	0	0	0	0	8,295
78-00	CONTRACT SERVICES	34	1,670	1,670	686	686	1,670
78-30	RENTAL	0	1,814	1,814	0	0	1,814
	<b>SERVICES</b>	<b>\$19,676</b>	<b>\$4,209</b>	<b>\$4,213</b>	<b>\$996</b>	<b>\$996</b>	<b>\$12,554</b>
	<b>ELECTION SERVICES</b>	<b>\$20,642</b>	<b>\$18,786</b>	<b>\$18,786</b>	<b>\$7,495</b>	<b>\$7,961</b>	<b>\$27,518</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$68,640	\$71,076	\$71,076	\$51,195	\$71,076	\$74,136
41-30	OVERTIME PAY	419	4,440	4,440	1,174	3,065	4,440
41-31	HOLIDAY HRS WORKED	126	0	0	0	0	0
41-43	LONGEVITY PAY	160	290	290	280	280	400
41-45	INCENTIVE-CERTIFICATE PAY	1,456	1,500	1,500	1,125	1,500	1,980
47-10	SOCIAL SECURITY/MEDICARE	4,920	5,337	5,337	3,697	5,337	5,589
47-20	TMRS RETIREMENT	11,237	12,361	12,361	8,588	12,361	12,739
48-10	HEALTH/DENTAL INSURANCE	15,323	16,502	16,502	12,349	16,465	19,685
48-20	LIFE INSURANCE	188	199	199	147	199	207
48-30	DISABILITY INSURANCE	195	206	206	152	206	214
48-40	WORKERS COMP INSURANCE	81	91	91	63	91	92
48-50	EAP SERVICES	120	116	116	87	116	116
48-90	FLEX PLAN ADMINISTRATION	43	43	43	32	43	43
	<b>SALARIES AND BENEFITS</b>	<b>\$102,908</b>	<b>\$112,161</b>	<b>\$112,161</b>	<b>\$78,889</b>	<b>\$110,739</b>	<b>\$119,641</b>
51-00	OFFICE SUPPLIES	\$315	\$424	\$195	\$29	\$195	\$424
52-00	PERSONNEL SUPPLIES	110	70	80	79	79	70
54-00	OPERATING SUPPLIES	0	50	58	58	58	50
58-00	OPERATING EQUIPMENT<\$5000	49	400	0	0	400	400
	<b>SUPPLIES</b>	<b>\$474</b>	<b>\$944</b>	<b>\$333</b>	<b>\$166</b>	<b>\$732</b>	<b>\$944</b>
73-50	SURETY BONDS	\$0	\$71	\$71	\$0	\$71	\$71
74-00	OPERATING SERVICES	8,555	7,390	7,172	7,171	7,171	7,390
74-11	PROFESSIONAL/CODE SERVICE	5,718	8,641	8,122	700	8,122	8,641
75-10	TRAINING	270	74	575	550	835	1,035
75-20	TRAVEL REIMBURSEMENTS	688	631	606	103	606	1,921
75-30	MEMBERSHIPS	0	0	135	135	135	270
77-20	SOFTWARE SUPPORT SERVICES	0	0	0	0	0	5,700
78-00	CONTRACT SERVICES	4,308	4,279	5,016	5,016	5,016	5,016
	<b>SERVICES</b>	<b>\$19,539</b>	<b>\$21,086</b>	<b>\$21,697</b>	<b>\$13,675</b>	<b>\$21,956</b>	<b>\$30,044</b>
	<b>RECORDS MANAGEMENT</b>	<b>\$122,921</b>	<b>\$134,191</b>	<b>\$134,191</b>	<b>\$92,730</b>	<b>\$133,427</b>	<b>\$150,629</b>



## City Manager

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### 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, and one part-time employee.

### 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 2015-16 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 monthly. Over the course of the last two fiscal years, the once hardcopy publication has shifted to an electronic one. This has resulted in a budget savings of approximately \$39,000.

Furthermore, in relation to the City's communication capabilities, the City Manager's office was able to bring onto staff a full-time multimedia communications specialist (Decision Package approved for FY 2014-15). Despite the authorization to add a full-time position last year, efficiencies elsewhere in the department have resulted in only an increase of a part-time position.

This year will mark the tenth year that the City's PEG channel is utilized, and the ninth full year that City Council and Board, Commission and Committee meetings will be televised on the channel. With the addition of a multimedia communications specialist, the City no longer contracts out the taping of televised meetings. Those savings have off-set some of the cost of the new position approved last year.

New this year, funded in FY 2015, is a high-definition TV monitor in the Council Conference Room to enhance presentation capabilities. This improvement was 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 2015 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 ninth 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, tradeshow, 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.

## Highlights of the Budget

### 2015-2016 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
- 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**

<b>City Manager Administration</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	3.15	4.65	5.15	5.15	4.55
Department Expenditures	\$493,759	\$487,263	\$580,972	\$560,740	\$562,187
<b>Outputs</b>					
# of Long-Range Planning Sessions Conducted with City Council	1	4	4	4	4
# of Long-Range Planning Projects by Staff	1	3	2	2	2
# of Senior Staff development initiatives	1	1	1	1	1
Agenda Preparation (# of City Council agenda items)	234	291	240	250	250
# of Council meetings attended	19	21	20	20	20
# of Association meetings attended by Staff	11	12	12	12	12
# of Specific citizen inquiries /complaints addressed ( <i>walk-ins, phone calls, email</i> )	1,176	1,573	1,250	1,500	1,500
<b>Measures of Efficiency</b>					
Monthly Operational Cost	\$41,147	\$40,605	\$48,414	\$46,728	\$45,849
Division Expenditures per capita	\$13.00	\$12.66	\$14.89	\$14.37	\$14.28

**Objective B:**

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

<b>Outputs (number of)</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
Releases, advisories, or tip sheets prepared	174	181	180	204	220
City-related news articles written	438	476	500	876	925
Annual page views on the City's website	744,391	813,454	800,000	900,000	1,200,000#
<b>Number of Email Subscribers:</b>					
Agendas	2,525	2,607	2,600	2,680	2,800
City newsletters	619	8,619*	1,800	8,700	9,100
Community Development	2,058	2,720	2,500	2,900	3,100
Construction Updates	3,433	3,998	3,800	4,250	4,300
Economic Development	3,013	3,452	3,300	3,600	3,700
Emergency Management	5,913	6,706	6,400	7,200	7,900
Events and Recreation	5,185	6,005	5,700	6,500	6,800
General City	5,641	6,716	6,200	7,600	8,300
Job postings	5,767	3,372	3,200	3,500	3,900
Law enforcement	6,212	7,351	6,900	8,200	8,500
Legal Notices	1,694	2,157	2,000	2,200	2,300
Library	2,767	3,326	3,200	4,000	4,500
Planning and Zoning agendas	586	1,036	900	1,200	1,300

\*City Newsletters are now electronically subscribed to and delivered.

#Assuming addition of a mobile-friendly web page function.

**Objective C:**

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

<b>Outputs (number of)</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
Focus on Friendswood quarterly newsletter editions e-mailed	73,500*	17,000*	46	33,000	36,000
City Meetings Broadcast on PEG channel	30	30	30	30	30
Community videos produced	0	1	5	5	8
Number of Facebook "Likes"***	n/a	n/a	n/a	1,450	2,000
Number of Twitter followers**	n/a	n/a	n/a	1,700	1,800

\*As of April 2014, the quarterly newsletter has been sent electronically. FY 13 and FY 14 reflect US mail deliveries. FY 15 forward reflects e-mails.

\*\* New performance measure as of FY 16 budget.

**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

<b>Economic Development</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	1.0	1.0	1.0	1.0	1.0
Department Expenditures	\$251,859	\$226,841	\$254,448	\$242,771	\$260,918
<b>Outputs (number of)</b>					
Chamber & Regional Partnership meetings attended	32	30	35	35	30
Trade Shows attended	4	3	4	4	4
Quarterly Electronic Newsletter distribution to potential business prospects, developers, and brokers	1,216	1,398	1,600	1,600	1,270
Attendees at Annual Broker & Developer Day event hosted by CEDC	38	30	45	50	45
New Businesses, Expansions, & Remodels in the Downtown Neighborhood Empowerment Zone (NEZ#1)	22	14	20	20	20
Business Prospect Inquiries	104	111	120	120	115
Friendswood Civilian Labor Force/Unemployment Rate	19,285/ 6.0%	19,485/ 4.4%	19,750/ 5.2%	19,750/ 5.2%	19,805/ 4.3%
CEDC meetings attended	15	14	13	13	13
Discussion Items	48	34	37	37	35
<b>Measures of Efficiency</b>					
Monthly Operational Cost	\$20,988	\$18,903	\$21,204	\$20,231	\$21,743
Division Expenditures per capita	\$6.63	\$5.90	\$6.52	\$6.22	\$6.29

**CITY MANAGER'S OFFICE  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	\$487,263	\$580,972	\$582,950	\$376,819	\$560,740	\$562,187	-3.2%
ECONOMIC DEVELOPMENT	226,841	254,448	254,448	178,565	242,771	260,918	2.5%
<b>DEPARTMENT TOTAL</b>	<b>\$714,104</b>	<b>\$835,420</b>	<b>\$837,398</b>	<b>\$555,384</b>	<b>\$803,511</b>	<b>\$823,105</b>	<b>-1.5%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES AND BENEFITS	\$562,809	\$666,070	\$654,070	\$457,215	\$643,178	\$646,714	-2.9%
SUPPLIES	32,790	20,420	20,301	6,832	14,821	21,220	3.9%
SERVICES	118,505	148,930	163,027	91,337	145,512	155,171	4.2%
<b>CLASSIFICATION TOTAL</b>	<b>\$714,104</b>	<b>\$835,420</b>	<b>\$837,398</b>	<b>\$555,384</b>	<b>\$803,511</b>	<b>\$823,105</b>	<b>-1.5%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	3.15	3.15	3.55	3.55	3.55	3.55	12.7%
ECONOMIC DEVELOPMENT	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
<b>PERSONNEL TOTAL</b>	<b>4.15</b>	<b>4.15</b>	<b>4.55</b>	<b>4.55</b>	<b>4.55</b>	<b>4.55</b>	<b>9.6%</b>

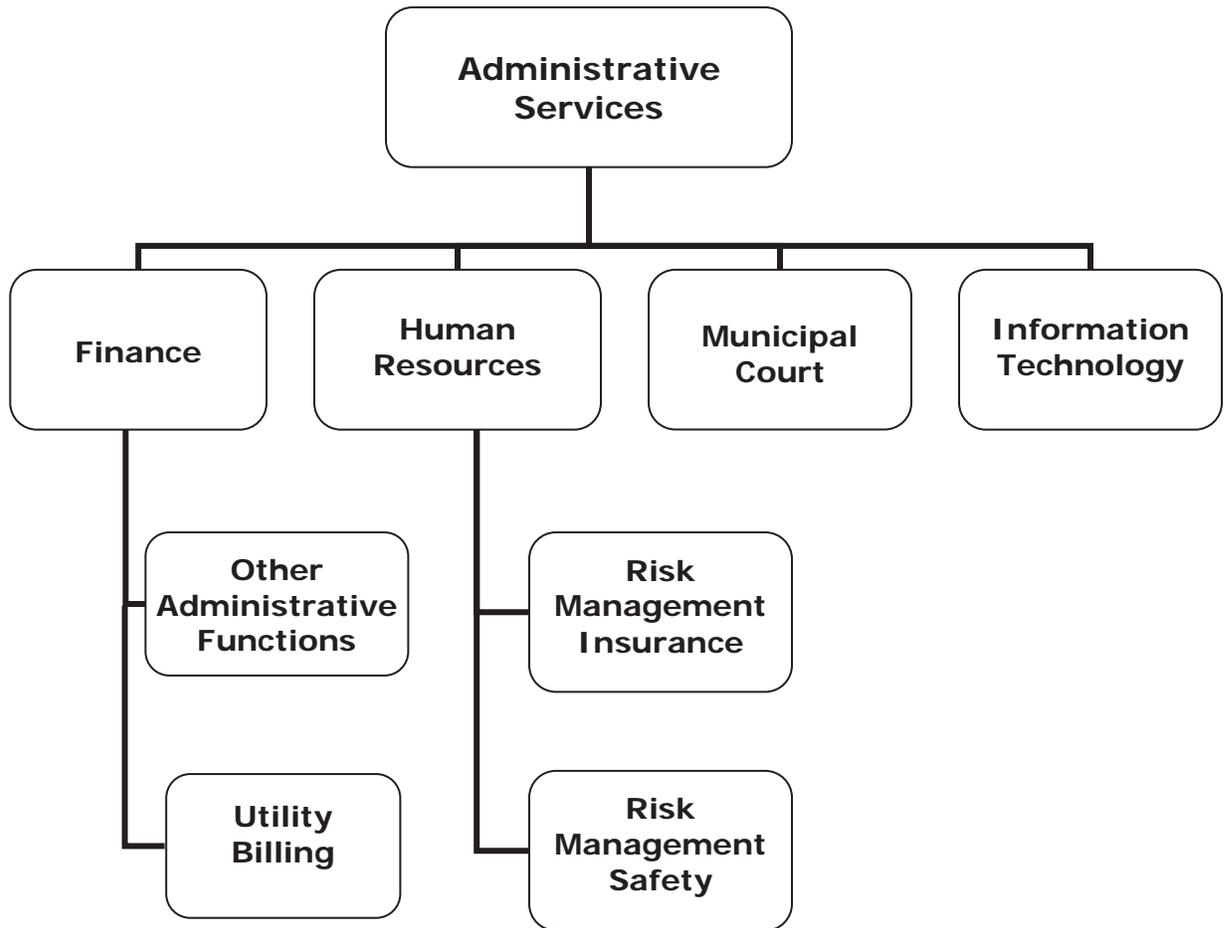
**CITY MANAGER'S OFFICE  
ADMINISTRATION  
001-0301-413**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$296,378	\$358,350	\$340,252	\$237,688	\$335,555	\$341,426
41-30	OVERTIME PAY	3,879	4,938	4,938	2,886	4,938	4,938
41-43	LONGEVITY PAY	3,234	3,438	3,539	3,538	3,538	2,560
41-44	VEHICLE ALLOWANCE	6,176	6,210	6,210	4,394	6,210	6,210
41-45	INCENTIVE-CERTIFICATE PAY	3,498	3,600	3,600	1,575	3,600	900
41-49	CELL PHONE ALLOWANCE	1,593	2,543	2,543	1,722	2,543	3,081
41-90	ACCRUED PAYROLL	0	0	5,997	5,996	5,996	0
47-10	SOCIAL SECURITY/MEDICARE	20,059	28,187	28,187	16,354	27,805	21,896
47-20	TMRS RETIREMENT	50,184	60,847	60,847	41,358	59,144	56,748
48-10	HEALTH/DENTAL INSURANCE	23,768	36,622	36,622	24,875	34,167	40,425
48-20	LIFE INSURANCE	813	969	969	685	969	940
48-21	TERM LIFE INSURANCE	1,441	1,460	1,460	1,095	1,460	1,460
48-30	DISABILITY INSURANCE	851	1,037	1,037	717	1,037	985
48-40	WORKERS COMP INSURANCE	363	450	450	303	450	405
48-50	EAP SERVICES	188	244	244	154	244	206
48-90	FLEX PLAN ADMINISTRATION	274	336	336	189	336	266
	<b>SALARIES AND BENEFITS</b>	<b>\$412,699</b>	<b>\$509,231</b>	<b>\$497,231</b>	<b>\$343,529</b>	<b>\$487,992</b>	<b>\$482,446</b>
51-00	OFFICE SUPPLIES	\$884	\$2,540	\$2,415	\$804	\$1,272	\$2,540
52-00	PERSONNEL SUPPLIES	0	400	400	305	400	400
52-21	5 STAR FUNCTION SUPPLIES*	0	0	0	0	0	3,300
54-00	OPERATING SUPPLIES	3,441	3,980	3,980	552	3,836	3,980
58-00	OPERATING EQUIPMENT<\$5000	24,083	7,500	7,706	2,434	4,534	5,000
	<b>SUPPLIES</b>	<b>\$28,408</b>	<b>\$14,420</b>	<b>\$14,501</b>	<b>\$4,095</b>	<b>\$10,042</b>	<b>\$15,220</b>
72-21	5 STAR FUNCTION SERVICES*	\$0	\$0	\$0	\$0	\$0	\$7,300
73-50	SURETY BONDS	100	0	0	0	0	0
74-00	OPERATING SERVICES	2,069	2,639	14,611	7,132	13,217	2,739
74-01	POSTAL / COURIER SERVICES	418	750	750	114	425	750
74-21	FRIENDSWOOD NEWSLETTER	20,270	1,000	1,000	504	672	1,000
74-92	SPECIAL EVENTS	225	500	500	305	400	500
75-10	TRAINING	1,691	3,823	3,923	1,164	1,752	3,823
75-20	TRAVEL REIMBURSEMENTS	3,041	6,000	6,000	980	2,311	6,000
75-30	MEMBERSHIPS	1,437	2,500	2,500	1,311	2,013	2,300
75-40	PUBLICATIONS	40	0	0	0	0	0
76-12	TELEPHONE/COMMUNICATIONS	108	109	234	216	216	109
78-00	CONTRACT SERVICES	16,757	40,000	41,700	17,469	41,700	40,000
	<b>SERVICES</b>	<b>\$46,156</b>	<b>\$57,321</b>	<b>\$71,218</b>	<b>\$29,195</b>	<b>\$62,706</b>	<b>\$64,521</b>
	<b>ADMINISTRATION</b>	<b>\$487,263</b>	<b>\$580,972</b>	<b>\$582,950</b>	<b>\$376,819</b>	<b>\$560,740</b>	<b>\$562,187</b>

The budget for the 5-Star Committee was transferred from Administrative Services human resources division to the City Manager's administration division budget.

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$101,516	\$106,029	\$106,029	\$76,471	\$105,290	\$110,025
41-43	LONGEVITY PAY	855	920	920	915	915	975
41-44	VEHICLE ALLOWANCE	5,371	5,400	5,400	3,821	5,400	5,400
41-45	INCENTIVE-CERTIFICATE PAY	1,778	1,800	1,800	1,350	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	7,980	8,286	8,286	5,968	8,068	8,564
47-20	TMRS RETIREMENT	17,544	18,419	18,419	13,296	17,728	18,766
48-10	HEALTH/DENTAL INSURANCE	13,199	14,085	14,085	10,540	14,085	16,820
48-20	LIFE INSURANCE	278	293	293	216	293	304
48-30	DISABILITY INSURANCE	292	307	307	225	307	317
48-40	WORKERS COMP INSURANCE	128	137	137	98	137	134
48-50	EAP SERVICES	60	58	58	43	58	58
48-90	FLEX PLAN ADMINISTRATION	89	85	85	63	85	85
	<b>SALARIES AND BENEFITS</b>	<b>\$150,110</b>	<b>\$156,839</b>	<b>\$156,839</b>	<b>\$113,686</b>	<b>\$155,186</b>	<b>\$164,268</b>
51-00	OFFICE SUPPLIES	\$312	\$1,000	\$1,000	\$165	\$345	\$1,000
54-00	OPERATING SUPPLIES	4,070	5,000	4,800	2,572	4,434	5,000
	<b>SUPPLIES</b>	<b>\$4,382</b>	<b>\$6,000</b>	<b>\$5,800</b>	<b>\$2,737</b>	<b>\$4,779</b>	<b>\$6,000</b>
74-00	OPERATING SERVICES	\$6,839	\$10,000	\$10,000	\$5,017	\$8,689	\$9,600
74-01	POSTAL / COURIER SERVICES	0	1,000	1,000	0	0	200
74-91	ADVERTISING/PUBLIC NOTICE	12,304	21,000	21,000	12,678	19,875	21,000
75-10	TRAINING	742	3,090	3,090	1,435	2,513	3,090
75-20	TRAVEL REIMBURSEMENTS	1,077	2,599	2,599	1,397	2,463	2,600
75-30	MEMBERSHIPS	1,735	1,745	1,945	1,615	1,945	1,985
78-00	CONTRACT SERVICES	49,652	52,175	52,175	40,000	47,321	52,175
	<b>SERVICES</b>	<b>\$72,349</b>	<b>\$91,609</b>	<b>\$91,809</b>	<b>\$62,142</b>	<b>\$82,806</b>	<b>\$90,650</b>
	<b>ECONOMIC DEVELOPMENT</b>	<b>\$226,841</b>	<b>\$254,448</b>	<b>\$254,448</b>	<b>\$178,565</b>	<b>\$242,771</b>	<b>\$260,918</b>



## Administrative Services

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### 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, and 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, Municipal Court sessions are 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 2014-15

- Earned the City's 26<sup>th</sup> GFOA Award for Excellence in Financial Reporting
- Earned the City's 6<sup>th</sup> State Comptroller Leadership Circle Recognition
- Earned the City's 12<sup>th</sup> GFOA Distinguished Budget Presentation Award
- Began Tyler Technology Incode 10 ERP software implementation
- Began Tyler Technology EnerGov Building Dept. software implementation
- Upgraded Internet Service
- Upgraded City's Network Storage (SAN)
- Expanded the use of Virtual Services to Public Safety
- Converted paid web streaming to (free) You Tube
- Upgraded equipment and services to maintain CJIS Security Compliance
- Implemented a Body Camera system for Fire Marshal's office
- Municipal Court completed conversion to Tyler Technology Incode 10 software
- All eligible Court staff certified to a minimum of Level II court clerk certification
- All prosecuting attorneys attending training with Texas Municipal Court Education Center
- Implemented electronic welcome information packet for new utility customers
- Revised the City's Vehicle Replacement Plan
- Began centralization of the City's purchasing function

### Highlights of the Budget

**The following Forces at Work/Decision Packages are included in the FY16 adopted budget:**

FAW-Health Insurance Increase for City Employees	General Fund	Ongoing Cost	\$121,386
	Water & Sewer Fund	Ongoing Cost	\$39,506
FAW-Dental Insurance Increase for City Employees	General Fund	Ongoing Cost	\$1,825
	Water & Sewer Fund	Ongoing Cost	\$1,048
Employee Merit	General Fund	Ongoing Cost	\$398,372
	Water & Sewer Fund	Ongoing Cost	\$43,463
Five AED G5 Units		One-Time Cost	\$7,475
Appraisal District Services		Ongoing Cost	\$5,206
Sales & Franchise Tax Auditing Services (Up to \$10,000)		Ongoing Cost	\$10,000

### Major Departmental Goals for FY 2015-16

- 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 to coincide with new software and changes in processes
- Explore option of identifying staff member as Juvenile Case Manager
- Transition to new Financial Utility Billing, and building software
- Transition to new software and beginning of "paper-light" processing in Municipal Court
- Implement Content Management (Imaging system) with new software
- Began planning for desktop technology refresh
- Earn GFOA Distinguished Budget Award special recognition for performance measures and capital project section of the FY16 budget document
- Earn the City's 2<sup>nd</sup> GTOT Investment Policy Certificate of Distinction

**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

<b>Finance</b> (Accounting & Fiscal Operations)	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	12.5	12.5	13.0	13.0	13.0
Division Expenditures	\$1,302,453	\$1,335,281	\$1,501,802	\$1,461,411	\$1,582,214
<b>Outputs</b>					
Prepare CAFR	1	1	1	1	1
Prepare monthly financial reports	12	12	12	12	12
Prepare proposed & adopted budget document	2	2	2	2	2
# of A/P check runs	52	59	52	49	52
Maintain false alarm/permits program	Yes	Yes	Yes	Yes	Yes
# of A/P paper checks issued/EFT	5416/106	5149/363	4500/600	4330/865	4000/1100
Utility bills generated	Yes	Yes	Yes	Yes	Yes
<b>Measures of Effectiveness</b>					
GFOA CAFR Awards earned	24	25	26	26	27
Financial Reports delivered monthly	15 <sup>th</sup> of each month				
GFOA Budget Awards earned	11	12	13	13	14
Proposed & Adopted budgets delivered by charter requirement dates	2	2	2	2	2
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 <sup>th</sup> & 30 <sup>th</sup> of each month (4 utility cycles – 13,055 accounts)	96%	100%	100%	92%	100%
<b>Measures of Efficiency</b>					
Monthly operational cost	\$108,538	\$111,273	\$125,150	\$121,784	\$130,851
Division expenditures per capita	\$34.28	\$34.70	\$38.49	\$37.45	\$40.20

## Administrative Services

<b>Municipal Court</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	7.7	6.7	6.7	6.2	6.2
Division Expenditures	\$597,789	\$446,748	\$586,566	\$487,831	\$472,803
<b>Outputs</b>					
Revenue generated	\$859,883	\$786,529	\$760,350	\$770,085	\$760,350
# of cases filed with court	8,535	8,188	6,500	6,100	6,200
# of cases disposed	8,712	7,080	6,000	6,500	6,500
# of Teen Court offenses	75	106	50	100	100
# of warrants issued	4,348	2,425	2,500	2,100	2,000
# of warrants cleared (court staff)	New Measure	2,259	200	940	1,000
# of warrants served (police dept)	New Measure	859	700	720	700
<b>Measures of Effectiveness</b>					
% of warrants cleared	125%	60%	75%	30%	32%
Total number of warrants outstanding	New Measure	5,256	5,500	5,600	5,700
# of Municipal Court sessions held	72	74	65	64	64
# of Teen Court sessions held	23	15	16	14	14
# of Teen Court jury and community service terms sentenced	3,015	2,596	2,500	2,648	2,600
<b>Measures of Efficiency</b>					
Monthly operational cost	\$49,816	\$37,229	\$48,881	\$40,653	\$39,400
Division expenditures per capita	\$15.73	\$11.61	\$15.03	\$12.50	\$12.01

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

## Administrative Services

<b>Human Resources, Insurance, &amp; Risk Management</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
City's total full time equivalents (FTE)	217.39	218.79	218.54	218.54	221.54
Division's # of FTE's	5	5	5	5	5
Division Expenditures	\$700,670	\$734,964	\$847,559	\$827,625	\$862,344
<b>Outputs</b>					
# of Job Requisitions Processed	35	35	30	33	35
# of pre-employment drug screenings completed	52	67	50	78	70
# of criminal background checks completed	52	67	50	78	70
# of employees trained during new hire orientation	17	23	22	30	30
# of employees trained during safety meetings	433	462	525	450	500
<b>Measures of Effectiveness</b>					
Total # of applications processed	659	1,061	700	900	1,000
Total # of new hire orientation sessions held	12	11	12	12	12
Total # of safety meetings and programs conducted	33	35	37	33	35
Total # of work-related reportable incidents	8	10	9	11	9
<b>Measures of Efficiency</b>					
Employee Turnover Rate	11.6%	11.09%	12%	13%	12%
Division expenditures per City's total full time equivalents (FTE)	\$3,223	\$3,359	\$3,878	\$3,787	\$3,892

## Administrative Services

<b>Information Technology</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
City's total full time equivalents (FTE)	217.39	218.79	218.54	218.54	221.54
# of full time equivalents (FTE's)	4	4	4	4	4
Division Expenditures	\$723,549	\$769,532	\$831,971	\$1,500,728	\$914,200
<b>Outputs</b>					
# of users supported	202	210	220	220	230
# of work orders closed	2,400	2,400	2,600	2,900	3,100
# of PC's/laptops/iPads supported	220	240	250	255	275
# of servers supported	19	23	28	20	23
# of printers/scanners supported	34/21	36/21	36/21	43/23	45/25
# of applications supported	40+	40+	45+	50+	55+
# of networks supported	5 net/ subnet	6 net/ subnet	6 net/ subnet	10 net/ subnet	12 net/ subnet
<b>Measures of Effectiveness</b>					
% of Server, software, network availability during normal business hours	99.9%	99.9%	99.9%	99.9%	99.9%
% of support hours	35%	40%	30%	35%	45%
% of project hours	60%	60%	70%	65%	55%
Average time to close work orders (hours)	< 1 hour	< 1 hour	< 1 hour	< 1 hour	< 1 hour
<b>Measures of Efficiency</b>					
Average # of work order request closed per month	200	200	215	250	275
Division expenditures per full time employee (FTE)	\$3,349	\$3,543	\$3,788	\$6,868	\$4,122
Division expenditures per capita	\$19.04	\$20.00	\$21.32	\$38.46	\$23.23

**ADMINISTRATIVE SERVICES  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
FINANCE	\$778,841	\$929,642	\$933,121	\$632,130	\$878,768	\$980,582	5.5%
OTHER FUNCTIONS	215,989	214,775	214,775	153,646	214,775	220,934	2.9%
MUNICIPAL COURT	446,748	586,566	606,722	327,179	487,831	472,803	-19.4%
HUMAN RESOURCES**	386,667	435,238	435,377	286,051	413,523	424,862	-2.4%
INSURANCE (GF)	143,444	160,350	160,350	129,335	155,850	163,913	2.2%
RISK MANAGEMENT (GF)	111,077	151,021	155,400	106,345	154,668	169,819	12.4%
INFORMATION TECHNOLOGY	769,532	831,971	1,498,246	788,671	1,500,728	914,200	9.9%
UTILITY BILLING (W/S)**	340,451	357,385	368,216	260,901	367,868	380,698	6.5%
INSURANCE (W/S)	89,765	100,950	100,932	81,761	100,950	103,750	2.8%
RISK MANAGEMENT (W/S)	4,011	0	2,634	2,634	2,634	0	0.0%
<b>DEPARTMENT TOTAL</b>	<b>\$3,286,525</b>	<b>\$3,767,898</b>	<b>\$4,475,773</b>	<b>\$2,768,653</b>	<b>\$4,277,595</b>	<b>\$3,831,561</b>	<b>1.7%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES AND BENEFITS	\$2,133,259	\$2,460,909	\$2,499,945	\$1,667,137	\$2,323,520	\$2,455,060	-0.2%
SUPPLIES	46,512	75,578	95,170	50,013	92,480	81,180	7.4%
MAINTENANCE	64,634	75,338	77,583	30,267	77,583	71,300	-5.4%
SERVICES	1,024,704	1,125,191	1,722,762	982,129	1,704,343	1,193,139	6.0%
CAPITAL OUTLAY	11,738	19,000	68,431	39,406	68,431	19,000	0.0%
OTHER	5,678	11,882	11,882	-299	11,238	11,882	0.0%
<b>CLASSIFICATION TOTAL</b>	<b>\$3,286,525</b>	<b>\$3,767,898</b>	<b>\$4,475,773</b>	<b>\$2,768,653</b>	<b>\$4,277,595</b>	<b>\$3,831,561</b>	<b>1.7%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
FINANCE	9.50	9.50	9.00	9.00	9.00	9.00	-5.3%
OTHER FUNCTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
MUNICIPAL COURT	6.70	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%
<b>PERSONNEL TOTAL</b>	<b>29.20</b>	<b>29.20</b>	<b>28.70</b>	<b>28.70</b>	<b>28.70</b>	<b>28.70</b>	<b>-1.7%</b>

**ADMINISTRATIVE SERVICES  
FINANCE  
001-0401-415**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$510,876	\$615,836	\$612,102	\$414,545	\$582,925	\$627,860
41-20	PART-TIME WAGES	11,506	0	0	0	0	0
41-30	OVERTIME PAY	496	1,317	1,317	819	1,892	1,317
41-43	LONGEVITY PAY	4,505	4,640	4,640	4,801	4,801	4,585
41-45	INCENTIVE-CERTIFICATE PAY	12,300	12,000	12,000	9,350	13,850	17,400
41-49	CELL PHONE ALLOWANCE	1,140	1,140	1,140	760	1,140	1,140
41-90	ACCRUED PAYROLL	1,875	0	4,571	4,570	4,570	0
47-10	SOCIAL SECURITY/MEDICARE	40,657	47,822	47,978	32,303	43,071	48,181
47-20	TMRS RETIREMENT	86,126	101,527	101,853	69,495	92,660	102,641
48-10	HEALTH/DENTAL INSURANCE	39,260	65,771	65,771	39,419	52,559	88,475
48-20	LIFE INSURANCE	1,404	1,714	1,714	1,172	1,563	1,736
48-30	DISABILITY INSURANCE	1,469	1,781	1,781	1,225	1,633	1,811
48-40	WORKERS COMP INSURANCE	626	755	755	510	680	734
48-50	EAP SERVICES	514	523	523	367	489	523
48-90	FLEX PLAN ADMINISTRATION	202	362	362	225	300	446
	<b>SALARIES AND BENEFITS</b>	<b>\$712,956</b>	<b>\$855,188</b>	<b>\$856,507</b>	<b>\$579,561</b>	<b>\$802,133</b>	<b>\$896,849</b>
51-00	OFFICE SUPPLIES	\$3,490	\$4,800	\$4,800	\$2,906	\$4,800	\$4,800
52-00	PERSONNEL SUPPLIES	362	405	405	38	405	405
54-00	OPERATING SUPPLIES	1,892	2,050	2,050	1,819	2,050	2,200
58-00	OPERATING EQUIPMENT<\$5000	0	515	515	562	515	515
	<b>SUPPLIES</b>	<b>\$5,744</b>	<b>\$7,770</b>	<b>\$7,770</b>	<b>\$5,325</b>	<b>\$7,770</b>	<b>\$7,920</b>
71-20	AUDIT SERVICES	\$35,902	\$32,546	\$33,506	\$28,500	\$33,506	\$29,000
71-40	CONSULTING SERVICES	7,170	14,425	14,425	3,079	14,425	14,425
74-00	OPERATING SERVICES	2,944	2,678	2,678	1,514	2,678	2,678
74-01	POSTAL / COURIER SERVICES	2,893	2,850	2,850	1,951	2,850	2,500
74-97	RECRUITMENT ADVERTISING	0	500	500	0	500	500
75-10	TRAINING	4,516	6,180	5,580	4,263	5,534	6,830
75-20	TRAVEL REIMBURSEMENTS	4,627	6,100	6,400	6,185	6,400	7,975
75-30	MEMBERSHIPS	1,030	975	1,275	1,266	1,266	1,475
78-00	CONTRACT SERVICES	290	430	1,630	410	1,630	10,430
	<b>SERVICES</b>	<b>\$59,372</b>	<b>\$66,684</b>	<b>\$68,844</b>	<b>\$47,168</b>	<b>\$68,789</b>	<b>\$75,813</b>
98-30	PROVISION FOR UNCOLL A/R	\$769	\$0	\$0	\$76	\$76	\$0
	<b>OTHER</b>	<b>\$769</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76</b>	<b>\$76</b>	<b>\$0</b>
	<b>FINANCE</b>	<b>\$778,841</b>	<b>\$929,642</b>	<b>\$933,121</b>	<b>\$632,130</b>	<b>\$878,768</b>	<b>\$980,582</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
74-31	TAX APPRAISAL SERVICES	\$142,877	\$144,094	\$144,094	\$113,122	\$144,094	\$149,300
74-32	TAX COLLECTION SERVICES	7,318	7,406	7,406	3,124	7,406	8,359
74-33	PROPERTY TAX REFUND	60,753	58,025	58,025	35,192	58,025	58,025
74-35	COUNTY TAX OFFICE IN CH	4,896	5,000	5,000	2,208	5,000	5,000
74-91	ADVERTISING/PUBLIC NOTICE SERVICES	145	250	250	0	250	250
		\$215,989	\$214,775	\$214,775	\$153,646	\$214,775	\$220,934
	<b>OTHER ADMIN FUNCTIONS</b>	<b>\$215,989</b>	<b>\$214,775</b>	<b>\$214,775</b>	<b>\$153,646</b>	<b>\$214,775</b>	<b>\$220,934</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$185,595	\$251,022	\$269,793	\$148,467	\$198,702	\$185,156
41-20	PART-TIME WAGES (TMRS)	0	0	0	0	4,080	17,680
41-30	OVERTIME PAY	9,601	19,002	19,002	7,578	10,104	10,000
41-43	LONGEVITY PAY	2,088	1,050	1,273	1,273	1,273	790
41-45	INCENTIVE-CERTIFICATE PAY	10,122	10,440	10,440	8,260	10,440	9,360
41-49	CELL PHONE ALLOWANCE	35	420	420	0	0	0
41-90	ACCRUED PAYROLL	2,277	0	3,269	3,268	3,268	0
42-20	PART-TIME WAGES	110,909	125,658	125,658	72,991	125,658	125,939
47-10	SOCIAL SECURITY/MEDICARE	23,642	30,592	32,295	18,194	24,259	26,511
47-20	TMRS RETIREMENT	33,284	45,081	48,641	26,983	40,977	35,087
48-10	HEALTH/DENTAL INSURANCE	31,538	48,492	48,492	20,734	27,645	21,137
48-20	LIFE INSURANCE	534	701	701	424	565	513
48-30	DISABILITY INSURANCE	555	726	726	442	589	532
48-40	WORKERS COMP INSURANCE	448	987	987	286	381	394
48-50	EAP SERVICES	425	407	407	518	691	697
48-90	FLEX PLAN ADMINISTRATION	175	319	319	122	163	108
	<b>SALARIES AND BENEFITS</b>	<b>\$411,228</b>	<b>\$534,897</b>	<b>\$562,423</b>	<b>\$309,540</b>	<b>\$448,795</b>	<b>\$433,904</b>
51-00	OFFICE SUPPLIES	\$5,660	\$7,850	\$7,850	\$2,551	\$7,400	\$6,050
52-00	PERSONNEL SUPPLIES	281	1,000	1,000	0	450	1,000
54-00	OPERATING SUPPLIES	969	3,900	3,900	378	2,519	2,125
58-00	OPERATING EQUIPMENT <\$5000	1,700	2,000	2,000	876	1,868	2,000
	<b>SUPPLIES</b>	<b>\$8,610</b>	<b>\$14,750</b>	<b>\$14,750</b>	<b>\$3,805</b>	<b>\$12,237</b>	<b>\$11,175</b>
73-22	LAW ENFORCEMENT	\$695	\$695	\$0	\$0	\$0	\$0
73-50	SURETY BONDS	71	225	225	0	225	150
74-00	OPERATING SERVICES	589	1,200	1,200	187	950	1,200
74-01	POSTAL / COURIER SERVICES	2,865	5,000	5,000	1,956	3,267	3,500
75-10	TRAINING	995	1,800	1,800	1,486	1,800	1,600
75-20	TRAVEL REIMBURSEMENTS	663	2,600	2,600	409	1,845	2,500
75-30	MEMBERSHIPS	220	300	300	160	300	350
75-40	PUBLICATIONS	36	36	36	36	36	36
76-12	TELEPHONE/COMMUNICATIONS	108	120	120	108	108	120
78-00	CONTRACT SERVICES	13,993	18,268	18,268	9,492	18,268	18,268
78-31	VEHICLE LEASE-INTERNAL	6,675	6,675	0	0	0	0
	<b>SERVICES</b>	<b>\$26,910</b>	<b>\$36,919</b>	<b>\$29,549</b>	<b>\$13,834</b>	<b>\$26,799</b>	<b>\$27,724</b>
	<b>MUNICIPAL COURT</b>	<b>\$446,748</b>	<b>\$586,566</b>	<b>\$606,722</b>	<b>\$327,179</b>	<b>\$487,831</b>	<b>\$472,803</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$206,614	\$219,553	\$219,553	\$153,935	\$216,035	\$225,174
41-30	OVERTIME PAY	2,034	2,573	2,573	3,476	4,635	2,573
41-41	MERIT PAY*	0	0	0	0	0	0
41-43	LONGEVITY PAY	2,162	2,125	2,125	1,845	1,845	1,205
41-45	INCENTIVE-CERTIFICATE PAY	3,998	4,200	4,200	3,150	4,200	6,000
41-49	CELL PHONE ALLOWANCE	1,140	1,140	1,140	760	1,140	1,140
41-90	ACCRUED PAYROLL	2,379	0	0	4,825	4,825	0
47-10	SOCIAL SECURITY/MEDICARE	15,591	16,290	16,290	12,397	16,529	17,206
47-20	TMRS RETIREMENT	34,648	36,713	36,713	26,837	36,713	37,152
48-10	HEALTH/DENTAL INSURANCE	34,111	37,633	37,633	16,001	29,530	29,263
48-20	LIFE INSURANCE	573	610	610	433	610	624
48-30	DISABILITY INSURANCE	595	635	635	451	635	650
48-40	WORKERS COMP INSURANCE	252	4,273	4,273	198	1,052	265
48-50	EAP SERVICES	234	232	232	169	225	232
48-80	UNEMPLOYMENT COMPENSATION	13,171	25,000	25,000	17,302	22,281	25,000
48-90	FLEX PLAN ADMINISTRATION	220	212	212	145	212	149
	<b>SALARIES AND BENEFITS</b>	<b>\$317,722</b>	<b>\$351,189</b>	<b>\$351,189</b>	<b>\$241,924</b>	<b>\$340,467</b>	<b>\$346,633</b>
51-00	OFFICE SUPPLIES	\$1,968	\$0	\$0	\$0	\$0	\$0
52-00	PERSONNEL SUPPLIES	1,151	300	300	80	300	350
52-21	5 STAR FUNCTION SUPPLIES	3,343	3,300	6,500	3,429	6,500	0
52-23	STAFF DEV PROG SUPPLIES	2,483	2,965	2,965	397	2,965	3,215
54-00	OPERATING SUPPLIES	1,997	6,200	6,200	4,357	6,200	6,300
58-00	OPERATING EQUIPMENT<\$5000 SUPPLIES	0 \$10,942	500 \$13,265	500 \$16,465	455 \$8,718	500 \$16,465	4,295 \$14,160
71-40	CONSULTING SERVICES	\$0	\$2,500	\$2,500	\$0	\$2,500	\$2,500
72-12	MEDICAL EXAMINATIONS	12,563	11,000	14,139	11,457	15,526	17,010
72-20	PERSONNEL EVENTS/PROGRAMS	4,900	8,300	8,300	3,160	4,963	8,800
72-21	5 STAR FUNCTION SERVICES	4,712	7,300	4,100	4,074	4,100	0
72-23	STAFF DEV PROG SERVICES	488	12,734	12,234	6,300	8,400	4,734
74-00	OPERATING SERVICES	21,202	10,600	10,600	5,500	10,600	11,250
74-01	POSTAL / COURIER SERVICES	274	375	125	74	125	375
74-91	ADVERTISING/PUBLIC NOTICE	0	350	350	0	0	350
74-96	CRIMINAL HISTORY SERVICES	1,209	5,625	4,625	1,061	3,225	5,625
74-97	RECRUITMENT ADVERTISING	0	500	0	0	0	500
75-10	TRAINING	1,790	3,200	3,200	1,008	2,344	3,525
75-20	TRAVEL REIMBURSEMENTS	2,425	4,000	3,250	372	646	5,000
75-30	MEMBERSHIPS	700	950	950	734	950	1,050
76-12	TELEPHONE/COMMUNICATIONS	216	350	350	216	216	350
78-00	CONTRACT SERVICES	7,524	3,000	3,000	1,453	2,996	3,000
	<b>SERVICES</b>	<b>\$58,003</b>	<b>\$70,784</b>	<b>\$67,723</b>	<b>\$35,409</b>	<b>\$56,591</b>	<b>\$64,069</b>
86-00	FURNITURE AND FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0
	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>HUMAN RESOURCES</b>	<b>\$386,667</b>	<b>\$435,238</b>	<b>\$435,377</b>	<b>\$286,051</b>	<b>\$413,523</b>	<b>\$424,862</b>

\*Includes proposed merit for all staff in general fund. If approved, the funds will be reallocated to City departments after budget adoption.

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
73-13	MOBILE EQUIPMENT	\$2,580	\$3,000	\$3,000	\$2,675	\$3,000	\$3,000
73-21	GENERAL LIABILITY	6,968	8,000	8,222	8,222	8,222	8,500
73-23	PUBLIC OFFICIAL	15,903	16,500	19,330	19,329	19,330	18,400
73-24	CRIME & ACCIDENT COVERAGE	1,838	2,350	2,350	1,838	2,350	2,350
73-31	WINDSTORM	84,663	85,000	85,000	65,259	85,000	91,363
73-32	REAL & PERSONAL PROPERTY	29,873	33,000	33,000	30,241	33,000	33,000
73-33	FLOOD	600	800	800	684	800	800
73-50	SURETY BONDS	1,019	7,200	4,148	1,087	4,148	2,000
73-80	PRIOR YEAR INSURANCE	0	4,500	4,500	0	0	4,500
	<b>SERVICES</b>	<b>\$143,444</b>	<b>\$160,350</b>	<b>\$160,350</b>	<b>\$129,335</b>	<b>\$155,850</b>	<b>\$163,913</b>
	<b>INSURANCE</b>	<b>\$143,444</b>	<b>\$160,350</b>	<b>\$160,350</b>	<b>\$129,335</b>	<b>\$155,850</b>	<b>\$163,913</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$61,476	\$64,685	\$64,685	\$46,953	\$64,306	\$67,005
41-30	OVERTIME PAY	488	2,573	2,170	364	2,000	2,573
41-31	HOLIDAY HRS WORKED	0	0	403	402	402	0
41-43	LONGEVITY PAY	700	765	765	760	760	820
41-44	VEHICLE ALLOWANCE	5,371	5,400	5,400	3,821	5,400	5,400
41-45	INCENTIVE-CERTIFICATE PAY	2,074	2,100	2,100	1,575	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	4,832	5,162	5,162	3,676	5,162	5,322
47-20	TMRS RETIREMENT	11,308	12,261	12,261	8,728	12,261	12,444
48-10	HEALTH/DENTAL INSURANCE	13,199	14,085	14,085	10,540	14,085	16,820
48-20	LIFE INSURANCE	172	179	179	132	179	185
48-30	DISABILITY INSURANCE	178	187	187	137	187	193
48-40	WORKERS COMP INSURANCE	82	91	91	64	91	88
48-50	EAP SERVICES	60	58	58	43	58	58
48-90	FLEX PLAN ADMINISTRATION	89	85	85	63	85	85
	<b>SALARIES AND BENEFITS</b>	<b>\$101,169</b>	<b>\$108,771</b>	<b>\$108,771</b>	<b>\$78,018</b>	<b>\$108,216</b>	<b>\$114,233</b>
51-00	OFFICE SUPPLIES	\$67	\$0	\$0	\$0	\$0	\$0
52-00	PERSONNEL SUPPLIES	0	600	600	317	423	600
54-00	OPERATING SUPPLIES	1,267	7,600	7,600	5,455	7,600	7,600
58-00	OPERATING EQUIPMENT<\$5000	1,024	13,700	18,079	12,961	18,079	24,975
	<b>SUPPLIES</b>	<b>\$2,358</b>	<b>\$21,900</b>	<b>\$26,279</b>	<b>\$18,733</b>	<b>\$26,102</b>	<b>\$33,175</b>
72-12	MEDICAL EXAMINATIONS	\$0	\$6,400	\$6,400	\$1,500	\$6,400	\$7,361
72-20	PERSONNEL EVENTS/PROGRAMS	5,310	8,000	8,000	4,884	8,000	8,000
74-00	OPERATING SERVICES	267	500	500	288	500	500
75-10	TRAINING	980	2,000	2,000	732	2,000	3,000
75-20	TRAVEL REIMBURSEMENTS	933	3,000	3,000	1,995	3,000	3,000
75-30	MEMBERSHIPS	60	450	450	195	450	550
	<b>SERVICES</b>	<b>\$7,550</b>	<b>\$20,350</b>	<b>\$20,350</b>	<b>\$9,594</b>	<b>\$20,350</b>	<b>\$22,411</b>
	<b>RISK MANAGEMENT</b>	<b>\$111,077</b>	<b>\$151,021</b>	<b>\$155,400</b>	<b>\$106,345</b>	<b>\$154,668</b>	<b>\$169,819</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14	FY15	FY15	FY15	FY15	FY16
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2015	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$271,009	\$283,984	\$283,984	\$203,974	\$282,896	\$289,640
41-30	OVERTIME PAY	7,571	4,545	4,545	6,018	8,024	8,545
41-31	HOLIDAY HRS WORKED	68	0	0	22	22	0
41-43	LONGEVITY PAY	2,530	2,815	2,815	2,795	2,795	3,035
41-45	INCENTIVE-CERTIFICATE PAY	2,074	2,100	2,100	1,575	2,100	2,100
41-49	CELL PHONE ALLOWANCE	4,200	4,200	4,200	2,800	4,200	4,200
47-10	SOCIAL SECURITY/MEDICARE	21,101	21,891	21,891	15,821	21,095	22,292
47-20	TMRS RETIREMENT	45,618	47,599	47,599	34,694	46,259	48,397
48-10	HEALTH/DENTAL INSURANCE	34,250	33,703	33,703	26,604	35,928	44,559
48-20	LIFE INSURANCE	736	787	787	565	787	800
48-30	DISABILITY INSURANCE	768	821	821	590	821	835
48-40	WORKERS COMP INSURANCE	631	680	680	488	680	671
48-50	EAP SERVICES	239	232	232	174	232	232
48-90	FLEX PLAN ADMINISTRATION	153	150	150	112	150	149
	<b>SALARIES AND BENEFITS</b>	<b>\$390,948</b>	<b>\$403,507</b>	<b>\$403,507</b>	<b>\$296,232</b>	<b>\$405,989</b>	<b>\$425,455</b>
52-00	PERSONNEL SUPPLIES	\$150	\$0	\$0	\$0	\$0	\$0
54-00	OPERATING SUPPLIES	1,146	700	700	297	700	800
57-00	COMPUTER SUPPLIES	2,293	2,190	2,190	466	2,190	1,850
58-00	OPERATING EQUIPMENT <\$5000	12,619	10,100	20,379	7,341	20,379	9,100
	<b>SUPPLIES</b>	<b>\$16,208</b>	<b>\$12,990</b>	<b>\$23,269</b>	<b>\$8,104</b>	<b>\$23,269</b>	<b>\$11,750</b>
67-00	COMPUTER EQUIP MAINT	\$64,214	\$74,630	\$76,875	\$29,847	\$76,875	\$70,550
	<b>MAINTENANCE</b>	<b>\$64,214</b>	<b>\$74,630</b>	<b>\$76,875</b>	<b>\$29,847</b>	<b>\$76,875</b>	<b>\$70,550</b>
74-00	OPERATING SERVICES	\$352	\$0	\$10,000	\$840	\$10,000	\$0
75-10	TRAINING	5,550	11,100	12,600	6,820	12,600	11,500
75-20	TRAVEL REIMBURSEMENTS	912	2,810	2,810	76	2,810	3,000
75-30	MEMBERSHIPS	195	195	195	195	195	195
77-10	SOFTWARE LICENSE FEES	0	3,500	245,794	95,906	245,794	3,500
77-20	SOFTWARE SUPPORT SERVICES	212,571	237,411	327,166	256,998	327,166	289,700
77-30	INTERNET/WIRELESS SERVICE	35,101	39,828	46,543	28,672	46,543	57,550
78-00	CONTRACT SERVICES	31,743	27,000	281,056	25,575	281,056	22,000
	<b>SERVICES</b>	<b>\$286,424</b>	<b>\$321,844</b>	<b>\$926,164</b>	<b>\$415,082</b>	<b>\$926,164</b>	<b>\$387,445</b>
88-00	CAPITAL EQUIPMENT	\$11,738	\$19,000	\$68,431	\$39,406	\$68,431	\$19,000
	<b>CAPITAL OUTLAY</b>	<b>\$11,738</b>	<b>\$19,000</b>	<b>\$68,431</b>	<b>\$39,406</b>	<b>\$68,431</b>	<b>\$19,000</b>
	<b>INFORMATION TECHNOLOGY</b>	<b>\$769,532</b>	<b>\$831,971</b>	<b>\$1,498,246</b>	<b>\$788,671</b>	<b>\$1,500,728</b>	<b>\$914,200</b>

**ADMINISTRATIVE SERVICES  
FINANCE  
401-0401-415**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$141,261	\$146,949	\$155,177	\$114,524	\$155,177	\$169,033
41-30	OVERTIME PAY	3,364	3,072	3,072	2,777	3,703	3,072
41-41	MERIT PAY*	0	0	0	0	0	0
41-43	LONGEVITY PAY	1,165	1,455	1,455	1,435	1,435	1,675
41-45	INCENTIVE-CERTIFICATE PAY	889	900	900	675	900	900
41-90	ACCRUED PAYROLL	176	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	10,973	11,372	12,001	8,923	12,001	13,055
47-20	TMRS RETIREMENT	23,279	24,365	25,681	19,076	25,435	27,486
48-10	HEALTH/DENTAL INSURANCE	16,770	17,847	17,847	13,356	17,808	21,230
48-20	LIFE INSURANCE	394	411	411	330	440	469
48-30	DISABILITY INSURANCE	407	425	425	341	455	487
48-40	WORKERS COMP INSURANCE	167	180	180	139	185	198
48-50	EAP SERVICES	239	232	232	174	232	232
48-90	FLEX PLAN ADMINISTRATION	152	149	167	112	149	149
	<b>SALARIES AND BENEFITS</b>	<b>\$199,236</b>	<b>\$207,357</b>	<b>\$217,548</b>	<b>\$161,862</b>	<b>\$217,920</b>	<b>\$237,986</b>
51-00	OFFICE SUPPLIES	\$1,282	\$1,400	\$1,400	\$1,387	\$1,400	\$1,400
52-00	PERSONNEL SUPPLIES	161	0	0	0	0	0
54-00	OPERATING SUPPLIES	994	1,200	1,200	651	1,200	1,400
58-00	OPERATING EQUIPMENT<\$5000	0	2,303	1,403	656	1,403	200
	<b>SUPPLIES</b>	<b>\$2,437</b>	<b>\$4,903</b>	<b>\$4,003</b>	<b>\$2,694</b>	<b>\$4,003</b>	<b>\$3,000</b>
68-00	EQUIPMENT MAINTENANCE	\$420	\$708	\$708	\$420	\$708	\$750
	<b>MAINTENANCE</b>	<b>\$420</b>	<b>\$708</b>	<b>\$708</b>	<b>\$420</b>	<b>\$708</b>	<b>\$750</b>
71-20	AUDIT SERVICES	\$23,099	\$21,697	\$22,337	\$19,000	\$22,337	\$16,000
73-50	SURETY BONDS	0	2,300	2,300	0	2,300	2,300
74-00	OPERATING SERVICES	1,423	1,574	1,574	352	1,574	700
74-01	POSTAL / COURIER SERVICES	36,788	36,474	36,474	25,409	36,474	36,000
75-10	TRAINING	88	2,020	1,770	720	1,770	2,020
75-20	TRAVEL REIMBURSEMENTS	343	420	630	419	630	420
75-30	MEMBERSHIPS	1,000	0	140	140	140	140
77-10	SOFTWARE LICENSE FEE	3,175	2,050	2,850	2,009	2,850	3,000
78-00	CONTRACT SERVICES	67,533	66,000	66,000	48,251	66,000	66,500
	<b>SERVICES</b>	<b>\$133,449</b>	<b>\$132,535</b>	<b>\$134,075</b>	<b>\$96,300</b>	<b>\$134,075</b>	<b>\$127,080</b>
98-30	PROVISION FOR UNCOLL A/R	\$4,909	\$11,882	\$11,882	(\$375)	\$11,162	\$11,882
	<b>OTHER</b>	<b>\$4,909</b>	<b>\$11,882</b>	<b>\$11,882</b>	<b>(\$375)</b>	<b>\$11,162</b>	<b>\$11,882</b>
	<b>FINANCE</b>	<b>\$340,451</b>	<b>\$357,385</b>	<b>\$368,216</b>	<b>\$260,901</b>	<b>\$367,868</b>	<b>\$380,698</b>

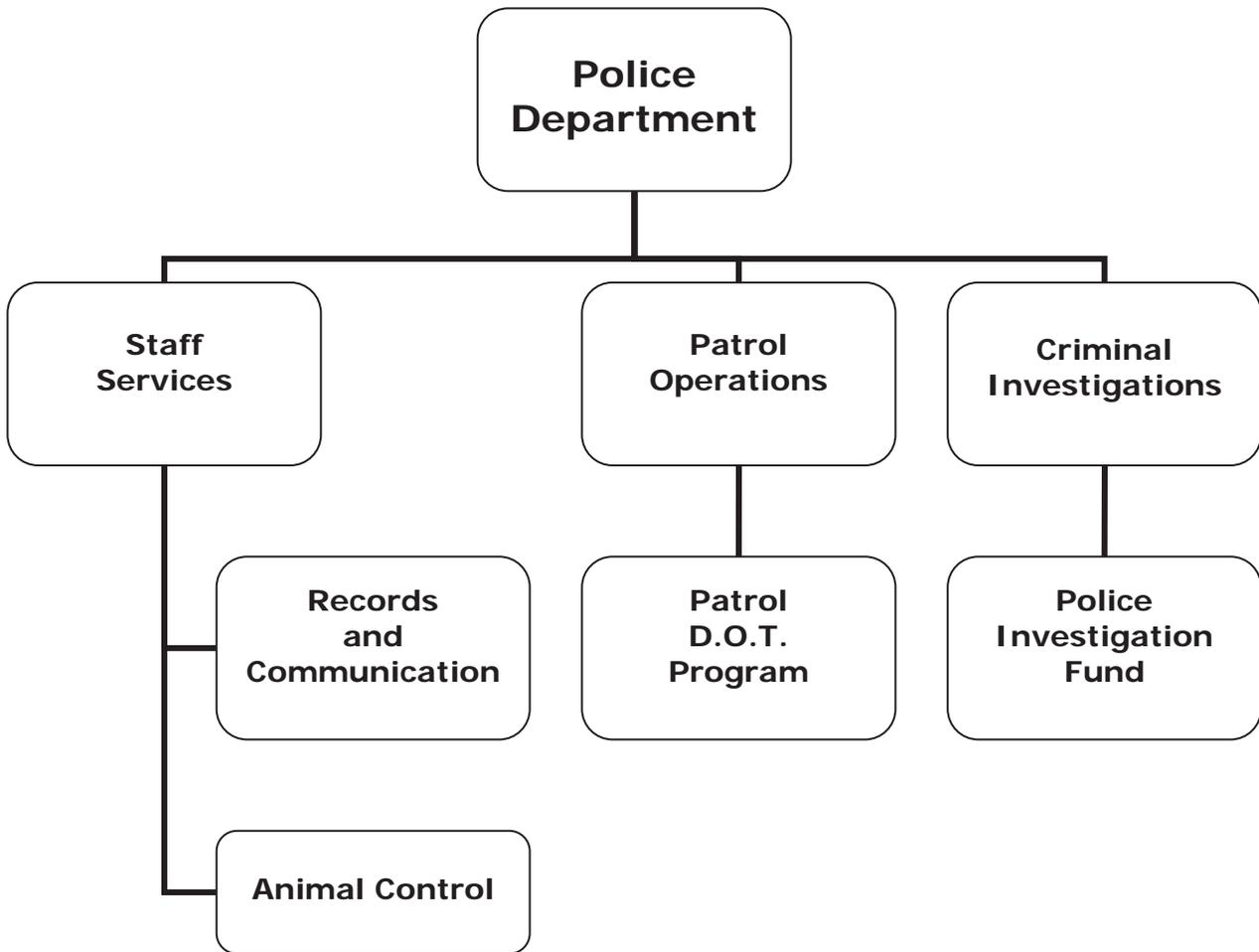
\*Includes proposed merit for all staff in water and sewer fund. If approved, the funds will be reallocated to City departments will occur after budget adoption.

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14	FY15	FY15	FY15	FY15	FY16
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2015	YEAR END ESTIMATE	ADOPTED BUDGET
73-13	MOBILE EQUIPMENT	\$1,720	\$2,000	\$2,000	\$1,720	\$2,018	\$2,000
73-21	GENERAL LIABILITY	4,646	7,000	7,000	5,481	7,000	7,000
73-23	PUBLIC OFFICIAL	10,602	11,000	12,887	12,886	12,887	13,800
73-24	CRIME & ACCIDENT COVERAGE	1,107	1,250	1,232	1,107	1,232	1,250
73-31	WINDSTORM	46,875	50,000	50,000	35,140	50,000	50,000
73-32	REAL & PERSONAL PROPERTY	24,442	29,000	27,113	24,743	27,113	29,000
73-33	FLOOD	373	700	700	684	700	700
	<b>SERVICES</b>	<b>\$89,765</b>	<b>\$100,950</b>	<b>\$100,932</b>	<b>\$81,761</b>	<b>\$100,950</b>	<b>\$103,750</b>
	<b>INSURANCE</b>	<b>\$89,765</b>	<b>\$100,950</b>	<b>\$100,932</b>	<b>\$81,761</b>	<b>\$100,950</b>	<b>\$103,750</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
52-00	PERSONNEL SUPPLIES	\$37	\$0	\$0	\$0	\$0	\$0
54-00	OPERATING SUPPLIES	176	0	0	0	0	0
58-00	OPERATING EQUIPMENT<\$5000	0	0	2,634	2,634	2,634	0
	<b>SUPPLIES</b>	<b>\$213</b>	<b>\$0</b>	<b>\$2,634</b>	<b>\$2,634</b>	<b>\$2,634</b>	<b>\$0</b>
72-20	PERSONNEL EVENTS/PROGRAMS	\$2,985	\$0	\$0	\$0	\$0	\$0
75-10	TRAINING	91	0	0	0	0	0
75-20	TRAVEL REIMBURSEMENTS	452	0	0	0	0	0
75-30	MEMBERSHIPS	270	0	0	0	0	0
	<b>SERVICES</b>	<b>\$3,798</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>RISK MANAGEMENT</b>	<b>\$4,011</b>	<b>\$0</b>	<b>\$2,634</b>	<b>\$2,634</b>	<b>\$2,634</b>	<b>\$0</b>



**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 2015 – 16 Accomplishments**

Friendswood was named the 72<sup>nd</sup> Safest City in America in 2015. 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. Friendswood was the only Houston-area city in the Top 100.

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 2015-16 budget for the police department addresses requirements to maintain current operations with a request for two additional sworn peace officer positions - both to be hired mid-year. The current full authorized sworn strength is 61 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 16 years. An application for continued funding will be submitted for \$59,200.

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 five marked patrol vehicles and two criminal investigation staff vehicles. At time of replacement each vehicle will have over 100,000 miles.

**The following decision packages are included with the FY16 adopted budget:**

One Sworn Police Officer –Mid Year Hire (1 FTE) Includes salary, benefits, and overtime	One-time Cost	\$9,158
	Ongoing Cost	\$47,628
Fleet Addition (marked patrol unit)	One-time Cost	\$61,488
	Ongoing Cost	\$12,300
Upgrade Corporals to Sergeants	Ongoing Cost	\$20,300

**The following decision packages are not included with the FY16 adopted budget:**

L-3 Server Hardware Replacement	One-time Cost	\$12,343
Replace Cellebrite (forensic phone analyzer)	One-time Cost	\$5,585
Replace Speed Radar Trailer	One-time Cost	\$10,000
Body Cameras	One-time Cost	\$25,000

### 2015-2016 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	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Estimated	FY16 Forecast
<b>Inputs</b>					
# of full time sworn peace officers	58	60	62	61	63
Department Expenditures	\$8,125,412	\$8,534,242	\$8,946,374	\$9,200,328	\$9,650,212
<b>Outputs</b>					
Total # of Arrests	1,601	1,596	1,596	1,416	1,487
# of Police Calls For Service	14,348	13,723	13,723	16,796	17,636
# of Animals Impounded	1,048	883	883	800	800
<b>Measures of Effectiveness</b>					
Crime Rate	11.03	9.28	9.28	10.00	10.00
Offense Clearance Rate	53	65	65	62	62
# of Traffic Accidents	497	496	496	508	533
# of Animal Adoptions	613	425	425	300	300
<b>Measures of Efficiency</b>					
Average Response Time	0:08:20	0:08:23	0:08:23	0:08:34	0:08:34
#minutes from request to arrival – Priority 1	0:04:34	0:04:11	0:04:11	0:05:00	0:05:00
Animal Live Release Rate	90.27%	90.31%	90.31%	85%	85%
Monthly Operating Costs	\$677,118	\$711,187	\$745,531	\$766,694	\$804,184
Department Expenditures per Capita	\$213.85	\$221.79	\$229.26	\$235.77	\$245.19

**POLICE DEPARTMENT  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	\$728,467	\$768,070	\$763,119	\$540,851	\$761,934	\$868,732	13.1%
COMMUNICATIONS	1,032,364	1,054,540	1,097,204	805,020	1,143,884	1,095,536	3.9%
PATROL	4,859,762	5,165,160	5,431,941	3,751,258	5,289,586	5,325,904	3.1%
PATROL-DOT PROGRAM	10,053	103,991	103,991	24,668	63,927	112,571	8.3%
CRIMINAL INVESTIGATIONS	1,519,564	1,462,974	1,488,192	1,145,030	1,562,190	1,873,132	28.0%
ANIMAL CONTROL	384,032	391,639	392,139	254,669	378,807	374,337	-4.4%
<b>DEPARTMENT TOTAL</b>	<b>\$8,534,242</b>	<b>\$8,946,374</b>	<b>\$9,276,586</b>	<b>\$6,521,496</b>	<b>\$9,200,328</b>	<b>\$9,650,212</b>	<b>7.9%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES AND BENEFITS	\$7,404,654	\$7,763,526	\$7,942,957	\$5,671,893	\$7,899,149	\$8,344,241	7.5%
SUPPLIES	405,478	465,037	518,274	271,198	510,620	479,287	3.1%
MAINTENANCE	130,869	180,925	203,834	121,488	193,769	201,284	11.3%
SERVICES	519,981	536,886	601,521	446,917	586,790	563,912	5.0%
CAPITAL OUTLAY	73,260	0	10,000	10,000	10,000	61,488	0.0%
<b>CLASSIFICATION TOTAL</b>	<b>\$8,534,242</b>	<b>\$8,946,374</b>	<b>\$9,276,586</b>	<b>\$6,521,496</b>	<b>\$9,200,328</b>	<b>\$9,650,212</b>	<b>7.9%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	5.00	5.00	5.00	5.00	5.00	5.00	0.0%
COMMUNICATIONS	13.60	13.60	13.60	13.60	13.60	13.60	0.0%
PATROL	51.12	51.12	47.12	47.12	47.12	48.12	-5.9%
PATROL-DOT PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
CRIMINAL INVESTIGATIONS	12.00	12.00	15.00	15.00	15.00	15.00	25.0%
ANIMAL CONTROL	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
<b>PERSONNEL TOTAL</b>	<b>86.72</b>	<b>86.72</b>	<b>85.72</b>	<b>85.72</b>	<b>85.72</b>	<b>86.72</b>	<b>0.0%</b>

**POLICE  
ADMINISTRATION  
001-2101-421**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$478,788	\$494,219	\$495,537	\$354,390	\$495,537	\$517,162
41-30	OVERTIME PAY	17,072	15,000	15,000	15,686	20,915	15,000
41-31	HOLIDAY HRS WORKED	49	1,000	1,000	0	1,000	1,000
41-43	LONGEVITY PAY	5,585	5,910	5,910	5,880	5,880	6,180
41-45	INCENTIVE-CERTIFICATE PAY	13,035	13,200	13,200	9,900	13,200	13,200
41-49	CELL PHONE ALLOWANCE	3,780	3,782	3,782	2,520	3,782	3,784
47-10	SOCIAL SECURITY/MEDICARE	37,631	39,072	39,173	27,782	39,173	39,164
47-20	TMRS RETIREMENT	82,138	83,452	83,662	61,922	83,662	87,544
48-10	HEALTH/DENTAL INSURANCE	32,086	35,514	35,514	24,060	35,514	42,369
48-20	LIFE INSURANCE	1,297	1,366	1,366	967	1,366	1,427
48-30	DISABILITY INSURANCE	1,356	1,429	1,429	1,009	1,429	1,492
48-40	WORKERS COMP INSURANCE	4,284	4,579	4,579	3,222	4,579	4,974
48-50	EAP SERVICES	295	290	290	205	290	290
48-90	FLEX PLAN ADMINISTRATION	107	108	108	122	108	171
	<b>SALARIES AND BENEFITS</b>	<b>\$677,503</b>	<b>\$698,921</b>	<b>\$700,550</b>	<b>\$507,665</b>	<b>\$706,435</b>	<b>\$733,757</b>
51-00	OFFICE SUPPLIES	\$13,817	\$12,381	\$12,493	\$9,400	\$12,493	\$12,250
52-00	PERSONNEL SUPPLIES	86	3,500	2,787	961	1,681	2,750
53-01	FUEL	12,106	17,996	17,996	4,569	15,996	17,996
54-00	OPERATING SUPPLIES	2,811	3,300	3,300	1,359	2,312	3,250
58-00	OPERATING EQUIPMENT <\$5000	996	3,500	3,748	2,833	3,500	2,500
	<b>SUPPLIES</b>	<b>\$29,816</b>	<b>\$40,677</b>	<b>\$40,324</b>	<b>\$19,122</b>	<b>\$35,982</b>	<b>\$38,746</b>
63-00	VEHICLE MAINTENANCE	\$2,694	\$4,500	\$4,500	\$457	\$1,509	\$2,500
66-00	FACILITY MAINTENANCE	0	1,200	1,200	499	665	1,000
	<b>MAINTENANCE</b>	<b>\$2,694</b>	<b>\$5,700</b>	<b>\$5,700</b>	<b>\$956</b>	<b>\$2,174</b>	<b>\$3,500</b>
71-40	CONSULTING SERVICES	\$0	\$5,400	\$0	\$0	\$0	\$5,400
73-11	VEHICLE INSURANCE	2,330	2,378	2,378	1,753	1,753	3,775
73-22	LAW ENFORCEMENT	2,084	2,085	2,798	2,798	2,798	2,800
74-00	OPERATING SERVICES	1,351	1,200	1,000	839	1,200	1,550
74-01	POSTAL / COURIER SERVICES	868	1,100	1,100	504	1,072	1,100
74-97	RECRUITMENT ADVERTISING	0	0	0	0	0	1,000
75-10	TRAINING	1,620	2,200	660	605	1,657	2,145
75-20	TRAVEL REIMBURSEMENTS	431	1,000	1,000	767	1,254	1,275
75-30	MEMBERSHIPS	630	850	1,050	840	1,050	900
76-12	TELEPHONE/COMMUNICATIONS	0	0	0	0	0	40,932
78-30	RENTAL	2,483	3,500	3,500	2,708	3,500	4,000
78-31	VEHICLE LEASE-INTERNAL	6,657	3,059	3,059	2,294	3,059	27,852
	<b>SERVICES</b>	<b>\$18,454</b>	<b>\$22,772</b>	<b>\$16,545</b>	<b>\$13,108</b>	<b>\$17,343</b>	<b>\$92,729</b>
	<b>ADMINISTRATION</b>	<b>\$728,467</b>	<b>\$768,070</b>	<b>\$763,119</b>	<b>\$540,851</b>	<b>\$761,934</b>	<b>\$868,732</b>

**POLICE  
COMMUNICATIONS  
001-2110-421**

ACCOUNT	ACCOUNT DESCRIPTION	FY14	FY15	FY15	FY15	FY15	FY16
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2015	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$566,462	\$623,537	\$606,432	\$421,057	\$591,409	\$657,073
41-30	OVERTIME PAY	95,011	30,500	61,021	77,821	103,761	30,500
41-31	HOLIDAY HRS WORKED	19,517	20,000	20,000	16,067	21,423	20,000
41-43	LONGEVITY PAY	9,624	7,615	7,615	7,565	7,565	8,230
41-45	INCENTIVE-CERTIFICATE PAY	21,822	20,880	21,480	15,200	21,480	26,280
41-49	CELL PHONE ALLOWANCE	1,455	1,560	1,560	1,040	1,560	1,560
41-90	ACCRUED PAYROLL	7,563	0	0	0	0	0
42-20	PART-TIME WAGES	28,436	24,727	24,727	31,885	42,513	23,695
47-10	SOCIAL SECURITY/MEDICARE	55,875	53,672	54,699	42,281	56,375	56,529
47-20	TMRS RETIREMENT	114,405	111,547	113,691	85,983	114,644	117,015
48-10	HEALTH/DENTAL INSURANCE	66,186	101,933	102,083	51,730	102,083	90,327
48-20	LIFE INSURANCE	1,561	1,728	1,766	1,227	1,766	1,833
48-30	DISABILITY INSURANCE	1,618	1,803	1,842	1,257	1,842	1,906
48-40	WORKERS COMP INSURANCE	794	1,247	1,263	610	1,263	1,392
48-50	EAP SERVICES	899	987	987	667	987	1,045
48-90	FLEX PLAN ADMINISTRATION	528	722	722	393	722	576
	<b>SALARIES AND BENEFITS</b>	<b>\$991,756</b>	<b>\$1,002,458</b>	<b>\$1,019,888</b>	<b>\$754,783</b>	<b>\$1,069,393</b>	<b>\$1,037,961</b>
52-00	PERSONNEL SUPPLIES	\$2,463	\$3,200	\$3,200	\$1,738	\$3,200	\$3,400
54-00	OPERATING SUPPLIES	773	1,350	1,350	495	1,350	2,700
58-00	OPERATING EQUIPMENT <\$5000	809	1,200	2,662	294	1,200	1,500
58-01	EMERGENCY - EQUIPMENT	0	0	18,659	16,158	21,544	0
	<b>SUPPLIES</b>	<b>\$4,045</b>	<b>\$5,750</b>	<b>\$25,871</b>	<b>\$18,685</b>	<b>\$27,294</b>	<b>\$7,600</b>
68-00	EQUIPMENT MAINTENANCE	\$21,119	\$30,275	\$32,888	\$21,444	\$32,888	\$30,975
	<b>MAINTENANCE</b>	<b>\$21,119</b>	<b>\$30,275</b>	<b>\$32,888</b>	<b>\$21,444</b>	<b>\$32,888</b>	<b>\$30,975</b>
72-12	MEDICAL EXAMINATIONS	\$0	\$0	\$0	\$0	\$0	\$600
73-50	SURETY BONDS	142	432	432	71	142	225
74-00	OPERATING SERVICES	3,164	1,675	1,675	1,310	1,675	4,200
74-01	POSTAL / COURIER SERVICES	28	150	150	84	150	150
74-97	RECRUITMENT ADVERTISING	0	150	150	0	0	0
74-98	JUDGMENTS & DAMAGE CLAIM	0	0	2,500	2,500	2,500	0
75-10	TRAINING	5,267	3,850	3,850	1,155	1,885	4,925
75-20	TRAVEL REIMBURSEMENTS	3,075	2,300	2,300	327	836	2,500
75-30	MEMBERSHIPS	677	600	600	518	540	600
76-11	ELECTRICITY	2,022	2,300	2,300	1,289	2,300	2,200
76-12	TELEPHONE/COMMUNICATIONS	981	4,100	4,100	2,718	4,100	3,600
78-00	CONTRACT SERVICES	88	500	500	136	181	0
	<b>SERVICES</b>	<b>\$15,444</b>	<b>\$16,057</b>	<b>\$18,557</b>	<b>\$10,108</b>	<b>\$14,309</b>	<b>\$19,000</b>
	<b>COMMUNICATIONS</b>	<b>\$1,032,364</b>	<b>\$1,054,540</b>	<b>\$1,097,204</b>	<b>\$805,020</b>	<b>\$1,143,884</b>	<b>\$1,095,536</b>

**POLICE  
PATROL  
001-2120-421**

ACCOUNT	ACCOUNT DESCRIPTION	FY14	FY15	FY15	FY15	FY15	FY16
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2015	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$2,354,817	\$2,578,913	\$2,713,524	\$1,807,765	\$2,441,090	\$2,688,883
41-20	PART-TIME WAGES	0	59,225	38,579	1,459	6,110	49,642
41-30	OVERTIME PAY	414,046	277,338	279,553	283,423	415,864	282,338
41-31	HOLIDAY HRS WORKED	93,380	95,000	95,000	74,506	99,341	95,000
41-43	LONGEVITY PAY	20,659	22,335	21,392	21,328	22,276	19,610
41-45	INCENTIVE-CERTIFICATE PAY	75,645	78,300	82,380	56,200	82,380	69,254
41-49	CELL PHONE ALLOWANCE	4,670	4,020	4,020	3,520	4,020	6,540
41-90	ACCRUED PAYROLL	3,843	0	0	3,366	3,366	0
42-20	PART-TIME WAGES	62,057	56,115	56,115	55,965	74,620	58,385
47-10	SOCIAL SECURITY/MEDICARE	222,194	235,831	245,102	168,718	245,102	240,148
47-20	TMRS RETIREMENT	471,071	505,102	524,415	359,978	524,415	505,422
48-10	HEALTH/DENTAL INSURANCE	354,246	413,470	413,470	263,054	413,470	447,861
48-20	LIFE INSURANCE	6,630	7,246	7,208	5,187	7,208	7,103
48-30	DISABILITY INSURANCE	6,925	7,551	7,512	5,410	7,512	7,449
48-40	WORKERS COMP INSURANCE	27,466	32,212	32,196	21,539	32,196	33,436
48-50	EAP SERVICES	2,888	3,034	3,034	2,094	3,034	2,786
48-90	FLEX PLAN ADMINISTRATION	1,068	1,296	1,296	878	1,296	1,405
	<b>SALARIES AND BENEFITS</b>	<b>\$4,121,605</b>	<b>\$4,376,988</b>	<b>\$4,524,796</b>	<b>\$3,134,390</b>	<b>\$4,383,300</b>	<b>\$4,515,262</b>
51-00	OFFICE SUPPLIES	\$288	\$0	\$0	\$0	\$0	\$0
52-00	PERSONNEL SUPPLIES	43,037	46,640	48,512	30,072	48,512	49,975
53-00	VEHICLE SUPPLIES	894	1,000	1,000	26	900	2,000
53-01	FUEL	181,191	202,027	194,635	78,022	194,635	209,527
54-00	OPERATING SUPPLIES	31,046	37,500	32,500	21,149	32,500	32,425
54-10	PDRAD PROGRAM SUPPLIES	4,984	0	1,011	0	400	0
58-00	OPERATING EQUIPMENT <\$5000	22,161	32,954	78,210	63,477	78,210	31,180
	<b>SUPPLIES</b>	<b>\$283,601</b>	<b>\$320,121</b>	<b>\$355,868</b>	<b>\$192,746</b>	<b>\$355,157</b>	<b>\$325,107</b>
63-00	VEHICLE MAINTENANCE	\$76,213	\$84,000	\$96,672	\$61,901	\$96,672	\$92,480
64-00	OPERATING MAINTENANCE	1,241	1,600	1,600	1,065	1,600	2,000
68-00	EQUIPMENT MAINTENANCE	14,005	33,700	40,324	25,074	40,324	35,829
	<b>MAINTENANCE</b>	<b>\$91,459</b>	<b>\$119,300</b>	<b>\$138,596</b>	<b>\$88,040</b>	<b>\$138,596</b>	<b>\$130,309</b>
72-12	MEDICAL EXAMINATIONS	\$0	\$1,210	\$1,210	\$0	\$1,200	\$1,200
73-11	VEHICLE INSURANCE	16,418	18,210	22,096	22,095	22,095	26,381
73-22	LAW ENFORCEMENT	21,536	22,233	26,434	26,298	26,298	27,450
73-40	ANIMAL MORTALITY INS	2,709	2,709	2,709	2,709	2,709	2,800
74-00	OPERATING SERVICES	14,884	13,455	19,963	12,912	19,963	8,240
74-01	POSTAL / COURIER SERVICES	1,455	1,000	1,000	924	1,000	1,000
74-97	RECRUITMENT ADVERTISING	1,036	350	350	236	350	526
74-98	JUDGMENTS & DAMAGE CLAIM	558	1,000	1,500	1,000	1,500	2,000
75-10	TRAINING	13,775	13,950	16,531	15,248	16,531	14,950
75-20	TRAVEL REIMBURSEMENTS	5,288	6,700	3,700	1,992	3,700	6,940
75-30	MEMBERSHIPS	1,276	1,080	1,162	1,121	1,162	1,130
76-12	TELEPHONE/COMMUNICATIONS	35,020	38,285	38,285	32,753	38,285	1,110
77-10	SOFTWARE LICENSE FEES	3,095	0	18,388	18,358	18,388	500
78-30	RENTAL	7,825	3,600	6,850	5,845	6,850	7,800
78-31	VEHICLE LEASE-INTERNAL	188,575	224,969	231,644	173,733	231,644	191,711
79-50	K-9 TRAINING SEMINAR	0	0	10,859	10,858	10,858	0
	<b>SERVICES</b>	<b>\$313,450</b>	<b>\$348,751</b>	<b>\$402,681</b>	<b>\$326,082</b>	<b>\$402,533</b>	<b>\$293,738</b>
83-00	VEHICLES	\$41,836	\$0	\$0	\$0	\$0	\$61,488
88-00	CAPITAL EQUIPMENT	7,811	0	10,000	10,000	10,000	0
	<b>CAPITAL OUTLAY</b>	<b>\$49,647</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$61,488</b>
	<b>PATROL</b>	<b>\$4,859,762</b>	<b>\$5,165,160</b>	<b>\$5,431,941</b>	<b>\$3,751,258</b>	<b>\$5,289,586</b>	<b>\$5,325,904</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$0	\$55,292	\$55,292	\$10,293	\$24,734	\$56,677
41-30	OVERTIME PAY	0	1,500	1,500	2,190	5,000	1,500
41-31	HOLIDAY HRS WORKED	0	0	0	424	864	0
41-43	LONGEVITY PAY	0	0	0	0	0	255
41-45	INCENTIVE-CERTIFICATE PAY	0	600	600	225	450	900
47-10	SOCIAL SECURITY/MEDICARE	10	4,595	4,595	919	3,225	4,035
47-20	TMRS RETIREMENT	0	9,605	9,605	2,090	6,030	9,336
48-10	HEALTH/DENTAL INSURANCE	0	14,085	14,085	2,488	7,068	16,445
48-20	LIFE INSURANCE	0	155	155	27	100	157
48-30	DISABILITY INSURANCE	0	160	160	28	140	163
48-40	WORKERS COMP INSURANCE	0	609	609	120	360	610
48-50	EAP SERVICES	0	58	58	11	35	58
48-90	FLEX PLAN ADMINISTRATION	0	85	85	4	25	22
	<b>SALARIES AND BENEFITS</b>	<b>\$10</b>	<b>\$86,744</b>	<b>\$86,744</b>	<b>\$18,819</b>	<b>\$48,031</b>	<b>\$90,158</b>
52-00	PERSONNEL SUPPLIES	\$0	\$300	\$300	\$0	\$0	\$500
53-00	VEHICLE SUPPLIES	0	200	200	0	0	250
53-01	FUEL	3,222	6,879	6,879	876	6,879	6,879
54-00	OPERATING SUPPLIES	28	100	100	28	37	450
58-00	OPERATING EQUIPMENT <\$5000	0	1,000	1,000	395	1,000	500
	<b>SUPPLIES</b>	<b>\$3,250</b>	<b>\$8,479</b>	<b>\$8,479</b>	<b>\$1,299</b>	<b>\$7,916</b>	<b>\$8,579</b>
63-00	VEHICLE MAINTENANCE	\$0	\$1,000	\$1,000	\$0	\$100	\$1,000
	<b>MAINTENANCE</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$100</b>	<b>\$1,000</b>
73-11	VEHICLE INSURANCE	\$627	\$640	\$741	\$741	\$741	\$962
74-00	OPERATING SERVICES	88	350	249	0	150	500
75-10	TRAINING	0	700	700	0	0	1,250
75-20	TRAVEL REIMBURSEMENTS	0	500	500	0	1,911	3,500
76-12	TELEPHONE/COMMUNICATIONS	0	500	500	0	0	0
78-31	VEHICLE LEASE-INTERNAL	6,078	5,078	5,078	3,809	5,078	6,622
	<b>SERVICES</b>	<b>\$6,793</b>	<b>\$7,768</b>	<b>\$7,768</b>	<b>\$4,550</b>	<b>\$7,880</b>	<b>\$12,834</b>
	<b>PATROL-DOT PROGRAM</b>	<b>\$10,053</b>	<b>\$103,991</b>	<b>\$103,991</b>	<b>\$24,668</b>	<b>\$63,927</b>	<b>\$112,571</b>

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

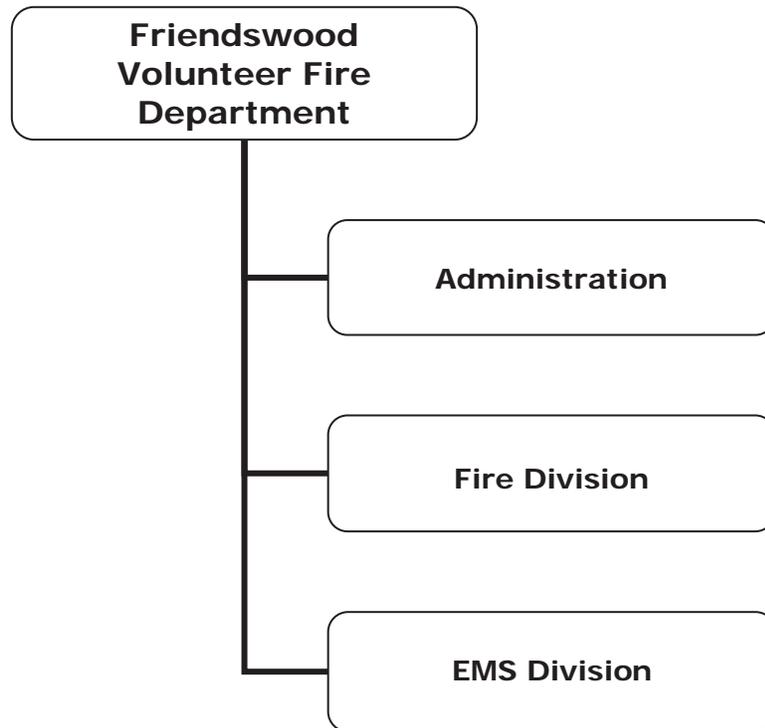
ACCOUNT	ACCOUNT DESCRIPTION	FY14	FY15	FY15	FY15	FY15	FY16
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2015	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$823,167	\$833,987	\$839,326	\$659,177	\$878,903	\$1,067,188
41-30	OVERTIME PAY	98,148	71,000	72,338	61,675	82,233	71,000
41-31	HOLIDAY HRS WORKED	4,704	4,000	4,000	2,475	3,300	4,000
41-43	LONGEVITY PAY	8,708	9,715	10,658	10,658	10,658	11,430
41-45	INCENTIVE-CERTIFICATE PAY	30,915	30,600	33,000	25,850	33,000	38,400
41-49	CELL PHONE ALLOWANCE	5,645	6,240	6,240	4,020	6,240	6,240
41-50	CLOTHING ALLOWANCE	8,800	8,400	8,400	4,400	8,200	8,000
41-90	ACCRUED PAYROLL	2,056	0	1,039	1,039	1,039	0
47-10	SOCIAL SECURITY/MEDICARE	71,139	67,733	68,221	55,179	73,572	86,075
47-20	TMRS RETIREMENT	155,859	150,490	151,507	122,746	163,661	189,861
48-10	HEALTH/DENTAL INSURANCE	127,589	126,576	126,576	100,533	143,352	198,234
48-20	LIFE INSURANCE	2,286	2,284	2,284	1,828	2,437	2,953
48-30	DISABILITY INSURANCE	2,392	2,412	2,412	1,907	2,412	3,078
48-40	WORKERS COMP INSURANCE	8,631	8,988	8,988	7,032	8,988	11,200
48-50	EAP SERVICES	741	697	697	548	697	871
48-90	FLEX PLAN ADMINISTRATION	240	217	217	220	293	388
	<b>SALARIES AND BENEFITS</b>	<b>\$1,351,020</b>	<b>\$1,323,339</b>	<b>\$1,335,903</b>	<b>\$1,059,287</b>	<b>\$1,418,985</b>	<b>\$1,698,918</b>
52-00	PERSONNEL SUPPLIES	\$602	\$1,300	\$1,300	\$373	\$1,300	\$3,795
53-01	FUEL	46,062	49,461	49,461	19,395	46,000	49,461
54-00	OPERATING SUPPLIES	3,475	4,400	5,721	4,285	5,721	8,000
58-00	OPERATING EQUIPMENT <\$5000	3,747	3,200	2,571	2,356	2,571	4,250
	<b>SUPPLIES</b>	<b>\$53,886</b>	<b>\$58,361</b>	<b>\$59,053</b>	<b>\$26,409</b>	<b>\$55,592</b>	<b>\$65,506</b>
63-00	VEHICLE MAINTENANCE	\$13,715	\$22,000	\$22,000	\$9,367	\$16,511	\$30,000
68-00	EQUIPMENT MAINTENANCE	0	150	150	0	0	2,000
	<b>MAINTENANCE</b>	<b>\$13,715</b>	<b>\$22,150</b>	<b>\$22,150</b>	<b>\$9,367</b>	<b>\$16,511</b>	<b>\$32,000</b>
73-11	VEHICLE INSURANCE	\$11,337	\$11,568	\$12,307	\$12,307	\$12,307	\$14,425
73-22	LAW ENFORCEMENT	7,642	7,642	6,903	6,714	6,714	6,720
74-00	OPERATING SERVICES	34,535	6,950	18,950	7,246	18,950	9,425
74-01	POSTAL / COURIER SERVICES	1,251	500	500	722	755	500
75-10	TRAINING	1,778	4,500	3,500	2,651	2,651	5,800
75-20	TRAVEL REIMBURSEMENTS	2,370	2,100	2,100	315	2,915	4,750
75-30	MEMBERSHIPS	815	950	950	810	950	1,370
76-12	TELEPHONE/COMMUNICATIONS	1,533	2,150	2,217	1,496	2,201	6,330
77-10	SOFTWARE LICENSE FEES	0	0	0	0	0	2,000
77-30	INTERNET/WIRELESS SERVICE	1,630	900	1,795	1,308	1,795	1,800
78-31	VEHICLE LEASE-INTERNAL	23,277	21,864	21,864	16,398	21,864	23,588
	<b>SERVICES</b>	<b>\$86,168</b>	<b>\$59,124</b>	<b>\$71,086</b>	<b>\$49,967</b>	<b>\$71,102</b>	<b>\$76,708</b>
84-00	CAPITAL OPERATING EQUIP	\$14,775	\$0	\$0	\$0	\$0	\$0
	<b>CAPITAL OUTLAY</b>	<b>\$14,775</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>CRIMINAL INVESTIGATIONS</b>	<b>\$1,519,564</b>	<b>\$1,462,974</b>	<b>\$1,488,192</b>	<b>\$1,145,030</b>	<b>\$1,562,190</b>	<b>\$1,873,132</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$142,660	\$169,220	\$162,530	\$107,417	\$150,733	\$168,561
41-30	OVERTIME PAY	42,559	15,000	21,690	30,558	40,744	15,000
41-31	HOLIDAY HRS WORKED	177	350	350	68	350	350
41-43	LONGEVITY PAY	730	640	640	630	630	750
41-45	INCENTIVE-CERTIFICATE PAY	1,174	1,680	1,680	1,260	1,680	1,680
41-49	CELL PHONE ALLOWANCE	420	420	420	280	420	420
41-90	ACCRUED PAYROLL	2,527	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	13,786	12,625	12,625	10,075	13,433	13,342
47-20	TMRS RETIREMENT	30,209	28,304	28,304	22,399	29,865	29,387
48-10	HEALTH/DENTAL INSURANCE	25,651	43,449	43,449	21,974	31,762	35,071
48-20	LIFE INSURANCE	401	472	472	312	472	469
48-30	DISABILITY INSURANCE	416	489	489	324	489	486
48-40	WORKERS COMP INSURANCE	1,773	2,109	2,109	1,434	2,109	2,351
48-50	EAP SERVICES	204	232	232	159	232	232
48-90	FLEX PLAN ADMINISTRATION	73	86	86	59	86	86
	<b>SALARIES AND BENEFITS</b>	<b>\$262,760</b>	<b>\$275,076</b>	<b>\$275,076</b>	<b>\$196,949</b>	<b>\$273,005</b>	<b>\$268,185</b>
52-00	PERSONNEL SUPPLIES	\$1,200	\$1,000	\$1,000	\$962	\$1,000	\$2,000
53-01	FUEL	10,830	10,749	9,779	4,476	9,779	10,749
54-00	OPERATING SUPPLIES	17,605	17,600	16,600	7,269	16,600	17,500
58-00	OPERATING EQUIPMENT <\$5000	1,245	2,300	1,300	230	1,300	3,500
	<b>SUPPLIES</b>	<b>\$30,880</b>	<b>\$31,649</b>	<b>\$28,679</b>	<b>\$12,937</b>	<b>\$28,679</b>	<b>\$33,749</b>
63-00	VEHICLE MAINTENANCE	\$1,882	\$2,500	\$3,500	\$1,681	\$3,500	\$3,500
	<b>MAINTENANCE</b>	<b>\$1,882</b>	<b>\$2,500</b>	<b>\$3,500</b>	<b>\$1,681</b>	<b>\$3,500</b>	<b>\$3,500</b>
72-12	MEDICAL EXAMINATIONS	\$0	\$200	\$200	\$0	\$0	\$1,800
73-11	VEHICLE INSURANCE	2,119	2,162	2,230	2,230	2,230	2,435
74-00	OPERATING SERVICES	2,447	2,550	2,550	900	2,550	2,800
74-10	ADOPTION RELATED SERVICES	34,482	35,000	35,000	13,681	25,480	16,000
75-10	TRAINING	875	1,200	1,600	795	1,060	2,000
75-20	TRAVEL REIMBURSEMENTS	1,110	650	2,552	274	1,551	4,000
75-30	MEMBERSHIPS	0	0	100	100	100	200
76-12	TELEPHONE/COMMUNICATIONS	1,419	1,700	1,700	1,067	1,700	0
76-20	JANITORIAL SERVICES	29,322	29,319	29,319	17,101	29,319	30,000
78-00	CONTRACT SERVICES	974	965	965	453	965	1,000
78-31	VEHICLE LEASE-INTERNAL	6,924	8,668	8,668	6,501	8,668	8,668
	<b>SERVICES</b>	<b>\$79,672</b>	<b>\$82,414</b>	<b>\$84,884</b>	<b>\$43,102</b>	<b>\$73,623</b>	<b>\$68,903</b>
88-00	CAPITAL EQUIPMENT	\$8,838	\$0	\$0	\$0	\$0	\$0
	<b>CAPITAL OUTLAY</b>	<b>\$8,838</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>ANIMAL CONTROL</b>	<b>\$384,032</b>	<b>\$391,639</b>	<b>\$392,139</b>	<b>\$254,669</b>	<b>\$378,807</b>	<b>\$374,337</b>

# Friendswood Volunteer Fire Department

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### 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 64 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 volunteers performing fire suppression, rescue, EMS services, administration and

## Volunteer Fire Department

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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.

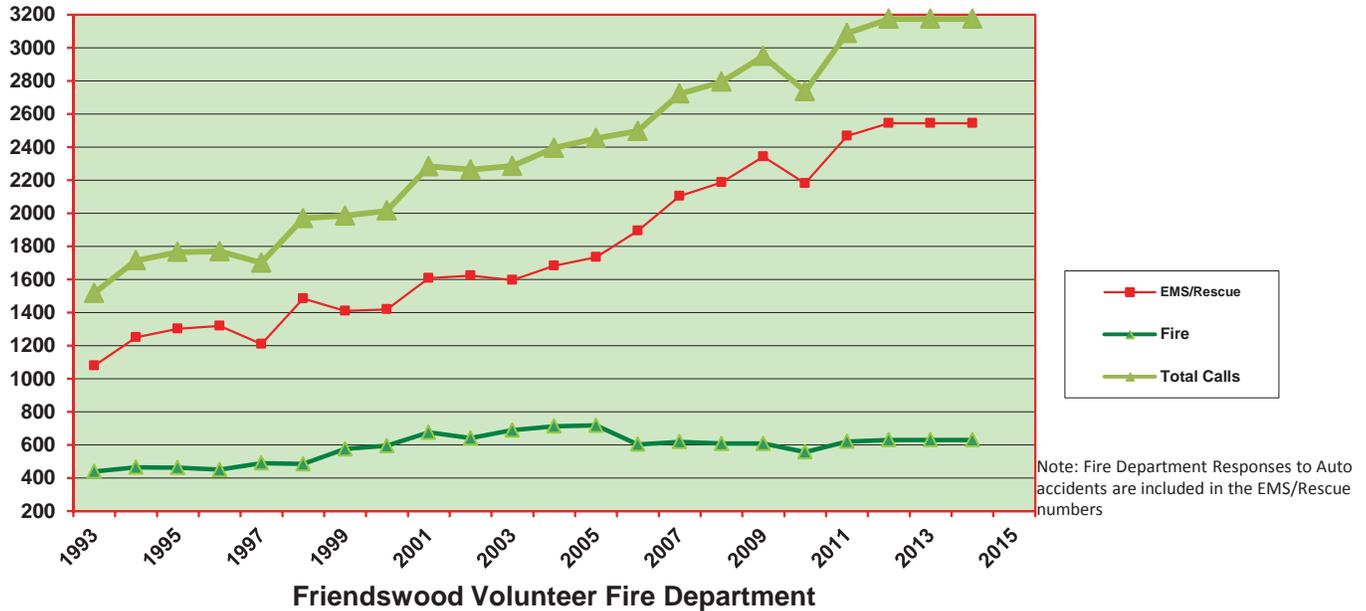
Since 1992 the FVFD Fire and EMS has experienced a 100% growth in call volume as the city has grown in population and buildings. In 1992 the department responded to 1,442 calls for service. This past year 2014, the Department responded to over 3,175 calls for service. We anticipate those calls for service to continue to rise in FY2016, 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.

## Volunteer Fire Department

Total Emergency Calls for Service



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

## Volunteer Fire Department

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 received major national recognition awards.

### Highlights of the Budget

#### Departmental Measures

(City's Contribution to) Volunteer Fire Department	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Estimated	FY16 Forecast
<b>Inputs</b>					
Number of full time equivalents (FTE's)	0	0	0	0	0
City's Contribution to FVFD Expenditures	\$1,257,211	\$1,280,265	\$1,439,552	\$1,442,161	\$1,499,035
<b>Measures of Efficiency</b>					
City's average monthly contribution to FVFD	\$104,768	\$106,689	\$119,963	\$120,180	\$124,920
City's contribution to FVFD per capita	\$33.09	\$33.27	\$36.89	\$36.96	\$38.09

#### 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:

**The following decision packages are included in the FY16 adopted budget:**

Add One Full Time Paramedic to current staffing 24/7	Ongoing Cost	\$ 63,483
Bunker Gear Replacements - Fire Division	One-Time Cost	\$ 10,000.00
SCBA Air Cylinder Replacement Program – Fire Division	One-Time Cost	\$ 5,000.00

**The following decision packages are not included in the FY16 adopted budget:**

Description		Amount
Add One Full Time Paramedic to current staffing 24/7	Ongoing Cost	\$ 63,483
State Fireman's Pension Contribution increase	Ongoing Cost	\$ 15,552.00
Vehicle Maintenance Budget Increase - Fire Division	Ongoing Cost	\$ 10,000.00
Increase in Building Maintenance Funds	Ongoing Cost	\$ 10,000.00
<b>Total of Additional Funding Requests</b>		<b>\$ 191,517.00</b>

## Volunteer Fire Department

### Capital Equipment:

In our 15-year capital equipment plan which was presented to Council in FY 09, we have the following capital equipment and vehicles identified for purchase this fiscal year using funding provided through the Fire /EMS Fund Water Bill Donation Fund account managed by the FVFD. A copy of the 15 year plan is available by request from FVFD.

Description		Amount
Scheduled Replacement Fire Chiefs Vehicle	One-Time Cost	\$35,000
Lease Payment Engine 2 Replacement (6 payments remaining)	One-Time Cost	\$ 72,000
Lease Payment Engine 3 Replacement (4 payments remaining)	One-Time Cost	\$ 61,680
Lease Payment for Engine 231 Replacement (1 <sup>st</sup> Payment FY2015)	One-Time Cost	\$ 72,000
<b>Total Request from Fire/EMS Fund</b>		<b>\$240,680</b>

### Capital Improvement Plan:

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

Fire Training Field Improvements	One-Time Costs	\$ 415,000
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### New Headquarters Fire Station to Replace Station #1 and Expansion to Station #4:

New Fire Station at PSB as New Headquarters Station	Bond Funded	\$ 5,684,000
Renovation/Expansion of Existing Station #4	Bond Funded	\$ 1,000,000
Total From Bond Funds		\$ 6,684,000
<b>Total Request for the City's CIP Plan</b>	One-Time Cost	<b>\$6,969,000</b>

(This request will be partially funded by the Bond Election approved in 2014.) Funding for the Stations

**FRIENDSWOOD VOLUNTEER FIRE DEPT  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
FIRE ADMINISTRATION	\$1,280,265	\$1,439,552	\$1,439,552	\$1,442,161	\$1,442,161	\$1,499,035	4.1%
<b>DEPARTMENT TOTAL</b>	<b>\$1,280,265</b>	<b>\$1,439,552</b>	<b>\$1,439,552</b>	<b>\$1,442,161</b>	<b>\$1,442,161</b>	<b>\$1,499,035</b>	<b>4.1%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SERVICES	\$1,280,265	\$1,439,552	\$1,439,552	\$1,442,161	\$1,442,161	\$1,499,035	4.1%
<b>CLASSIFICATION TOTAL</b>	<b>\$1,280,265</b>	<b>\$1,439,552</b>	<b>\$1,439,552</b>	<b>\$1,442,161</b>	<b>\$1,442,161</b>	<b>\$1,499,035</b>	<b>4.1%</b>

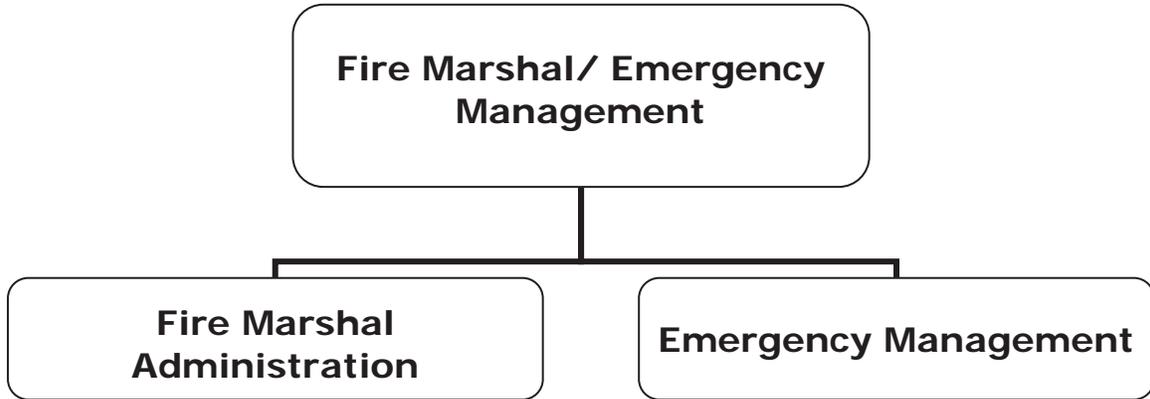
**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
FIRE ADMINISTRATION	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
<b>PERSONNEL TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
78-61	FIRE/EMS SERVICES	\$1,250,335	\$1,409,552	\$1,409,552	\$1,409,551	\$1,409,551	\$1,469,035
78-62	FIRE/EMS SERVICE RUNS SERVICES	29,930 \$1,280,265	30,000 \$1,439,552	30,000 \$1,439,552	32,610 \$1,442,161	32,610 \$1,442,161	30,000 \$1,499,035
<b>FWD VOLUNTEER FIRE DEPT</b>		<b>\$1,280,265</b>	<b>\$1,439,552</b>	<b>\$1,439,552</b>	<b>\$1,442,161</b>	<b>\$1,442,161</b>	<b>\$1,499,035</b>

## 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 submitted the Hazard Mitigation Plan to Texas Department of Emergency Management and FEMA for review. 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 2014 – 15

- Completed a total of 780 annual and 647 follow-up type inspections on all commercial businesses, institutions, foster homes, nursing homes, and apartment complexes for a grand total of 1,427 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
- Completed and submitted the Friendswood Mitigation Plan to Texas Department of Emergency Management (TDEM) and Federal Emergency Management Agency (FEMA) for review.

### Highlights of the Budget

#### 2015-2016 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	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Estimated	FY16 Forecast
<b>Inputs – Fire Marshal's Office</b>					
# of full time equivalents (FTE's)	4.80	5.20	5.20	5.20	5.20
Division Expenditures	\$517,742	\$532,275	\$601,945	\$612,017	\$669,612
<b>Inputs – Emergency Management</b>					
# of full time equivalents (FTE's)	1.3	1.3	1.3	1.3	1.3
Division Expenditures	\$115,146	\$168,529	\$140,794	\$158,162	\$163,802
<b>Outputs</b>					
# of Total Inspections Conducted	1,672	1,427	1,500	1,600	1,600
# of Hours from Total Inspections Conducted (New Measure in 2013)	734	628	716	716	716
# of Building Plans Reviewed	125	150	170	170	130
# of DRC's Meetings Attended	63	74	65	65	65
# of Life Safety/Fire Code Complaints Investigated	31	10	15	15	15
# of Fire/Life Safety Investigations	8	22	8	10	10
# of Educational Classes Presented	15	16	15	15	20
# of Instructional Staff Hours	25	23	25	25	30
Annual total hours of all FMO/OEM staff training attended (Based on an estimated 325 hours/ year)	692	589	521	600	600
# of EOP, Supplemental Annexes & Planning Document Reviews Conducted and Submitted	4	5	8	8	7
Hazard Mitigation Plan Review and submittal for FEMA approval (every 5 years/current plan dated 10/2009)	--	--	Yes	Yes	--
<b>Measures of Effectiveness</b>					
% 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	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%
<b>Measures of Efficiency – Fire Marshal's Office</b>					
Division expenditures per capita	\$13.63	\$13.83	\$15.43	\$15.68	\$17.01
<b>Measures of Efficiency – Emergency Management</b>					
Division expenditures per capita	\$3.03	\$4.38	\$3.61	\$4.05	\$4.16

**FIRE MARSHAL'S OFFICE  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	\$532,275	\$601,945	\$612,055	\$447,363	\$612,017	\$669,612	11.2%
EMERGENCY MANAGEMENT	168,529	140,794	161,709	115,271	158,162	163,802	16.3%
<b>DEPARTMENT TOTAL</b>	<b>\$700,804</b>	<b>\$742,739</b>	<b>\$773,764</b>	<b>\$562,634</b>	<b>\$770,179</b>	<b>\$833,414</b>	<b>12.2%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES AND BENEFITS	\$561,963	\$617,041	\$626,864	\$466,416	\$626,865	\$683,083	10.7%
SUPPLIES	72,245	43,116	62,093	46,173	62,121	51,231	18.8%
MAINTENANCE	6,430	6,730	8,230	5,462	8,230	9,730	44.6%
SERVICES	60,166	75,852	76,577	44,583	72,963	89,370	17.8%
<b>CLASSIFICATION TOTAL</b>	<b>\$700,804</b>	<b>\$742,739</b>	<b>\$773,764</b>	<b>\$562,634</b>	<b>\$770,179</b>	<b>\$833,414</b>	<b>12.2%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	5.20	5.20	5.20	5.20	5.20	5.20	0.0%
EMERGENCY MANAGEMENT	1.40	1.40	1.40	1.40	1.40	1.40	0.0%
<b>PERSONNEL TOTAL</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>	<b>0.0%</b>

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

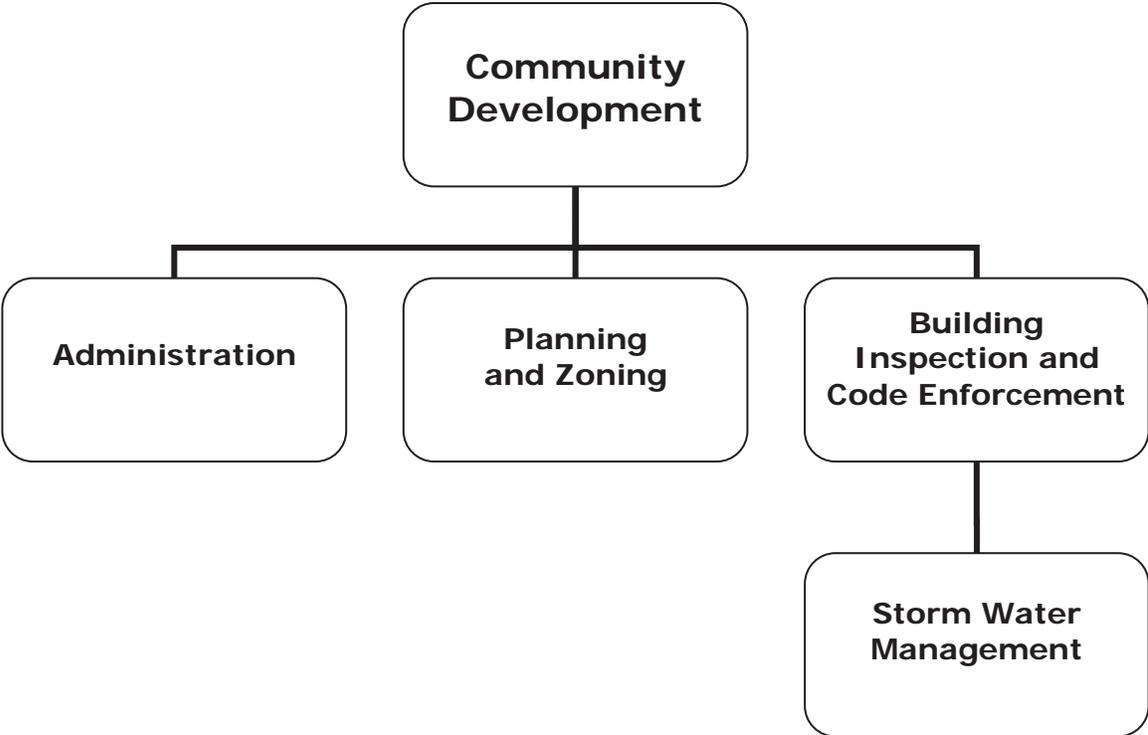
ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$312,131	\$329,371	\$331,221	\$244,585	\$331,221	\$371,934
41-30	OVERTIME PAY	9,031	16,000	15,074	9,809	15,074	16,000
41-31	HOLIDAY HRS WORKED	0	310	1,236	1,253	1,236	310
41-43	LONGEVITY PAY	2,450	2,710	2,710	2,690	2,690	2,285
41-45	INCENTIVE-CERTIFICATE PAY	9,225	9,600	9,600	6,950	9,600	10,200
41-49	CELL PHONE ALLOWANCE	4,165	4,260	4,260	3,000	4,260	4,860
41-90	ACCRUED PAYROLL	0	0	6,098	6,097	6,097	0
42-20	PART-TIME WAGES	33,160	49,809	49,809	38,502	49,809	50,728
47-10	SOCIAL SECURITY/MEDICARE	27,122	30,674	31,282	22,765	31,282	32,783
47-20	TMRS RETIREMENT	53,106	57,928	59,195	44,118	59,195	63,828
48-10	HEALTH/DENTAL INSURANCE	27,558	30,819	30,819	23,278	30,819	39,914
48-20	LIFE INSURANCE	835	908	908	693	924	1,024
48-30	DISABILITY INSURANCE	875	953	953	723	964	1,073
48-40	WORKERS COMP INSURANCE	2,926	3,352	3,352	2,484	3,352	4,512
48-50	EAP SERVICES	579	581	581	404	581	581
48-90	FLEX PLAN ADMINISTRATION	215	212	212	155	212	234
	<b>SALARIES AND BENEFITS</b>	<b>\$483,378</b>	<b>\$537,487</b>	<b>\$547,310</b>	<b>\$407,506</b>	<b>\$547,316</b>	<b>\$600,266</b>
51-00	OFFICE SUPPLIES	\$949	\$1,100	\$1,100	\$579	\$1,100	\$1,100
52-00	PERSONNEL SUPPLIES	2,486	3,571	3,571	1,720	3,571	3,571
53-00	VEHICLE SUPPLIES	21	200	200	0	200	200
53-01	FUEL	6,082	6,500	6,500	2,804	6,500	6,500
54-00	OPERATING SUPPLIES	3,961	4,000	5,387	4,095	5,387	4,000
58-00	OPERATING EQUIPMENT <\$5000	1,705	6,000	6,000	4,663	6,000	8,015
	<b>SUPPLIES</b>	<b>\$15,204</b>	<b>\$21,371</b>	<b>\$22,758</b>	<b>\$13,861</b>	<b>\$22,758</b>	<b>\$23,386</b>
63-00	VEHICLE MAINTENANCE	\$1,967	\$4,005	\$5,505	\$3,427	\$5,505	\$4,005
68-00	EQUIPMENT MAINTENANCE	915	1,000	1,000	525	1,000	1,000
	<b>MAINTENANCE</b>	<b>\$2,882</b>	<b>\$5,005</b>	<b>\$6,505</b>	<b>\$3,952</b>	<b>\$6,505</b>	<b>\$5,005</b>
73-11	VEHICLE INSURANCE	\$2,151	\$2,195	\$2,537	\$2,536	\$2,536	\$2,772
73-22	LAW ENFORCEMENT	2,779	2,779	2,437	2,238	2,437	3,920
73-50	SURETY BONDS	0	71	71	0	71	71
74-00	OPERATING SERVICES	1,606	3,840	3,840	1,178	3,840	4,440
74-01	POSTAL / COURIER SERVICES	197	250	250	4	250	250
74-94	PERMITS/INSPECTION/TEST	510	770	770	765	770	855
74-97	RECRUITMENT ADVERTISING	0	84	84	0	0	84
75-10	TRAINING	3,731	4,600	3,600	3,421	3,641	4,600
75-20	TRAVEL REIMBURSEMENTS	2,497	3,440	1,840	569	1,840	3,440
75-30	MEMBERSHIPS	385	1,355	1,355	530	1,355	1,525
77-30	INTERNET/WIRELESS SERVICE	2,023	2,300	2,300	1,242	2,300	2,600
78-00	CONTRACT SERVICES	0	3,500	3,500	0	3,500	3,500
78-30	RENTAL	35	150	150	0	150	150
78-31	VEHICLE LEASE-INTERNAL	14,897	12,748	12,748	9,561	12,748	12,748
	<b>SERVICES</b>	<b>\$30,811</b>	<b>\$38,082</b>	<b>\$35,482</b>	<b>\$22,044</b>	<b>\$35,438</b>	<b>\$40,955</b>
	<b>ADMINISTRATION</b>	<b>\$532,275</b>	<b>\$601,945</b>	<b>\$612,055</b>	<b>\$447,363</b>	<b>\$612,017</b>	<b>\$669,612</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$37,321	\$39,011	\$39,011	\$27,843	\$39,011	\$40,291
41-30	OVERTIME PAY	1,268	1,442	1,442	1,181	1,442	1,442
41-43	LONGEVITY PAY	745	811	811	805	805	865
41-45	INCENTIVE-CERTIFICATE PAY	2,074	2,100	2,100	1,575	2,100	2,100
41-49	CELL PHONE ALLOWANCE	540	540	540	360	540	540
42-20	PART-TIME WAGES	19,588	17,851	17,851	14,044	17,851	18,437
47-10	SOCIAL SECURITY/MEDICARE	4,664	4,674	4,674	3,462	4,674	4,809
47-20	TMRS RETIREMENT	6,643	7,020	7,020	5,074	7,020	7,119
48-10	HEALTH/DENTAL INSURANCE	5,318	5,674	5,674	4,246	5,674	6,774
48-20	LIFE INSURANCE	105	107	107	81	108	113
48-30	DISABILITY INSURANCE	108	113	113	83	113	116
48-40	WORKERS COMP INSURANCE	70	73	73	53	73	73
48-50	EAP SERVICES	120	116	116	87	116	116
48-90	FLEX PLAN ADMINISTRATION	21	22	22	16	22	22
	<b>SALARIES AND BENEFITS</b>	<b>\$78,585</b>	<b>\$79,554</b>	<b>\$79,554</b>	<b>\$58,910</b>	<b>\$79,549</b>	<b>\$82,817</b>
51-00	OFFICE SUPPLIES	\$992	\$900	\$900	\$416	\$900	\$900
52-00	PERSONNEL SUPPLIES	2,411	500	330	0	330	500
53-01	FUEL	1,406	3,814	3,814	0	3,814	3,814
54-00	OPERATING SUPPLIES	4,434	3,800	3,970	3,592	3,998	4,600
58-00	OPERATING EQUIPMENT <\$5000	47,798	12,731	30,321	28,304	30,321	18,031
	<b>SUPPLIES</b>	<b>\$57,041</b>	<b>\$21,745</b>	<b>\$39,335</b>	<b>\$32,312</b>	<b>\$39,363</b>	<b>\$27,845</b>
63-00	VEHICLE MAINTENANCE	\$1,273	\$0	\$0	\$0	\$0	\$0
68-00	EQUIPMENT MAINTENANCE	2,275	1,725	1,725	1,510	1,725	4,725
	<b>MAINTENANCE</b>	<b>\$3,548</b>	<b>\$1,725</b>	<b>\$1,725</b>	<b>\$1,510</b>	<b>\$1,725</b>	<b>\$4,725</b>
74-00	OPERATING SERVICES	\$12,306	\$11,685	\$11,685	\$10,893	\$11,685	\$17,215
75-10	TRAINING	920	1,770	3,270	2,129	3,270	2,965
75-20	TRAVEL REIMBURSEMENTS	2,274	2,250	3,750	3,473	3,750	3,250
75-30	MEMBERSHIPS	470	1,140	1,140	840	1,140	1,140
76-12	TELEPHONE/COMMUNICATIONS	3,953	4,350	4,675	3,940	4,675	5,570
77-30	INTERNET/WIRELESS SERVICE	1,778	2,000	2,000	1,264	2,000	3,700
78-00	CONTRACT SERVICES	7,654	6,500	6,500	0	6,500	6,500
78-41	ENVIRONMENTAL CLEAN UP	0	8,075	8,075	0	4,505	8,075
	<b>SERVICES</b>	<b>\$29,355</b>	<b>\$37,770</b>	<b>\$41,095</b>	<b>\$22,539</b>	<b>\$37,525</b>	<b>\$48,415</b>
	<b>EMERGENCY MANAGEMENT</b>	<b>\$168,529</b>	<b>\$140,794</b>	<b>\$161,709</b>	<b>\$115,271</b>	<b>\$158,162</b>	<b>\$163,802</b>

**Community Development**

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### 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.

### Accomplishments in Fiscal Year 2014-2015

Our staff accomplished the following:

Fiscal year 2015 marked the first full year where the Projects and Engineering divisions were located within the Public Works department instead of Community Development. It also marked the first year where the Inspections and Code Enforcement divisions were combined under one 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.

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. Planning staff oversees the GIS database and maps, review and approval of plats, site plans and construction plans by all required departments, as well as processing zone changes. This division also works with the Planning and Zoning Commission to obtain approvals and recommendations as required.

### Other departmental functions/accomplishments

The Community Development Department provides and distributes information to citizens and developers in as many formats as possible.

- Development Review Committee (DRC) meetings - 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.
- Builder Meetings – the Building Division hosts meetings as needed 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.

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 encourages employees to further their education, and maintain certifications, and licenses through professional development. Examples of some of those required certifications and licenses include State Plumbing Inspector; building, electrical and mechanical inspector; Certified Floodplain Manager; Code Enforcement Certification; Advanced Code Enforcement Certification; and Permit Technician.

**Highlights of the Budget**

**2015-2016 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 that require 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

<b>Administration</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	1.39*	1.39	1.39	1.39	1.39
Division expenditures	\$259,844	\$203,360	\$213,239	\$222,012	\$220,811
<b>Measures of Efficiency</b>					
Division expenditures per capita	\$6.84	\$5.28	\$5.47	\$5.69	\$5.61

\*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	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Estimated	FY16 Forecast
<b>Inputs</b>					
# of full time equivalents (FTE's)	4.6*	4.6	4.6	4.6	4.6
Division Expenditures	\$209,202	\$290,378	\$322,871	\$324,283	\$364,908
<b>Outputs</b>					
# of DRC Meetings Scheduled	77	80	42	72	76
# of Planning and Zoning Meetings held	21	21	12	23	21
# of Certificates of Platting Exemption	2	7	3	10	10
# of Preliminary Plats	3	10	9	15	9
# of Final Plats	5	10	13	22	12
# of Commercial Site Plans	9	7	11	19	12
# of Zone Changes	10	8	8	14	11
# of Appeals/Variances/ Special Exceptions	2	4	1	2	3
<b>Measures of Effectiveness</b>					
Avg. days to complete Site Plan **	9	37	14	15	14
Avg. days to complete Final Plat **	10	11	12	15	14
Avg. days to complete Preliminary Plat **	13	7	20	15	14
<b>Measures of Efficiency</b>					
Division expenditures per capita	\$5.51	\$7.55	\$8.27	\$8.31	\$9.27

\*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

<b>Inspection and Code Enforcement</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	4.9	4.9	4.9	4.9	4.9
Division Expenditures	\$400,269	\$348,329	\$390,071	\$378,882	\$453,323
<b>Outputs</b>					
# of New Residential permits issued	184	188	79	135	169
# of New Commercial permits issued	7	7	4	7	7
# of Commercial additions/alter permits issued	69	43	14	24	45
# of Inspections	11,471	10,611	6,671	11,436	11,172
<b>Measures of Effectiveness</b>					
Avg days to complete Single Family Home plan reviews **	4.8	4	3	3	4
Avg day to complete Commercial plan reviews **	29.5	17	13	13	14
% of Inspections done within 24 hours of notification	100%	100%	100%	100%	100%
Avg days to complete a Commercial add/alteration **	2.4	3	4	4	3
Avg days to complete a Residential add/alteration **	3.6	3	2	2	3
<b>Measures of Efficiency</b>					
Division expenditures per capita	\$10.50	\$9.00	\$10.00	\$9.71	\$11.52

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**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	\$203,360	\$213,239	\$224,973	\$155,428	\$222,012	\$220,811	3.6%
PLANNING AND ZONING	290,378	322,871	324,927	233,719	324,283	364,908	13.0%
INSPECTION/CODE ENFORCEMENT	348,329	390,071	380,484	262,736	378,882	453,323	16.2%
<b>DEPARTMENT TOTAL</b>	<b>\$842,067</b>	<b>\$926,181</b>	<b>\$930,384</b>	<b>\$651,883</b>	<b>\$925,177</b>	<b>\$1,039,042</b>	<b>12.2%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES AND BENEFITS	\$802,507	\$857,297	\$861,500	\$621,300	\$866,400	\$942,847	10.0%
SUPPLIES	13,021	14,523	15,023	7,938	11,883	17,774	22.4%
MAINTENANCE	336	1,665	1,997	1,297	1,997	2,625	57.7%
SERVICES	26,203	52,696	51,864	21,348	44,897	75,796	43.8%
<b>CLASSIFICATION TOTAL</b>	<b>\$842,067</b>	<b>\$926,181</b>	<b>\$930,384</b>	<b>\$651,883</b>	<b>\$925,177</b>	<b>\$1,039,042</b>	<b>12.2%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	1.39	1.39	1.39	1.39	1.39	1.39	0.0%
PLANNING AND ZONING	4.60	4.60	4.60	4.60	4.60	4.60	0.0%
INSPECTION/CODE ENFORCEMENT	3.90	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%
<b>PERSONNEL TOTAL</b>	<b>10.89</b>	<b>10.89</b>	<b>10.89</b>	<b>10.89</b>	<b>10.89</b>	<b>10.89</b>	<b>0.0%</b>

Department Reorganization:

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

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

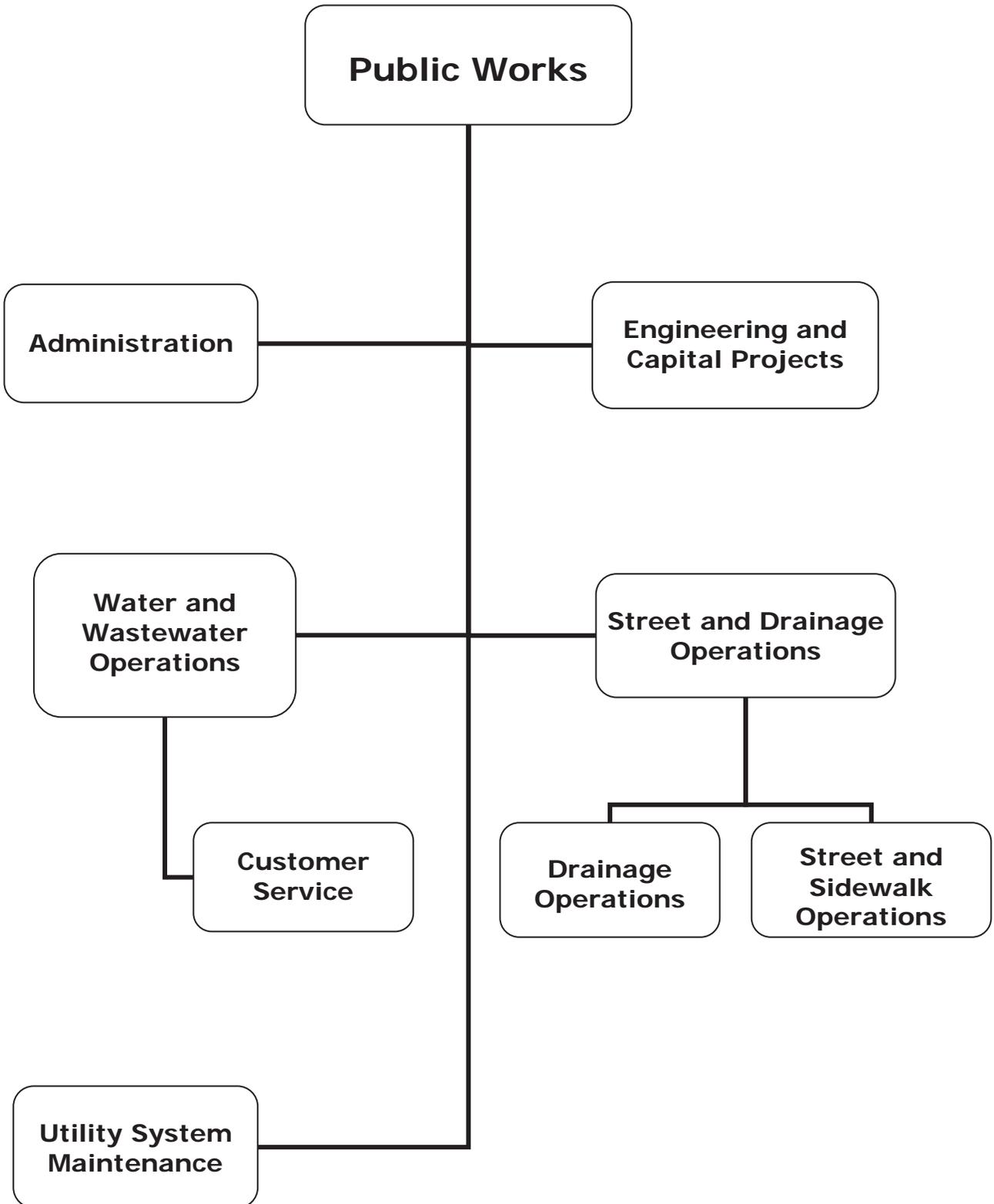
ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$135,894	\$141,371	\$141,371	\$103,768	\$140,332	\$146,505
41-43	LONGEVITY PAY	782	872	872	865	865	755
41-44	VEHICLE ALLOWANCE	7,465	7,506	7,506	5,310	7,506	7,506
41-45	INCENTIVE-CERTIFICATE PAY	1,185	1,200	1,200	900	1,200	1,200
41-49	CELL PHONE ALLOWANCE	1,640	1,640	1,640	1,093	1,640	1,640
47-10	SOCIAL SECURITY/MEDICARE	10,512	11,237	11,237	7,974	11,237	11,114
47-20	TMRS RETIREMENT	23,324	24,484	24,484	17,880	24,484	24,810
48-10	HEALTH/DENTAL INSURANCE	14,104	15,081	15,081	11,298	15,081	18,037
48-20	LIFE INSURANCE	372	391	391	284	391	404
48-30	DISABILITY INSURANCE	389	409	409	298	409	423
48-40	WORKERS COMP INSURANCE	170	182	182	132	182	176
48-50	EAP SERVICES	83	81	81	60	81	81
48-90	FLEX PLAN ADMINISTRATION	30	30	30	22	30	30
	<b>SALARIES AND BENEFITS</b>	<b>\$195,950</b>	<b>\$204,484</b>	<b>\$204,484</b>	<b>\$149,884</b>	<b>\$203,438</b>	<b>\$212,681</b>
51-00	OFFICE SUPPLIES	\$3,554	\$3,375	\$2,975	\$2,787	\$2,975	\$3,375
52-00	PERSONNEL SUPPLIES	46	155	155	78	78	50
54-00	OPERATING SUPPLIES	221	1,025	1,025	390	520	550
58-00	OPERATING EQUIPMENT<\$5000	0	0	900	635	847	0
	<b>SUPPLIES</b>	<b>\$3,821</b>	<b>\$4,555</b>	<b>\$5,055</b>	<b>\$3,890</b>	<b>\$4,420</b>	<b>\$3,975</b>
74-00	OPERATING SERVICES	\$122	\$0	\$0	\$0	\$0	\$0
74-01	POSTAL / COURIER SERVICES	548	2,300	1,034	532	532	2,300
75-10	TRAINING	320	300	300	116	116	300
75-20	TRAVEL REIMBURSEMENTS	0	600	600	126	126	600
75-30	MEMBERSHIPS	870	1,000	1,000	880	880	955
78-00	CONTRACT SERVICES	1,729	0	12,500	0	12,500	0
	<b>SERVICES</b>	<b>\$3,589</b>	<b>\$4,200</b>	<b>\$15,434</b>	<b>\$1,654</b>	<b>\$14,154</b>	<b>\$4,155</b>
	<b>ADMINISTRATION</b>	<b>\$203,360</b>	<b>\$213,239</b>	<b>\$224,973</b>	<b>\$155,428</b>	<b>\$222,012</b>	<b>\$220,811</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$194,337	\$211,565	\$212,608	\$153,017	\$212,608	\$220,717
41-30	OVERTIME PAY	1,576	2,000	2,000	1,203	1,837	2,000
41-43	LONGEVITY PAY	1,274	1,573	1,573	1,490	1,490	2,015
41-44	VEHICLE ALLOWANCE	3,222	3,240	3,240	2,292	3,240	3,240
41-45	INCENTIVE-CERTIFICATE PAY	3,210	3,600	3,600	3,300	3,600	4,800
41-49	CELL PHONE ALLOWANCE	1,152	1,152	1,152	768	1,152	1,152
41-90	ACCRUED PAYROLL	1,150	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	15,200	16,575	16,655	11,589	15,452	16,724
47-20	TMRS RETIREMENT	32,699	35,601	35,768	25,889	34,519	36,813
48-10	HEALTH/DENTAL INSURANCE	24,013	30,281	30,281	24,754	33,005	39,394
48-20	LIFE INSURANCE	538	588	588	436	581	613
48-30	DISABILITY INSURANCE	560	612	612	453	604	637
48-40	WORKERS COMP INSURANCE	236	265	265	190	253	264
48-50	EAP SERVICES	254	267	267	200	267	267
48-90	FLEX PLAN ADMINISTRATION	160	162	162	122	163	162
	<b>SALARIES AND BENEFITS</b>	<b>\$279,581</b>	<b>\$307,481</b>	<b>\$308,771</b>	<b>\$225,703</b>	<b>\$308,771</b>	<b>\$328,798</b>
52-00	PERSONNEL SUPPLIES	\$125	\$315	\$315	\$253	\$315	\$330
54-00	OPERATING SUPPLIES	589	375	375	151	201	300
	<b>SUPPLIES</b>	<b>\$714</b>	<b>\$690</b>	<b>\$690</b>	<b>\$404</b>	<b>\$516</b>	<b>\$630</b>
68-00	EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$300
	<b>MAINTENANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>
73-50	SURETY BONDS	\$0	\$80	\$181	\$181	\$181	\$80
74-00	OPERATING SERVICES	404	200	200	0	200	200
75-10	TRAINING	4,865	5,670	6,670	2,461	6,586	7,670
75-20	TRAVEL REIMBURSEMENTS	3,518	7,640	7,305	4,826	7,305	6,140
75-30	MEMBERSHIPS	1,296	1,110	1,110	144	724	1,090
78-00	CONTRACT SERVICES	0	0	0	0	0	20,000
	<b>SERVICES</b>	<b>\$10,083</b>	<b>\$14,700</b>	<b>\$15,466</b>	<b>\$7,612</b>	<b>\$14,996</b>	<b>\$35,180</b>
	<b>PLANNING AND ZONING</b>	<b>\$290,378</b>	<b>\$322,871</b>	<b>\$324,927</b>	<b>\$233,719</b>	<b>\$324,283</b>	<b>\$364,908</b>

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

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$224,856	\$236,491	\$236,724	\$161,926	\$236,724	\$261,771
41-30	OVERTIME PAY	2,280	4,330	4,330	961	4,330	4,330
41-43	LONGEVITY PAY	1,372	1,721	1,721	1,701	1,701	2,063
41-44	VEHICLE ALLOWANCE	1,074	1,080	1,080	764	1,080	1,080
41-45	INCENTIVE-CERTIFICATE PAY	3,838	2,610	2,610	3,458	2,610	6,510
41-49	CELL PHONE ALLOWANCE	2,742	2,742	2,742	1,603	2,742	2,742
41-90	ACCRUED PAYROLL	0	0	2,123	2,123	2,123	0
47-10	SOCIAL SECURITY/MEDICARE	17,072	17,921	18,101	12,173	18,101	19,737
47-20	TMRS RETIREMENT	37,483	39,813	40,190	27,562	40,190	43,828
48-10	HEALTH/DENTAL INSURANCE	33,878	36,140	36,140	31,667	42,223	56,583
48-20	LIFE INSURANCE	625	657	657	461	615	724
48-30	DISABILITY INSURANCE	650	684	684	480	640	755
48-40	WORKERS COMP INSURANCE	593	645	645	441	588	684
48-50	EAP SERVICES	293	285	285	194	259	285
48-90	FLEX PLAN ADMINISTRATION	220	213	213	199	265	276
	<b>SALARIES AND BENEFITS</b>	<b>\$326,976</b>	<b>\$345,332</b>	<b>\$348,245</b>	<b>\$245,713</b>	<b>\$354,191</b>	<b>\$401,368</b>
52-00	PERSONNEL SUPPLIES	\$1,170	\$1,250	\$1,250	\$1,234	\$1,234	\$2,021
53-00	VEHICLE SUPPLIES	0	375	375	15	20	375
53-01	FUEL	4,683	6,448	6,448	2,031	4,708	6,448
54-00	OPERATING SUPPLIES	2,224	705	705	364	485	2,325
58-00	OPERATING EQUIPMENT <\$5000	409	500	500	0	500	2,000
	<b>SUPPLIES</b>	<b>\$8,486</b>	<b>\$9,278</b>	<b>\$9,278</b>	<b>\$3,644</b>	<b>\$6,947</b>	<b>\$13,169</b>
63-00	VEHICLE MAINTENANCE	\$336	\$1,665	\$1,997	\$1,297	\$1,997	\$2,325
	<b>MAINTENANCE</b>	<b>\$336</b>	<b>\$1,665</b>	<b>\$1,997</b>	<b>\$1,297</b>	<b>\$1,997</b>	<b>\$2,325</b>
73-11	VEHICLE INSURANCE	\$2,511	\$2,562	\$2,562	\$2,379	\$2,379	\$2,600
74-00	OPERATING SERVICES	431	0	0	0	0	0
74-41	CODE ENFORCEMENT SERVICES	0	4,000	500	0	0	4,000
74-98	JUDGMENTS & DAMAGE CLAIM	0	1,000	1,000	0	0	1,000
75-10	TRAINING	1,247	2,400	2,535	2,404	2,644	4,200
75-20	TRAVEL REIMBURSEMENTS	0	1,500	1,033	0	500	1,500
75-30	MEMBERSHIPS	472	655	655	366	655	982
77-30	INTERNET/WIRELESS SERVICE	396	1,000	1,000	342	1,000	1,000
78-00	CONTRACT SERVICES	1,093	4,500	500	0	0	5,000
78-31	VEHICLE LEASE-INTERNAL	6,181	7,911	7,911	5,933	7,911	7,911
78-42	STORM WATER MANAGEMENT	200	8,268	3,268	658	658	8,268
	<b>SERVICES</b>	<b>\$12,531</b>	<b>\$33,796</b>	<b>\$20,964</b>	<b>\$12,082</b>	<b>\$15,747</b>	<b>\$36,461</b>
	<b>INSPECTION/CODE ENFORCEMENT</b>	<b>\$348,329</b>	<b>\$390,071</b>	<b>\$380,484</b>	<b>\$262,736</b>	<b>\$378,882</b>	<b>\$453,323</b>



### 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:

- 20,500 street joints and cracks in streets were sealed
- 5,491 linear feet of sidewalks were raised
- 801 linear feet of sidewalks were removed and replaced
- 521 linear feet of curb replacement
- 53,078 square feet of streets were raised
- 514 signs through work orders were completed
- 361 signs were replaced through the Sign Replacement Program
- 25 street banners were hung
- 9 fire hydrants painted
- 438 meters changed out
- 472 bacteriological samples were collected
- 324 dead end fire hydrants flushed
- 138 non-dead fire hydrants flushed
- 2,665 utility billing work orders
- 483 repairs to vehicles
- 261 repairs to equipment

#### The following were completed through the Sewer Rehab Project:

- 11,770 linear feet of cleaning and TV inspection of sanitary sewer lines
- 3,306 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 twelfth 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 fourteenth 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.

<b>Capital Improvement Projects in Process</b>			
Library Expansion Design Planning	Water Plants #2, and #7 Replacements	Lift Stations # 3, and #18 Design and Planning	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		

### Highlights of the Budget

The following decision packages are included with the General Fund FY16 adopted budget:

Additional Streets Laborer position (mid-year hire)	Ongoing cost	\$29,000
Used of Undesignated General Fund Balance for Additional Backhoe	One-time cost	\$78,000
Streets and/or Capital Projects	One-time cost	\$308,973

The following forces at work/decision packages are included with the Water and Sewer Fund FY16 adopted budget:

FAW-Blackhawk WWTP 3d Clarifier Debt Service Payment (City's portion)	Ongoing cost	\$245,641
Operations Asst. Superintendent position	Ongoing cost	\$84,848
Addition to fleet – ½ Ton pick up (for Operations Asst. Superintendent)	One-time cost	\$19,928
	Ongoing cost	\$1,036
Addition to Fleet – 1 Ton Crew Truck	One-time cost	\$45,000
	Ongoing Cost	\$615
Service Body for existing Unit PW59	One-time cost	\$11,000

**Public Works**

**The following forces at work/decision packages are not included with the FY16 adopted budget:**

Water Maintenance Worker Position	Ongoing cost	\$60,990
Piercing Tool	One-time cost	\$6,500
Sewer Maintenance Worker Position	Ongoing cost	\$60,990
Mini Excavator with trailer package (with insurance)	One-time cost	\$75,000
	Ongoing cost	\$251
Sanitary Lift Station Spare Pump	One-time cost	\$40,000
VFD SWS1 and SWS2	One-time cost	\$32,000
Flow Meter Portable	One-time cost	\$12,000

**2015-2016 Departmental Performance Measures by Division**

**Supports the City's Strategic Goals:** 1-Communication, 3-Preservation, 6-Organizational Development

<b>Administration</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	3.33	4.33	4.33	4.33	4.33
Division expenditures	\$348,444	\$391,527	\$507,806	\$477,256	\$535,760
<b>Measures of Efficiency</b>					
Division expenditures per capita	\$9.17	\$10.18	\$13.01	\$12.23	\$13.61

## Public Works

<b>Street/Sidewalk Operations</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	11.00	11.00	11.00	11.00	11.00
Department Expenditures	\$1,134,991	\$1,092,281	\$1,200,905	\$1,113,951	\$1,235,557
<b>Outputs</b>					
# of Street Signs Replaced in Program	356	361	370	230	385
# of Street Signs Repaired / Replaced by work orders	356	406	390	410	410
Sidewalk Raised (lf)	9,415	5,491	9,050	14,055	7,430
Sidewalk Removed & Replaced (lf)	542	801	700	630	575
Street Raising (sf)	69,567	53,078	54,000	51,385	59,970
# of Completed Work Orders for Streets	514	550	560	500	480
<b>Measures of Effectiveness</b>					
Average # of days to complete Signs work orders	1.58	1.33	1.60	1.85	1.60
% of work orders for Signs completed within 10 days	97%	93.45%	99%	99%	97%
Average # of days to complete Street work orders	4.46	3.00	4.50	4.65	3.70
% of Street work orders completed within 10 days	93.5%	83.27%	93.5%	80%	90%
<b>Measures of Efficiency</b>					
Monthly Operating Costs	\$94,583	\$91,023	\$100,075	\$9,496	\$102,963
Division expenditures per capita	\$29.87	\$28.39	\$30.35	\$28.55	\$31.39

## Public Works

<b>Drainage Operations</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	4.00	4.00	4.00	4.00	4.00
Department Expenditures	\$307,040	\$324,540	\$357,990	\$334,695	\$383,280
<b>Outputs</b>					
Ditches Cleaned (ft)	1,461	3,935	3,000	4,240	3,250
Road side Ditches Mowed (ac)	856	924	890	685	890
Storm Pipe Cleaned (ft)	532	610	370	250	385
Debris Cleaned (cy)	818	600	705	850	700
# of Work Orders	250	312	230	250	250
<b>Measures of Effectiveness</b>					
Average # of days to complete work orders	3.91	2.36	3.95	2.90	3.40
% of work orders completed within 10 working days	93.60%	99%	92.45%	83%	96.3%
<b>Measures of Efficiency</b>					
Monthly cost to operate the Drainage Operations	\$25,587	\$27,045	\$29,833	\$27,891	\$31,940
Division expenditures per capita	\$8.08	\$8.43	\$9.17	\$8.58	\$9.74

## Public Works

<b>Water Operations and Utilities</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	9.30	9.30	9.30	9.30	9.30
Department Expenditures	\$2,541,648	\$2,449,538	\$2,607,494	\$2,613,793	\$2,700,505
<b>Outputs</b>					
# of Active Utility Accounts	12,928	13,128	13,200	13,300	13,400
# of Completed Work Orders	1,433	1,419	1,400	1,530	1,400
# of meter change outs	275	438	275	170	290
# of Service Lines Repaired	151	169	150	200	160
# of Main Lines Repaired	193	149	100	50	150
# of Lines Flushed	587	529	550	650	650
# of Fire Hydrants Serviced	37	9	30	1,164	1150
Ground Water Pumpage (MG)	2.281	4.182	2.225	21.100	21.500
Surface Water Pumpage (MG)	2,033.218	1,883.283	2,200	1,600	1,900
Total Water Usage (MG)	2,035.499	1,887.465	2,200	1,600	1,900
Total Daily Average Water Production (MG)	5.577	5.171	5.500	5.800	5.200
Total Surface Water Purchased (MG)	2,033.218	1,887.465	2,200	1,600	1,900
<b>Measures of Effectiveness</b>					
Average # of days to complete work orders	1.07	1.14	1.10	1.32	1.10
% of work orders within 2 working days	98.88%	97.67%	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	99.89%	99.78%	97%	99%	99%
<b>Measures of Efficiency</b>					
Monthly Operating Costs	\$211,804	\$204,128	\$217,291	\$217,816	\$225,042
Division expenditures per capita	\$67.84	\$63.66	\$66.82	\$66.65	\$68.61

FY16 forecast expenditures include new divisions Water Utilities (3650) and Water Operations (3655).

## Public Works

<b>Sewer Operations and Utilities</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	9.00	9.0	9.00	9.0	9.0
Department Expenditures	\$2,499,633	\$2,799,862	\$3,109,258	\$3,159,683	\$3,489,403
<b>Outputs</b>					
# of Completed Work Orders	785	783	800	755	785
Sewer Treatment Total All Flows (MG)	1,078.912	1,046.476	1,135	1,250	1,070
Sewer Treatment Total Daily Average (MG)	2.956	2.867	3	4	3.2
# of Service Lines Repaired	53	88	70	113	70
# of Main Lines repaired	8	7	10	5	9
# of Sewer Lines cleaned	26,565	22,743	26,000	21,000	24,500
# of Manholes repaired	29	34	15	8	27
# of Sewer Main Stoppages	50	34	40	50	45
# of Service Lines Stoppages	361	303	375	205	340
# of Lift Station repairs	488	732	580	950	650
<b>Measures of Effectiveness</b>					
Average # of days to complete work orders	1.07	1.09	1.00	1.90	1.10
% of work orders completed within 2 working days	98.34%	93.61%	98%	94%	95%
<b>Measures of Efficiency</b>					
Monthly cost to operate the City's Sewer Operations	\$208,303	\$233,322	\$259,105	\$263,307	\$290,784
Division expenditures per capita	\$65.79	\$72.76	\$79.68	\$80.57	\$88.66

FY16 forecast expenditures include new divisions Sewer Utilities (3651) and Sewer Operations (3656).

## Public Works

<b>Utility Customer Service</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	2.00	2.00	2.00	2.00	2.00
Department Expenditures	\$169,674	\$183,492	\$193,426	\$197,357	\$206,466
<b>Outputs</b>					
# of Active Utility Accounts	13,128	12,866	13,000	13,234	13,630
# of Completed Work Orders	n/a	4,603	3,600	4,700	4,850
# of cut-offs	n/a	809	1,100	810	800
# of reconnects	n/a	665	875	678	700
# of work orders closed	n/a	4,603	875	4,700	4,850
<b>Measures of Effectiveness</b>					
# of work orders completed per FTE	n/a	2,302	1,800	2,350	2,425
% of work orders closed out	n/a	100%	100%	100%	100%
<b>Measures of Efficiency</b>					
Monthly cost to operate the City's Utility Customer Service	\$14,140	\$15,291	\$16,119	\$16,446	\$17,206
Division expenditures per capita	\$4.47	\$4.77	\$4.96	\$5.06	\$5.25

\*Started logging May 2013

## Public Works

<b>Engineering and Capital Projects</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	5.0	5.0	5.0	4.0	4.0
Division Expenditures	\$489,251	\$390,344	\$446,799	\$388,794	\$388,348
<b>Outputs</b>					
# of Construction Plan Review	26	28	25	28	25
# of Construction Right of Way Permits	24	29	21	33	33
# of Development Permits	24	24	19	18	21
# of Attachment 4 (Impervious Cover Reviews)	29	19	40	50	0
# of CIP Projects Completed	3	9	5	4	4
# of construction site visits per workday	12	12	12	15	12
# of Residential Sections Completed	5	6	6	7	7
<b>Measures of Effectiveness</b>					
Average days for plan reviews	8	10	11	7	8
% of Field inspections completed within 24 hours of notification	100%	100%	100%	100%	100%
<b>Measures of Efficiency</b>					
Monthly Operating Costs	\$40,771	\$32,529	\$37,233	\$32,400	\$32,362
Division expenditures per capita	\$12.88	\$10.14	\$11.45	\$9.96	\$9.87

\*Department reorganization: The Engineering division and the Capital Improvements Administration division were transferred from the Community Development Department.

**PUBLIC WORKS  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION (GF)	\$273,166	\$361,561	\$362,614	\$258,635	\$344,851	\$379,181	4.9%
STREET/SIDEWALK OPERATIONS	1,092,281	1,200,905	1,210,796	835,465	1,113,951	1,235,557	2.9%
DRAINAGE OPERATIONS	324,540	357,990	364,468	251,021	334,695	383,280	7.1%
ENGINEERING & CAPITAL PROJ (GF)	256,609	264,081	264,991	156,658	208,876	239,619	-9.3%
ADMINISTRATION (W/S)	118,361	146,245	146,245	99,304	132,405	156,579	7.1%
WATER OPERATIONS-3642 (W/S)	2,449,538	2,607,494	2,657,525	1,551,594	2,613,793	0	0.0%
SEWER OPERATIONS-3647 (W/S)	2,799,862	3,109,258	3,160,471	2,000,014	3,159,683	0	0.0%
WATER UTILITIES-3650 (W/S)	0	0	0	0	0	768,147	3.6%
SEWER UTILITIES-3651 (W/S)	0	0	0	0	0	485,255	12.2%
WATER OPERATIONS-3655 (W/S)	0	0	0	0	0	1,932,358	3.6%
SEWER OPERATIONS-3656 (W/S)	0	0	0	0	0	3,004,148	12.2%
CUSTOMER SERVICE (W/S)	183,492	193,426	197,394	141,201	197,357	206,466	6.7%
ENGINEERING & CAPITAL PROJ (W/S)	133,735	182,718	182,718	76,438	179,918	148,729	-18.6%
<b>DEPARTMENT TOTAL</b>	<b>\$7,631,584</b>	<b>\$8,423,678</b>	<b>\$8,547,222</b>	<b>\$5,370,330</b>	<b>\$8,285,529</b>	<b>\$8,939,319</b>	<b>6.1%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES AND BENEFITS	\$2,673,031	\$2,993,361	\$3,011,252	\$2,067,046	\$2,929,463	\$3,259,274	8.9%
SUPPLIES	282,828	321,314	301,537	151,379	250,960	341,883	6.4%
MAINTENANCE	443,418	518,676	599,355	286,863	512,686	540,480	4.2%
SERVICES	4,053,440	4,297,186	4,328,937	2,624,590	4,254,150	4,314,020	0.4%
CAPITAL OUTLAY	5,694	131,146	131,146	120,759	161,012	75,928	0.0%
OTHER	173,173	161,995	174,995	119,693	177,258	407,734	151.7%
<b>CLASSIFICATION TOTAL</b>	<b>\$7,631,584</b>	<b>\$8,423,678</b>	<b>\$8,547,222</b>	<b>\$5,370,330</b>	<b>\$8,285,529</b>	<b>\$8,939,319</b>	<b>6.1%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION (GF)*	2.73	2.73	2.73	2.73	2.73	2.73	0.0%
ADMINISTRATION (W/S)*	1.60	1.60	1.60	1.60	1.60	1.60	0.0%
STREET/SIDEWALK OPERATIONS	10.00	10.00	10.00	10.00	10.00	11.00	10.0%
DRAINAGE OPERATIONS	5.00	5.00	5.00	5.00	5.00	5.00	0.0%
WATER UTILITIES (W/S)	0.00	6.00	6.00	6.00	6.00	6.00	0.0%
SEWER UTILITIES (W/S)	0.00	5.00	5.00	5.00	5.00	6.00	20.0%
WATER OPERATIONS (W/S)	8.30	2.30	2.30	2.30	2.30	2.30	0.0%
SEWER OPERATIONS (W/S)	8.00	3.00	3.00	3.00	3.00	3.00	0.0%
CUSTOMER SERVICE (W/S)	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
ENGINEERING & CIP (G/F)*	3.00	2.60	2.60	2.60	2.60	2.60	0.0%
ENGINEERING & CIP (W/S)*	2.00	1.40	1.40	1.40	1.40	1.40	0.0%
<b>PERSONNEL TOTAL</b>	<b>42.63</b>	<b>41.63</b>	<b>41.63</b>	<b>41.63</b>	<b>41.63</b>	<b>43.63</b>	<b>4.8%</b>

\* 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  
001-3601-431\***

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$166,947	\$244,708	\$244,708	\$175,830	\$234,445	\$252,479
41-30	OVERTIME PAY	588	1,000	1,000	299	399	1,000
41-43	LONGEVITY PAY	2,941	1,472	1,472	1,464	1,952	1,479
41-44	VEHICLE ALLOWANCE	5,570	9,342	9,342	6,609	8,812	9,342
41-45	INCENTIVE-CERTIFICATE PAY	350	600	600	450	600	600
41-49	CELL PHONE ALLOWANCE	1,400	2,212	2,212	1,474	1,965	2,212
41-90	ACCRUED PAYROLL	26,538	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	13,942	19,158	19,158	13,162	17,549	17,908
47-20	TMRS RETIREMENT	32,420	41,474	41,474	29,733	39,644	42,043
48-10	HEALTH/DENTAL INSURANCE	16,320	31,645	31,645	23,465	31,287	37,474
48-20	LIFE INSURANCE	476	679	679	492	656	698
48-30	DISABILITY INSURANCE	498	708	708	516	688	728
48-40	WORKERS COMP INSURANCE	235	308	308	219	292	300
48-50	EAP SERVICES	129	159	159	119	159	159
48-90	FLEX PLAN ADMINISTRATION	81	122	122	44	59	59
	<b>SALARIES AND BENEFITS</b>	<b>\$268,435</b>	<b>\$353,587</b>	<b>\$353,587</b>	<b>\$253,876</b>	<b>\$338,507</b>	<b>\$366,481</b>
51-00	OFFICE SUPPLIES	\$1,325	\$1,273	\$1,273	\$520	\$693	\$1,600
52-00	PERSONNEL SUPPLIES	30	80	80	8	10	100
54-00	OPERATING SUPPLIES	116	120	120	0	0	200
	<b>SUPPLIES</b>	<b>\$1,471</b>	<b>\$1,473</b>	<b>\$1,473</b>	<b>\$528</b>	<b>\$703</b>	<b>\$1,900</b>
74-00	OPERATING SERVICES	\$205	\$100	\$1,153	\$1,142	\$1,523	\$500
74-01	POSTAL / COURIER SERVICES	18	110	110	61	81	100
75-10	TRAINING	25	3,747	3,747	688	917	4,000
75-20	TRAVEL REIMBURSEMENTS	0	1,200	1,200	1,082	1,443	4,700
75-30	MEMBERSHIPS	432	1,267	1,267	1,258	1,677	1,500
75-40	PUBLICATIONS	0	77	77	0	0	0
78-00	CONTRACT SERVICES	2,580	0	0	0	0	0
	<b>SERVICES</b>	<b>\$3,260</b>	<b>\$6,501</b>	<b>\$7,554</b>	<b>\$4,231</b>	<b>\$5,641</b>	<b>\$10,800</b>
	<b>ADMINISTRATION</b>	<b>\$273,166</b>	<b>\$361,561</b>	<b>\$362,614</b>	<b>\$258,635</b>	<b>\$344,851</b>	<b>\$379,181</b>

\*The department and division number changed in Public Works Administration from 001-3401 to 001-3601. This change aligns the administration division with public works department "36" in the chart of accounts.

**PUBLIC WORKS  
STREETS / SIDEWALKS  
001-3610-431**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$345,676	\$366,581	\$375,693	\$267,523	\$356,697	\$406,575
41-30	OVERTIME PAY	13,235	10,179	10,179	9,363	12,484	10,179
41-43	LONGEVITY PAY	7,205	7,690	7,690	7,645	10,193	8,245
41-45	INCENTIVE-CERTIFICATE PAY	296	300	300	225	300	300
41-49	CELL PHONE ALLOWANCE	1,380	1,380	1,380	920	1,227	1,380
47-10	SOCIAL SECURITY/MEDICARE	26,329	27,725	28,422	20,688	27,584	31,083
47-20	TMRS RETIREMENT	58,358	61,744	63,201	45,634	60,845	67,421
48-10	HEALTH/DENTAL INSURANCE	64,003	74,919	74,919	46,558	62,077	82,143
48-20	LIFE INSURANCE	965	1,021	1,021	766	1,021	1,135
48-30	DISABILITY INSURANCE	999	1,060	1,060	796	1,061	1,178
48-40	WORKERS COMP INSURANCE	8,687	9,364	9,364	7,577	10,103	10,966
48-50	EAP SERVICES	593	581	581	435	580	617
48-90	FLEX PLAN ADMINISTRATION	348	405	405	256	341	389
	<b>SALARIES AND BENEFITS</b>	<b>\$528,074</b>	<b>\$562,949</b>	<b>\$574,215</b>	<b>\$408,386</b>	<b>\$544,513</b>	<b>\$621,611</b>
51-00	OFFICE SUPPLIES	\$255	\$270	\$270	\$120	\$160	\$0
52-00	PERSONNEL SUPPLIES	6,912	7,780	7,780	5,137	6,849	8,250
53-00	VEHICLE SUPPLIES	0	0	0	0	0	1
53-01	FUEL	29,531	29,660	29,660	17,593	23,457	29,660
54-00	OPERATING SUPPLIES	5,104	7,834	7,834	4,052	5,403	8,175
54-74	SIGN MATERIALS	29,782	31,000	31,000	15,802	21,069	31,000
56-00	FACILITY SUPPLIES	193	350	350	344	459	350
58-00	OPERATING EQUIPMENT<\$5000	4,112	6,250	6,250	1,056	1,408	6,250
	<b>SUPPLIES</b>	<b>\$75,889</b>	<b>\$83,144</b>	<b>\$83,144</b>	<b>\$44,104</b>	<b>\$58,805</b>	<b>\$83,686</b>
63-00	VEHICLE MAINTENANCE	\$10,862	\$12,500	\$11,350	\$5,476	\$7,301	\$12,500
65-10	STREET MAINTENANCE	29,984	71,455	71,230	19,276	25,701	71,455
65-15	BRIDGE MAINTENANCE	1,556	1,000	1,000	0	0	1,000
65-17	TRAFFIC LIGHT MAINTENANCE	0	200	200	0	0	200
65-20	SIDEWALK MAINTENANCE	9,882	15,000	15,000	11,331	15,108	15,000
68-00	EQUIPMENT MAINTENANCE	18,490	17,000	17,000	12,360	16,480	17,000
68-71	CONSTRUCTION EQUIP MAINT	1,690	2,050	2,050	536	715	2,050
	<b>MAINTENANCE</b>	<b>\$72,464</b>	<b>\$119,205</b>	<b>\$117,830</b>	<b>\$48,979</b>	<b>\$65,305</b>	<b>\$119,205</b>
73-11	VEHICLE INSURANCE	\$4,811	\$4,909	\$4,909	\$6,604	\$8,805	\$7,500
74-00	OPERATING SERVICES	967	250	250	0	0	250
74-97	RECRUITMENT ADVERTISING	0	300	300	0	0	300
74-98	JUDGMENTS & DAMAGE CLAIM	0	0	0	650	867	0
75-10	TRAINING	0	0	0	0	0	203
75-20	TRAVEL REIMBURSEMENTS	0	15	15	0	0	15
75-30	MEMBERSHIPS	146	150	150	150	200	150
76-11	ELECTRICITY	398,628	393,508	393,508	296,510	395,347	390,708
76-25	SAFETY SERVICES	393	400	400	294	392	0
78-00	CONTRACT SERVICES	0	470	470	0	0	470
78-30	RENTAL	0	550	550	0	0	550
78-31	VEHICLE LEASE-INTERNAL	10,909	10,909	10,909	8,182	10,909	10,909
	<b>SERVICES</b>	<b>\$415,854</b>	<b>\$411,461</b>	<b>\$411,461</b>	<b>\$312,390</b>	<b>\$416,520</b>	<b>\$411,055</b>
84-00	CAPITAL OPERATING EQUIP	\$0	\$24,146	\$24,146	\$21,606	\$28,808	\$0
	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$24,146</b>	<b>\$24,146</b>	<b>\$21,606</b>	<b>\$28,808</b>	<b>\$0</b>
	<b>STREET/SIDEWALKS</b>	<b>\$1,092,281</b>	<b>\$1,200,905</b>	<b>\$1,210,796</b>	<b>\$835,465</b>	<b>\$1,113,951</b>	<b>\$1,235,557</b>

**PUBLIC WORKS  
DRAINAGE OPERATIONS  
001-3620-431**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$159,482	\$182,943	\$187,965	\$134,133	\$178,844	\$194,621
41-30	OVERTIME PAY	8,261	6,138	6,138	7,694	10,259	6,138
41-43	LONGEVITY PAY	3,969	4,175	4,175	4,155	5,540	4,395
41-45	INCENTIVE-CERTIFICATE PAY	593	600	600	450	600	600
41-49	CELL PHONE ALLOWANCE	540	540	540	360	480	540
41-90	ACCRUED PAYROLL	316	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	11,762	13,106	13,490	9,791	13,055	14,044
47-20	TMRS RETIREMENT	27,488	31,085	31,888	23,449	31,265	32,462
48-10	HEALTH/DENTAL INSURANCE	45,195	51,805	51,805	40,818	54,424	55,978
48-20	LIFE INSURANCE	453	508	508	387	516	538
48-30	DISABILITY INSURANCE	471	529	529	400	533	561
48-40	WORKERS COMP INSURANCE	3,457	4,009	4,009	3,501	4,668	4,958
48-50	EAP SERVICES	268	290	290	217	289	290
48-90	FLEX PLAN ADMINISTRATION	96	108	108	81	108	108
	<b>SALARIES AND BENEFITS</b>	<b>\$262,351</b>	<b>\$295,836</b>	<b>\$302,045</b>	<b>\$225,436</b>	<b>\$300,581</b>	<b>\$315,233</b>
52-00	PERSONNEL SUPPLIES	\$3,243	\$3,650	\$3,650	\$1,832	\$2,443	\$3,650
53-01	FUEL	5,084	6,330	6,330	1,974	2,632	6,330
54-00	OPERATING SUPPLIES	1,597	800	800	807	1,076	800
58-00	OPERATING EQUIPMENT <\$5000	546	1,675	1,675	760	1,013	1,675
	<b>SUPPLIES</b>	<b>\$10,470</b>	<b>\$12,455</b>	<b>\$12,455</b>	<b>\$5,373</b>	<b>\$7,164</b>	<b>\$12,455</b>
65-30	DRAINAGE MAINTENANCE	\$43,299	\$37,316	\$37,585	\$9,305	\$12,407	\$37,300
	<b>MAINTENANCE</b>	<b>\$43,299</b>	<b>\$37,316</b>	<b>\$37,585</b>	<b>\$9,305</b>	<b>\$12,407</b>	<b>\$37,300</b>
73-11	VEHICLE INSURANCE	\$2,657	\$2,711	\$2,711	\$3,528	\$4,704	\$3,856
74-00	OPERATING SERVICES	352	50	50	0	0	50
74-98	JUDGMENTS & DAMAGE CLAIM	1,187	500	500	500	667	500
75-30	MEMBERSHIPS	146	150	150	150	200	150
78-31	VEHICLE LEASE-INTERNAL	4,078	8,972	8,972	6,729	8,972	13,736
	<b>SERVICES</b>	<b>\$8,420</b>	<b>\$12,383</b>	<b>\$12,383</b>	<b>\$10,907</b>	<b>\$14,543</b>	<b>\$18,292</b>
	<b>DRAINAGE OPERATIONS</b>	<b>\$324,540</b>	<b>\$357,990</b>	<b>\$364,468</b>	<b>\$251,021</b>	<b>\$334,695</b>	<b>\$383,280</b>

**PUBLIC WORKS  
ENGINEERING AND CIP (COMBINED)  
001-3531-431 & 001-3770-431**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$138,195	\$157,832	\$127,102	\$93,508	\$124,678	\$149,657
41-30	OVERTIME PAY	1,352	500	1,240	824	1,098	500
41-43	LONGEVITY PAY	1,335	1,000	990	990	1,320	459
41-44	VEHICLE ALLOWANCE	1,991	0	0	0	0	0
41-45	INCENTIVE-CERTIFICATE PAY	4,458	4,500	4,500	2,645	3,527	3,060
41-49	CELL PHONE ALLOWANCE	1,760	1,800	1,800	1,016	1,355	1,584
47-10	SOCIAL SECURITY/MEDICARE	10,528	11,802	11,802	7,169	9,558	11,398
47-20	TMRS RETIREMENT	23,624	26,486	26,486	15,813	21,084	24,433
48-10	HEALTH/DENTAL INSURANCE	25,035	37,486	37,486	13,870	18,493	22,466
48-20	LIFE INSURANCE	383	439	439	260	346	412
48-30	DISABILITY INSURANCE	399	456	456	271	361	432
48-40	WORKERS COMP INSURANCE	340	424	424	256	341	374
48-50	EAP SERVICES	145	174	174	99	132	151
48-90	FLEX PLAN ADMINISTRATION	51	128	128	37	50	56
	<b>SALARIES AND BENEFITS</b>	<b>\$209,596</b>	<b>\$243,027</b>	<b>\$213,027</b>	<b>\$136,758</b>	<b>\$182,343</b>	<b>\$214,982</b>
51-00	OFFICE SUPPLIES	\$0	\$600	\$501	\$147	\$196	\$600
52-00	PERSONNEL SUPPLIES	354	905	605	416	555	985
53-00	VEHICLE SUPPLIES	0	130	130	0	0	130
53-01	FUEL	2,584	3,332	3,332	1,401	1,868	3,332
54-00	OPERATING SUPPLIES	63	500	400	339	452	500
58-00	OPERATING EQUIPMENT<\$5000	0	500	1,722	872	1,163	500
	<b>SUPPLIES</b>	<b>\$3,001</b>	<b>\$5,967</b>	<b>\$6,690</b>	<b>\$3,175</b>	<b>\$4,234</b>	<b>\$6,047</b>
63-00	VEHICLE MAINTENANCE	\$195	\$625	\$1,775	\$1,487	\$1,983	\$625
	<b>MAINTENANCE</b>	<b>\$195</b>	<b>\$625</b>	<b>\$1,775</b>	<b>\$1,487</b>	<b>\$1,983</b>	<b>\$625</b>
73-11	VEHICLE INSURANCE	\$836	\$853	\$952	\$952	\$1,269	\$1,040
74-00	OPERATING SERVICES	4,007	4,151	4,151	1,036	1,381	4,151
74-97	RECRUITMENT ADVERTISING	0	400	400	0	0	400
75-10	TRAINING	644	800	800	100	133	400
75-20	TRAVEL REIMBURSEMENTS	0	155	968	812	1,083	900
75-30	MEMBERSHIPS	294	822	0	0	0	500
75-40	PUBLICATIONS	0	165	165	0	0	110
78-00	CONTRACT SERVICES	27,983	2,757	31,704	9,069	12,092	7,800
78-31	VEHICLE LEASE-INTERNAL	4,359	4,359	4,359	3,269	4,358	2,664
	<b>SERVICES</b>	<b>\$38,123</b>	<b>\$14,462</b>	<b>\$43,499</b>	<b>\$15,238</b>	<b>\$20,316</b>	<b>\$17,965</b>
88-00	CAPITAL EQUIPMENT	\$5,694	\$0	\$0	\$0	\$0	\$0
	<b>CAPITAL OUTLAY</b>	<b>\$5,694</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>ENGINEERING &amp; CIP</b>	<b>\$256,609</b>	<b>\$264,081</b>	<b>\$264,991</b>	<b>\$156,658</b>	<b>\$208,876</b>	<b>\$239,619</b>

**PUBLIC WORKS  
ADMINISTRATION (WATER & SEWER FUND)  
401-3601-434**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$70,445	\$92,237	\$92,237	\$65,830	\$87,773	\$95,265
41-30	OVERTIME PAY	567	1,000	1,000	656	875	1,000
41-43	LONGEVITY PAY	645	1,028	1,028	1,020	1,360	1,116
41-44	VEHICLE ALLOWANCE	2,028	3,240	3,240	2,292	3,056	3,240
41-45	INCENTIVE-CERTIFICATE PAY	1,710	2,100	2,100	1,575	2,100	2,100
41-49	CELL PHONE ALLOWANCE	456	684	684	456	608	684
41-90	ACCRUED PAYROLL	3,683	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	5,449	7,191	7,191	5,140	6,853	7,399
47-20	TMRS RETIREMENT	12,061	16,038	16,038	11,474	15,299	16,275
48-10	HEALTH/DENTAL INSURANCE	10,461	13,162	13,162	9,849	13,132	15,704
48-20	LIFE INSURANCE	190	256	256	187	249	263
48-30	DISABILITY INSURANCE	198	267	267	196	261	275
48-40	WORKERS COMP INSURANCE	87	119	119	84	112	116
48-50	EAP SERVICES	80	93	93	70	93	93
48-90	FLEX PLAN ADMINISTRATION	29	35	35	26	35	35
	<b>SALARIES AND BENEFITS</b>	<b>\$108,089</b>	<b>\$137,450</b>	<b>\$137,450</b>	<b>\$98,855</b>	<b>\$131,806</b>	<b>\$143,565</b>
51-00	OFFICE SUPPLIES	\$456	\$325	\$325	\$252	\$336	\$650
52-00	PERSONNEL SUPPLIES	0	80	80	0	0	80
54-00	OPERATING SUPPLIES	30	90	90	50	67	100
54-77	WATER CONSERVE LITERATURE	0	1,500	1,500	0	0	1,500
	<b>SUPPLIES</b>	<b>\$486</b>	<b>\$1,995</b>	<b>\$1,995</b>	<b>\$302</b>	<b>\$403</b>	<b>\$2,330</b>
72-12	MEDICAL EXAMINATIONS	\$0	\$1,151	\$1,151	\$0	\$0	\$1,324
74-00	OPERATING SERVICES	88	625	625	0	0	875
74-01	POSTAL / COURIER SERVICES	0	0	0	0	0	1,000
74-22	CONSUMER CONFIDENCE RPT	1,978	2,150	2,150	0	0	2,150
75-10	TRAINING	0	2,298	2,298	12	16	2,800
75-20	TRAVEL REIMBURSEMENTS	0	0	0	0	0	1,980
75-30	MEMBERSHIPS	0	543	543	135	180	500
75-40	PUBLICATIONS	0	33	33	0	0	55
78-00	CONTRACT SERVICES	7,720	0	0	0	0	0
	<b>SERVICES</b>	<b>\$9,786</b>	<b>\$6,800</b>	<b>\$6,800</b>	<b>\$147</b>	<b>\$196</b>	<b>\$10,684</b>
	<b>PUBLIC WORKS ADMIN</b>	<b>\$118,361</b>	<b>\$146,245</b>	<b>\$146,245</b>	<b>\$99,304</b>	<b>\$132,405</b>	<b>\$156,579</b>

**PUBLIC WORKS  
ENGINEERING AND CIP ADMIN (COMBINED) WATER & SEWER FUND  
401-3531-434 & 401-3770-434**

ACCOUNT	ACCOUNT DESCRIPTION	FY14	FY15	FY15	FY15	FY15	FY16
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2015	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$75,051	\$97,586	\$97,586	\$44,801	\$97,586	\$79,870
41-30	OVERTIME PAY	2,299	3,500	3,500	1,361	3,500	3,550
41-43	LONGEVITY PAY	909	525	525	749	749	306
41-45	INCENTIVE-CERTIFICATE PAY	2,663	2,400	2,400	1,680	1,890	3,240
41-49	CELL PHONE ALLOWANCE	715	960	960	399	573	876
41-90	ACCRUED PAYROLL	320	0	0	4,484	4,484	0
47-10	SOCIAL SECURITY/MEDICARE	6,320	8,048	8,048	4,071	5,428	6,671
47-20	TMRS RETIREMENT	13,174	16,786	16,786	8,543	12,786	13,816
48-10	HEALTH/DENTAL INSURANCE	2,944	14,433	14,433	988	14,401	19,529
48-20	LIFE INSURANCE	207	273	273	131	273	222
48-30	DISABILITY INSURANCE	217	282	282	137	282	230
48-40	WORKERS COMP INSURANCE	206	259	259	137	259	210
48-50	EAP SERVICES	91	116	116	46	75	81
48-90	FLEX PLAN ADMINISTRATION	32	106	106	17	65	93
	<b>SALARIES AND BENEFITS</b>	<b>\$105,148</b>	<b>\$145,274</b>	<b>\$145,274</b>	<b>\$67,544</b>	<b>\$142,351</b>	<b>\$128,694</b>
51-00	OFFICE SUPPLIES	\$0	\$85	\$85	\$0	\$85	\$85
52-00	PERSONNEL SUPPLIES	190	250	250	146	250	250
53-01	FUEL	2,054	2,558	2,558	526	2,558	2,558
54-00	OPERATING SUPPLIES	0	85	85	0	85	100
	<b>SUPPLIES</b>	<b>\$2,244</b>	<b>\$2,978</b>	<b>\$2,978</b>	<b>\$672</b>	<b>\$2,978</b>	<b>\$2,993</b>
63-00	VEHICLE MAINTENANCE	\$41	\$1,880	\$1,880	\$1,251	\$1,880	\$1,880
	<b>MAINTENANCE</b>	<b>\$41</b>	<b>\$1,880</b>	<b>\$1,880</b>	<b>\$1,251</b>	<b>\$1,880</b>	<b>\$1,880</b>
71-30	ENGINEERING SERVICES	\$23,909	\$30,000	\$30,000	\$5,031	\$30,000	\$10,000
73-11	VEHICLE INSURANCE	812	829	829	952	952	1,040
74-00	OPERATING SERVICES	264	0	0	0	0	0
75-10	TRAINING	0	200	200	0	200	300
75-20	TRAVEL REIMBURSEMENTS	0	240	240	0	240	700
75-40	PUBLICATIONS	0	0	0	0	0	110
78-31	VEHICLE LEASE-INTERNAL	1,317	1,317	1,317	988	1,317	3,012
	<b>SERVICES</b>	<b>\$26,302</b>	<b>\$32,586</b>	<b>\$32,586</b>	<b>\$6,971</b>	<b>\$32,709</b>	<b>\$15,162</b>
	<b>ENGINEERING AND CAPITAL PROJECTS</b>	<b>\$133,735</b>	<b>\$182,718</b>	<b>\$182,718</b>	<b>\$76,438</b>	<b>\$179,918</b>	<b>\$148,729</b>

**PUBLIC WORKS  
UTILITY CUSTOMER SERVICE (WATER & SEWER FUND)  
401-3648-434**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$59,814	\$64,266	\$67,475	\$49,152	\$67,024	\$70,789
41-30	OVERTIME PAY	3,727	2,000	2,000	3,417	3,500	2,000
41-43	LONGEVITY PAY	1,508	1,625	1,625	1,590	1,590	1,710
41-45	INCENTIVE-CERTIFICATE PAY	296	300	300	225	300	300
41-49	CELL PHONE ALLOWANCE	770	840	840	595	840	840
41-90	ACCRUED PAYROLL	118	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	4,869	4,889	5,135	3,928	5,135	5,384
47-20	TMRS RETIREMENT	10,799	11,039	11,552	8,782	11,552	11,904
48-10	HEALTH/DENTAL INSURANCE	12,745	14,079	14,079	10,434	14,079	16,637
48-20	LIFE INSURANCE	168	179	179	141	179	196
48-30	DISABILITY INSURANCE	173	186	186	146	186	204
48-40	WORKERS COMP INSURANCE	730	829	829	609	829	921
48-50	EAP SERVICES	115	116	116	87	116	116
48-90	FLEX PLAN ADMINISTRATION	41	43	43	32	43	43
	<b>SALARIES AND BENEFITS</b>	<b>\$95,873</b>	<b>\$100,391</b>	<b>\$104,359</b>	<b>\$79,138</b>	<b>\$105,373</b>	<b>\$111,044</b>
51-00	OFFICE SUPPLIES	\$0	\$50	\$50	\$0	\$0	\$0
52-00	PERSONNEL SUPPLIES	1,269	1,360	1,360	891	1,216	2,200
54-00	OPERATING SUPPLIES	753	1,200	1,200	1,053	1,200	1,500
58-00	OPERATING EQUIPMENT <\$5000	174	400	400	217	289	400
	<b>SUPPLIES</b>	<b>\$2,196</b>	<b>\$3,010</b>	<b>\$3,010</b>	<b>\$2,161</b>	<b>\$2,705</b>	<b>\$4,100</b>
63-00	VEHICLE MAINTENANCE	\$921	\$1,750	\$1,750	\$763	\$1,017	\$1,750
	<b>MAINTENANCE</b>	<b>\$921</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$763</b>	<b>\$1,017</b>	<b>\$1,750</b>
73-11	VEHICLE INSURANCE	\$1,203	\$1,228	\$1,228	\$1,975	\$1,975	\$1,017
74-00	OPERATING SERVICES	176	0	0	0	0	0
75-10	TRAINING	0	1,400	1,400	386	761	1,600
75-20	TRAVEL REIMBURSEMENTS	32	180	180	0	180	180
75-40	PUBLICATIONS	0	75	75	0	0	0
78-00	CONTRACT SERVICES	81,625	83,926	83,926	55,678	83,880	83,926
78-31	VEHICLE LEASE-INTERNAL	1,466	1,466	1,466	1,100	1,466	2,849
	<b>SERVICES</b>	<b>\$84,502</b>	<b>\$88,275</b>	<b>\$88,275</b>	<b>\$59,139</b>	<b>\$88,262</b>	<b>\$89,572</b>
	<b>UTILITY CUSTOMER SERVICE</b>	<b>\$183,492</b>	<b>\$193,426</b>	<b>\$197,394</b>	<b>\$141,201</b>	<b>\$197,357</b>	<b>\$206,466</b>

**PUBLIC WORKS**  
**WATER OPERATIONS (WATER & SEWER FUND)**  
**401-3642-434\***

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$335,789	\$367,460	\$378,572	\$268,507	\$378,572	\$0
41-30	OVERTIME PAY	47,512	45,858	45,858	28,964	45,858	0
41-31	HOLIDAY HRS WORKED	681	0	0	895	1,193	0
41-43	LONGEVITY PAY	6,122	6,506	6,506	6,334	6,334	0
41-45	INCENTIVE-CERTIFICATE PAY	2,459	2,490	2,490	2,018	2,490	0
41-49	CELL PHONE ALLOWANCE	1,482	1,302	1,302	1,228	1,302	0
41-90	ACCRUED PAYROLL	1,610	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	28,335	30,069	30,919	22,326	30,919	0
47-20	TMRS RETIREMENT	62,859	67,738	69,515	49,192	69,515	0
48-10	HEALTH/DENTAL INSURANCE	67,405	74,774	74,774	48,687	74,774	0
48-20	LIFE INSURANCE	956	1,021	1,021	769	1,025	0
48-30	DISABILITY INSURANCE	991	1,063	1,063	799	1,065	0
48-40	WORKERS COMP INSURANCE	4,053	5,508	5,508	3,275	5,508	0
48-50	EAP SERVICES	542	540	540	399	540	0
48-90	FLEX PLAN ADMINISTRATION	271	283	283	163	283	0
	<b>SALARIES AND BENEFITS</b>	<b>\$561,067</b>	<b>\$604,612</b>	<b>\$618,351</b>	<b>\$433,556</b>	<b>\$619,378</b>	<b>\$0</b>
51-00	OFFICE SUPPLIES	\$255	\$200	\$200	\$190	\$253	\$0
52-00	PERSONNEL SUPPLIES	4,899	5,601	5,601	3,906	5,601	0
53-00	VEHICLE SUPPLIES	10	0	0	0	0	0
53-01	FUEL	44,529	39,870	39,870	17,639	39,870	0
54-00	OPERATING SUPPLIES	11,905	15,400	15,400	12,081	16,108	0
54-75	WATER METERS & BOXES	54,904	51,000	41,000	18,342	41,000	0
54-76	WATER METERS-REPL PROGRAM	24,180	30,000	30,000	24,477	32,636	0
54-95	CHEMICALS	2,806	9,000	4,500	3,108	4,500	0
56-00	FACILITY SUPPLIES	66	0	0	0	0	0
58-00	OPERATING EQUIPMENT <\$5000 SUPPLIES	16,845	15,000	9,000	3,908	9,000	0
		<b>\$160,399</b>	<b>\$166,071</b>	<b>\$145,571</b>	<b>\$83,651</b>	<b>\$148,968</b>	<b>\$0</b>
63-00	VEHICLE MAINTENANCE	\$21,088	\$7,000	\$7,000	\$5,462	\$7,283	\$0
65-41	DISTRIBUTION LINE MAINT	134,621	114,000	115,384	53,715	115,384	0
65-43	WATER PLANT MAINTENANCE	34,377	51,100	80,062	52,155	80,062	0
65-46	FIRE HYDRANT MAINTENANCE	14,408	30,000	44,202	15,937	44,202	0
65-47	WATER METER MAINTENANCE	4,270	3,000	3,000	650	3,000	0
68-00	EQUIPMENT MAINTENANCE	5,299	5,500	3,500	3,620	3,500	0
68-71	CONSTRUCTION EQUIP MAINT	3,849	5,000	7,000	6,272	8,363	0
	<b>MAINTENANCE</b>	<b>\$217,912</b>	<b>\$215,600</b>	<b>\$260,148</b>	<b>\$137,811</b>	<b>\$261,794</b>	<b>\$0</b>
71-40	CONSULTING SERVICES	\$28,101	\$33,800	\$33,800	\$51	\$15,000	\$0
73-11	VEHICLE INSURANCE	3,066	3,129	3,129	4,731	4,731	0
74-00	OPERATING SERVICES	27,733	30,000	30,000	7,482	30,000	0
74-01	POSTAL / COURIER SERVICES	788	1,000	1,000	470	627	0
74-71	PURCHASED WATER	1,073,116	1,123,847	1,093,847	579,385	1,082,331	0
74-94	PERMITS & INSPECTION FEES	38,278	38,618	41,118	40,941	41,118	0
74-97	RECRUITMENT ADVERTISING	0	300	300	0	0	0
74-98	JUDGMENTS & DAMAGE CLAIM	2,313	450	450	0	0	0
75-10	TRAINING	3,594	4,900	4,900	1,614	2,152	0
75-20	TRAVEL REIMBURSEMENTS	192	630	630	108	630	0
75-30	MEMBERSHIPS	1,167	1,025	1,025	665	887	0
76-11	ELECTRICITY	148,460	169,057	169,057	120,102	159,057	0
76-12	TELEPHONE/COMMUNICATIONS	1,198	1,200	1,200	793	1,200	0
76-13	NATURAL GAS	784	2,066	2,066	406	2,066	0
76-25	SAFETY SERVICES	125	130	130	94	130	0
78-00	CONTRACT SERVICES	0	0	39,744	0	39,744	0
78-30	RENTAL	284	510	510	229	305	0
78-31	VEHICLE LEASE-INTERNAL	12,651	12,651	12,651	9,488	12,651	0
78-40	POLLUTION CONTROL & ABATE	18,946	19,705	19,705	9,473	12,631	0
79-10	COMMUNITY EVENTS/PROGRAMS	1,784	0	0	0	0	0
	<b>SERVICES</b>	<b>\$1,362,580</b>	<b>\$1,443,018</b>	<b>\$1,455,262</b>	<b>\$776,032</b>	<b>\$1,405,260</b>	<b>\$0</b>
84-00	CAPITAL OPERATING EQUIP	\$0	\$30,000	\$30,000	\$22,650	\$30,200	\$0
	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$22,650</b>	<b>\$30,200</b>	<b>\$0</b>
93-42	95 CITY OF HOUSTON BONDS	\$147,580	\$148,193	\$148,193	\$97,894	\$148,193	\$0
	<b>OTHER</b>	<b>\$147,580</b>	<b>\$148,193</b>	<b>\$148,193</b>	<b>\$97,894</b>	<b>\$148,193</b>	<b>\$0</b>
	<b>WATER OPERATIONS</b>	<b>\$2,449,538</b>	<b>\$2,607,494</b>	<b>\$2,657,525</b>	<b>\$1,551,594</b>	<b>\$2,613,793</b>	<b>\$0</b>

\*The Water Operations division and the Sewer Operations division will be split in to four new divisions.  
The new divisions are Water Utilities, Sewer Utilities, Water Operations, and Sewer Operations.

**PUBLIC WORKS**  
**SEWER OPERATIONS (WATER & SEWER FUND)**  
**401-3647-433\***

ACCOUNT	ACCOUNT DESCRIPTION	FY14	FY15	FY15	FY15	FY15	FY16
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2015	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$311,410	\$336,760	\$346,494	\$219,878	\$346,494	\$0
41-30	OVERTIME PAY	41,041	30,843	30,843	22,495	30,843	0
41-31	HOLIDAY HRS WORKED	2,458	0	0	1,595	2,127	0
41-43	LONGEVITY PAY	5,373	5,795	5,795	5,335	5,335	0
41-45	INCENTIVE-CERTIFICATE PAY	3,259	3,300	3,300	2,725	3,300	0
41-49	CELL PHONE ALLOWANCE	540	540	540	360	540	0
41-90	ACCRUED PAYROLL	5,346	0	545	545	545	0
47-10	SOCIAL SECURITY/MEDICARE	25,906	26,427	27,213	17,872	27,213	0
47-20	TMRS RETIREMENT	58,143	60,371	62,015	40,405	62,015	0
48-10	HEALTH/DENTAL INSURANCE	74,527	78,677	78,677	47,831	78,677	0
48-20	LIFE INSURANCE	873	944	944	629	944	0
48-30	DISABILITY INSURANCE	907	975	975	652	975	0
48-40	WORKERS COMP INSURANCE	3,843	4,823	4,823	2,738	4,823	0
48-50	EAP SERVICES	519	523	523	319	523	0
48-90	FLEX PLAN ADMINISTRATION	253	257	257	118	257	0
	<b>SALARIES AND BENEFITS</b>	<b>\$534,398</b>	<b>\$550,235</b>	<b>\$562,944</b>	<b>\$363,497</b>	<b>\$564,611</b>	<b>\$0</b>
52-00	PERSONNEL SUPPLIES	\$5,448	\$6,348	\$6,348	\$3,936	\$6,000	\$0
53-01	FUEL	16,307	33,405	33,405	3,853	15,000	0
54-00	OPERATING SUPPLIES	3,102	3,000	3,000	2,634	3,000	0
56-00	FACILITY SUPPLIES	0	368	368	0	0	0
58-00	OPERATING EQUIPMENT <\$5000	1,815	1,100	1,100	990	1,000	0
	<b>SUPPLIES</b>	<b>\$26,672</b>	<b>\$44,221</b>	<b>\$44,221</b>	<b>\$11,413</b>	<b>\$25,000</b>	<b>\$0</b>
62-40	FENCE MAINTENANCE	\$783	\$1,000	\$1,000	\$0	\$428	\$0
63-00	VEHICLE MAINTENANCE	5,551	7,000	7,000	4,758	4,900	0
65-51	COLLECTION LINE MAINTENANCE	11,704	26,000	26,587	21,572	22,000	0
65-52	LIFT STATION MAINTENANCE	43,935	51,000	86,500	53,131	86,500	0
68-00	EQUIPMENT MAINTENANCE	45,475	56,600	56,600	7,714	54,372	0
68-71	CONSTRUCTION EQUIP MAINT	1,138	700	700	92	100	0
	<b>MAINTENANCE</b>	<b>\$108,586</b>	<b>\$142,300</b>	<b>\$178,387</b>	<b>\$87,267</b>	<b>\$168,300</b>	<b>\$0</b>
73-11	VEHICLE INSURANCE	\$4,452	\$4,544	\$4,544	\$6,071	\$6,071	\$0
74-00	OPERATING SERVICES	791	0	0	0	0	0
74-73	BLACKHAWK WW OPERATIONS	1,944,810	2,118,609	2,108,026	1,316,010	2,108,026	0
75-10	TRAINING	2,783	4,900	4,900	2,609	3,479	0
75-20	TRAVEL REIMBURSEMENTS	140	630	630	144	192	0
75-30	MEMBERSHIPS	221	225	225	225	300	0
76-11	ELECTRICITY	134,965	129,442	129,442	99,461	132,615	0
76-13	NATURAL GAS	7,964	10,470	10,470	5,501	7,335	0
76-25	SAFETY SERVICES	125	130	130	91	121	0
78-30	RENTAL	0	2,000	2,000	1,361	1,815	0
78-31	VEHICLE LEASE-INTERNAL	8,362	10,750	10,750	8,062	10,749	0
	<b>SERVICES</b>	<b>\$2,104,613</b>	<b>\$2,281,700</b>	<b>\$2,271,117</b>	<b>\$1,439,535</b>	<b>\$2,270,703</b>	<b>\$0</b>
84-00	CAPITAL OPERATING EQUIP	\$0	\$77,000	\$77,000	\$76,503	\$102,004	\$0
	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$77,000</b>	<b>\$77,000</b>	<b>\$76,503</b>	<b>\$102,004</b>	<b>\$0</b>
90-61	BLACKHAWK WWTP OPER RESRV	\$25,593	\$13,802	\$26,802	\$21,799	\$29,065	\$0
	<b>OTHER</b>	<b>\$25,593</b>	<b>\$13,802</b>	<b>\$26,802</b>	<b>\$21,799</b>	<b>\$29,065</b>	<b>\$0</b>
	<b>SEWER OPERATIONS</b>	<b>\$2,799,862</b>	<b>\$3,109,258</b>	<b>\$3,160,471</b>	<b>\$2,000,014</b>	<b>\$3,159,683</b>	<b>\$0</b>

\*The Water Operations division and the Sewer Operations division will be split in to four new divisions.  
The new divisions are Water Utilities, Sewer Utilites, Water Operations, and Sewer Operations.

**PUBLIC WORKS  
WATER UTILITIES (WATER & SEWER FUND)  
401-3650-434**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$0	\$0	\$0	\$0	\$0	\$252,492
41-30	OVERTIME PAY	0	0	0	0	0	35,667
41-31	HOLIDAY HRS WORKED	0	0	0	0	0	0
41-43	LONGEVITY PAY	0	0	0	0	0	5,630
41-45	INCENTIVE-CERTIFICATE PAY	0	0	0	0	0	2,700
41-49	CELL PHONE ALLOWANCE	0	0	0	0	0	1,140
41-90	ACCRUED PAYROLL	0	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	0	0	0	0	0	21,783
47-20	TMRS RETIREMENT	0	0	0	0	0	46,834
48-10	HEALTH/DENTAL INSURANCE	0	0	0	0	0	48,827
48-20	LIFE INSURANCE	0	0	0	0	0	701
48-30	DISABILITY INSURANCE	0	0	0	0	0	728
48-40	WORKERS COMP INSURANCE	0	0	0	0	0	4,064
48-50	EAP SERVICES	0	0	0	0	0	348
48-90	FLEX PLAN ADMINISTRATION	0	0	0	0	0	130
	<b>SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$421,044</b>
52-00	PERSONNEL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$7,579
53-01	FUEL	0	0	0	0	0	18,300
54-00	OPERATING SUPPLIES	0	0	0	0	0	7,000
54-76	WATER METERS-REPL PROGRAM	0	0	0	0	0	40,000
58-00	OPERATING EQUIPMENT<\$5000	0	0	0	0	0	11,200
	<b>SUPPLIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$84,079</b>
63-00	VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$4,400
65-41	DISTRIBUTION LINE MAINT	0	0	0	0	0	114,000
65-46	FIRE HYDRANT MAINTENANCE	0	0	0	0	0	30,000
68-00	EQUIPMENT MAINTENANCE	0	0	0	0	0	11,676
	<b>MAINTENANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,076</b>
71-40	CONSULTING SERVICES	\$0	\$0	\$0	\$0	\$0	\$33,800
73-11	VEHICLE INSURANCE	0	0	0	0	0	5,668
74-97	RECRUITMENT ADVERTISING	0	0	0	0	0	200
74-98	JUDGMENTS & DAMAGE CLAIM	0	0	0	0	0	500
75-10	TRAINING	0	0	0	0	0	5,600
75-20	TRAVEL REIMBURSEMENTS	0	0	0	0	0	630
75-30	MEMBERSHIPS	0	0	0	0	0	725
76-12	TELEPHONE/COMMUNICATIONS	0	0	0	0	0	600
78-30	RENTAL	0	0	0	0	0	400
78-31	VEHICLE LEASE-INTERNAL	0	0	0	0	0	9,825
	<b>SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,948</b>
83-00	VEHICLES	\$0	\$0	\$0	\$0	\$0	\$45,000
	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>
	<b>WATER UTILITIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$768,147</b>

**PUBLIC WORKS  
SEWER UTILITIES (WATER & SEWER FUND)  
401-3651-433**

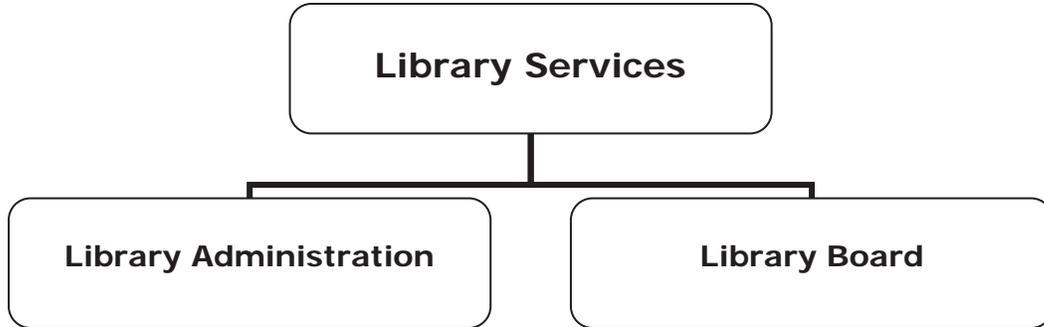
ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$0	\$0	\$0	\$0	\$0	\$238,422
41-30	OVERTIME PAY	0	0	0	0	0	17,135
41-31	HOLIDAY HRS WORKED	0	0	0	0	0	0
41-43	LONGEVITY PAY	0	0	0	0	0	1,877
41-45	INCENTIVE-CERTIFICATE PAY	0	0	0	0	0	2,100
41-49	CELL PHONE ALLOWANCE	0	0	0	0	0	540
41-90	ACCRUED PAYROLL	0	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	0	0	0	0	0	17,941
47-20	TMRS RETIREMENT	0	0	0	0	0	40,923
48-10	HEALTH/DENTAL INSURANCE	0	0	0	0	0	66,028
48-20	LIFE INSURANCE	0	0	0	0	0	665
48-30	DISABILITY INSURANCE	0	0	0	0	0	688
48-40	WORKERS COMP INSURANCE	0	0	0	0	0	3,324
48-50	EAP SERVICES	0	0	0	0	0	348
48-90	FLEX PLAN ADMINISTRATION	0	0	0	0	0	130
	<b>SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$390,121</b>
52-00	PERSONNEL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$5,900
53-01	FUEL	0	0	0	0	0	18,300
54-00	OPERATING SUPPLIES	0	0	0	0	0	7,000
58-00	OPERATING EQUIPMENT <\$5000	0	0	0	0	0	800
	<b>SUPPLIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,000</b>
63-00	VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$4,400
65-51	COLLECTION LINE MAINTENANCE	0	0	0	0	0	26,000
68-00	EQUIPMENT MAINTENANCE	0	0	0	0	0	10,842
	<b>MAINTENANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,242</b>
73-11	VEHICLE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$3,779
74-97	RECRUITMENT ADVERTISING	0	0	0	0	0	100
75-10	TRAINING	0	0	0	0	0	4,000
75-20	TRAVEL REIMBURSEMENTS	0	0	0	0	0	450
75-30	MEMBERSHIPS	0	0	0	0	0	75
78-30	RENTAL	0	0	0	0	0	100
78-31	VEHICLE LEASE-INTERNAL	0	0	0	0	0	2,388
	<b>SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,892</b>
83-00	VEHICLES	\$0	\$0	\$0	\$0	\$0	\$11,000
	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000</b>
	<b>SEWER UTILITIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$485,255</b>

**PUBLIC WORKS  
WATER OPERATIONS (WATER & SEWER FUND)  
401-3655-434**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$0	\$0	\$0	\$0	\$0	\$143,687
41-30	OVERTIME PAY	0	0	0	0	0	10,191
41-31	HOLIDAY HRS WORKED	0	0	0	0	0	0
41-43	LONGEVITY PAY	0	0	0	0	0	1,145
41-45	INCENTIVE-CERTIFICATE PAY	0	0	0	0	0	1,890
41-49	CELL PHONE ALLOWANCE	0	0	0	0	0	702
41-90	ACCRUED PAYROLL	0	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	0	0	0	0	0	11,599
47-20	TMRS RETIREMENT	0	0	0	0	0	24,802
48-10	HEALTH/DENTAL INSURANCE	0	0	0	0	0	31,914
48-20	LIFE INSURANCE	0	0	0	0	0	397
48-30	DISABILITY INSURANCE	0	0	0	0	0	415
48-40	WORKERS COMP INSURANCE	0	0	0	0	0	1,843
48-50	EAP SERVICES	0	0	0	0	0	206
48-90	FLEX PLAN ADMINISTRATION	0	0	0	0	0	163
	<b>SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$228,954</b>
52-00	PERSONNEL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$2,155
53-01	FUEL	0	0	0	0	0	18,300
54-00	OPERATING SUPPLIES	0	0	0	0	0	2,400
54-75	WATER METERS & BOXES	0	0	0	0	0	51,000
54-95	CHEMICALS	0	0	0	0	0	9,000
58-00	OPERATING EQUIPMENT < \$5000	0	0	0	0	0	3,800
	<b>SUPPLIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86,655</b>
63-00	VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$2,600
65-43	WATER PLANT MAINTENANCE	0	0	0	0	0	51,065
65-47	WATER METER MAINTENANCE	0	0	0	0	0	6,620
68-00	EQUIPMENT MAINTENANCE	0	0	0	0	0	2,224
68-01	EMERGENCY GENERATOR MAINT	0	0	0	0	0	11,637
	<b>MAINTENANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$74,146</b>
73-11	VEHICLE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$1,498
74-00	OPERATING SERVICES	0	0	0	0	0	30,000
74-71	PURCHASED WATER	0	0	0	0	0	1,123,900
74-94	PERMITS & INSPECTION FEES	0	0	0	0	0	45,800
75-10	TRAINING	0	0	0	0	0	1,600
75-20	TRAVEL REIMBURSEMENTS	0	0	0	0	0	180
76-11	ELECTRICITY	0	0	0	0	0	164,057
76-12	TELEPHONE/COMMUNICATIONS	0	0	0	0	0	600
76-13	NATURAL GAS	0	0	0	0	0	2,100
78-30	RENTAL	0	0	0	0	0	1,600
78-31	VEHICLE LEASE-INTERNAL	0	0	0	0	0	3,275
78-40	POLLUTION CONTROL & ABATE	0	0	0	0	0	19,800
	<b>SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,394,410</b>
93-42	95 CITY OF HOUSTON BONDS	\$0	\$0	\$0	\$0	\$0	\$148,193
	<b>OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,193</b>
	<b>WATER OPERATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,932,358</b>

**PUBLIC WORKS  
SEWER OPERATIONS (WATER & SEWER FUND)  
401-3656-433**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$0	\$0	\$0	\$0	\$0	\$198,760
41-30	OVERTIME PAY	0	0	0	0	0	13,708
41-31	HOLIDAY HRS WORKED	0	0	0	0	0	0
41-43	LONGEVITY PAY	0	0	0	0	0	4,025
41-45	INCENTIVE-CERTIFICATE PAY	0	0	0	0	0	1,800
41-49	CELL PHONE ALLOWANCE	0	0	0	0	0	540
41-90	ACCRUED PAYROLL	0	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	0	0	0	0	0	15,494
47-20	TMRS RETIREMENT	0	0	0	0	0	34,434
48-10	HEALTH/DENTAL INSURANCE	0	0	0	0	0	44,613
48-20	LIFE INSURANCE	0	0	0	0	0	552
48-30	DISABILITY INSURANCE	0	0	0	0	0	573
48-40	WORKERS COMP INSURANCE	0	0	0	0	0	2,728
48-50	EAP SERVICES	0	0	0	0	0	232
48-90	FLEX PLAN ADMINISTRATION	0	0	0	0	0	86
	<b>SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$317,545</b>
52-00	PERSONNEL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$4,638
53-01	FUEL	0	0	0	0	0	18,300
54-00	OPERATING SUPPLIES	0	0	0	0	0	2,400
58-00	OPERATING EQUIPMENT <\$5000	0	0	0	0	0	300
	<b>SUPPLIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,638</b>
63-00	VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$2,750
65-52	LIFT STATION MAINTENANCE	0	0	0	0	0	52,000
68-00	EQUIPMENT MAINTENANCE	0	0	0	0	0	3,058
68-01	EMERGENCY GENERATOR MAINT	0	0	0	0	0	46,448
	<b>MAINTENANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$104,256</b>
73-11	VEHICLE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$3,656
74-73	BLACKHAWK WW OPERATIONS	0	0	0	0	0	2,118,700
75-10	TRAINING	0	0	0	0	0	4,000
75-20	TRAVEL REIMBURSEMENTS	0	0	0	0	0	360
76-11	ELECTRICITY	0	0	0	0	0	129,617
76-13	NATURAL GAS	0	0	0	0	0	10,470
78-30	RENTAL	0	0	0	0	0	400
78-31	VEHICLE LEASE-INTERNAL	0	0	0	0	0	10,037
	<b>SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,277,240</b>
83-00	VEHICLES	\$0	\$0	\$0	\$0	\$0	\$19,928
	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,928</b>
90-61	BLACKHAWK WWTP OPER RESRV	\$0	\$0	\$0	\$0	\$0	\$13,900
93-43	GCWDA-WWTP CLARIFIER PROJECT	\$0	\$0	\$0	\$0	\$0	\$245,641
	<b>OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$259,541</b>
	<b>SEWER OPERATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,004,148</b>



## **Library Services**

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### **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 119 magazine and newspaper subscriptions. The library also provides access to over 43,000 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. Outreach opportunities in the use of library services and online resources are also provided throughout the year. The Library also provides internet computers, access to several software applications including word processing and spreadsheet software, and a fee based printing service. Classes are offered in basic computer skills, basic software applications 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 2014-15

- Automated and mobilized the summer reading programs' registration and logging processes, providing online reading programs with unique goals and incentives for all age groups
- Provided outreach services to local daycares, schools and other venues and also bilingual ESL outreach to local ESL programs
- Completed the Texas State Library Edge Assessment designed as a management and leadership tool for Texas libraries. Through participation in this program, the library was awarded a grant to improve public technology services
- Began a subscription to FactCite reference database, providing additional, quality k-12 information to the community and also added 800 new reference titles to the Gale Virtual Reference Library database
- Partnered with College of the Mainland to provide free GED practice tests to the community
- Initiated an annual award program to recognize individuals providing outstanding cultural programming to the community

### Highlights of the Budget

#### 2015-2016 Departmental Goals and Performance Measures

#### Major Departmental Goals for FY 2015-16

- Maintain essential library services and programs during the renovation and expansion of the library facility
- Utilize Texas State Library Edge grant to provide access and training through 21 early literacy tablets, a 3d printer and 3d scanner and an LCD projector
- Provide outreach services to local daycares, schools and other venues to continue library children's services during the library's renovation and expansion
- Provide online summer reading club and continue to offer rewards, incentives and programs during construction
- Provide outreach training to senior citizens in the use of library services, online resources and programming opportunities during the library's renovation and expansion

**Supports City's Strategic Goals:** 1-Communication, 3-Preservation, 4-Partnerships, and 6-Organizational Development

## Library Services

Library Department	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Estimated	FY16 Forecast
<b>Inputs</b>					
#of full time equivalents (FTE's)	14.37	14.37	14.37	14.37	14.62
Division Expenditures	\$1,002,803	\$1,083,043	\$1,080,319	\$1,092,228	\$1,125,330
<b>Outputs</b>					
# of Total physical items in library collection	98,862	98,188	98,000	98,000	98,000
# of Total electronic items in library collection	34,996	43,166	48,000	48,000	52,000
# of Items catalogued & processed	9,632	9,269	9,200	9,000	9,200
# of programs	822	904	850	800	850
# of Computers available public use	33	33	33	33	38
# of Reading club signups	2,961	2,820	2,550	2,500	2,650
<b>Measures of Effectiveness</b>					
# of Items checked out	367,948	367,452	360,000	360,000	360,000
# of Attendance at programs	28,060	29,524	26,000	25,000	25,000
# of Computer usage	24,933	27,126	26,000	25,000	25,000
# of Library visits	163,113	162,803	160,000	150,000	150,000
# of Reading club completion	77%	75%	70%	75%	75%
# of Reference transactions	27,932	27,364	30,000	26,000	28,000
# of Loans received from other libraries	785	778	750	750	785
# of Loans provided to other libraries	1,422	999	1,000	1,300	1,500
<b>Measures of Efficiency</b>					
Circulation per capita*	8.97	8.80	8.8	8.8	9.0
Items per capita*	3.26	3.38	3.50	3.50	3.50
Sq. footage per capita*	0.37	0.36	0.36	0.36	0.51
Monthly Operating Costs	\$86,567	\$90,254	\$90,027	\$91,019	\$93,778
Department expenditures per capita	\$26.39	\$28.15	\$27.68	\$27.99	\$28.59

\*Per capita data is from the Texas State Library Annual Report

**LIBRARY SERVICES  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	\$994,802	\$1,042,092	\$1,049,121	\$708,015	\$1,045,941	\$1,086,263	4.2%
LIBRARY BOARD	88,241	38,227	46,951	24,906	46,287	39,067	2.2%
<b>DEPARTMENT TOTAL</b>	<b>\$1,083,043</b>	<b>\$1,080,319</b>	<b>\$1,096,072</b>	<b>\$732,921</b>	<b>\$1,092,228</b>	<b>\$1,125,330</b>	<b>4.2%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES AND BENEFITS	\$856,330	\$902,760	\$903,353	\$621,006	\$918,776	\$947,496	5.0%
SUPPLIES	196,149	155,319	168,753	93,675	150,430	154,469	-0.5%
MAINTENANCE	804	500	740	420	440	740	48.0%
SERVICES	29,760	21,740	23,226	17,820	22,582	22,625	4.1%
<b>CLASSIFICATION TOTAL</b>	<b>\$1,083,043</b>	<b>\$1,080,319</b>	<b>\$1,096,072</b>	<b>\$732,921</b>	<b>\$1,092,228</b>	<b>\$1,125,330</b>	<b>4.2%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION*	14.37	14.62	14.62	14.62	14.62	14.62	0.0%
LIBRARY BOARD	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
<b>PERSONNEL TOTAL</b>	<b>14.37</b>	<b>14.62</b>	<b>14.62</b>	<b>14.62</b>	<b>14.62</b>	<b>14.62</b>	<b>0.0%</b>

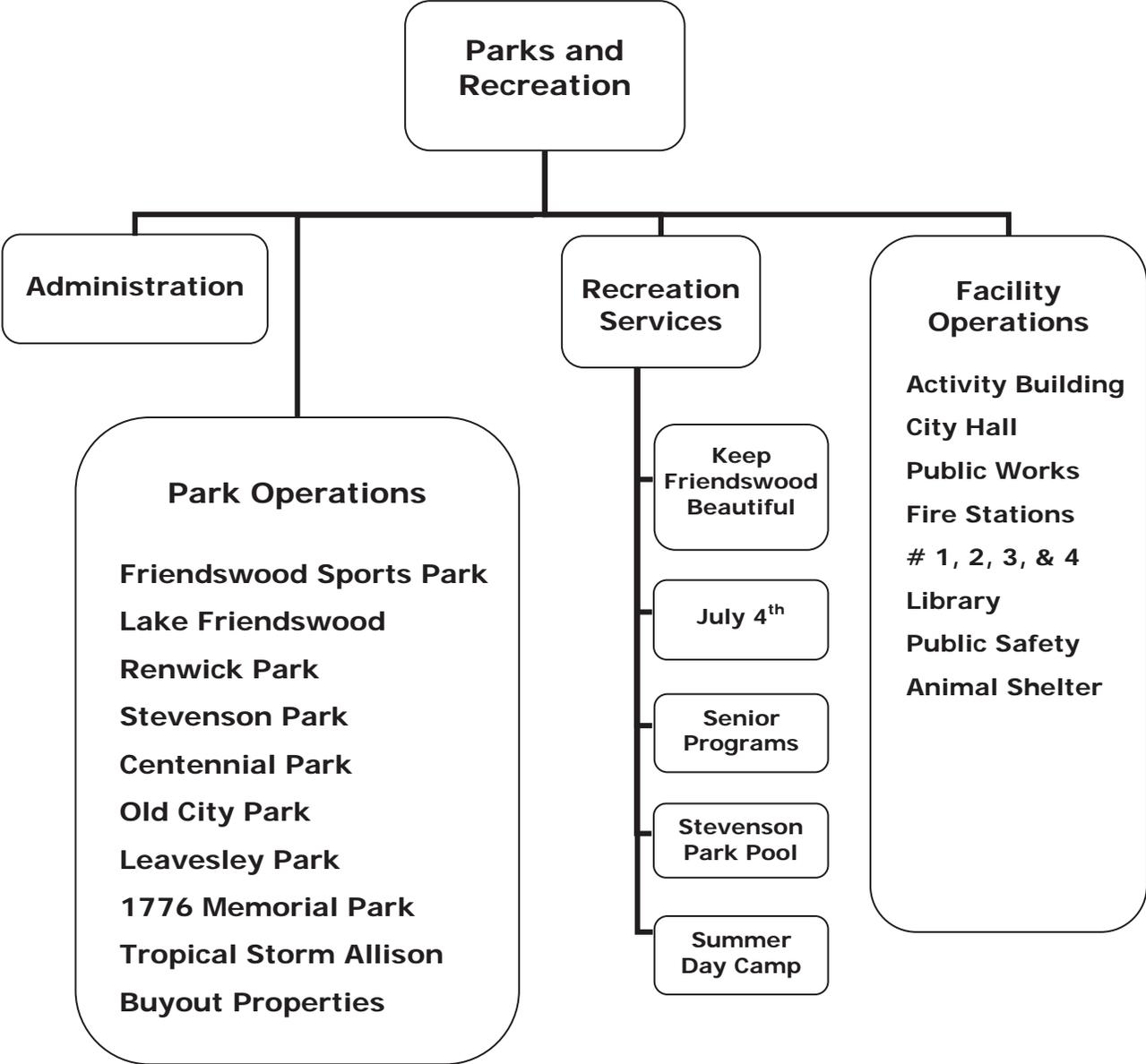
\* Library full-time equivalents were overstated in prior years and have been adjusted based on actual positions held.

**LIBRARY SERVICES  
LIBRARY ADMINISTRATION  
001-6310-459**

ACCOUNT	ACCOUNT DESCRIPTION	FY14	FY15	FY15	FY15	FY15	FY16
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2015	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$507,390	\$534,961	\$534,961	\$357,339	\$534,961	\$538,531
41-20	PART-TIME WAGES	60,940	69,417	69,417	60,574	84,656	111,690
41-30	OVERTIME PAY	2,357	855	855	1,960	2,613	855
41-31	HOLIDAY HRS WORKED	457	0	0	51	51	0
41-43	LONGEVITY PAY	8,889	7,820	7,820	6,195	6,195	6,675
41-45	INCENTIVE-CERTIFICATE PAY	8,354	7,500	7,500	3,825	7,500	5,100
41-49	CELL PHONE ALLOWANCE	600	600	600	400	600	600
41-90	ACCRUED PAYROLL	2,737	0	0	0	0	0
42-20	PART-TIME WAGES	47,282	46,657	47,136	26,389	47,136	25,002
47-10	SOCIAL SECURITY/MEDICARE	47,160	48,902	48,939	33,270	48,939	50,182
47-20	TMRS RETIREMENT	96,123	101,751	101,828	68,533	101,828	104,395
48-10	HEALTH/DENTAL INSURANCE	68,754	78,756	78,756	58,574	78,756	98,874
48-20	LIFE INSURANCE	1,537	1,612	1,612	1,121	1,612	1,642
48-30	DISABILITY INSURANCE	1,600	1,682	1,682	1,170	1,682	1,710
48-40	WORKERS COMP INSURANCE	718	812	812	541	812	805
48-50	EAP SERVICES	997	987	987	739	987	987
48-90	FLEX PLAN ADMINISTRATION	435	448	448	325	448	448
	<b>SALARIES AND BENEFITS</b>	<b>\$856,330</b>	<b>\$902,760</b>	<b>\$903,353</b>	<b>\$621,006</b>	<b>\$918,776</b>	<b>\$947,496</b>
51-00	OFFICE SUPPLIES	\$1,630	\$1,500	\$1,500	\$1,462	\$1,500	\$1,500
54-00	OPERATING SUPPLIES	8,628	11,000	10,839	6,803	10,839	10,000
54-82	BOOKS	88,004	89,000	91,839	49,444	76,739	89,000
54-83	PERIODICALS	529	537	537	462	616	537
54-84	VIDEOS	6,821	8,000	8,000	6,998	8,000	8,000
54-85	AUDIO BOOKS	12,821	13,500	13,938	7,225	11,251	13,500
54-87	CD	515	515	515	0	0	515
54-88	ELECTRONIC RESOURCES	8,485	5,700	8,559	6,890	8,559	5,800
58-00	OPERATING EQUIPMENT <\$5000	515	500	500	313	500	550
	<b>SUPPLIES</b>	<b>\$127,948</b>	<b>\$130,252</b>	<b>\$136,227</b>	<b>\$79,597</b>	<b>\$118,004</b>	<b>\$129,402</b>
64-00	OPERATING MAINTENANCE	\$391	\$300	\$300	\$0	\$0	\$300
68-00	EQUIPMENT MAINTENANCE	240	0	0	0	0	0
	<b>MAINTENANCE</b>	<b>\$631</b>	<b>\$300</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>
74-00	OPERATING SERVICES	\$1,263	\$70	\$70	\$0	\$0	\$70
74-01	POSTAL / COURIER SERVICES	2,687	2,400	2,700	1,186	2,700	2,300
75-10	TRAINING	1,300	1,560	1,671	1,511	1,671	1,700
75-20	TRAVEL REIMBURSEMENTS	1,500	1,500	1,500	1,490	1,490	1,500
75-30	MEMBERSHIPS	1,295	1,400	1,450	1,449	1,450	1,645
79-10	COMMUNITY EVENTS/PROGRAMS	1,848	1,850	1,850	1,776	1,850	1,850
	<b>SERVICES</b>	<b>\$9,893</b>	<b>\$8,780</b>	<b>\$9,241</b>	<b>\$7,412</b>	<b>\$9,161</b>	<b>\$9,065</b>
	<b>LIBRARY ADMINISTRATION</b>	<b>\$994,802</b>	<b>\$1,042,092</b>	<b>\$1,049,121</b>	<b>\$708,015</b>	<b>\$1,045,941</b>	<b>\$1,086,263</b>

**LIBRARY SERVICES  
LIBRARY BOARD  
001-6319-459**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
51-00	OFFICE SUPPLIES	\$0	\$50	\$50	\$0	\$0	\$50
54-00	OPERATING SUPPLIES	0	50	50	0	0	50
54-82	BOOKS	4,564	6,000	3,968	1,142	3,968	6,000
54-84	VIDEOS	4,931	3,800	4,184	384	4,184	3,800
54-85	AUDIO BOOKS	2,246	3,600	2,001	1,960	2,001	3,600
54-87	CD	386	400	499	0	499	400
54-88	ELECTRONIC RESOURCES	7,675	5,167	5,167	0	5,167	5,167
58-00	OPERATING EQUIPMENT<\$5000 SUPPLIES	48,399	6,000	16,607	10,592	16,607	6,000
		\$68,201	\$25,067	\$32,526	\$14,078	\$32,426	\$25,067
68-00	EQUIPMENT MAINTENANCE MAINTENANCE	\$173	\$200	\$440	\$420	\$440	\$440
		\$173	\$200	\$440	\$420	\$440	\$440
74-00	OPERATING SERVICES	\$5,585	\$2,300	\$2,435	\$1,505	\$2,435	\$2,500
75-10	TRAINING	1,857	2,260	1,760	1,589	1,760	2,260
75-20	TRAVEL REIMBURSEMENTS	2,497	2,400	2,900	1,530	2,900	2,400
77-20	SOFTWARE SUPPORT SERVICES	2,067	0	182	182	243	400
78-00	CONTRACT SERVICES	0	1,000	625	0	0	1,000
79-10	COMMUNITY EVENTS/PROGRAMS SERVICES	7,861	5,000	6,083	5,602	6,083	5,000
		\$19,867	\$12,960	\$13,985	\$10,408	\$13,421	\$13,560
	<b>LIBRARY BOARD</b>	<b>\$88,241</b>	<b>\$38,227</b>	<b>\$46,951</b>	<b>\$24,906</b>	<b>\$46,287</b>	<b>\$39,067</b>



## **Parks and Recreation**

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### **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 2014-15**

- Installed final phases of the new Splash Pad at Stevenson Park to include a new Rotary Pavilion and a new restroom building from the existing unused Pool Manager's Office
- Updated the tennis court, volleyball court and basketball court lighting at Stevenson Park with the addition of two new poles for improved lighting
- The purchase of 26 additional acres of park land
- Increased Aqua Zumba exercise program participation by 35%
- Introduced a new partnership with Camp Gladiator to expand our exercise program
- Keep Friendswood Beautiful Committee received 1<sup>st</sup> 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 maintain 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 4<sup>th</sup> 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.

## **Parks and Recreation**

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### **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**

Continue working with the Parks and Recreation Board as well as the Keep Friendswood Beautiful Committee as we move forward with implementation of our strategic plan on 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 Rotary Pavilion adjacent to the new splash pad located at Stevenson Park. The Rotary Pavilion was a joint project between the Friendswood Rotary Club and the Parks and Recreation Department. The new pavilion provides relief from the weather for park goers as they enjoy new additional splash pad equipment.

### **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 121<sup>st</sup> Annual Fourth of July Celebration
- Plan and Program the 13<sup>th</sup> Annual Youth Fishing Derby
- Plan and Program the 8<sup>th</sup> Annual Santa in the Park
- Plan and Program the 3<sup>rd</sup> 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 forces at work/decision packages are included in the FY16 adopted budget:

FAW-Increase for Janitorial Services	Ongoing Cost	\$65,000
FAW-Mowing Services at Lake Friendswood (mid-year)	Ongoing Cost	\$6,400
Use of Undesignated General Fund Balance for Replacing two riding lawn mowers	One-time Cost	\$17,000
Resurfacing Swimming Pool floor at Stevenson Park	One-time Cost	\$57,500

The following decision packages are not included in the FY16 adopted budget:

Paint Interior walls of City Hall	One-time Cost	\$15,000
ID Badge System for Recreation Participants	One-time Cost	\$12,983

### Departmental Performance Measures by Division

#### Major Departmental Goals for FY 2015-16

- 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
- Celebrating the official grand opening of the improved Splash Pad and new Rotary Pavilion
- Successful implementation of 2013 Bond Projects
- Securing additional parkland and green space with the purchase of 26 additional acres of parkland
- Updating, improving and expanding beautification projects 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

<b>Administration</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	3.33	3.33	2.33*	2.33	2.33
Division Expenditures	\$337,908	\$295,434	\$304,131	\$307,039	\$316,467
<b>Outputs</b>					
# of grants applied for	1	2	3	3	3
# of committees and subcommittees	6	5	5	5	5
# of news alert subscribers	New measure data not available	10,000	10,250	10,755	11,000
# 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
<b>Measures of Effectiveness</b>					
Placement award with Keep Texas Beautiful	3 <sup>rd</sup> place	3 <sup>rd</sup> Place	1 <sup>st</sup> place	Not Eligible	Not Eligible
Number of Likes for Facebook Posting	New measure data not available	500	770	2,000	2,615
<b>Measures of Efficiency</b>					
Monthly Operations Cost	\$28,159	\$24,617	\$25,344	\$25,587	\$26.372
Division Expenditures per capita	\$8.89	\$7.68	\$7.79	\$7.87	\$8.04

\*After reorganization of department, one position from the administration division was transferred to the recreation division.

## Parks and Recreation

Recreation Programs	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Estimated	FY16 Forecast
<b>Inputs</b>					
# of Full-Time Equivalents (FTE's)	8.75	8.75	8.75	8.75	8.95
# of summer camp seasonal workers	16	16	16	16	16
# of Stevenson park pool seasonal workers	16	15	15	15	15
Division Expenditures	\$710,106	\$776,967	\$813,968	\$868,378	\$834,006
<b>Outputs</b>					
# of Fitness Class scheduled	88	612	710	700	808
# of fitness program types	4	5	5	5	6
# of Community Events scheduled	26	28	27	32	33
# of trips and events offered by Senior Citizen Program	186	165	154	175	180
# of weekly programs offered by Senior Citizen Program	31	32	32	35	38
# of visits to Sesquicentennial Pool	7,882	10,500	7,652	8,000	8,500
Total # of participants registered for Summer Camp	512	540	489	540	525
Total # of participants repeating 2 or more sessions of summer camp	90	117	120	85	120
# of teams registered in adult leagues	175	100	185	190	210
# of Responses to Annual Surveys	100	200	200	220	300
<b>Measures of Effectiveness</b>					
% of Events actually held	95%	100%	98%	98%	100%
% of households registered using RecTrac	45%	50%	50%	55%	65%
Average monthly attendance at Senior Citizen Programs	1,492	1,600	1,415	1,500	1,575
% of participants "satisfied" with Summer Camp Program	New measure Data not available	90%	95%	98%	100%
% of participants "satisfied" with Fitness Programs	New measure Data not available	90%	90%	95%	98%
% of participants "satisfied" with Senior Citizen Program	New measure Data not available	90%	90%	95%	98%
<b>Measures of Efficiency</b>					
Monthly Operational Costs	\$59,176	\$64,747	\$67,831	\$72,365	\$69,501
Division Expenditures per capita	\$18.69	\$20.19	\$20.86	\$22.25	\$21.19

## Parks and Recreation

<b>Parks Operations</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY15 Estimated</b>	<b>FY16 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	8.00	8.00	8.00	8.00	8.00
Division Expenditures	\$1,006,649	\$1,131,442	\$1,185,695	\$1,235,443	\$1,229,521
<b>Outputs</b>					
Total # of Maintenance Work Orders for Parks/Facilities logged	551	600	625	750	875
Total acres of Athletic fields	80.3	80.3	80.3	105.6	115.2
Total acres of Park turf areas	110.08	110.08	110.08	110.08	110.08
# of Parks maintained by the City	7	7	7	7	7
# of Special Projects Requested	5	4	5	6	8
# of parks mowed	6	7	7	7	9
Total dollars spent for dead tree removal	\$13,925	\$10,550	\$10,550	\$12,000	\$13,600
<b>Measures of Effectiveness</b>					
# of Parks work orders completed within 5 days	75	80	80	85	90
% of Work Orders for Parks completed within 5 Days	93.6%	94%	94%	95%	95%
<b>Measures of Efficiency</b>					
Monthly Operational Cost	\$83,887	\$94,287	\$98,808	\$102,954	\$102,460
Division Expenditures per capita	\$26.49	\$29.40	\$30.38	\$31.66	\$31.24

## Parks and Recreation

Facility Operations	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Estimated	FY16 Forecast
<b>Inputs</b>					
# of full time equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00
Division Expenditures	\$643,214	\$583,069	\$669,435	\$720,337	\$673,443
<b>Outputs</b>					
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	500	575	555	555	625
<b>Measures of Effectiveness</b>					
# of work orders completed within 5 days	542	517	520	570	580
% of Work Orders for Building Maintenance completed within 5 days	94%	90%	90.3%	93.5%	95%
Average janitorial services cost per sq. foot (not including supplies)	\$1.30	\$1.37	\$1.37	\$1.42	\$1.48
<b>Measures of Efficiency</b>					
Monthly Operational Costs	\$53,601	\$48,589	\$55,786	\$60,028	\$56,120
Division Expenditures per capita	\$16.93	\$15.15	\$17.15	\$18.46	\$17.11

**PARKS AND RECREATION  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	\$295,434	\$304,131	\$304,281	\$228,469	\$307,039	\$316,467	4.1%
RECREATION PROGRAM	776,967	813,968	888,187	542,767	868,378	834,006	2.5%
PARKS OPERATIONS	1,131,442	1,185,695	1,238,501	829,258	1,235,443	1,229,462	3.7%
FACILITY OPERATIONS	583,069	669,435	700,889	455,404	720,337	673,443	0.6%
<b>DEPARTMENT TOTAL</b>	<b>\$2,786,912</b>	<b>\$2,973,229</b>	<b>\$3,131,858</b>	<b>\$2,055,898</b>	<b>\$3,131,197</b>	<b>\$3,053,378</b>	<b>2.7%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
SALARIES AND BENEFITS	\$1,175,176	\$1,235,607	\$1,246,039	\$785,717	\$1,245,114	\$1,280,809	3.7%
SUPPLIES	188,217	205,189	215,826	133,216	219,191	203,254	-0.9%
MAINTENANCE	254,525	280,107	298,492	198,421	294,508	270,794	-3.3%
SERVICES	1,154,154	1,237,326	1,290,093	886,964	1,290,976	1,298,521	4.9%
CAPITAL OUTLAY	14,840	15,000	81,408	51,580	81,408	0	0.0%
<b>CLASSIFICATION TOTAL</b>	<b>\$2,786,912</b>	<b>\$2,973,229</b>	<b>\$3,131,858</b>	<b>\$2,055,898</b>	<b>\$3,131,197</b>	<b>\$3,053,378</b>	<b>2.7%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY15 TO FY16
ADMINISTRATION	2.33	2.33	2.33	2.33	2.33	2.33	0.0%
RECREATION PROGRAM	8.70	9.30	9.30	9.30	9.30	9.30	0.0%
PARKS OPERATIONS	8.00	8.00	8.00	8.00	8.00	8.00	0.0%
<b>PERSONNEL TOTAL</b>	<b>19.03</b>	<b>19.63</b>	<b>19.63</b>	<b>19.63</b>	<b>19.63</b>	<b>19.63</b>	<b>0.0%</b>

**PARKS AND RECREATION  
ADMINISTRATION  
001-6401-451**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$188,926	\$197,560	\$196,935	\$145,302	\$196,935	\$205,836
41-20	PART-TIME WAGES	2,118	0	0	0	0	0
41-30	OVERTIME PAY	4,334	1,238	1,734	3,239	4,319	1,238
41-31	HOLIDAY HRS WORKED	0	0	129	129	172	0
41-43	LONGEVITY PAY	1,254	1,405	1,405	1,394	1,394	1,375
41-44	VEHICLE ALLOWANCE	7,143	7,182	7,182	5,081	7,182	7,182
41-45	INCENTIVE-CERTIFICATE PAY	889	900	900	675	900	900
41-49	CELL PHONE ALLOWANCE	1,681	1,576	1,576	1,330	1,576	1,996
47-10	SOCIAL SECURITY/MEDICARE	14,987	15,575	15,575	11,444	15,259	15,656
47-20	TMRS RETIREMENT	32,502	33,562	33,562	25,103	33,471	34,395
48-10	HEALTH/DENTAL INSURANCE	12,111	12,917	12,917	9,666	12,888	15,413
48-20	LIFE INSURANCE	520	548	548	401	535	569
48-30	DISABILITY INSURANCE	543	571	571	419	559	594
48-40	WORKERS COMP INSURANCE	256	249	249	183	244	244
48-50	EAP SERVICES	139	135	135	101	135	135
48-90	FLEX PLAN ADMINISTRATION	50	50	50	38	51	50
	<b>SALARIES AND BENEFITS</b>	<b>\$267,453</b>	<b>\$273,468</b>	<b>\$273,468</b>	<b>\$204,505</b>	<b>\$275,620</b>	<b>\$285,583</b>
51-00	OFFICE SUPPLIES	\$1,362	\$2,000	\$1,955	\$1,144	\$1,525	\$2,000
52-00	PERSONNEL SUPPLIES	300	295	340	252	350	350
54-00	OPERATING SUPPLIES	1,078	1,650	1,800	954	1,272	1,650
58-00	OPERATING EQUIPMENT <\$5000	0	500	500	0	2,600	500
	<b>SUPPLIES</b>	<b>\$2,740</b>	<b>\$4,445</b>	<b>\$4,595</b>	<b>\$2,350</b>	<b>\$5,747</b>	<b>\$4,500</b>
74-00	OPERATING SERVICES	\$365	\$500	\$500	\$0	\$108	\$500
74-01	POSTAL / COURIER SERVICES	493	1,300	1,300	606	808	1,000
75-10	TRAINING	1,812	1,335	1,335	1,095	1,095	1,464
75-20	TRAVEL REIMBURSEMENTS	1,712	2,455	2,455	1,167	3,065	2,770
75-30	MEMBERSHIPS	1,288	628	628	596	596	650
78-00	CONTRACT SERVICES	19,571	20,000	20,000	18,150	20,000	20,000
	<b>SERVICES</b>	<b>\$25,241</b>	<b>\$26,218</b>	<b>\$26,218</b>	<b>\$21,614</b>	<b>\$25,672</b>	<b>\$26,384</b>
	<b>ADMINISTRATION</b>	<b>\$295,434</b>	<b>\$304,131</b>	<b>\$304,281</b>	<b>\$228,469</b>	<b>\$307,039</b>	<b>\$316,467</b>

**PARKS AND RECREATION  
RECREATION PROGRAMS  
001-6420-452**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$106,135	\$105,599	\$105,599	\$80,063	\$109,645	\$132,574
41-20	PART-TIME WAGES	0	11,960	11,960	6,270	6,270	0
41-30	OVERTIME PAY	0	1,095	1,095	141	188	1,095
41-31	HOLIDAY HRS WORKED	0	0	0	0	58	0
41-43	LONGEVITY PAY	839	755	755	450	450	570
41-44	VEHICLE ALLOWANCE	5,371	5,400	5,400	3,821	5,400	5,400
41-45	INCENTIVE-CERTIFICATE PAY	3,259	3,300	5,500	4,050	5,500	5,700
41-49	CELL PHONE ALLOWANCE	1,210	1,140	1,665	1,040	1,665	1,812
41-90	ACCRUED PAYROLL	2,410	0	0	0	0	0
42-20	PART-TIME WAGES	170	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	8,302	8,937	8,937	6,727	8,969	10,656
47-20	TMRS RETIREMENT	18,928	21,752	21,752	14,309	21,752	23,163
48-10	HEALTH/DENTAL INSURANCE	25,907	27,697	27,697	14,323	27,697	23,594
48-20	LIFE INSURANCE	279	293	293	232	309	367
48-30	DISABILITY INSURANCE	291	305	305	241	321	382
48-40	WORKERS COMP INSURANCE	995	1,421	1,421	705	1,421	1,341
48-50	EAP SERVICES	120	175	175	103	175	151
48-90	FLEX PLAN ADMINISTRATION	43	43	43	77	103	119
	<b>SALARIES AND BENEFITS</b>	<b>\$174,259</b>	<b>\$189,872</b>	<b>\$192,597</b>	<b>\$132,552</b>	<b>\$189,923</b>	<b>\$206,924</b>
52-00	PERSONNEL SUPPLIES	\$111	\$265	\$707	\$707	\$707	\$450
54-00	OPERATING SUPPLIES	14,337	22,450	17,532	14,686	17,532	21,300
58-00	OPERATING EQUIPMENT<\$5000	2,876	1,212	3,112	2,469	3,112	2,500
	<b>SUPPLIES</b>	<b>\$17,324</b>	<b>\$23,927</b>	<b>\$21,351</b>	<b>\$17,862</b>	<b>\$21,351</b>	<b>\$24,250</b>
74-00	OPERATING SERVICES	\$8,366	\$8,360	\$9,560	\$8,185	\$9,560	\$5,100
75-10	TRAINING	1,474	1,020	1,020	950	1,020	1,964
75-20	TRAVEL REIMBURSEMENTS	769	1,350	1,350	1,404	1,948	2,615
75-30	MEMBERSHIPS	211	400	400	370	370	400
78-00	CONTRACT SERVICES	19,585	20,000	25,751	14,477	25,751	25,000
79-10	COMMUNITY EVENTS/PROGRAMS	36,929	24,000	19,312	15,881	19,312	24,950
	<b>SERVICES</b>	<b>\$67,334</b>	<b>\$55,130</b>	<b>\$57,393</b>	<b>\$41,267</b>	<b>\$57,961</b>	<b>\$60,029</b>
84-00	CAPITAL OPERATING EQUIP	\$0	\$0	\$5,688	\$5,688	\$5,688	\$0
	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,688</b>	<b>\$5,688</b>	<b>\$5,688</b>	<b>\$0</b>
	<b>RECREATION PROGRAMS</b>	<b>\$258,917</b>	<b>\$268,929</b>	<b>\$277,029</b>	<b>\$197,369</b>	<b>\$274,923</b>	<b>\$291,203</b>

**PARKS AND RECREATION  
JULY 4TH PROGRAM  
001-6422-452**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-30	OVERTIME PAY	\$27,551	\$22,375	\$22,375	\$0	\$20,974	\$22,375
47-10	SOCIAL SECURITY/MEDICARE	2,068	1,712	1,712	0	1,519	1,712
47-20	TMRS RETIREMENT	4,172	3,578	3,578	0	3,527	3,521
48-40	WORKERS COMP INSURANCE	14	246	246	0	0	246
	<b>SALARIES AND BENEFITS</b>	<b>\$33,805</b>	<b>\$27,911</b>	<b>\$27,911</b>	<b>\$0</b>	<b>\$26,020</b>	<b>\$27,854</b>
51-00	OFFICE SUPPLIES	\$181	\$350	\$100	\$0	\$0	\$350
54-00	OPERATING SUPPLIES	2,995	2,190	2,240	1,048	2,966	3,355
	<b>SUPPLIES</b>	<b>\$3,176</b>	<b>\$2,540</b>	<b>\$2,340</b>	<b>\$1,048</b>	<b>\$2,966</b>	<b>\$3,705</b>
74-00	OPERATING SERVICES	\$0	\$1,000	\$0	\$0	\$0	\$1,200
74-81	TRANSPORTATION SERVICES	4,900	5,209	5,209	0	3,318	5,209
78-30	RENTAL	17,955	16,700	16,700	14,161	16,113	16,700
79-10	COMMUNITY EVENTS/PROGRAMS	37,667	32,000	38,650	38,170	38,650	33,900
	<b>SERVICES</b>	<b>\$60,522</b>	<b>\$54,909</b>	<b>\$60,559</b>	<b>\$52,331</b>	<b>\$58,081</b>	<b>\$57,009</b>
	<b>JULY 4TH PROGRAM</b>	<b>\$97,503</b>	<b>\$85,360</b>	<b>\$90,810</b>	<b>\$53,379</b>	<b>\$87,067</b>	<b>\$88,568</b>

**PARKS AND RECREATION  
SUMMER DAY CAMP PROGRAM  
001-6423-452**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
42-22	SEASONAL WAGES	\$60,601	\$65,241	\$65,241	\$15,725	\$65,241	\$65,657
47-10	SOCIAL SECURITY/MEDICARE	4,636	4,991	4,991	1,396	4,991	5,018
48-40	WORKERS COMP INSURANCE	653	726	726	202	726	685
	<b>SALARIES AND BENEFITS</b>	<b>\$65,890</b>	<b>\$70,958</b>	<b>\$70,958</b>	<b>\$17,323</b>	<b>\$70,958</b>	<b>\$71,360</b>
52-00	PERSONNEL SUPPLIES	\$1,270	\$1,250	\$1,250	\$691	\$1,250	\$1,450
54-00	OPERATING SUPPLIES	9,058	8,500	8,500	6,651	8,875	9,600
	<b>SUPPLIES</b>	<b>\$10,328</b>	<b>\$9,750</b>	<b>\$9,750</b>	<b>\$7,342</b>	<b>\$10,125</b>	<b>\$11,050</b>
74-81	TRANSPORTATION SERVICES	\$7,718	\$8,180	\$8,180	\$0	\$8,180	\$8,180
75-20	TRAVEL REIMBURSEMENTS	55	500	500	116	175	500
76-12	TELEPHONE/COMMUNICATIONS	107	200	200	41	150	200
79-10	COMMUNITY EVENTS/PROGRAMS	17,684	17,766	17,766	5,971	17,766	19,500
	<b>SERVICES</b>	<b>\$25,564</b>	<b>\$26,646</b>	<b>\$26,646</b>	<b>\$6,128</b>	<b>\$26,271</b>	<b>\$28,380</b>
	<b>SUMMER DAY CAMP PROGRAM</b>	<b>\$101,782</b>	<b>\$107,354</b>	<b>\$107,354</b>	<b>\$30,793</b>	<b>\$107,354</b>	<b>\$110,790</b>

**PARKS AND RECREATION  
KEEP FRIENDSWOOD BEAUTIFUL COMMITTEE  
001-6424-452**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
52-00	PERSONNEL SUPPLIES	\$0	\$360	\$360	\$0	\$354	\$360
54-00	OPERATING SUPPLIES	9,951	8,000	11,363	10,602	11,363	10,000
	SUPPLIES	\$9,951	\$8,360	\$11,723	\$10,602	\$11,717	\$10,360
62-10	LANDSCAPING	\$8,655	\$11,500	\$11,500	\$11,117	\$11,500	\$9,500
	MAINTENANCE	\$8,655	\$11,500	\$11,500	\$11,117	\$11,500	\$9,500
74-00	OPERATING SERVICES	\$5,137	\$11,900	\$11,900	\$11,053	\$11,900	\$12,800
75-10	TRAINING	872	900	900	620	620	900
75-20	TRAVEL REIMBURSEMENTS	1,249	850	850	0	1,051	1,000
75-30	MEMBERSHIPS	100	125	1,140	110	210	425
79-10	COMMUNITY EVENTS/PROGRAMS	8,825	0	31,570	21,038	31,570	0
79-22	KFB BEAUTIFICATION GRANTS	2,000	2,000	0	0	0	2,000
	SERVICES	\$18,183	\$15,775	\$46,360	\$32,821	\$45,351	\$17,125
84-00	CAPITAL OPERATING EQUIP	\$14,840	\$0	\$0	\$0	\$0	\$0
88-00	CAPITAL EQUIPMENT	0	15,000	15,000	6,500	15,000	0
	CAPITAL OUTLAY	\$14,840	\$15,000	\$15,000	\$6,500	\$15,000	\$0
	<b>KEEP FRWD BEAUTIFUL COMM</b>	<b>\$51,629</b>	<b>\$50,635</b>	<b>\$84,583</b>	<b>\$61,040</b>	<b>\$83,568</b>	<b>\$36,985</b>

**PARKS AND RECREATION  
STEVENSON PARK POOL  
001-6428-452**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
42-22	SEASONAL WAGES	\$41,665	\$49,692	\$47,492	\$10,551	\$47,492	\$49,858
47-10	SOCIAL SECURITY/MEDICARE	3,187	3,824	3,824	807	3,824	3,810
48-40	WORKERS COMP INSURANCE	449	552	552	117	552	519
	<b>SALARIES AND BENEFITS</b>	<b>\$45,301</b>	<b>\$54,068</b>	<b>\$51,868</b>	<b>\$11,475</b>	<b>\$51,868</b>	<b>\$54,187</b>
51-00	OFFICE SUPPLIES	\$136	\$100	\$100	\$0	\$0	\$100
52-00	PERSONNEL SUPPLIES	1,730	1,385	1,385	1,121	1,385	1,730
54-00	OPERATING SUPPLIES	1,703	1,500	1,500	778	1,500	1,700
54-95	CHEMICALS	7,168	7,262	7,230	5,399	7,145	300
56-00	FACILITY SUPPLIES	394	0	0	0	0	0
56-20	JANITORIAL SUPPLIES	402	500	500	100	133	500
58-00	OPERATING EQUIPMENT<\$5000 SUPPLIES	1,734 \$13,267	2,000 \$12,747	2,000 \$12,715	588 \$7,986	2,000 \$12,163	2,000 \$6,330
62-10	LANDSCAPING	\$0	\$500	\$2,000	\$1,940	\$2,000	\$500
65-61	SWIMMING POOL MAINTENANCE	332	3,593	3,593	466	2,621	3,593
66-00	FACILITY MAINTENANCE MAINTENANCE	2,756 \$3,088	3,750 \$7,843	2,250 \$7,843	0 \$2,406	2,250 \$6,871	3,750 \$7,843
74-00	OPERATING SERVICES	\$250	\$4,200	\$4,200	\$1,479	\$2,972	\$3,200
76-11	ELECTRICITY	14,235	17,551	17,551	11,095	17,551	14,651
76-12	TELEPHONE/COMMUNICATIONS	1,806	1,562	1,562	1,547	1,564	1,562
76-13	NATURAL GAS	6,013	2,870	2,870	2,738	2,754	2,870
76-20	JANITORIAL SERVICES	1,386	2,400	2,400	0	2,400	2,400
78-00	CONTRACT SERVICES SERVICES	6,786 \$30,476	6,952 \$35,535	6,984 \$35,567	5,238 \$22,097	6,984 \$34,225	14,714 \$39,397
84-00	CAPITAL OPERATING EQUIP CAPITAL OUTLAY	\$0 \$0	\$0 \$0	\$24,500 \$24,500	\$24,500 \$24,500	\$24,500 \$24,500	\$0 \$0
	<b>STEVENSON PARK POOL</b>	<b>\$92,132</b>	<b>\$110,193</b>	<b>\$132,493</b>	<b>\$68,464</b>	<b>\$129,627</b>	<b>\$107,757</b>

**PARKS AND RECREATION  
SENIOR ACTIVITY CENTER  
001-6429-452**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$82,938	\$86,457	\$87,109	\$61,979	\$87,109	\$90,119
41-20	PART-TIME WAGES	16,729	18,517	18,517	13,685	18,247	19,124
41-30	OVERTIME PAY	727	872	872	1,044	1,392	872
41-43	LONGEVITY PAY	775	905	905	895	895	1,015
47-10	SOCIAL SECURITY/MEDICARE	7,244	7,597	7,647	5,526	7,647	7,906
47-20	TMRS RETIREMENT	16,056	17,069	17,173	12,397	17,173	17,486
48-10	HEALTH/DENTAL INSURANCE	18,231	19,470	19,470	14,570	19,470	23,276
48-20	LIFE INSURANCE	230	240	240	177	240	251
48-30	DISABILITY INSURANCE	238	250	250	184	250	260
48-40	WORKERS COMP INSURANCE	1,203	1,302	1,302	944	1,302	1,272
48-50	EAP SERVICES	120	116	116	87	116	116
48-90	FLEX PLAN ADMINISTRATION	43	43	43	32	43	43
	<b>SALARIES AND BENEFITS</b>	<b>\$144,534</b>	<b>\$152,838</b>	<b>\$153,644</b>	<b>\$111,520</b>	<b>\$153,884</b>	<b>\$161,740</b>
51-00	OFFICE SUPPLIES	\$339	\$1,900	\$1,900	\$336	\$775	\$800
52-00	PERSONNEL SUPPLIES	72	150	150	0	150	150
53-01	FUEL	4,714	4,440	4,440	1,606	4,105	4,440
54-00	OPERATING SUPPLIES	6,983	7,653	6,017	5,515	7,353	7,000
58-00	OPERATING EQUIPMENT<\$5000	1,674	1,211	4,879	4,127	4,879	2,422
	<b>SUPPLIES</b>	<b>\$13,782</b>	<b>\$15,354</b>	<b>\$17,386</b>	<b>\$11,584</b>	<b>\$17,262</b>	<b>\$14,812</b>
63-00	VEHICLE MAINTENANCE	\$417	\$1,200	\$2,283	\$1,789	\$1,790	\$1,200
	<b>MAINTENANCE</b>	<b>\$417</b>	<b>\$1,200</b>	<b>\$2,283</b>	<b>\$1,789</b>	<b>\$1,790</b>	<b>\$1,200</b>
73-11	VEHICLE INSURANCE	\$1,525	\$1,556	\$1,556	\$1,631	\$1,631	\$1,664
74-00	OPERATING SERVICES	200	0	0	0	0	0
74-01	POSTAL / COURIER SERVICES	78	600	600	55	73	100
74-98	JUDGMENTS & DAMAGE CLAIM	0	0	500	500	500	0
75-10	TRAINING	1,144	1,150	1,150	110	900	1,100
75-20	TRAVEL REIMBURSEMENTS	859	1,337	1,337	0	750	987
75-30	MEMBERSHIPS	0	90	90	0	0	0
76-12	TELEPHONE/COMMUNICATIONS	74	372	372	35	125	100
79-10	COMMUNITY EVENTS/PROGRAMS	12,391	17,000	17,000	4,498	8,924	17,000
	<b>SERVICES</b>	<b>\$16,271</b>	<b>\$22,105</b>	<b>\$22,605</b>	<b>\$6,829</b>	<b>\$12,903</b>	<b>\$20,951</b>
	<b>SENIOR ACTIVITY CENTER</b>	<b>\$175,004</b>	<b>\$191,497</b>	<b>\$195,918</b>	<b>\$131,722</b>	<b>\$185,839</b>	<b>\$198,703</b>

**PARKS AND RECREATION  
PARKS OPERATIONS  
001-6430-456**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$295,388	\$311,842	\$319,033	\$205,331	\$317,033	\$327,296
41-30	OVERTIME PAY	10,815	7,734	7,634	7,891	8,590	7,734
41-31	HOLIDAY HRS WORKED	157	0	100	100	916	0
41-43	LONGEVITY PAY	1,420	2,055	2,055	1,967	1,967	1,835
41-45	INCENTIVE-CERTIFICATE PAY	2,370	2,400	2,400	1,750	2,400	2,400
41-49	CELL PHONE ALLOWANCE	3,240	3,240	3,240	2,160	3,240	3,240
41-90	ACCRUED PAYROLL	0	0	170	1,734	1,734	0
47-10	SOCIAL SECURITY/MEDICARE	22,523	23,370	23,933	16,000	23,933	25,043
47-20	TMRS RETIREMENT	49,748	52,334	53,511	35,286	53,511	53,899
48-10	HEALTH/DENTAL INSURANCE	52,493	57,345	57,345	31,993	57,345	45,509
48-20	LIFE INSURANCE	818	869	869	598	869	911
48-30	DISABILITY INSURANCE	847	902	902	621	902	944
48-40	WORKERS COMP INSURANCE	3,344	3,637	3,637	2,386	3,637	3,586
48-50	EAP SERVICES	467	465	465	314	465	465
48-90	FLEX PLAN ADMINISTRATION	304	299	299	211	299	299
	<b>SALARIES AND BENEFITS</b>	<b>\$443,934</b>	<b>\$466,492</b>	<b>\$475,593</b>	<b>\$308,342</b>	<b>\$476,841</b>	<b>\$473,161</b>
52-00	PERSONNEL SUPPLIES	\$5,433	\$8,000	\$8,000	\$4,130	\$8,000	\$8,250
53-00	VEHICLE SUPPLIES	122	106	106	0	0	106
53-01	FUEL	14,301	17,381	17,381	5,070	17,381	17,381
54-00	OPERATING SUPPLIES	25,846	20,600	19,875	12,396	19,875	23,600
54-95	CHEMICALS	2,086	6,000	6,000	2,635	6,000	6,000
56-00	FACILITY SUPPLIES	3,293	3,500	3,500	1,411	3,500	3,500
56-20	JANITORIAL SUPPLIES	6,897	10,000	10,000	5,337	10,000	10,000
58-00	OPERATING EQUIPMENT<\$5000	32,759	37,670	44,295	30,195	44,295	31,480
	<b>SUPPLIES</b>	<b>\$90,737</b>	<b>\$103,257</b>	<b>\$109,157</b>	<b>\$61,174</b>	<b>\$109,051</b>	<b>\$100,317</b>
62-10	LANDSCAPING	\$20,103	\$29,684	\$45,163	\$20,144	\$45,163	\$29,684
62-20	LIGHTING MAINTENANCE	9,434	12,000	14,000	12,115	14,000	12,000
62-30	PARKING LOT MAINTENANCE	7,553	7,000	4,604	75	4,604	1,000
62-40	FENCE MAINTENANCE	561	0	0	0	0	0
63-00	VEHICLE MAINTENANCE	2,456	3,800	3,800	4,116	4,592	3,800
64-00	OPERATING MAINTENANCE	50,610	34,000	38,265	33,742	38,265	34,000
66-00	FACILITY MAINTENANCE	52,922	44,500	44,230	30,689	40,919	44,500
68-00	EQUIPMENT MAINTENANCE	3,747	6,500	6,500	3,638	6,500	6,500
	<b>MAINTENANCE</b>	<b>\$147,386</b>	<b>\$137,484</b>	<b>\$156,562</b>	<b>\$104,519</b>	<b>\$154,043</b>	<b>\$131,484</b>
73-11	VEHICLE INSURANCE	\$2,523	\$2,574	\$2,574	\$4,435	\$4,435	\$4,847
74-00	OPERATING SERVICES	4,856	3,300	1,300	1,083	1,300	3,300
75-10	TRAINING	622	875	2,482	2,076	2,482	1,640
75-20	TRAVEL REIMBURSEMENTS	493	1,026	1,026	273	784	968
75-30	MEMBERSHIPS	0	720	720	145	200	720
76-11	ELECTRICITY	143,470	135,960	135,960	105,121	135,960	133,460
76-13	NATURAL GAS	0	530	530	0	0	530
76-20	JANITORIAL SERVICES	29,757	34,800	34,800	17,370	34,800	34,800
76-25	SAFETY SERVICES	3,975	3,700	3,970	2,946	3,970	4,000
76-30	PEST CONTROL SERVICES	50	0	0	0	0	0
76-80	MOWING SERVICES	238,055	265,598	256,948	183,123	256,948	311,998
76-90	HOA MAINTENANCE FEES	1,650	2,400	2,400	1,650	2,400	1,650
78-00	CONTRACT SERVICES	3,985	6,250	28,250	23,518	28,250	6,250
78-30	RENTAL	630	3,000	3,000	186	750	3,000
78-31	VEHICLE LEASE-INTERNAL	19,319	17,729	17,729	13,297	17,729	17,337
	<b>SERVICES</b>	<b>\$449,385</b>	<b>\$478,462</b>	<b>\$491,689</b>	<b>\$355,223</b>	<b>\$490,008</b>	<b>\$524,500</b>
84-00	CAPITAL OPERATING EQUIP	\$0	\$0	\$5,500	\$0	\$5,500	\$0
	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$5,500</b>	<b>\$0</b>
	<b>PARKS OPERATIONS</b>	<b>\$1,131,442</b>	<b>\$1,185,695</b>	<b>\$1,238,501</b>	<b>\$829,258</b>	<b>\$1,235,443</b>	<b>\$1,229,462</b>

**PARKS AND RECREATION  
FACILITY OPERATIONS  
001-6460-419**

ACCOUNT	ACCOUNT DESCRIPTION	FY14 ACTUAL	FY15 ORIGINAL BUDGET	FY15 AMENDED BUDGET	FY15 YTD 6/30/2015	FY15 YEAR END ESTIMATE	FY16 ADOPTED BUDGET
51-00	OFFICE SUPPLIES	\$415	\$0	\$0	\$0	\$0	\$0
54-00	OPERATING SUPPLIES	18,977	16,009	18,009	12,356	20,009	19,130
56-00	FACILITY SUPPLIES	6,827	6,000	6,000	693	6,000	6,000
58-00	OPERATING EQUIPMENT <\$5000 SUPPLIES	693 \$26,912	2,800 \$24,809	2,800 \$26,809	219 \$13,268	2,800 \$28,809	2,800 \$27,930
62-10	LANDSCAPING	\$6,300	\$7,000	\$7,000	\$5,876	\$7,000	\$7,000
62-30	PARKING LOT MAINTENANCE	2,185	0	0	0	0	0
66-00	FACILITY MAINTENANCE	66,176	72,200	67,357	51,814	67,357	70,200
66-20	CONTINGENCY	10,414	20,000	24,172	14,995	24,172	20,000
68-00	EQUIPMENT MAINTENANCE MAINTENANCE	9,904 \$94,979	22,880 \$122,080	21,775 \$120,304	5,905 \$78,590	21,775 \$120,304	23,567 \$120,767
76-11	ELECTRICITY	\$193,014	\$250,114	\$250,114	\$130,817	\$250,114	\$183,314
76-12	TELEPHONE/COMMUNICATIONS	130,403	131,641	131,641	132,112	148,845	131,641
76-13	NATURAL GAS	4,398	3,821	3,821	3,108	3,821	3,821
76-20	JANITORIAL SERVICES	90,540	90,120	90,630	53,115	90,700	155,120
76-25	SAFETY SERVICES	6,515	7,400	7,400	5,026	7,574	7,400
76-30	PEST CONTROL SERVICES	710	0	0	0	0	0
76-80	MOWING SERVICES	6,905	7,000	7,000	0	7,000	7,000
78-00	CONTRACT SERVICES	24,438	28,050	28,050	21,285	28,050	32,050
78-30	RENTAL SERVICES	4,255 \$461,178	4,400 \$522,546	4,400 \$523,056	3,191 \$348,654	4,400 \$540,504	4,400 \$524,746
81-40	BUILDING RENOVATIONS CAPITAL OUTLAY	\$0 \$0	\$0 \$0	\$30,720 \$30,720	\$14,892 \$14,892	\$30,720 \$30,720	\$0 \$0
<b>FACILITY OPERATIONS</b>		<b>\$583,069</b>	<b>\$669,435</b>	<b>\$700,889</b>	<b>\$455,404</b>	<b>\$720,337</b>	<b>\$673,443</b>

## Personnel by Department Schedule

**Personnel By Department  
Full-Time Equivalents  
Three Year Comparison**

	FY14 Actual	FY15 Year End Estimate	FY16 Current Services	FY16 FAW/DP	FY16 Adopted Budget
City Attorney	0.00	1.00	1.00	0.00	1.00
<b>Total Mayor &amp; Council</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>
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
<b>Total City Secretary</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>0.00</b>	<b>5.20</b>
Administration <sup>1</sup>	3.15	3.55	3.55	0.00	3.55
Economic Development	1.00	1.00	1.00	0.00	1.00
<b>Total City Manager</b>	<b>4.15</b>	<b>4.55</b>	<b>4.55</b>	<b>0.00</b>	<b>4.55</b>
Finance - General Fund <sup>1</sup>	9.50	9.00	9.00	0.00	9.00
Finance - Water and Sewer Fund	4.00	4.00	4.00	0.00	4.00
Municipal Court <sup>1</sup>	6.70	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
<b>Total Administrative Services</b>	<b>29.20</b>	<b>28.70</b>	<b>28.70</b>	<b>0.00</b>	<b>28.70</b>
Administration	5.00	5.00	5.00	0.00	5.00
Communications	13.60	13.60	13.60	0.00	13.60
Patrol <sup>1</sup>	51.12	47.12	47.12	1.00	48.12
DOT Patrol	1.00	1.00	1.00	0.00	1.00
Criminal Investigations <sup>2</sup>	12.00	15.00	15.00	0.00	15.00
Animal Control	4.00	4.00	4.00	0.00	4.00
<b>Total Police</b>	<b>86.72</b>	<b>85.72</b>	<b>85.72</b>	<b>1.00</b>	<b>86.72</b>
Fire City Administration	0.00	0.00	0.00	0.00	0.00
<b>Total FVFD</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Administration	5.20	5.20	5.20	0.00	5.20
Emergency Management <sup>4</sup>	1.40	1.40	1.40	0.00	1.40
<b>Total Fire Marshal</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>	<b>0.00</b>	<b>6.60</b>
Administration	1.39	1.39	1.39	0.00	1.39
Planning and Zoning	4.60	4.60	4.60	0.00	4.60
Inspection/Code Enforcement	4.90	4.90	4.90	0.00	4.90
<b>Total Community Development</b>	<b>10.89</b>	<b>10.89</b>	<b>10.89</b>	<b>0.00</b>	<b>10.89</b>
Administration - General Fund	2.73	2.73	2.73	0.00	2.73
Administration - Water and Sewer Fund	1.60	1.60	1.60	0.00	1.60
Street Operations	10.00	10.00	10.00	1.00	11.00
Drainage Operations	5.00	5.00	5.00	0.00	5.00
Water Utilities	6.00	6.00	6.00	0.00	6.00
Sewer Utilities	5.00	5.00	5.00	1.00	6.00
Water Operations	2.30	2.30	2.30	0.00	2.30
Sewer Operations	3.00	3.00	3.00	0.00	3.00
Utility Customer Service	2.00	2.00	2.00	0.00	2.00
Engineering/Projects - General Fund <sup>2</sup>	1.00	2.60	2.00	0.00	2.00
Engineering/Projects - Water and Sewer Funds <sup>2</sup>	2.00	1.40	2.00	0.00	2.00
Projects - General Fund <sup>2</sup>	2.00	0.00	0.00	0.00	0.00
<b>Total Public Works</b>	<b>42.63</b>	<b>41.63</b>	<b>41.63</b>	<b>2.00</b>	<b>43.63</b>
Administration <sup>4</sup>	14.37	14.62	14.62	0.00	14.62
<b>Total Library</b>	<b>14.37</b>	<b>14.62</b>	<b>14.62</b>	<b>0.00</b>	<b>14.62</b>
Administration <sup>2</sup>	2.33	2.33	2.33	0.00	2.33
Recreation Programs <sup>2</sup>	8.70	9.30	9.30	0.00	9.30
Parks Operations	8.00	8.00	8.00	0.00	8.00
<b>Total Parks and Recreation</b>	<b>19.03</b>	<b>19.63</b>	<b>19.63</b>	<b>0.00</b>	<b>19.63</b>
<b>Total Personnel</b>	<b>218.79</b>	<b>218.54</b>	<b>218.54</b>	<b>3.00</b>	<b>221.54</b>

In FY14 and FY15:

<sup>1</sup> Staffing reduction through attrition

<sup>2</sup> Reorganization within department

<sup>3</sup> Change in type of employee and/or Contract Services

<sup>4</sup> Adjusted based on actual positions held

## Adopted Decision Packages and Forces at Work

**FY 2015-16 DECISION PACKAGES**  
(Included in the Adopted Budget)

**GENERAL FUND**

DEPT	DESCRIPTION	ONE-TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
City Wide	Health Insurance Increase (20%)	\$0	\$121,386	\$121,386	\$121,386	\$0
City Wide	Dental Insurance Increase (5%)	\$0	\$1,825	\$1,825	\$1,825	\$0
Parks - Facility	Increase for Janitorial Services	\$0	\$65,000	\$65,000	\$0	\$65,000
AS-Risk Mgmt	Five AED G5 Units (Replacing 4 and adding 1 for Library after construction)	\$7,475	\$0	\$7,475	\$0	\$7,475
AS-Finance Other	Appraisal District Services	\$0	\$5,206	\$5,206	\$0	\$5,206
Parks	Mowing Services at Lake Friendswood (full year impact is \$12,800)	\$0	\$6,400	\$6,400	\$0	\$6,400
<b>FORCES AT WORK TOTAL</b>		<b>\$7,475</b>	<b>\$199,817</b>	<b>\$207,292</b>	<b>\$123,211</b>	<b>\$84,081</b>
City Wide	City Wide Employee Merit	\$0	\$398,372	\$398,372	\$0	\$398,372
PW-Streets	Additional Personnel - 1.0 FTE Streets Laborer (with benefits, overtime, and operating expenses)-mid year hire	\$0	\$29,000	\$29,000	\$0	\$29,000
Streets/CIP	Streets and/or Capital Projects	\$308,973	\$0	\$308,973	\$0	\$308,973
AS-Finance	Sales & Franchise Tax Auditing Services (up to \$10,000)	\$0	\$10,000	\$10,000	\$0	\$10,000
PD-Patrol	Additional Personnel - 1.0 FTE Police Officer - Mid year hire (with benefits, overtime, and operating expenses)	\$9,158	\$47,628	\$56,786	\$0	\$56,786
PD-Patrol	Addition to Marked Patrol Fleet - Police Tahoe	\$61,488	\$12,300	\$73,788	\$0	\$73,788
PD-Patrol	Upgrade Corporals to Sergeants	\$0	\$20,300	\$20,300	\$0	\$20,300
FVFD	Self Contained Breathing Appratus - Air Cylinder Replacement Program	\$9,000	\$0	\$9,000	\$0	\$9,000
FVFD	Bunker Gear Replacement	\$10,000	\$0	\$10,000	\$0	\$10,000
FVFD	Add one full-time Paramedic to current Staffing for 24 hours / 7 days a week	\$63,483	\$0	\$63,483	\$0	\$63,483
Parks	Replace 2 Riding Lawn Mowers (with use of Fund Balance)	\$17,000	\$0	\$17,000	\$17,000	\$0
Parks - Pool	Stevenson Park - Resurface Pool Floor (with use of Fund Balance)	\$57,500	\$0	\$57,500	\$57,500	\$0
PW-Streets	Additional Backhoe (with use of Fund Balance)	\$78,000	\$0	\$78,000	\$78,000	\$0
<b>DECISION PACKAGES TOTAL</b>		<b>\$614,602</b>	<b>\$517,600</b>	<b>\$1,132,202</b>	<b>\$152,500</b>	<b>\$979,702</b>
<b>TOTAL DECISION PACKAGES FOR GENERAL FUND</b>		<b>\$622,077</b>	<b>\$717,417</b>	<b>\$1,339,494</b>	<b>\$275,711</b>	<b>\$1,063,783</b>

**WATER AND SEWER FUND**

DEPT	DESCRIPTION	ONE-TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
City Wide	City Wide Health Insurance Increase (20%)	\$0	\$39,506	\$39,506	\$39,506	\$0
City Wide	City Wide Dental Insurance Increase (5%)	\$0	\$1,048	\$1,048	\$1,048	\$0
Sewer Ops	Blackhawk WWTP 3rd Clarifier Debt Service Payments (City's portion)	\$0	\$245,641	\$245,641	\$0	\$245,641
<b>FORCES AT WORK TOTAL</b>		<b>\$0</b>	<b>\$286,195</b>	<b>\$286,195</b>	<b>\$40,554</b>	<b>\$245,641</b>
City Wide	City wide Employee Merit	\$0	\$43,463	\$43,463	\$0	\$43,463
Sewer Ops	Operations Assistant Superintendent (with benefits, overtime, and operating expenses)	\$0	\$84,848	\$84,848	\$0	\$84,848
Sewer Ops	Addition to Fleet-1/2 Ton Pick Up	\$19,928	\$1,036	\$20,964	\$0	\$20,964
Water Utilities	Addition to Fleet-1 Ton Crew Cab (with service body and insurance)	\$45,000	\$615	\$45,615	\$0	\$45,615
Sewer Utilities	Service Body for PW59 (with installation costs)	\$11,000	\$0	\$11,000	\$0	\$11,000
<b>DECISION PACKAGES TOTAL</b>		<b>\$75,928</b>	<b>\$129,962</b>	<b>\$205,890</b>	<b>\$0</b>	<b>\$205,890</b>
<b>TOTAL DECISION PACKAGES FOR WATER &amp; SEWER FUND</b>		<b>\$75,928</b>	<b>\$416,157</b>	<b>\$492,085</b>	<b>\$40,554</b>	<b>\$451,531</b>

**PARKLAND DEDICATION FUND**

DEPT	DESCRIPTION	ONE-TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
Parks-Centennial	One drinking fountain for Centennial Park	\$3,500	\$0	\$3,500	\$0	\$0
<b>DECISION PACKAGE TOTAL</b>		<b>\$3,500</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$0</b>

**FY 2015-16 DECISION PACKAGES**  
(Not included in the Adopted Budget)

**GENERAL FUND**

<b>DEPT</b>	<b>DESCRIPTION</b>	<b>ONE-TIME COST</b>	<b>ONGOING COST</b>	<b>NET TOTAL</b>
PD-Patrol	L-3 Server hardware replacement	\$12,343	\$0	<b>\$12,343</b>
Parks - Facility	Paint Interior walls of City Hall	\$15,000	\$0	<b>\$15,000</b>
Parks - Facility	ID Badge System with Touch Screen for participants to register and take payments	\$12,983	\$0	<b>\$12,983</b>
PD-CID	Cellebrite Replacement	\$5,585	\$0	<b>\$5,585</b>
PD-Patrol	Replace existing Speed Radar Trailer	\$10,000	\$0	<b>\$10,000</b>
PD-Patrol	Body Cameras (50 @ \$500 each)	\$25,000	\$0	<b>\$25,000</b>
FVFD	Add one full-time Paramedic to current Staffing for 24 hours / 7 days a week	\$0	\$68,483	<b>\$68,483</b>
FVFD - Fire	Increase for Communications Budget	\$0	\$9,000	<b>\$9,000</b>
FVFD	Increase contribution to the State Firemans Pension Fund by \$12 per month	\$0	\$15,552	<b>\$15,552</b>
FVFD - Fire	Increase for Vehicle Maintenance Budget	\$0	\$10,000	<b>\$10,000</b>
FVFD - Fire	Increase for Operational Equipment Budget	\$0	\$10,000	<b>\$10,000</b>
FVFD	Increase in Building Maintenance Funds	\$0	\$10,000	<b>\$10,000</b>
<b>UNFUNDED DECISION PACKAGES TOTAL (GENERAL FUND)</b>		<b>\$ 80,911</b>	<b>\$ 123,035</b>	<b>\$ 203,946</b>

**WATER AND SEWER FUND**

<b>DEPT</b>	<b>DESCRIPTION</b>	<b>ONE-TIME COST</b>	<b>ONGOING COST</b>	<b>NET TOTAL</b>
Water Utilities	Water Maintenance Worker (with benefits, overtime, and operating expenses)	\$0	\$60,990	<b>\$60,990</b>
Sewer Utilities	2.5 Piercing/Boring Tool	\$6,500	\$0	<b>\$6,500</b>
Sewer Utilities	Sewer Maintenance Worker (with benefits, overtime, and operating expenses)	\$0	\$60,990	<b>\$60,990</b>
Sewer Utilities	Mini Excavator & Trailer Package (with insurance)	\$75,000	\$251	<b>\$75,251</b>
Sewer Ops	Sanitary Lift Station Spare Pump	\$40,000	\$0	<b>\$40,000</b>
Water Ops	VFD SWS1 and SWS2	\$32,000	\$0	<b>\$32,000</b>
Sewer Ops	Portable Flow Meter	\$12,000	\$0	<b>\$12,000</b>
<b>UNFUNDED DECISION PACKAGES TOTAL (WATER &amp; SEWER FUND)</b>		<b>\$ 165,500</b>	<b>\$ 122,231</b>	<b>\$ 287,731</b>

## Tax Information

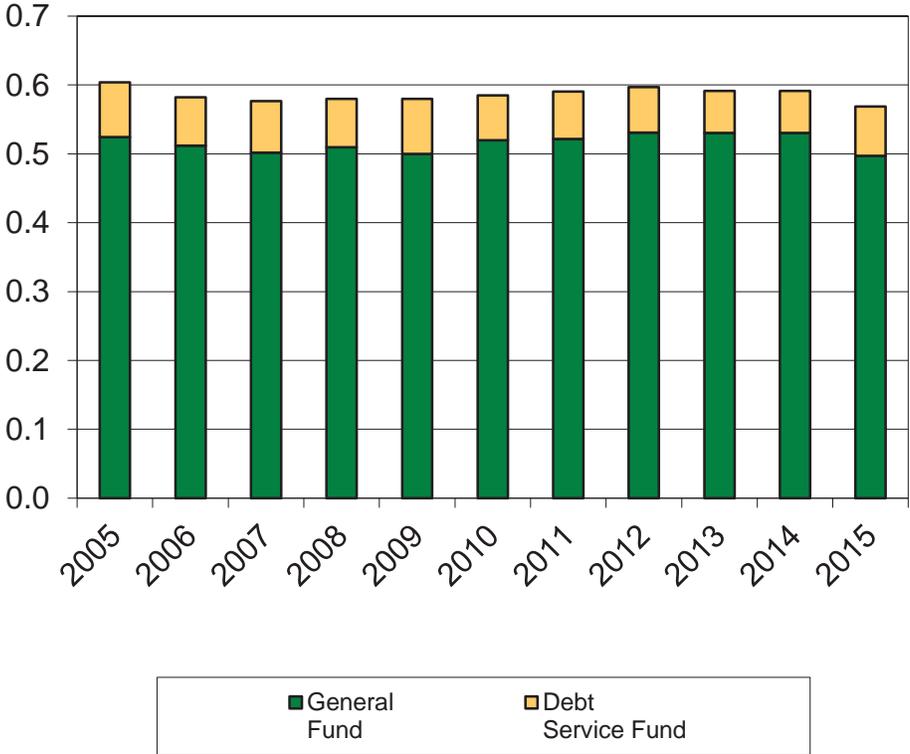
**ESTIMATED AD VALOREM TAX COLLECTIONS - Certified Roll**

Estimated Proposed Taxable Value as of July 30, 2015	\$2,387,193,485	
Divided by 100	<u>100</u>	
Rate Base	\$23,871,935	
Tax Rate	<u>0.5687</u>	
Estimated Tax Levy	\$13,575,969	
Estimated Collection Rate	<u>99%</u>	
Adjusted Tax Collections, 2014-15		\$13,455,538
Estimated Value of Properties in ARB Review Status	\$193,824,176	
Divided by 100	<u>100</u>	
Rate Base	\$1,938,242	
Tax Rate	<u>0.5687</u>	
Estimated Tax Levy		\$1,102,278
Estimated Value Over 65 Frozen Ceilings	\$393,502,525	
Divided by 100	<u>100</u>	
Rate Base	\$3,935,025	
Tax Rate	<u>0.5687</u>	
Estimated Collection Rate & Levy	<u>100%</u>	\$2,237,849
<b>ESTIMATED TOTAL TAX LEVY</b>		<b><u>\$16,795,665</u></b>

**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	\$2,633,486,696	20%	\$0.5914	\$15,440,708	5.4%
2015-16	2015	\$2,974,520,186	20%	\$0.5687	\$16,795,665	8.8%

### Tax Rate Comparison



### Historical Tax Rate Comparison

Fiscal Year	Tax Year	General Fund	Debt Service Fund	Total Tax Rate*
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
2015-16	2015	\$0.4972	\$0.0715	\$0.5687

\* Tax Rate Includes 20% Homestead Exemption

**Sales Tax Revenue Comparison  
FY12 through FY16**

Month of Receipt	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Adopted Budget
December	277,020	298,397	338,142	367,406	367,406
January	237,646	292,692	297,103	652,681	352,681
February	448,149	454,538	526,548	572,450	572,450
March	241,692	282,648	330,749	379,354	379,354
April	243,023	278,072	330,773	346,268	346,268
May	414,239	430,369	472,809	538,680	538,680
June	253,009	296,988	377,410	379,192	379,192
July	318,323	301,105	308,212	363,270	308,212
August	426,883	460,095	480,404	480,404	480,404
September	285,150	329,696	359,299	359,299	359,299
October	348,410	343,453	331,073	331,073	331,072
November	414,033	526,082	541,175	541,175	541,175
<b>Total</b>	<b>\$3,907,577</b>	<b>\$4,294,135</b>	<b>\$4,693,697</b>	<b>\$5,311,252</b>	<b>\$4,956,193</b>

Glossary  
Abbreviations and Acronyms

*(updated and reviewed as of January 27, 2016)*

### 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.

### ARBITRAGE

Transactions by which securities are bought and sold in different markets at the same time for the sake of profit arising from a difference in prices in the two markets. With respect to the issuance of municipal bonds, arbitrage usually refers to the difference between the interest paid on the bonds issued and the interest earned by investing the bond proceeds in other securities.

### 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.

### BOND

A way of borrowing money long term for capital projects. A bond is a promise to repay money borrowed on a particular date often 10 or 20 years in the future. Most bonds also involve a promise to pay a specified dollar amount of interest at predetermined intervals.

### 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 on 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.

### FULL TIME EQUIVALENT

The number of hours per year that a full time employee is expected to work. Two workers who each work half that number of hours together equal one full time equivalent. The hours of a number of part timers or temporary workers can be added up to see how many full time positions they are equivalent to.

### 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 amiable 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

(Source: *2012 Governmental Accounting, Auditing and Financial Reporting* and other City Budgeting Terms)

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.

## 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  
ERP: Enterprise Resource Plan  
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 TX

### 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

TAGO: Texas Attorney General's Office  
TDRA: Texas Disaster Recovery Assistance  
TDSHS: Texas Dept of State Health Services  
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 2015/2016.)**

**ORDINANCE NO. 2015-27**

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FRIENDSWOOD, TEXAS, GENERAL BUDGET FOR THE FISCAL YEAR 2015/2016; 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, 2015, the City Manager presented to the City Council a proposed Budget of the expenditures of the City of Friendswood for the fiscal year 2015/2016, 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 2015/2016 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 2015/2016,” 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 2015/2016, 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;

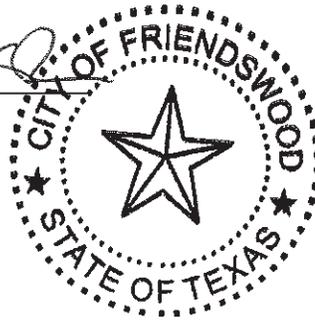
<b>Beginning Fund Balance, 10/01/2015</b>	<b>\$22,011,327</b>
<b>Total Revenues</b>	<b><u>\$45,884,860</u></b>
<b>Total Resources Available for Appropriation</b>	<b>\$67,896,187</b>
<b>Total Expenditures and Other Financing Uses</b>	<b><u>\$46,493,615</u></b>
<b>Ending Fund Balance, 9/30/2016</b>	<b><u>\$21,402,572</u></b>

**PASSED, APPROVED, AND ADOPTED on first and final reading this 5th day of October, 2015.**

  
\_\_\_\_\_  
Kevin M. Holland  
Mayor

ATTEST:

  
\_\_\_\_\_  
Melinda Welsh, TRMC  
City Secretary



**CITY OF FRIENDSWOOD  
PROPOSED BUDGET SUMMARY  
FISCAL YEAR 2015-2016**

	<b>15-16 PROPOSED BUDGET</b>
<b>REVENUES</b>	
Taxes	23,561,767
Charges for Services	12,104,971
Permits and Licenses	717,056
Fines	877,358
Intergovernmental Revenues	992,662
Interest	155,555
Vehicle Lease Reimbursements	355,129
Miscellaneous Receipts	<u>7,120,362</u>
<b>TOTAL REVENUES</b>	<b>45,884,860</b>
<b>Fund Balance Used or (Carried Forward)</b>	
General Fund	152,500
Police Investigation Fund	(250)
Municipal Court Building Security/Technology Fund	(7,643)
Parkland Dedication Fund	122,501
Sidewalk Installation Fund	(30)
Tax Debt Service Fund	(21,500)
2014 GO Bond Fund	324,938
1776 Part Trust Fund	(115)
Water & Sewer Operations Fund	(1,048)
Water Impact Fees	7,577
Sewer Impact Fees	(19,536)
Water and Sewer Revenue Debt Service	1,300
Vehicle Replacement Plan Fund	<u>50,061</u>
	<b>608,755</b>
<b>Total Resources Available</b>	<b><u>46,493,615</u></b>
<b>EXPENDITURES</b>	
General Government	5,767,934
Public Safety	11,879,631
Community Development	1,016,378
Public Works	8,866,328
Community Services	4,126,422
Vehicle Replacement Fund	406,090
Capital Improvements	8,734,160
Debt Service	<u>5,696,672</u>
<b>TOTAL EXPENDITURES</b>	<b>46,493,615</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>22,011,327</u></b>
<b>ENDING FUND BALANCE</b>	<b><u>21,402,572</u></b>

**(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, 2015, and ending September 30, 2016.)**

**ORDINANCE NO. T2015-28**

**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, 2015, AND ENDING SEPTEMBER 30, 2016; 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 30<sup>th</sup> or the 60<sup>th</sup> 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 \$0.0715 for debt service and a tax rate of \$0.4972 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 5th day of October, 2015, 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, 2015 and ending September 30, 2016, to fund the City's fiscal year 2015-2016 municipal budget, an ad valorem tax at the total rate of \$0.5687 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 3.6293 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$19.92.**

**Section 3.** Of the total tax levied in Section 2 hereof, \$0.4972 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2015-2016.

**Section 4.** Of the total tax levied in Section 2 hereof, \$0.0715 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 2015-2016.

**Section 5.** All ad valorem taxes levied hereby, in the total amount of \$0.5687 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, 2016. All ad valorem taxes due the City of Friendswood, Texas, and not paid on or before January 31<sup>st</sup> following the year for which they were levied, shall bear penalty and interest as prescribed in the Texas Tax Code.

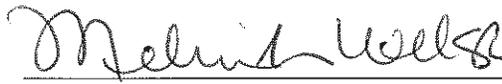
**Section 6.** In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate 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 5th day of October, 2015.**

  
\_\_\_\_\_  
Kevin M. Holland  
Mayor

ATTEST:

  
\_\_\_\_\_  
Melinda Welsh, TRMC  
City Secretary

