

CITY OF **FRIENDSWOOD**

ADOPTED ANNUAL BUDGET



FISCAL YEAR

2017 - 2018



CITY OF FRIENDSWOOD, TEXAS

ADOPTED ANNUAL BUDGET

October 1, 2017 - September 30, 2018

Mayor

Kevin Holland

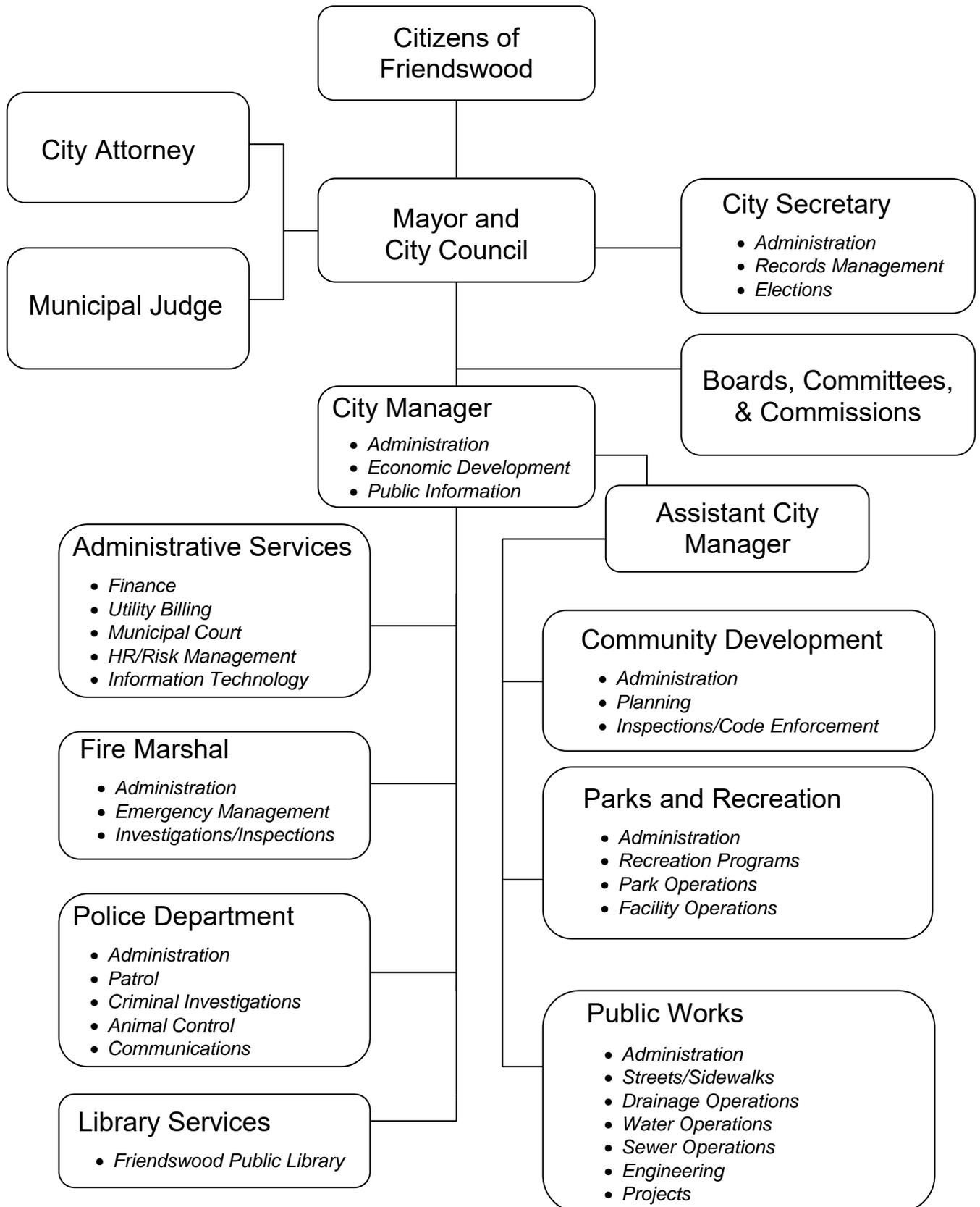
Council Members

Steve Rockey Position 1
Sally Branson..... Position 2
Jim Hill..... Position 3
Mike Foreman Position 4
John Scott Position 5
Carl W. Gustafson..... Position 6

Budget Team

Roger C. Roecker City Manager
Morad Kabiri..... Assistant City Manager
Terry Byrd Fire Marshal
Karen Capps..... Economic Development Coordinator
Patrick Donart Director of Public Works
Aubrey Harbin Deputy Director of Community Development
Mary Perroni Library Director
James Toney Parks and Recreation Director
Melinda Welsh City Secretary
Robert B. Wieners..... Police Chief
Katina Hampton..... Director of Administrative Services
Rhonda Bloskas Deputy Director of Administrative Services
Jennifer Walker..... Budget Manager

CITY OF FRIENDSWOOD Organization Chart



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

This adopted budget is estimated to raise more total property taxes than last year's budget by \$896,969 or 5.3%, and of that amount \$419,405 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 \$44,457,875.

Debt service obligations of the City of Friendswood, secured by property taxes, in fiscal year 2017-18: \$3,250,579.

Property Tax Comparison (per \$100 valuation)	FY 2016-17 Adopted	FY 2017-18 Adopted
Adopted/Proposed Tax Rate	\$0.546000	\$0.527349
Effective Tax Rate	\$0.534757	\$0.527391
Effective Operating Rate	\$0.535606	\$0.511023
Maximum Operating Rate	\$0.578454	\$0.551904
Debt Tax Rate	\$0.101408	\$0.113083
Rollback Tax Rate	\$0.679862	\$0.664987

Data included in the table is reflective of State Comptroller's Truth-In-Taxation guidelines for informational purposes.

City of Friendswood's 2017 adopted total tax rate is \$0.527349 which includes the maintenance & operations (M&O) rate of \$0.432349 and the debt service (I&S) rate of \$0.095000.

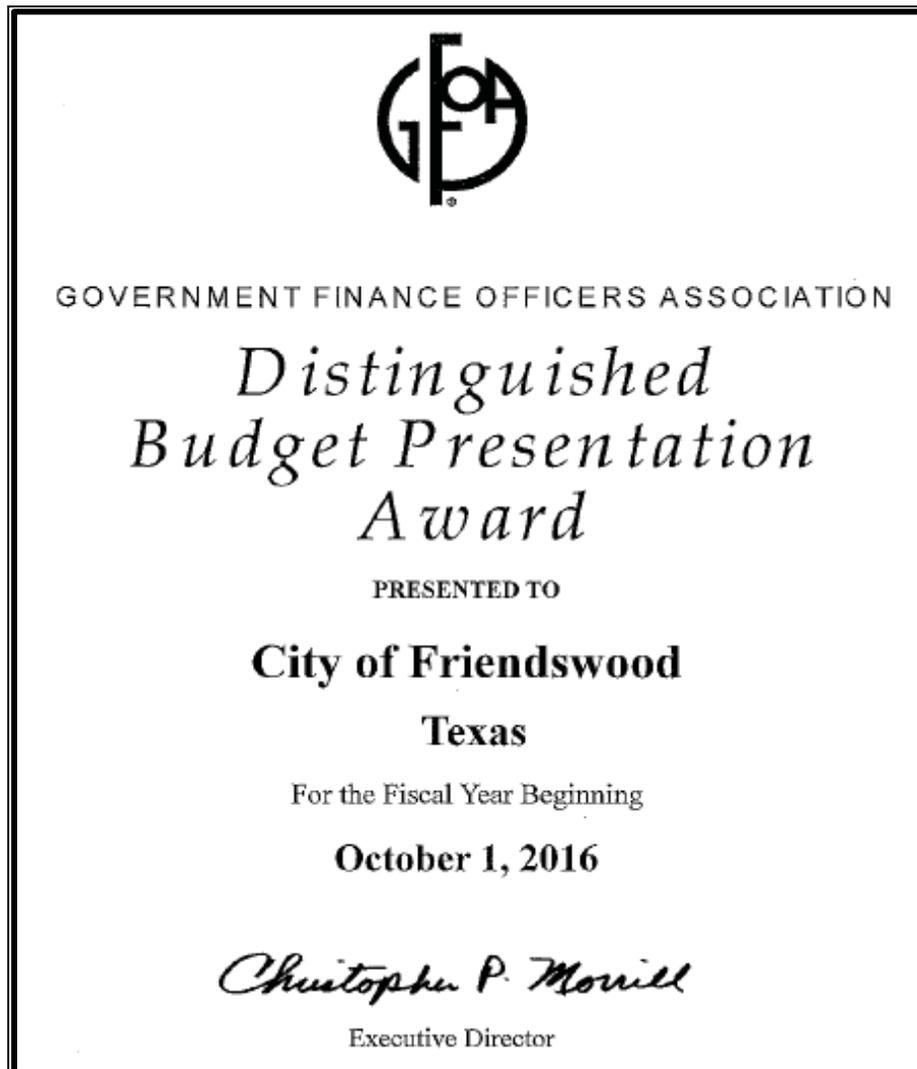
City Council	Position	Vote on Budget	Vote on Tax Rate
Kevin Holland	Mayor	Yes	Yes
Steve Rockey	Position 1	Yes	Yes
Sally Branson	Position 2	Yes	Yes
Jim Hill	Position 3	Yes	No
Mike Foreman	Position 4	Yes	Yes
John Scott	Position 5	Yes	Yes
Carl W. Gustafson	Position 6	Yes	Yes

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, 2016**.

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.



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, Streets Maintenance Fund, Economic Development 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 FY16 actual; FY17 original budget; FY17 amended budget; year to date 6/30/17 actual expenditures; year-end estimate for FY17; and FY18 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. 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, and glossary of budget terminology and acronyms.

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CITY OF FRIENDSWOOD

October 2, 2017

Honorable Mayor and City Council:

Staff is pleased to present the adopted budget for Fiscal Year 2017-2018. Starting with a thorough evaluation of each expense and revenue, the detailed document that follows is the result of hundreds of hours of careful thought, lively discussion, and focused teamwork; all happening as the Staff simultaneously maintained the high level of City services residents of the City of Friendswood expect.

As a City building on progress, we have achieved a number of significant accomplishments in the last fiscal year, while dealing with the challenges presented by Hurricane Harvey's historic rainfall that resulted in major flooding throughout the City. Some of the larger completed projects include:

- The new Kenneth Camp Fire Station (a large, modern, and storm-resistant structure), and the expansion and renovation of Fire Station 4 on Woodlawn Drive; bringing a higher level of public safety to our City.
- Completion of the Library expansion and renovation, opening up new areas for education, research, and community gatherings in an engaging environment.
- Beautiful Lake Friendswood Park: 36 acres of clear water surrounded by a mile of sidewalk and boardwalk.
- Add Winding Road to the list of three other streets that have been completely rebuilt in the last few years and Woodlawn Drive is approaching completion.

Some of the challenges addressed by this budget are maintaining service levels to residents while properly funding the operation of new and expanded facilities, balanced with our goal of minimizing the citizens' tax burden. While the Houston region has experienced continued job growth, there is also instability in some of the areas' major industry sectors. In addition, uncertainty exists with the impact of potential legislation at the federal and state levels.

These include, but are not limited to:

- Future increased cost for municipalities' use of the Department of Public Safety's lab for testing physical evidence from crime scenes. After being notified that we would be charged by the DPS, the Governor overruled this decision and advised this would not take place in the 2017-18 fiscal year;
- Increased testing requirements for municipal utility systems; and
- Legislation related to municipal court operations. The fiscal note for SB 1913 states: "The bill would have a negative, but indeterminate, fiscal impact to the state due to anticipated revenue decreases resulting from an unknown number of defendants that would be determined to be indigent or unable to pay receiving a waiver or discharge from fines, fees, and court costs."

While property values continue to appreciate in Friendswood, the City has also seen an ongoing increase in exemptions and freeze ceilings. This has a significant impact on property tax rates and the General Fund operating budget.

This year's budget reflects an adopted tax rate of \$0.5274 per \$100 valuation which is a reduction of 1.86 cents from our current rate of \$0.546. The adopted tax rate of \$0.5274 includes 1.78 cents to support the debt service obligation and operational and maintenance costs of new facilities resulting from the 2013 bond election. An additional 1.2 cents is included to fund Forces at Work and Decision Packages.

This budget includes only a few new items, but it ensures the City's most important asset, its people, will be competitively compensated. It is essential that we are positioned to retain the top-notch employees in place to provide the quality service that Friendswood citizens have come to appreciate and expect. The key additions to the General Fund budget include the following:

- Employee health insurance increase, \$58,500;
- Employee merits averaging 2.75%, \$403,045;
- OSSI software maintenance support services, \$93,410;
- Police night shift differential pay, \$17,232;
- Police radio refresh will be funded through debt service, \$700,000;
- IT Support Specialist to assist at PSB, \$89,647;
- Maintenance Worker, \$49,636;
- Streets Laborer, \$42,009;
- Upgrade Sergeant Position in PD to Lieutenant, \$10,493;
- Employee pay plan adjustment, \$75,000;
- Friendswood Volunteer Fire Department Part-time staff pay increase;

Street maintenance has been emphasized by our City Council and the citizens of Friendswood, as shown by the recent approval of 3/8 cent to our sales tax rate. We are expecting this to generate \$1.3 million to be used for this purpose in 2017-18. In addition, we are including an appropriation of approximately \$430,000 from fund balance above the 90-day reserve. The combination of these sources and general fund revenue means \$1.8 million will be included for 2017-18 street improvements.

To accomplish all of this, while reducing the tax rate around 2 cents, we have included a new revenue stream and will be changing the policy of absorbing the cost of credit card fees. Revenues totaling \$330,000 has been budgeted from the Telecommunications Sales Tax. This will require approval of an ordinance to remove the current exemption. In addition, our expenses will be reduced by approximately \$30,000 as we begin passing on credit card processing fees to the customers who choose to pay charges for services fees with credit cards.

City Council is commended for decades of setting and maintaining standards in financial transparency, public safety, emergency medical services, infrastructure, and recreational facilities development. The City has been repeatedly recognized by numerous organizations, resulting in accolades such as budget presentation and financial reporting recognition, Safest City, "Best Places to Live," and "Best Places for Families" awards. They signify a tangible quality embedded in the City's team approach to not only its budgeting process, but all operations; the City's core values, "TRAQ" which stands for Trust, Respect, Accountability, and Quality. With these values, City staff will continue to seek efficiencies in delivering services with limited resources.

On behalf of the City Staff, especially the Budget Team that pours wisdom, time, and energy into the process which creates this plan, I thank the Mayor and City Council for providing guidance to develop the budget. We all look forward to the days ahead and the opportunity to serve Friendswood residents, business owners, and visitors with the service and quality they expect.

Respectfully submitted,



Roger C. Roecker, City Manager

Budget in Brief

The pages that follow summarize the City of Friendswood's fiscal year 2017-18 adopted budget. City Council adopted the budget on Monday, October 2, 2017.

Revenue

1. The budget includes total revenue projections of \$56.3 million in all funds. This is an increase of \$4.0 million or 7.7% over the fiscal year 2016-17 adopted budget. Projected revenue increases in property taxes, sales taxes, franchise taxes, licenses, permit fees, interest earnings, and charges for services more than offset declines in fines and miscellaneous revenues. Included in the \$4.0 million dollar increase are planned uses of fund balance, and/or retained earnings in several funds totaling about \$12.7 million to offset expenditures. These expenditures include capital improvements projects slated for completion in FY18.
 - Property tax revenue reflects an increase for tax year 2017 of about \$212k or 1.2% over prior year budget projections related to new construction and to cover operating impact and debt service obligations related to the general obligations bonds authorized by voters in 2013.
 - Sales tax revenue budget is up about 13.8% based on fiscal year 2016-17 collections and reflects revenue anticipated from the 1/8 of 1% sales tax for downtown economic development, 3/8 of 1% sales tax for streets maintenance and the potential positive revenue impact of telecommunications sales tax exemption repeal.
 - Franchise fee tax revenue is expected to increase by 3.1% based on anticipated new residential property growth and utility service connections.
 - Permits revenue projects an increase of 7.9% from last year's budget based on fiscal year 2016-17 collections and anticipated growth of residential home building will continue at the current pace in FY18.
 - Interest earnings are expected to increase by about 63.3% from prior year adopted budget based on actual revenue collected during FY17.
 - Charges for services, including parks and recreation, animal control services, and utility services reflect an increase of 8.3%. Although the City's current utility rate structure encourages conservation, customer consumption has increased; and thus, revenue projections are based on expectation that this trend will continue in FY18.
 - Due to the anticipated impact of recently adopted legislation regarding defendant indigence qualification for case resolution, Municipal Court fines in the adopted budget are decreased by about \$64K or 8.2%.
 - An estimated decrease of about \$5.8M, or 86.3%, in miscellaneous receipts is reflective the bond proceeds received in FY17 that will not be repeated in FY18.
2. The FY18 budget was adopted with a tax rate of \$0.5274. As a result, almost \$1 million more in property tax revenue is expected to be generated. This year's additional property tax revenue estimate comes from properties added to the tax roll this year and from the adding approximately 1.8 cents to the tax rate to support the debt service expenses resulting from the 2013 general obligation bonds.
 - The adopted maintenance and operations (M&O) rate is \$0.4324 and the interest and sinking or debt service (I&S) rate is \$0.0950.

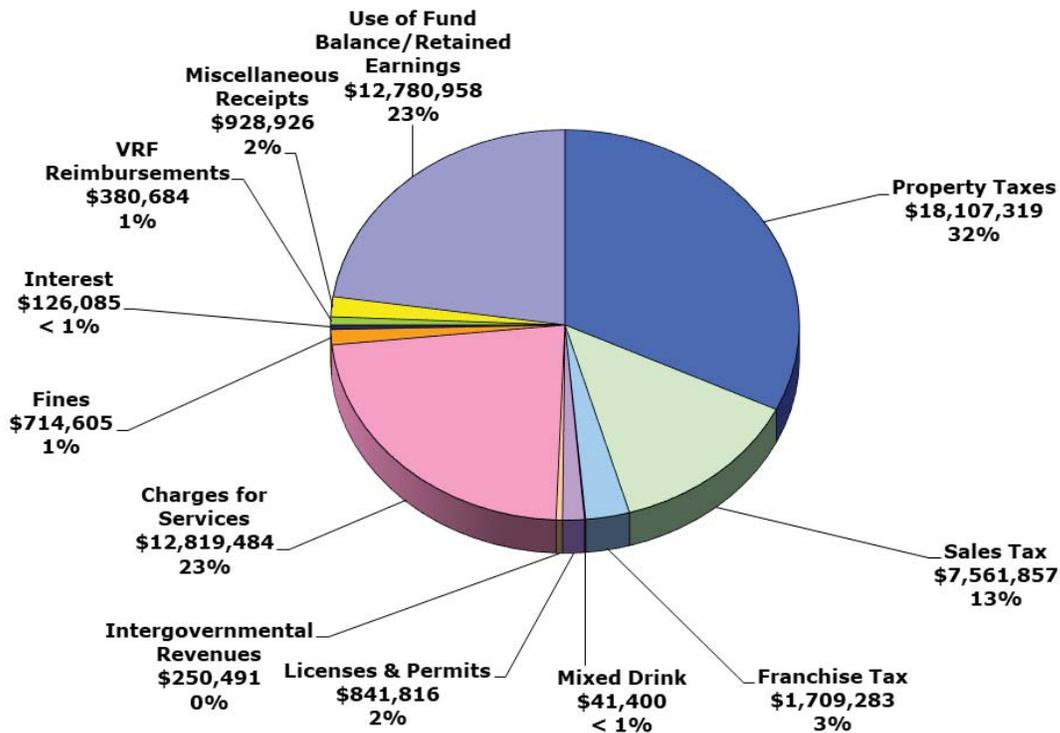
The table below shows a historical tax comparison of the current tax rate, and reflects the continued shift in tax levy from maintenance and operations to debt service.

Historical Tax Rate Comparison								
	Fiscal Year	General Fund	Debt Service Fund	Total Tax Rate*	Debt Service	Debt Service YOY Change	M&O	Total Levy
FY17 Adopted	2016-17	\$0.4620	\$0.0840	\$0.5460	\$2,745,568	\$472,505	\$14,946,389	\$17,691,957
ETR	2017-18	\$0.3958	\$0.0944	\$0.4902	\$3,218,073	\$472,505	\$13,613,751	\$16,831,824
Adopted FY18	2017-18	\$0.4324	\$0.0950	\$0.5274	\$3,218,073	\$472,505	\$14,687,990	\$17,906,063

* Tax Rate Includes 20% Homestead Exemption

3. The estimated preliminary net taxable value is \$3,420,831,171; an increase of \$247,457,365 above certified values including supplemental rolls for tax year 2016.
- Certified values from Galveston Central Appraisal District and Harris County Appraisal District indicate overall growth in property values.
 - As stated above, overall values have increased for properties existing in tax years 2016 and 2017. The impact on property owner tax bills vary based on their individual 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 \$0.5274 tax rate, the 2017 property tax bill would be \$844. This amount is a decrease of \$29.76 from the current tax rate.

FY18 Adopted Budget Revenue
\$56,346,729
(all funds)



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$12,780,958; resulting in revenues offsetting budgeted expenditures.

Historical Revenue Budget (All Funds)

Revenue Source	FY18		FY17		FY16	
	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
Property Taxes*	\$18,107,319	1.2	\$17,894,629	5.8	\$16,919,598	9.4
Sales Tax**	\$7,561,857	13.8	\$6,646,057	34.1	\$4,956,193	8.8
Franchise Tax	\$1,709,283	3.1	\$1,657,672	0.8	\$1,644,011	5.9
Mixed Drink	\$45,364	9.6	\$41,400	-1.3	\$41,965	32.7
Licenses & Permits	\$841,816	7.9	\$780,324	8.8	\$717,056	-6.7
Intergovernmental Rev	\$250,491	4.6	\$239,401	-75.9	\$992,662	-67.9
Charges for Services	\$12,819,484	8.3	\$11,841,053	-2.2	\$12,104,971	13.0
Fines	\$714,605	-8.2	\$778,698	-11.2	\$877,358	10.5
Interest	\$205,942	63.3	\$126,085	-18.9	\$155,555	47.6
VRF Reimbursements	\$380,684	1.3	\$375,718	5.8	\$355,129	-1.1
Miscellaneous Receipts	\$928,926	-86.3	\$6,777,562	-4.8	\$7,120,362	-31.0
Fund Balance/Retained Earnings***	\$12,780,958	148.8	\$5,136,874	679.6	\$658,877	-42.2
Total	\$56,346,729	7.7	\$52,295,473	12.4	\$46,543,737	4.8

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

** FY18 includes anticipated additional sales tax revenue projected for telecommunications sales tax exemption repeal.

***Fund Balance/Retained Earnings used for capital improvements expenses.

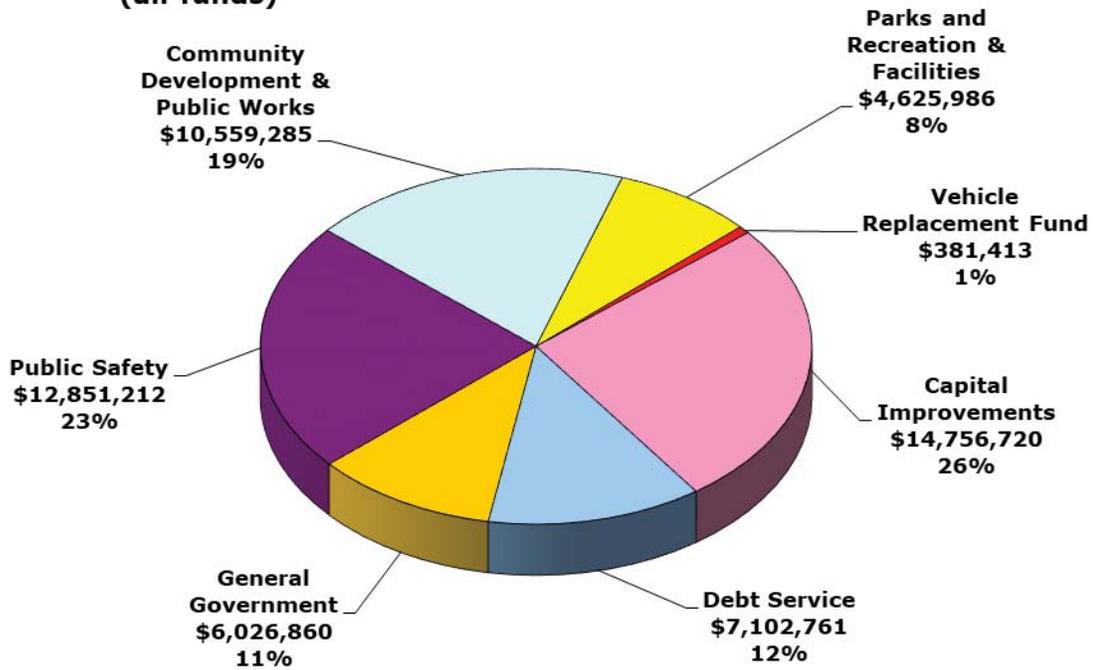
Expenses

- The adopted budget appropriates approximately \$56.3 million in expenditures, excluding inter-fund transfers. This is an increase of approximately \$4.1 million or 8% from the fiscal year 2016-17 adopted budget. The increase in this year's budget is, like the previous two years, related to capital improvements and debt service obligations related to the general obligation bonds authorized in 2013. In addition, capital improvements afforded by the streets and downtown economic development corporation sales tax and the potential telecommunications sales tax exemption repeal are included.
- Personnel costs make up almost 70% of the City's operational budget. The adopted budget includes staffing of 230.49 full-time equivalents (FTE), a net increase of 3 FTE. Adopted changes in personnel expenditures, totaling \$793,694 include:
 - Addition of 1 full-time Information Technology Specialist
 - Addition of 1 full-time Maintenance Worker
 - Addition of 1 full-time Streets Laborer
 - Shift differential pay for Police Department Police Officers
 - Police Department Sergeant to Lieutenant position upgrade
 - An estimated 3% healthcare insurance cost increase totaling approximately \$65,000
 - The City's TMRS contribution rate increases from 15.67% to 15.73% on January 1, 2018
 - Funding for employee merit increases of \$446,978 which equates to an average of 2.75%
 - No across the board pay increases are given
 - Merit is awarded based on individual employee performance
 - Funding for employee pay plan adjustment of \$75,000 (January 2018 implementation)

- Friendswood Volunteer Fire Department (*see same comment earlier*)
3. Maintaining the City's current service levels requires additional funding for non-personnel related operational expenses. The Supplemental Information section of the adopted budget includes a detailed listing of the expenditures.
 - Forces at Work total \$110,642 (General Fund) and \$342,032 (Water & Sewer Fund)
 - Decision Packages total \$817,319 (General Fund) and \$48,933 in the Water & Sewer Fund
 4. Details for the forces at work and decision packages mentioned immediately above are as follows:
 - General Fund:
 - OSSI maintenance support services - \$93,410
 - Shift differential pay for Police Department Peace Officers - \$17,232
 - Facility supplies increase for Lake Friendswood, Old City Park & Centennial Park basketball pavilion - \$4,000
 - Operating supplies and facility maintenance at the Dog Park - \$2,000
 - Summer Day Camp program supplies and services (funded by user fees) - \$12,000
 - Police Department Sergeant to Lieutenant position upgrade - \$10,493
 - Police Department radio replacement – partial grant funding of approximately \$65,000 and 5 yr. capital lease funded - \$635,000
 - Information Technology Support Specialist salary and related benefits, training and supplies - \$89,647
 - Facility Operations Maintenance Worker salary and related benefits and personnel supplies - \$49,636
 - Streets Laborer salary and related benefits and personnel supplies - \$42,009
 - ProQA Emergency Medical Dispatcher Software - \$57,890
 - Multifunction plotter machine - \$11,150
 - Generator cover located at the Public Safety Building - \$20,000
 - Increase to the part-time staff with Friendswood Volunteer Fire Department - \$15,600
 - Increase to the facility operations contingency budget \$ - 30,000
 - Street sign message board - \$17,849
 - Friendswood Volunteer Fire Department (*see same comment earlier*)
 - Water & Sewer Fund:
 - Water Operations operating services (EPA Sampling mandate) - \$60,000
 - Southeast Water Purification Plant operational rate increase - \$282,032
 5. In addition to the FY18 forces at work and decision packages, the adopted budget includes the following:
 - \$1,811,817 for streets improvements
 - \$500,000 as a current services level priority of approximately \$430,000 funded by a use of undesignated General Fund balance reserves
 - \$1,311,317 funded by additional 3/8 of 1% sales tax
 - \$438,400 for downtown economic development
 - \$300,000 for sewer line maintenance in the Water & Sewer Fund
 - \$7,395,436 for G.O. Bond projects authorized in 2013 (street improvements)
 6. Fleet replacements included in the adopted Vehicle Replacement Fund budget total \$381,413:
 - Police Department – 4 patrol units and 1 criminal investigations vehicle
 - Public Works – 1 water operations truck, 2 sewer operations trucks and 2 water utilities trucks
 7. Debt Service payments funded and detailed in the adopted budget are:
 - Total Tax Debt Service (including capital leases) - \$44,457,875

- 2017-18 principal, interest & fiscal agent fee payments – \$3,251,329
- Total Water & Sewer Revenue Debt Service - \$44,759,775
 - 2017-18 principal, interest & fiscal agent fee payments - \$3,716,375
- Total Capital Lease Debt Service for FVFD equipment
 - 2017-18 principal and interest - \$135,057
 - Year 4 of 8-year reimbursement for fire engine purchased in FY15

FY18 Adopted Budget Expenditures
\$56,304,237
(all funds)



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$12,780,958; resulting in revenues offsetting budgeted expenditures.

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

Historical Expenditure Budget (All Funds)

Expenditure	FY18		FY17		FY16	
	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
General Government	\$6,026,860	6.9	\$5,635,493	4.1	\$5,414,602	1.8
Public Safety	\$12,851,212	-0.5	\$12,920,325	29.5	\$9,978,361	-11.8
Parks & Recreation	\$4,625,986	4.3	\$4,435,093	6.1	\$4,178,708	3.1
Vehicle Replacement	\$381,413	41.7	\$269,227	-33.7	\$406,090	0.5
Capital Improvements	\$14,756,720	19.2	\$12,382,985	41.8	\$8,734,160	23.6
Debt Service	\$7,102,661	10.0	\$6,454,050	13.3	\$5,696,672	10.2
Community Dev. & Public Works	\$10,559,285	5.3	\$10,030,935	-17.0	\$12,085,021	6.1
Total	\$56,304,237	8.0	\$52,128,108	12.1	\$46,493,614	9.0

Changes to the FY18 Proposed Budget

Original Proposed FY18 Revenue Estimate	\$26,122,992
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Changes to Revenue:

Changes from the proposed tax rate to the adopted tax rate	191,793
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Total Changes to Funding Available	\$191,793
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Revised FY18 Revenue Estimates	\$26,314,785
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Original Proposed FY18 Expenditure Estimate	\$26,553,150
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Changes to Expenditures:

Additional Decision Packages added:

Additional Staff - Maintenance worker	49,637
Additional Staff - Streets laborer	42,009
Pro QA Emergency Medical Dispatcher (EMD) software	57,890
Multifunction Plotter Machine	11,150
PSB Generator Cover	20,000
Friendswood Volunteer Fire Department Part-time Staff Pay Increase	15,600
Increase to Contingency Budget	30,000
Message Board	17,849

Total Changes to Expenditures Estimates	\$244,135
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Revised FY18 Expenditure Estimates	\$26,797,285
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Original Proposed Use of Fund Balance	\$430,158
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Change in amount to fund balance	\$0
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(Increase) Decrease in Revised Use of Fund Balance in the General Fund	\$482,500
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City of Friendswood, Texas

City Overview



Location

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

Community

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

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 Johnson Space 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 120 plus years, Friendswood has grown to around 40,426. 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. 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 41,000 students. CCISD is the 29th largest school district in Texas, out of 1,031 districts. CCISD district spans 103 square miles, 13 municipalities, and two counties (Harris and Galveston).

Demographics

- Land size 21.2 sq. miles
- Friendswood population est. 40,426
- Number of households 14,610
- Population by age
 - ✓ Under 14 years 19%
 - ✓ 15-19 years 8%
 - ✓ 20-44 years 28%
 - ✓ 45-64 years 31%
 - ✓ 65 years and over 14%
- Median Age – 41
- Average household size - 2.82
- 2017 est. annual household income -\$131,024
- 98% high school graduation rate
- 40% of residents have a bachelor's degree
- 12% of residents have a graduate degree
- Houston DMA population- 6,820,783

Labor Force and Economic Base

- Labor Pool: 18-65
- Friendswood: 19,807
- Houston Area: 3,310,294
- Employment by occupation
 - ✓ 48% Managerial/Professional
 - ✓ 10% Service Occupations
 - ✓ 26% Sales and Office
 - ✓ 8% Construction/Maintenance
 - ✓ 8% Production/Transportation

Bay Area Predominant Business Categories

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

Top Employers

- Friendswood ISD
- Kroger Texas, LP
- H.E. Butt Grocery Company
- City of Friendswood
- Clear Creek ISD
- Friendship Haven Healthcare & Rehabilitation
- Friendswood Health Care Center
- McDonald's (2 locations)
- Brookdale Senior Living
- U.S. Post Office
- UTMB

Top Non-Residential Taxpayers

- Texas-New Mexico Power Co.
- Kroger Texas, LP
- H.E. Butt Grocery Company
- A-S 108 Friendswood Crossing Shopping Center
- HCP Friendswood LLC – Brookdale Senior Living
- Timber Creek Holdings, LP
- PSLPT Properties Investors (Personal Storage)
- FM 528 Bay Area Blvd, LP
- CHP Friendswood SNF, LLC – Friendship Haven

Financial Status

- City Bond Rating:
 - Moody's Investor: "A1-"
 - Standard and Poor's:
 - General Obligation "AA+"
 - Revenue Bonds "AA-"
- Tax Year 2016 assessed value: 3,596,981,321
- Tax Year 2016 taxable value: 3,173,373,806
- Annual sales tax revenue in

FY 2015-16:	\$5,352,871
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- Projected FY 2017-18 sales

tax revenue:	\$7,561,857
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- Adopted 2018 City property

tax rate:	\$0.5274
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- 8.25% total sales tax rate

6.25% State	
2.00% City	

Quality of Life

- 2017 average homestead value \$294,486
- 2017 average taxable home value \$235,588
- 2016 average new home value \$383,818
- 2017 1st Quarter Cost of Living Index
 - ✓ Houston 97.0
 - ✓ Atlanta 97.7
 - ✓ Chicago 123.0
 - ✓ Miami 114.3
 - ✓ Washington, DC 153.3
 - ✓ Los Angeles 146.3
 - ✓ New York 230.8
- 2015 Low crime rate per 1,000 population
 - Friendswood 9.86
 - Pearland 21.78
 - League City 19.09
 - Houston 53.64
 - Sugar Land 17.49
 - Webster 68.97
 - La Porte 18.08
 - Galveston 40.79

Recreation

- 10 City parks
- 2 County parks
- 266 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
- Clear Creek ISD - 6A
Rated Recognized by State of Texas
Web: www.ccisd.net



Fiscal Year Fact Sheet

Net Assessed Property Valuation (estimated as of 7/25/17)	\$3,420,831,171
Proposed Tax Rate per \$100 Valuation	\$0.5274
Square Miles	approx. 21
Population, Estimated as of 7/01/17	40,426

Staffing	<u>FY17</u>	<u>FY18</u>
Full-time employees (FTE)	210.00	213.00
Part-time employees (FTE)	<u>17.49</u>	<u>17.49</u>
Total employees	227.49	230.49

Number of Utility Customers as of 7/3/17	<u>FY17</u>	<u>FY18</u>
Water	13,377	13,627
Sewer	12,378	12,601

Utility Rates - (Billed Bi-monthly)

Utility cost of service & rate analysis is currently underway and may impact future utility rates.

Current Monthly Water Rates

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

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

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

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

Volumetric Charges - Irrigation/Sprinkler	
0 – 3,000 gallons	\$0.00 per 1,000 gallons
3,001 – 10,000 gallons	\$4.00 per 1,000 gallons
10,001 – 25,000 gallons	\$4.25 per 1,000 gallons
Above 25,000 gallons	\$4.50 per 1,000 gallons

Current Monthly Sewer Rates

Minimum Charge – All customer classes	\$15.00
Volumetric Charges – Single Family Residential (based on Winter Months Average)	\$2.13 per 1,000 gallons
Volumetric Charges – Residential (multi-unit) and Commercial (single or multi-unit)	\$2.13 per 1,000 gallons

Current Monthly Sanitation Rate

\$15.72 + tax (Includes curbside recycling fee)

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

Adopted by Resolution



City of Friendswood Mission Statement

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

Guiding Principles

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

Council Philosophy

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

Strategic Goals

1. Communication

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

2. Economic Development

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

3. Preservation

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

4. Partnerships

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

5. Public Safety

- Build and expand external partnerships
- Ensure a safe environment

6. Organizational Development

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

Strategic Goal Matrix

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

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

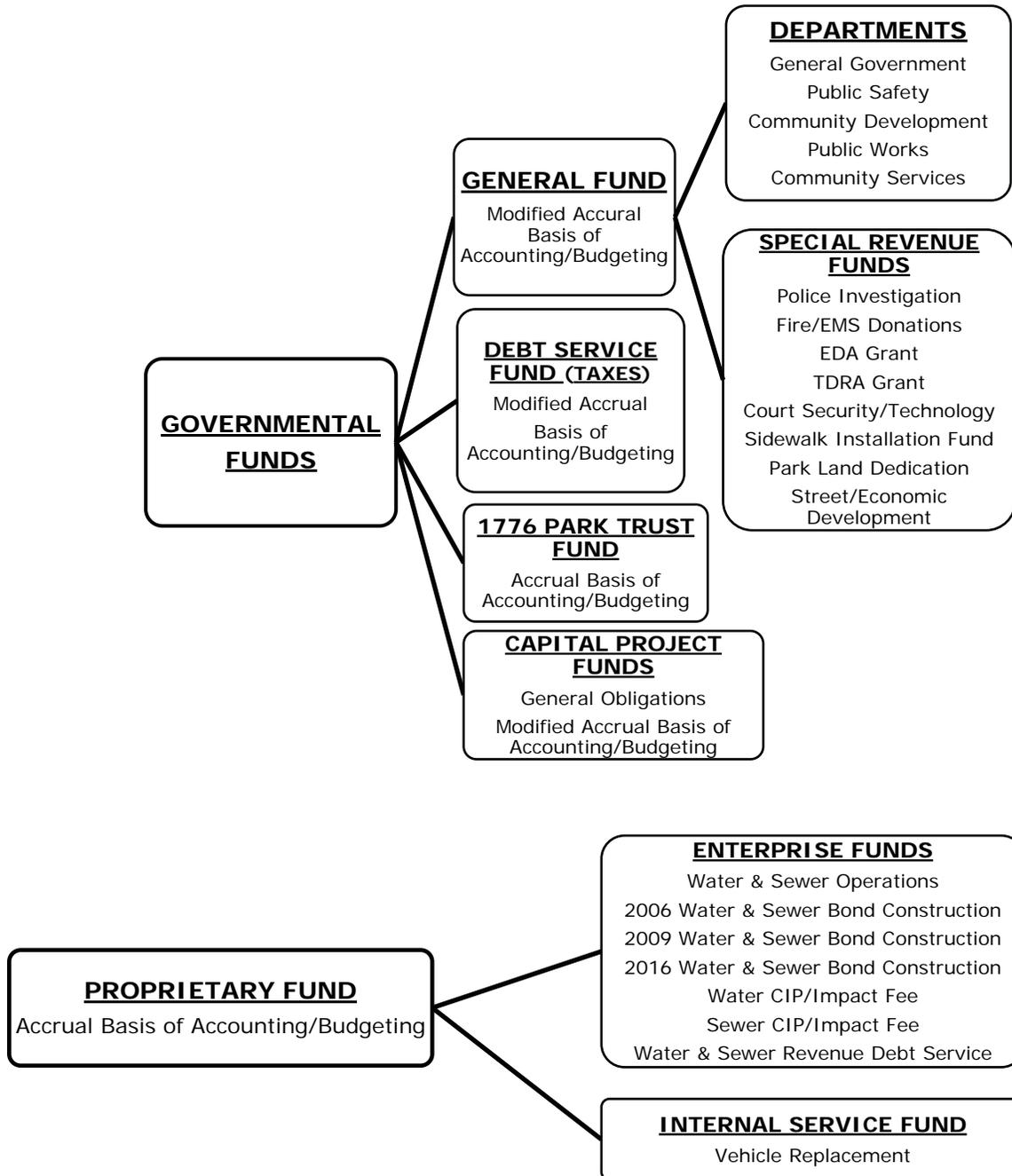
City Planning for the Future

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

City Planning for the Future (cont'd)

Planning Tool	Purpose	Budgetary Impacts
<p>Emergency Management Plan (2014)</p> <p>Hazard Mitigation Plan (2015)</p>	<p>Details the 4 phases of the City's emergency management: preparedness, response, recovery and mitigation</p> <p>Ensures the City's compliance with state and federal requirements on local hazard mitigation plans</p>	<p>The plans are necessary for the City to qualify for and maintain the Emergency Management Performance Grant (EMPG) and pre-disaster and post-disaster grant funding (ex. – FEMA).</p>
<p>Utility Master Plan (2008 update)</p>	<p>Provides service maps of the City's existing water and sewer systems</p> <p>Defines un-served or under-served areas in the City for utility service expansion or upgrades</p> <p>Includes estimated construction cost associated with potential projects</p>	<p>Based on funding availability and service level needs, utility capital projects are included in the City's operating and capital budget.</p> <ul style="list-style-type: none"> • Water & sewer user fees, utility impact fees, revenue bonds potential funding sources for utility capital projects.
<p>Pavement Master Plan (2009)</p>	<p>Provides an inventory, evaluation and assessment of the City's roadways</p> <p>Helps determine the best timing for street rehabilitation or replacement projects to maintain acceptable service levels.</p>	<p>Based on funding availability, street improvement projects identified in the plan are included in the City's annual operating and capital budget.</p> <ul style="list-style-type: none"> • General obligation bond issuance to fund street projects is an option that could impact the City's tax rate.
<p>Capital Improvements Plan (2017)</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 (2017-2022)</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 (2017)</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 (2018)</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

Fund Definitions

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 FY16 actual; FY17 Original and Amended budgets as well as year-to-date actual through June; and the FY18 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 eight 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
- Street/Economic Development

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.

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 seven 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 seven 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
- 2016 Water and Sewer Bond Construction Fund
- Water CIP/Impact Fee Fund
- Sewer CIP/Impact Fee Fund
- Water and Sewer Revenue Debt Service Fund

Internal Service Fund

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

- Vehicle Replacement Fund

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

FUND	DEPARTMENT										
	M/CC	CSO	CMO	ASO	PD	FVFD	FMO	CDD	PW	LIB	PR
General Operating											
Police Investigation											
Fire/EMS Donations											
Economic Development Admin											
TX Dept. Rural Affairs											
Court Security/Technology											
Park Land Dedication											
Streets Improvement											
Economic Development Improvements											
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
(Revisions adopted 10/2/2017)

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

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 non-capitalized 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.
- 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

Financial Management Policy

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. Transfers from personnel expenditure category line items to non-personnel expenditure category line items of the adopted budget are permitted, with City Manager approval, when the expense for which the transfer is made is directly related to personnel. No transfer of 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)

Section 8.03. Annual Budget

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

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

Charter Budget Provisions

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

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

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

Section 8.04. Amendments after adoption

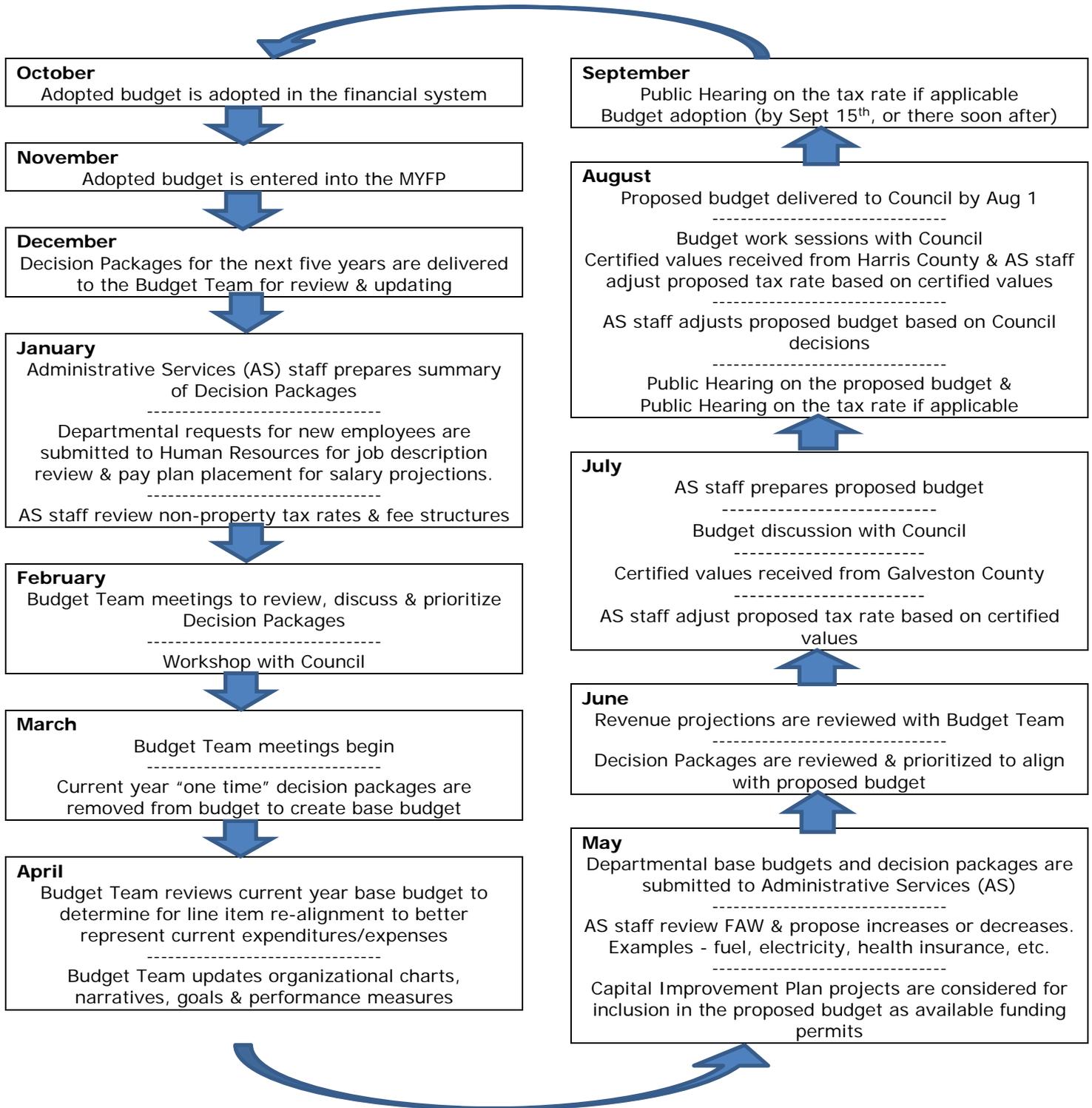
- (a) Supplemental appropriations: If during the fiscal year the manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council by ordinance may make supplemental appropriation for the year up to the amount of such excess.
- (b) Emergency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

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

Budget Process

The City of Friendswood's budget process is an integral part of the City's strategic planning. The budget team moves through the process using the City's core values: **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

Month	Activity	Responsible Party
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	Review Revenue Projections & Preliminary Budget Priorities	Admin. Services and Budget Team*
	Review Decision Packages & align with Proposed Budget	Admin. Services
July 10	Review Key Budget Drivers at City Council Retreat	City Council, City Mgr. and Asst. City Mgr & Budget Team
July 11	Budget Team Meeting Present Decision Packages and Forces at Work	Dept. Directors or Designee and Budget Team
July 13	Ranking of Decision Packages due to Budget Office	Dept Directors of Designee
July 22	Receive certified property values from Galveston Central Appraisal District (GCAD)	GCAD
	Adjust Proposed Tax Rate (if needed)	Admin Services
July 28	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 31	Final Draft of Proposed Transmittal Letter and Budget in Brief due from City Manager to Budget Office	City Manager
August 1	Deliver Proposed Budget to City Council (due date per City Charter is August 1st)	City Mgr. & Admin. Services
August 7	Proposed Budget work session with City Council	City Council, City Mgr. and Budget Team
August 30	Publication of Public Hearing on Proposed Budget	Admin Services and City Secretary's Office
September 1	Receive certified property values from Houston Central Appraisal District (HCAD)	HCAD
	Adjust Proposed Tax Rate	Admin Services
September 11	Public Hearing on Proposed Budget and Record vote on Tax Rate	City Council, City Mgr. and Budget Team
September 13	1 st Publication of Proposed Tax Rate	Admin. Services and City Secretary's Office
October 2	First & Final reading of ordinances adopting Budget & Tax Rate	City Council

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Taxes	\$23,533,294	\$26,239,759	\$26,251,204	\$21,443,835	\$24,935,940	\$27,423,823
Permits and Licenses	782,318	780,327	780,327	718,080	957,440	841,816
Intergovernmental Revenues	651,330	239,401	285,667	129,219	414,106	250,491
Charges for Services	11,265,066	11,841,053	11,844,080	7,646,651	12,580,921	12,749,484
Fines	873,872	778,698	778,696	692,403	923,204	714,605
Interest	188,122	126,085	126,084	182,064	242,969	205,942
VRF Reimbursements	355,132	375,718	375,718	281,781	375,718	380,684
Miscellaneous Receipts	15,703,801	6,777,562	6,809,733	7,143,402	7,439,168	998,926
Use of Fund Balance/Retained Earnings	1,228,456	5,136,874	11,783,860	1,471,422	4,353,902	12,780,958
Total Revenues	\$54,581,391	\$52,295,477	\$59,035,369	\$39,708,857	\$52,223,368	\$56,346,729

EXPENDITURES						
General Government	\$4,875,349	\$5,635,493	\$5,970,785	\$4,003,127	\$5,674,996	\$6,026,860
Public Safety	12,165,768	12,920,325	13,003,594	9,083,931	12,679,067	12,851,212
Community Development and Public Works	8,808,292	10,030,935	10,224,768	6,250,970	9,539,163	10,559,285
Parks and Recreation	4,129,593	4,435,093	4,691,776	3,195,004	4,598,736	4,625,986
Vehicle Replacement Fund	376,342	269,227	324,305	262,517	324,305	381,413
Capital Improvements	10,349,667	12,382,986	18,650,196	8,505,690	11,506,299	14,756,720
Debt Service	5,675,539	6,454,050	6,454,050	5,049,770	6,284,050	7,102,761
Total Expenditures	\$46,380,550	\$52,128,109	\$59,319,474	\$36,351,009	\$50,606,616	\$56,304,237
			**		***	****

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.
FY18 uses totaling \$12,780,958 for operational expenditures in the following funds:

- 2015/2016/2017 General Obligation Bonds Fund - \$6,464,476
- 2016 Water & Sewer Bond Construction Fund - \$4,280,494
- Streets Improvement Fund - \$939,737
- Economic Development Improvements Fund - \$291,853
- General Fund - \$482,500
- Water & Sewer Operations Fund - \$227,310
- Park Land Dedication Fund - \$89,823
- Tax Debt Service Fund - \$3,356
- Court Security / Technology Fund - \$1,409

Revenues and Expenditures by Fund

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
General Fund	\$24,310,421	\$24,707,343	\$24,755,414	\$20,787,710	\$24,197,403	\$24,894,296
Police Investigation Fund	16,030	2,596	3,646	5,981	6,045	320
Fire/EMS Donation Fund	189,607	222,225	222,225	183,019	240,692	230,225
EDA Grant Fund	0	0	34,023	(50)	34,023	0
TDRA Grant Fund	321,267	0	0	2,857	211,600	0
Court Security/Technology Fund	30,104	33,500	33,500	25,010	33,347	33,500
Sidewalk Installation Fund	64	72	72	95	127	120
Park Land Dedication Fund	44,341	42,620	42,620	108,384	122,912	42,620
Streets Improvement Fund	0	955,342	955,342	417,778	939,737	1,382,692
Economic Development Fund	0	318,781	318,781	139,250	313,313	462,025
Tax Debt Service Fund	2,063,284	2,746,212	2,746,212	2,635,711	2,747,212	3,248,073
GO Bond Construction Funds	8,883,690	5,853,000	5,852,000	5,894,847	5,909,129	0
Vehicle Replacement Fund	450,870	377,218	387,980	299,715	394,110	382,184
Water & Sewer Fund	10,919,366	11,379,437	11,379,437	7,187,304	11,986,645	12,276,535
2006 Water & Sewer Bond Construction Fund	4,948	0	0	4,333	5,777	0
2009 Water & Sewer Bond Construction Fund	1,805	0	0	2,226	2,968	0
2016 Water & Sewer Bond Construction Fund	5,641,434	3,000	3,000	33,197	44,263	22,000
Water & Sewer CIP/Impact Fee Funds	471,538	512,857	512,857	506,486	675,386	586,781
Water & Sewer Revenue Debt Service Fund	3,980	4,200	4,200	3,422	4,563	4,200
1776 Park Trust Fund	186	200	200	160	213	200
Use of Fund Balance/Retained Earnings	1,228,456	5,136,874	11,783,860	1,471,422	4,353,902	12,780,958
Total Revenues	\$54,581,391	\$52,295,477	\$59,035,369	\$39,708,857	\$52,223,368	\$56,346,729

EXPENDITURES						
General Fund	\$25,431,832	\$26,064,180	\$29,177,836	\$19,474,164	\$27,410,716	\$26,797,285
Police Investigation Fund	30,496	2,276	10,853	10,677	10,677	0
Fire/EMS Donation Fund	129,967	222,225	222,225	63,056	222,225	230,225
EDA Grant Fund	0	0	34,023	0	34,023	0
TDRA Grant Fund	515,313	0	28,966	11,116	17,850	0
Court Security/Technology Fund	13,531	28,570	42,146	20,684	42,146	34,909
Sidewalk Installation Fund	0	0	0	0	0	0
Park Land Dedication Fund	0	42,620	212,623	0	212,623	132,443
Streets Improvement Fund	0	955,342	955,342	0	0	2,322,429
Economic Development Improvements Fund	0	318,781	301,281	6,835	8,335	736,378
Tax Debt Service Fund	2,110,598	2,745,568	2,745,568	3,173,526	2,745,568	3,251,429
GO Bond Construction Funds	7,064,773	6,683,978	6,369,270	5,690,401	6,891,218	6,464,476
Vehicle Replacement Fund	376,342	269,227	324,305	262,517	324,305	381,413
Water & Sewer Fund	6,389,469	7,772,152	9,355,988	4,873,435	7,403,270	7,934,481
2006 Water & Sewer Bond Construction Fund	732,720	0	276,167	2,903	284,068	0
2009 Water & Sewer Bond Construction Fund	10,011	0	379,653	0	331,491	0
2016 Water & Sewer Bond Construction Fund	140,527	3,619,765	5,479,803	948,507	1,264,676	4,302,494
Water and Sewer CIP/Impact Fee Funds	0	0	0	0	0	0
Water & Sewer Revenue Debt Service Fund	3,434,971	3,403,425	3,403,425	1,813,188	3,403,425	3,716,275
1776 Park Trust Fund	0	0	0	0	0	0
Total Expenditures	\$46,380,550	\$52,128,109	\$59,319,474	\$36,351,009	\$50,606,616	\$56,304,237
			**		***	****

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.

FY18 uses totaling \$12,780,958 for operational expenditures in the following funds:

2014/2016/2017 General Obligation Bonds Fund - \$6,464,476

2016 Water & Sewer Bond Construction Fund - \$4,280,494

Streets Improvement Fund - \$939,737

Economic Development Improvements Fund - \$291,853

General Fund - \$482,500

Water & Sewer Operations Fund - \$227,310

Park Land Dedication Fund - \$89,823

Tax Debt Service Fund - \$3,356

Court Security / Technology Fund - \$1,409

General Fund

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

**General Fund (001)
Fund Summary**

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Property Tax	\$14,300,346	\$15,151,517	\$15,151,517	\$14,265,555	\$14,362,865	\$14,864,246
Sales Tax	5,352,871	5,372,934	5,372,934	3,096,188	5,387,085	5,717,840
Franchise	1,779,234	1,657,673	1,669,118	860,816	1,147,757	1,709,283
Mixed Drink	41,049	41,400	41,400	31,985	42,647	45,364
Licenses and Permits	782,318	780,327	780,327	718,080	957,440	841,816
Intergovernmental Revenue	330,063	239,401	251,644	126,362	168,483	250,491
Charges for Services	307,295	305,741	308,768	254,032	338,710	365,007
Fines and Forfeitures	845,112	746,698	746,696	668,442	891,256	682,605
Interest Earned	84,542	74,191	74,190	70,526	94,035	88,043
Other	484,848	337,461	358,820	334,207	445,608	329,601
Asset Disposition	2,743	0	0	511	511	0
Total Revenues	\$24,310,421	\$24,707,343	\$24,755,414	\$20,426,704	\$23,836,397	\$24,894,296
EXPENDITURES						
Mayor & Council	\$238,150	\$276,545	\$331,545	\$231,015	\$280,925	\$264,995
City Secretary	456,982	504,850	504,850	318,339	442,307	521,776
City Manager	868,267	1,034,332	1,071,399	723,038	1,032,672	1,040,567
Administrative Services	2,808,391	3,323,261	3,554,239	2,327,707	3,413,506	3,662,885
Police	9,589,132	10,347,845	10,393,180	6,914,521	9,737,987	10,225,179
Friendswood Volunteer Fire Dept	1,509,622	1,598,698	1,601,698	1,570,559	1,962,704	1,619,298
Fire Marshal	1,022,987	855,768	868,549	567,490	838,385	876,658
Community Development	954,103	971,429	971,475	628,309	954,012	1,002,600
Public Works	2,118,572	2,253,859	2,257,500	1,565,243	2,238,897	2,457,341
Library Services	1,096,614	1,158,171	1,202,006	840,423	1,191,796	1,216,055
Parks and Recreation	3,032,979	3,276,922	3,489,770	2,354,581	3,406,940	3,409,931
Total Operations	\$23,695,799	\$25,601,680	\$26,246,211	\$18,041,225	\$25,500,131	\$26,297,285
Streets	\$951,723	\$462,500	\$1,979,079	\$975,319	\$1,300,425	\$500,000
Drainage	0	0	0	0	0	0
Parks	455,108	0	595,402	276,309	368,413	0
Equipment	0	0	210,896	91,473	121,964	0
Facility	329,202	0	146,248	89,838	119,783	0
Total Improvements	\$1,736,033	\$462,500	\$2,931,625	\$1,432,939	\$1,910,585	\$500,000
Total Expenditures	\$25,431,832	\$26,064,180	\$29,177,836	\$19,474,164	\$27,410,716	\$26,797,285
Operating Transfers In	\$1,321,284	\$1,358,744	\$1,781,536	\$693,414	\$1,777,161	\$1,420,489
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Capital Lease Proceeds	\$0	\$0	\$0	\$361,006	\$361,006	\$0
Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$199,873	\$1,907	(\$2,640,886)	\$2,006,960	(\$1,436,152)	(\$482,500)
Beginning Fund Balance	\$13,559,674	\$13,759,547	\$13,759,547	\$13,759,547	\$13,759,547	\$12,323,395
Ending Fund Balance	\$13,759,547	\$13,761,454	\$11,118,661	\$15,766,507	\$12,323,395	\$11,840,895

** Projected fund balance at September 30, 2017 is \$12.3 million. Approximately \$626,000 is restricted, designated and reserved. \$2.7 million is committed (Mud Gulley, Parks Improvements and other capital projects); leaving an undesignated fund balance of \$9.0 million, which includes a 90-day operating reserve of \$6.0 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 and upgrade the Public Works SCADA system. 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.

Streets Maintenance Fund

This fund is used to account for revenues collected from the optional additional 3/8 of 1% sales tax adopted by voters in May 2016 for maintenance of the City's existing streets.

Economic Development Fund

This fund is used to account for revenues collected from the optional additional 1/8 of 1% percent 4B sales tax adopted by voters in May 2016 for improvements in the City's downtown area.

**Police Investigation Funds (101, 102 & 103)
Fund Summary**

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Federal Government	\$3,298	\$2,276	\$2,276	\$1,063	\$1,063	\$0
State Government	12,409	0	1,050	4,725	4,725	0
Interest	323	320	320	193	257	320
Other	0	0	0	0	0	0
Total Revenues	\$16,030	\$2,596	\$3,646	\$5,981	\$6,045	\$320
EXPENDITURES						
Public Safety						
Special Operations	\$30,496	\$2,276	\$10,853	\$10,677	\$10,677	\$0
Total Expenditures	\$30,496	\$2,276	\$10,853	\$10,677	\$10,677	\$0
OTHER FINANCING SOURCES						
Transfers In (Out)	\$0	\$0	(\$5,292)	(\$5,292)	(\$5,292)	\$0
Increase (Decrease) in Fund Balance	(\$14,466)	\$320	(\$12,499)	(\$9,988)	(\$9,924)	\$320
Beginning Fund Balance	\$57,726	\$43,260	\$43,260	\$43,260	\$43,260	\$33,336
Ending Fund Balance	\$43,260	\$43,580	\$30,761	\$33,272	\$33,336	\$33,656

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Donations	\$189,401	\$222,000	\$222,000	\$172,336	229,781	\$230,000
Interest	206	225	225	683	911	225
Reimbursements	0	0	0	0	0	0
Asset Disposition	0	0	0	10,000	10,000	0
Total Revenues	\$189,607	\$222,225	\$222,225	\$183,019	\$240,692	\$230,225
EXPENDITURES						
Public Safety	\$0	\$87,168	\$87,168	\$0	\$87,168	\$95,168
Debt Service	129,967	135,057	135,057	63,056	135,057	135,057
Total Expenditures	\$129,967	\$222,225	\$222,225	\$63,056	\$222,225	\$230,225
OTHER FINANCING SOURCES						
Transfers In (Out)	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$59,640	\$0	\$0	\$119,963	\$18,467	\$0
Beginning Fund Balance	\$83,624	\$143,264	\$143,264	\$143,264	\$143,264	\$161,731
Ending Fund Balance	\$143,264	\$143,264	\$143,264	\$263,227	\$161,731	\$161,731

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

FY18 Debt Service includes the following:

7th of 8 principal & interest payment for a fire truck purchased in FY11

4th of 7 principal & interest payment for a fire truck purchased in FY15

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Grant Revenue	\$0	\$0	\$34,023	\$0	\$34,023	\$0
Interest Earned	0	0	0	(50)	0	0
Total Revenues	\$0	\$0	\$34,023	(\$50)	\$34,023	\$0
Other Financing Sources						
Transfers In or Out	(\$345)	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	(\$345)	\$0	\$0	\$0	\$0	\$0
Total Revenue & Financing Sources	(\$345)	\$0	\$34,023	(\$50)	\$34,023	\$0
EXPENDITURES						
Capital Improvements	\$0	\$0	\$34,023	\$0	\$34,023	\$0
Total Expenditures	\$0	\$0	\$34,023	\$0	\$34,023	\$0
Increase (Decrease) in Fund Balance	(\$345)	\$0	\$0	(\$50)	\$0	\$0
Beginning Fund Balance	\$345	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	(\$50)	\$0	\$0

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

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

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Grant Revenue	\$318,657	\$0	\$0	\$0	\$207,791	\$0
Interest Earned	2,610	0	0	2,857	3,809	0
Total Revenues	\$321,267	\$0	\$0	\$2,857	\$211,600	\$0
Other Financing Sources						
Transfers (In or Out)	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Financing Sources	\$321,267	\$0	\$0	\$2,857	\$211,600	\$0
EXPENDITURES						
Capital Improvements						
Public Safety						
Emergency Management	\$0	\$0	\$0	\$0	\$0	\$0
Public Works						
Emergency Management	515,313	0	28,966	11,116	17,850	0
Total Expenditures	\$515,313	\$0	\$28,966	\$11,116	\$17,850	\$0
Increase (Decrease) in Fund Balance	(\$194,046)	\$0	(\$28,966)	(\$8,259)	\$193,750	\$0
Beginning Fund Balance	\$296	(\$193,750)	(\$193,750)	(\$193,750)	(\$193,750)	\$0
Ending Fund Balance	(\$193,750)	(\$193,750)	(\$222,716)	(\$202,009)	\$0	\$0

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

** The City was awarded additional TDRA Disaster Recovery Grant funds to complete the expansion of Friendswood Link Road and to upgrade the Public Works Supervisory Control and Data Acquisition (SCADA) system which monitors the day to day health of the City's water/wastewater systems.

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

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Court Security Fees	\$12,319	\$15,000	\$15,000	\$10,280	\$13,707	\$15,000
Court Technology Fee	16,441	17,000	17,000	13,681	18,241	17,000
Interest	1,344	1,500	1,500	1,049	1,399	1,500
Total Revenues	\$30,104	\$33,500	\$33,500	\$25,010	\$33,347	\$33,500
EXPENDITURES						
Court Security Projects	\$5,936	\$12,225	\$15,672	\$7,109	\$15,672	\$20,511
Court Technology Projects	7,595	16,345	26,474	13,575	26,474	14,398
Total Expenditures	\$13,531	\$28,570	\$42,146	\$20,684	\$42,146	\$34,909
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$16,573	\$4,930	(\$8,646)	\$4,326	(\$8,799)	(\$1,409)
Beginning Fund Balance	\$185,367	\$201,940	\$201,940	\$201,940	\$201,940	\$193,141
Ending Fund Balance	\$201,940	\$206,870	\$193,294	\$206,266	\$193,141	\$191,732

*

* The projected .73% decrease in fund balance in the Court Security/Technology Fund is due to the following:
Municipal Court Building Security funds will be utilized to support Municipal Court staff security overtime and training and related travel expenses.

As of 7/24/17, the fund balance equity share of the Court Security/Court Technology Fund is approximately:
Court Security is 77.9%
Court Technology is 22.1%

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earned	64	72	72	95	127	120
Total Revenues	\$64	\$72	\$72	\$95	\$127	\$120
EXPENDITURES						
Operating Transfers In/Out	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	0	0	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$64	\$72	\$72	\$95	\$127	\$120
Beginning Fund Balance	\$20,523	\$20,587	\$20,587	\$20,587	\$20,587	\$20,714
Ending Fund Balance	\$20,587	\$20,659	\$20,659	\$20,682	\$20,714	\$20,834

*

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

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Community Parks Fees	\$43,500	\$42,000	\$42,000	\$107,700	\$122,000	\$42,000
Other Program Fees	300	0	0	0	0	0
Interest Earned	541	620	620	684	912	620
Total Revenues	\$44,341	\$42,620	\$42,620	\$108,384	\$122,912	\$42,620
EXPENDITURES						
Operating Transfers In/Out	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	0	42,620	212,623	0	212,623	132,443
Total Expenditures	\$0	\$42,620	\$212,623	\$0	\$212,623	\$132,443
Increase (Decrease) in Fund Balance	\$44,341	\$0	(\$170,003)	\$108,384	(\$89,711)	(\$89,823)
Beginning Fund Balance	\$135,193	\$179,534	\$179,534	\$179,534	\$179,534	\$89,823
Ending Fund Balance	\$179,534	\$179,534	\$9,531	\$287,918	\$89,823	\$0

*

*Fund balance in the Park Land Dedication Fund will be depleted in FY18 for the following uses:
Community parks improvements

**Streets Improvement Fund (170)
Fund Summary**

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Sales Taxes	\$0	\$954,842	\$954,842	\$417,491	\$939,355	\$1,382,192
Other Program Fees	0	0	0	0	0	0
Interest Earned	0	500	500	287	383	500
Total Revenues	\$0	\$955,342	\$955,342	\$417,778	\$939,737	\$1,382,692
EXPENDITURES						
Operating Transfers In/Out	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	0	955,342	955,342	0	0	\$2,322,429
Total Expenditures	\$0	\$955,342	\$955,342	\$0	\$0	\$2,322,429
Increase (Decrease) in Fund Balance	\$0	\$0	\$0	\$417,778	\$939,737	(\$939,737)
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$939,737
Ending Fund Balance	\$0	\$0	\$0	\$417,778	\$939,737	\$0

*

*Fund established in FY17 to record sales tax revenue collected for City streets maintenance and improvements.

City of Friendswood's sales tax rate increased from 7.75% to 8.25% with voter approval in May 2016. The 1/2 cent sales tax rate increase is distributed in the following manner:

\$0.00375 for Streets maintenance and improvements

\$0.00125 for Economic Development improvements in the City's downtown area

**Friendswood Downtown Economic Development Improvement Fund (175)
Fund Summary**

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Sales Taxes	\$0	\$318,281	\$318,281	\$139,164	\$313,119	\$461,825
Other Program Fees	0	0	0	0	0	0
Interest Earned	0	500	500	86	194	200
Total Revenues	\$0	\$318,781	\$318,781	\$139,250	\$313,313	\$462,025
EXPENDITURES						
Operating Transfers In/Out	\$0	\$0	\$17,500	\$8,750	\$13,125	\$17,500
Public Officials Liability Insurance	0	0	1,500	0	1,500	1,500
Contract/Planning Services	0	0	10,000	6,835	6,835	0
Capital Improvements	0	318,781	289,781	0	0	734,878
Total Expenditures	\$0	\$318,781	\$318,781	\$15,585	\$21,460	\$753,878
Increase (Decrease) in Fund Balance	\$0	\$0	\$0	\$123,665	\$291,853	(\$291,853)
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$291,853
Ending Fund Balance	\$0	\$0	\$0	\$123,665	\$291,853	\$0

*

*Fund established in FY17 to record sales tax revenue collected for economic development improvements of the City's downtown area.

City of Friendswood's sales tax rate increased from 7.75% to 8.25% with voter approval in May 2016. The 1/2 cent sales tax rate increase is distributed in the following manner:

- \$0.00125 for Economic Development improvements in the City's downtown area
- \$0.00375 for Streets maintenance and improvements

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

Debt Limits

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

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

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

This year's adopted budget reflects a tax rate of \$0.5274 per \$100 of net assessed value at 99% collection on a projected net assessed tax base of \$3,420,831,171.

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 99% collection of the tax levy. For FY18, the City's legal debt margin is \$40,008,367. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of \$40,008,367 or less.

Legal Debt Margin Calculation

Data needed for the calculation includes the City's estimated net assessed property valuation (\$3, 420,831,171), the Texas Constitution home-rule cities maximum debt service requirement amount (\$40,008,367) and the City's maximum annual debt service requirement amount (\$6,172,854).

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.

$$\mathbf{\$3,420,831,171 / \$100 \times \$1.35 = \$46,181,221}$$

The City's maximum annual G.O. debt service requirement of \$6,172,854 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.

$$\text{Friendswood's Legal Debt Margin} = \$46,181,221 \text{ minus } \$6,172,854 \text{ or } \mathbf{\$40,008,367}$$

According to the City's Financial Advisor, a debt margin of \$40,008,367 translates into additional debt capacity of about \$510 million in bonds (depending on factors such as the number of sales and the interest environment).

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES						
Ad Valorem Taxes	\$2,059,794	\$2,718,112	\$2,718,112	\$2,630,767	\$2,718,112	\$3,218,073
Delinquent Property Taxes	0	25,000	25,000	1,869	25,000	25,000
Interest	3,490	3,100	3,100	3,075	4,100	5,000
Total Revenues	\$2,063,284	\$2,746,212	\$2,746,212	\$2,635,711	\$2,747,212	\$3,248,073
EXPENDITURES						
Debt Service						
Principal	\$1,448,979	\$3,233,720	\$3,636,903	\$3,634,472	\$3,636,903	\$4,035,051
Interest	843,777	2,132,573	2,098,640	1,033,342	2,098,640	2,137,903
Fiscal Agent Fees	0	7,850	8,600	5,000	8,600	8,600
Issue Costs	0	0	0	0	0	750
Total Expenditures	\$2,292,756	\$5,374,143	\$5,744,143	\$4,672,814	\$5,744,143	\$6,182,304
OTHER FINANCING SOURCES (USES)						
Bond Proceeds	\$0	\$0	\$0		\$0	\$0
Operating Transfers	182,158	2,628,575	2,998,575	1,499,288	2,998,575	2,930,875 **
Payments to Escrow Agent	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$182,158	\$2,628,575	\$2,998,575	\$1,499,288	\$2,998,575	\$2,930,875
Increase (Decrease) in Fund Balance	(\$47,314)	\$644	\$644	(\$537,815)	\$1,644	(\$3,356)
Beginning Fund Balance	\$177,670	\$130,356	\$130,356	\$130,356	\$130,356	\$132,000
Ending Fund Balance	\$130,356	\$131,000	\$131,000	(\$407,459)	\$132,000	\$128,644

Debt service payments in this fund include:

- Principal & interest payments on General Obligation Bonds issued in 2010 for \$3.485 million
- Principal & interest payments on Refunding General Obligation Bonds issued in 2012 for \$5.460 million
- Principal & interest payments on Refunding General Obligation Bonds issued in 2014 for \$2.8 million
- Principal & interest payments on General Obligation Bonds issued in 2015 for \$9.7 million (round 1 of bonds authorized by voters in 2013)
- Principal & interest payments on General Obligation Bonds issued in 2016 for \$8.6 million (round 2 of bonds authorized by voters in 2013)
- Principal & interest payments on General Obligation Bonds issued in 2017 for \$5.6 million (round 3 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, 2014 refinancing of a portion of the 2006 Water & Sewer Revenue Bonds as General Obligation Bonds, 2016 refinancing of remaining portion of the 2006 Water & Sewer Revenue Bonds as General Obligation Bonds, and 2016 refinancing a portion of the 2009 Water & Sewer Revenue Bonds as General Obligation Bonds.
Debt Service payments of the refinanced bonds are funded by water and sewer revenue.

Capital Project Fund

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

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

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

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

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

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

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
Revenues						
Interest Earned	\$1,340	\$0	\$0	\$1,680	\$2,240	\$0
Bond Proceeds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Revenues	\$1,340	\$0	\$0	\$1,680	\$2,240	\$0
Other Financing Sources						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Transfers out	0	0	0	0	0	0
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Finance Sources	\$1,340	\$0	\$0	\$1,680	\$2,240	\$0
Expenditures						
Capital Improvements						
Public Works						
Streets & Drainage	\$0	\$0	\$266,022	\$0	\$266,827	\$0
Total Expenditures	\$0	\$0	\$266,022	\$0	\$266,827	\$0
Increase (Decrease) in Fund Balance	\$1,340	\$0	(\$266,022)	\$1,680	(\$264,587)	\$0
Beginning Fund Balance	\$263,247	\$264,587	\$264,587	\$264,587	\$264,587	\$0
Ending Fund Balance	\$264,587	\$264,587	(\$1,435)	\$266,267	\$0	\$0

* This fund is expected to be closed at fiscal year end FY17 with the completion of street projects included in the 2010 General Obligation Bond issuance.

**2015 General Obligation Bonds Fund (253)
2016 General Obligation Bonds Fund (254)
2017 General Obligation Bonds Fund (255)**

Fund Summary

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
Revenues						
Interest Earned	\$52,757	\$0	\$0	\$41,167	\$54,889	\$0
Other	0	0	0	0	0	0
Total Revenues	\$52,757	\$0	\$0	\$41,167	\$54,889	\$0
Other Financing Sources (Uses)						
Bond Proceeds	\$7,345,000	5,853,000	\$5,852,000	5,852,000	5,852,000	\$0
Premium on Bond Issuance	1,484,593	0	0	0	0	0
Bond Issuance Costs	(69,435)	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Transfers out	(182,158)	0	0	0	0	0
Total Other Financing Sources	\$8,578,000	\$5,853,000	\$5,852,000	\$5,852,000	\$5,852,000	\$0
Total Revenue & Finance Sources	\$8,630,757	\$5,853,000	\$5,852,000	\$5,893,167	\$5,906,889	\$0
Expenditures						
Capital Improvements						
Public Works						
Streets & Drainage	\$898,920	\$6,683,978	\$1,699,580	\$860,467	\$1,699,580	\$6,464,476
Parks	2,400,114	0	468,288	963,678	963,678	0
Facilities						
New Fire Station & Expansion	2,290,799	0	3,929,963	3,835,086	3,929,963	0
Library Expansion	1,474,940	0	5,417	31,170	31,170	0
Total Expenditures	\$7,064,773	\$6,683,978	\$6,103,248	\$5,690,401	\$6,624,391	\$6,464,476
Increase (Decrease) in Fund Balance	\$1,565,984	(\$830,978)	(\$251,248)	\$202,766	(\$717,502)	(\$6,464,476)
Beginning Fund Balance	\$5,615,994	\$7,181,978	\$7,181,978	\$7,181,978	\$7,181,978	\$6,464,476
Ending Fund Balance	\$7,181,978	\$6,351,000	\$6,930,730	\$7,384,744	\$6,464,476	\$0

*

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

1776 Park Trust Fund

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

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

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

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
OTHER FINANCING SOURCES						
Interest Earned	\$186	\$200	\$200	\$160	\$213	\$200
Total Other Financing Sources	\$186	\$200	\$200	\$160	\$213	\$200
NON-OPERATING EXPENSES						
1776 Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$186	\$200	\$200	\$160	\$213	\$200
Beginning Fund Balance	\$31,378	\$31,564	\$31,564	\$31,564	\$31,564	\$31,777
Ending Fund Balance	\$31,564	\$31,764	\$31,764	\$31,724	\$31,777	\$31,977

*

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

Enterprise Funds

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

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

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

The budgeted Enterprise Funds include:

- Water and Sewer Operation Fund
- 2006 Water and Sewer Bond Construction Fund
- 2009 Water and Sewer Bond Construction Fund
- 2016 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**

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
OPERATING REVENUES						
Water Revenues	\$5,892,313	\$6,424,591	\$6,424,590	\$3,791,725	\$6,765,639	\$6,900,951
Sewer Revenues	4,594,337	4,598,321	4,598,322	3,094,881	4,801,888	4,897,926
Administrative Fees	252,300	292,325	292,325	206,433	303,432	362,325
Sale of Water Meters	28,175	28,500	28,500	34,015	35,353	35,000
Miscellaneous Receipts	81,900	0	0	0	0	0
Total Revenues	\$10,849,025	\$11,343,737	\$11,343,737	\$7,127,054	\$11,906,312	\$12,196,202
OPERATING EXPENSES						
Administrative Services	\$503,562	\$496,505	\$497,252	\$396,193	\$497,251	\$535,137
Public Works Administration	150,590	171,197	171,422	117,242	161,016	165,108
Water Utilities	674,570	750,940	791,552	514,732	771,677	762,592
Sewer Utilities	448,564	503,834	503,697	339,634	465,325	481,399
Water Operations	1,825,799	1,936,055	1,962,375	1,437,458	2,063,109	2,241,923
Sewer Operations	2,243,205	3,068,790	3,192,429	1,384,187	2,514,004	3,063,108
Utility Customer Service	225,354	220,999	220,774	167,957	223,878	227,989
Engineering/Capital Projects	167,535	153,832	153,544	96,208	147,245	157,225
Public Works - Total	\$5,735,617	\$6,805,647	\$6,995,793	\$4,057,418	\$6,346,254	\$7,099,344
Total Expenditures	\$6,239,179	\$7,302,152	\$7,493,045	\$4,453,611	\$6,843,505	\$7,634,481
Operating Income	\$4,609,846	\$4,041,585	\$ 3,850,692	\$ 2,673,443	\$ 5,062,807	\$4,561,721
NON-OPERATING REVENUES (EXPENSES)						
Interest Earned	\$62,772	\$35,700	\$35,700	\$60,250	\$80,333	\$80,333
Gain on sale of capital assets	7,569	0	0	0	0	0
Rental Revenue	0	0	0	0	0	0
Insurance Reimbursement	0	0	0	0	0	0
Capital Improvements	(150,290)	(300,000)	(1,692,943)	(419,824)	(559,765)	(300,000)
Operating Transfers In/(Out)	(4,191,749)	(4,262,169)	(4,262,169)	(2,131,084)	(4,262,169)	(4,569,364)
Reserves (Phase In)	0	(170,000)	(170,000)	0	0	0
Total Non Operating	(\$4,271,698)	(\$4,696,469)	(\$6,089,412)	(\$2,490,658)	(\$4,741,601)	(\$4,789,031)
Net Income	\$338,148	(\$654,884)	(\$2,238,720)	\$182,785	\$321,206	(\$227,310)
Beginning Retained Earnings	\$12,472,833	\$12,810,981	\$12,810,981	\$12,810,981	\$12,810,981	\$13,132,187
Ending Retained Earnings	\$12,810,981	\$12,156,097	\$10,572,261	\$12,993,766	\$13,132,187	\$12,904,877

* The projected retained earnings at September 30, 2017 is \$13.1 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 \$1.8 million, as set forth in the City's financial policies. The reserve is designed "to protect the City utility fund's creditworthiness as well as its financial position from unforeseeable emergencies." The policies state "additional undesignated funds will be allowed to accumulate in a fund designated for future utility/operating capital improvements."

Water 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
	<u>\$3,600,000</u>

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
NON-OPERATING REVENUES						
Interest Earned	\$4,948	\$0	\$0	\$4,333	\$5,777	\$0
Transfers from WS Operations Fund	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Total Revenues	\$4,948	\$0	\$0	\$4,333	\$5,777	\$0
CAPITAL FINANCING ACTIVITIES						
Capital Improvements						
Public Works						
Distribution System Imprv (Water)	\$0	\$0	\$0	\$0	\$0	\$0
Collection System Imprv (Sewer)	732,720	0	276,167	2,903	284,068	0
Total Expenditures	\$732,720	\$0	\$276,167	\$2,903	\$284,068	\$0
NON-OPERATING EXPENSES						
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	(\$727,772)	\$0	(\$276,167)	\$1,430	(\$278,291)	\$0
Beginning Retained Earnings	\$1,006,063	\$278,291	\$278,291	\$278,291	\$278,291	\$0
Ending Retained Earnings	\$278,291	\$278,291	\$2,124	\$279,721	\$0	\$0

* Water & Sewer Bond Construction Fund retained earnings are expected to be depleted in FY17 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 FY17:

- Water Plant #2 Replacement
- Lift Station #18

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
NON-OPERATING REVENUES						
Interest Earned	\$1,805	\$0	\$0	\$2,226	\$2,968	\$0
Transfers from WS Rev Debt	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Total Revenues	\$1,805	\$0	\$0	\$2,226	\$2,968	\$0
CAPITAL FINANCING ACTIVITIES						
Capital Improvements						
Public Works						
Distribution System Imprv (Water)	\$10,011	\$0	\$139,735	\$0	\$91,573	\$0
Collection System Imprv (Sewer)	0	0	239,918	0	239,918	0
Total Expenditures	\$10,011	\$0	\$379,653	\$0	\$331,491	\$0
NON-OPERATING EXPENSES						
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	(\$8,206)	\$0	(\$379,653)	\$2,226	(\$328,523)	\$0
Beginning Retained Earnings	\$336,729	\$328,523	\$328,523	\$328,523	\$328,523	\$0
Ending Retained Earnings	\$328,523	\$328,523	(\$51,130)	\$330,749	\$0	\$0

*

* 2009 Water & Sewer Bond Construction Fund retained earnings expected to be depleted in FY17 due to anticipated completion of the water and sewer capital improvement projects funded by the 2009 water & sewer revenue bond issue. The following projects are scheduled for completion in FY17:

- Water Plant #2 rehabilitation
- Water Plant #7 rehabilitation

**2016 Water and Sewer Bond Construction Fund (420)
Fund Summary**

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
NON-OPERATING REVENUES						
Interest Earned	\$21,904	\$3,000	\$3,000	\$33,197	\$44,263	\$22,000
Transfers from WS Rev Debt	0	0	0	0	0	0
Bond Proceeds	5,619,530	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Total Revenues	\$5,641,434	\$3,000	\$3,000	\$33,197	\$44,263	\$22,000
CAPITAL FINANCING ACTIVITIES						
Capital Improvements						
Public Works						
Distribution System Imprv (Water)	\$0	\$0	\$0	\$0	\$0	\$0
Collection System Imprv (Sewer)	140,527	3,619,765	5,479,803	948,507	\$1,264,676	4,302,494
Total Expenditures	\$140,527	\$3,619,765	\$5,479,803	\$948,507	\$1,264,676	\$4,302,494
NON-OPERATING EXPENSES						
Transfers out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$5,500,907	(\$3,616,765)	(\$5,476,803)	(\$915,310)	(\$1,220,413)	(\$4,280,494)
Beginning Retained Earnings	\$0	\$5,500,907	\$5,500,907	\$5,500,907	\$5,500,907	\$4,280,494
Ending Retained Earnings	\$5,500,907	\$1,884,142	\$24,104	\$4,585,597	\$4,280,494	(\$0)

*

* 2016 Water & Sewer Bond Construction Fund established upon the issuance of the 2016 Water & Sewer Revenue bonds to complete the following capital improvements projects:

- Blackhawk Wastewater Treatment Plant - 3rd Clarifier addition (City's portion of the expenditures) - \$3,999,530
- Lift Station 23 (Crazy Horse Lift Station) replacement - \$1,620,000

Ending retained earnings expected to decrease in FY18 due to use of funds for planned capital projects.

Water and Sewer CIP/Impact Fee Funds

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

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

Water CIP/Impact Fee Fund

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

Sewer CIP/Impact Fee Fund

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

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
NON-OPERATING REVENUES						
Impact Fees	\$340,605	\$365,400	\$365,400	\$362,640	\$483,520	\$417,600
Interest	321	353	353	214	353	820
Miscellaneous	0	0	0	0	0	0
Total Non-Operating Revenues	\$340,926	\$365,753	\$365,753	\$362,854	\$483,873	\$418,420
NON-OPERATING EXPENSES						
Operating Transfers Out	\$275,000	\$400,000	\$400,000	\$300,000	\$400,000	\$400,000
Total Non-Operating Expenses	\$275,000	\$400,000	\$400,000	\$300,000	\$400,000	\$400,000
Net Income	\$65,926	(\$34,247)	(\$34,247)	\$62,854	\$83,873	\$18,420
Beginning Retained Earnings	\$13,039	\$78,965	\$78,965	\$78,965	\$78,965	\$162,838
Ending Retained Earnings	\$78,965	\$44,718	\$44,718	\$141,819	\$162,838	\$181,258

*

* Expected decrease of 40.2% to Retained Earnings in this fund due to:
Transfer to water and sewer revenue debt service fund in FY18 to support the principal & interest payments for water & sewer revenue bonds issued.

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
NON-OPERATING REVENUES						
Impact Fees	\$130,516	\$147,000	\$147,000	\$143,373	\$191,164	\$168,000
Interest	96	104	104	259	348	361
Miscellaneous	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
Total Revenues	\$130,612	\$147,104	\$147,104	\$143,632	\$191,512	\$168,361
NON-OPERATING EXPENSES						
Operating Transfers Out	\$125,000	\$100,000	\$100,000	\$75,000	\$100,000	\$150,000
Total Expenditures	\$125,000	\$100,000	\$100,000	\$75,000	\$100,000	\$150,000
Net Income	\$5,612	\$47,104	\$47,104	\$68,632	\$91,512	\$18,361
Beginning Retained Earnings	\$14,430	\$20,042	\$20,042	\$20,042	\$20,042	\$111,554
Ending Retained Earnings	\$20,042	\$67,146	\$67,146	\$88,674	\$111,554	\$129,915

*

* Expected increase of 16.5% to Retained Earnings in this fund due to:
Residential development is expected to meet that of FY17 (200 new residential home starts are projected).
Transfer to water and sewer revenue debt service fund FY18 to support the principal & interest payments
for water & sewer revenue bonds issued is reduced to restore retained earnings balance in fund.

Water and Sewer Revenue Debt Service Fund

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

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

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
NON-OPERATING REVENUES						
Interest	\$3,980	\$4,200	\$4,200	\$3,422	\$4,563	\$4,200
Operating Transfers In	3,194,684	3,403,425	3,403,425	1,826,712	3,403,425	3,716,375
Total Revenues	\$3,198,664	\$3,407,625	\$3,407,625	\$1,830,134	\$3,407,988	\$3,720,575
NON-OPERATING EXPENSES						
Debt Service						
Principal	\$1,240,000	\$590,000	\$220,000	\$220,000	\$220,000	\$605,000
Interest	774,595	184,100	184,100	93,150	184,100	179,650
Fiscal Agent Fees	234,500	750	750	750	750	750
Issuance Costs	334,076	0	0	0	0	0
Operating Transfer Out	851,800	2,628,575	2,998,575	1,499,288	2,998,575	2,930,875
Total Expenditures	\$3,434,971	\$3,403,425	\$3,403,425	\$1,813,188	\$3,403,425	\$3,716,275
Net Income	(\$236,307)	\$4,200	\$4,200	\$16,947	\$4,563	\$4,300
Beginning Retained Earnings	\$380,441	\$144,134	\$144,134	\$144,134	\$144,134	\$148,697
Ending Retained Earnings	\$144,134	\$148,334	\$148,334	\$161,081	\$148,697	\$152,997

* Retained earnings in the Water and Sewer Debt Service Fund is expected to increase by 2.89%.

** 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 a portion of the 2006 Water & Sewer Revenue Bonds as General Obligation Bonds, 2016 refinancing of the remainder of the 2006 Water & Sewer Revenue Bonds as General Obligation Bonds and the 2016A refinancing of a portion of the 2009 Water & Sewer Revenue Bonds as General Obligation Bonds.

Debt Service payments of the refinanced bonds are being funded by water and sewer revenue.

Vehicle Replacement Fund

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

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

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

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

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

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

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

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
OPERATING REVENUES						
Department Lease Revenues	\$355,132	\$375,718	\$375,718	\$281,781	\$375,718	\$380,684
Transfers from other funds	76,126	0	0	0	0	0
Capital Contributions	47,203	0	0	0	0	0
Asset Disposition	46,935	0	10,762	16,559	16,559	0
Insurance Reimbursements	0	0	0	0	0	0
Interest	1,600	1,500	1,500	1,375	1,833	1,500
Total Revenues	\$526,996	\$377,218	\$387,980	\$299,715	\$394,110	\$382,184
OPERATING EXPENSES						
Vehicle Replacement Plan						
Vehicle Equipment	\$376,342	\$269,227	\$324,305	\$262,517	\$324,305	\$381,413
Total Expenditures	\$376,342	\$269,227	\$324,305	\$262,517	\$324,305	\$381,413
Operating Income	\$150,654	\$107,991	\$63,675	\$37,198	\$69,805	\$771
Beginning Retained Earnings	\$1,188,348	\$1,339,002	\$1,339,002	\$1,339,002	\$1,339,002	\$1,408,807
Ending Retained Earnings	\$1,339,002	\$1,446,993	\$1,402,677	\$1,376,200	\$1,408,807	\$1,409,578

* The net value of the assets (vehicles & equipment in the fleet) included in the retaining earnings balance is about \$1,046,351.

* This year's budget includes the following vehicle replacements:

5 Police Department vehicles (1 - Criminal Investigations and 4 - Patrol)

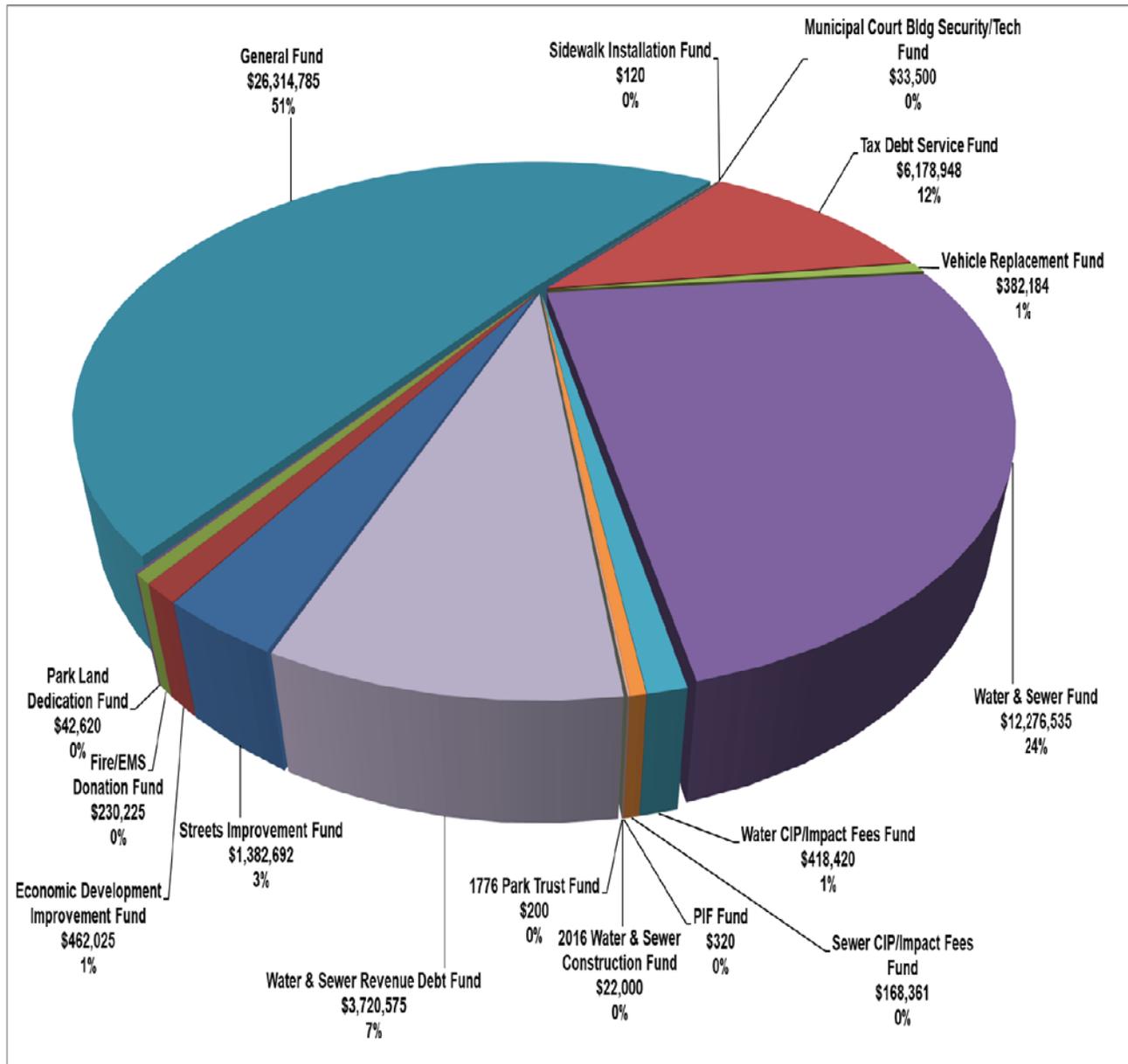
5 Public Works vehicles (1 - Water Operations, 2 - Sewer Operations and 2 - Water Utilities)

Revenue Summary Chart and Schedules by Fund

Revenue Summary Chart by Fund

The adopted revenue budget for fiscal year 2017-18 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.

FY18 Adopted Budget Revenues \$51,633,510 (includes inter-fund transfers)



**REVENUE SCHEDULE
GENERAL FUND (001)**

ACCOUNT DESCRIPTION	2015-2016	2016-2017	2016-2017	FY17	FY17	FY18
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
CURRENT PROPERTY TAXES	\$14,144,033	\$14,973,855	\$14,973,855	\$14,251,406	\$14,303,000	\$14,686,584
DELINQUENT PROPERTY TAXES	156,313	177,662	177,662	14,149	59,865	177,662
SALES TAX	5,352,871	5,372,934	5,372,934	3,096,188	4,128,250	5,717,840
TNMPCO FRANCHISE	522,320	511,967	511,967	220,806	294,408	543,312
HL&P FRANCHISE	137,695	136,921	136,921	32,316	43,088	139,557
MUNICIPAL ROW ACCESS FEES	152,369	153,875	153,875	107,431	143,242	144,539
ENTEX FRANCHISE	106,048	106,048	106,048	88,095	117,461	88,095
CABLE FRANCHISE	338,707	329,505	329,505	179,959	239,945	434,315
VIDEO SERVICE FRANCHISE	322,309	337,600	337,600	139,954	186,605	292,354
PEG FEES	132,203	10,600	22,045	63,983	85,311	10,600
WASTE CONNECTIONS TX FRANCHISE	67,583	71,157	71,157	28,272	37,695	56,511
MIXED DRINK TAX	41,049	41,400	41,400	31,985	42,647	45,364
TAXES	\$21,473,501	\$22,223,524	\$22,234,969	\$18,254,545	\$19,681,518	\$22,336,733
WRECKER PERMITS	\$60	\$80	\$80	\$15	\$20	\$20
ALCOHOLIC BEVERAGE PERMIT	10,085	8,013	8,013	2,670	3,560	5,560
PEDDLER PERMITS	1,000	0	0	0	0	0
NOISE ORDINANCE PERMIT	180	173	173	130	173	180
ANIMAL ESTABLISHMNT PERMIT	0	0	0	10	13	0
PIPELINE PERMITS	0	0	0	35	47	0
AFTER HOURS INSPECTION	100	100	100	75	100	75
BUILDING PERMITS	372,839	344,536	344,536	340,262	453,682	383,811
ELECTRIC PERMITS	41,269	44,435	44,435	43,457	57,943	49,500
GAS PERMIT FEE	11,974	0	0	12,970	17,293	0
PLUMBING PERMITS	33,148	53,392	53,392	35,004	46,672	59,478
DEVELOPMENT PERMIT	150	405	405	125	167	451
AIR CONDITIONING PERMITS	19,105	19,201	19,201	15,537	20,716	21,390
PLAN INSPECTION FEES	152,308	161,457	161,457	170,034	226,711	179,862
RE INSPECTION FEES	150	80	80	0	0	89
SIGN PERMITS	1,589	1,379	1,379	1,386	1,848	1,741
ALARM PERMITS	88,797	94,675	94,675	59,349	79,132	90,388
BANNER PERMIT FEE	800	800	800	575	767	770
ANIMAL LICENSES	1,679	1,772	1,772	745	993	980
ELECTRICAL LICENSES	351	233	233	611	814	513
CONTRACTOR'S LICENSES	450	41,440	0	0	0	0
CONTRACTOR LICENSE REGIST	42,210	4,078	45,518	31,050	41,400	42,967
METRICOM INC AGREEMENT	4,078	4,078	4,078	4,042	5,389	4,041
LICENSES AND PERMITS	\$782,318	\$780,327	\$780,327	\$718,080	\$957,440	\$841,816
GRANTS/FBI	\$7,770	\$0	\$0	\$567	\$755	\$0
BUREAU OF JUSTICE GRANTS	6,469	0	0	0	0	0
HOMELAND SECURITY GRANTS	50,413	0	5,064	5,064	6,752	0
GRANTS	0	0	0	19,125	25,500	0
TX STATE LIBRARY GRANTS	3,995	0	6,771	2,777	3,703	0
CRIMINAL JUSTICE DIVISION	69,619	52,000	52,000	47,425	63,233	52,000
LAW ENFORCEMENT TRAINING	5,190	5,190	5,190	5,068	6,758	5,068
EMERGENCY MGMT DIVISION	38,482	38,481	38,481	0	0	38,481
LOCAL GOVERNMENTS	2,000	12,000	12,000	9,000	12,000	12,000
HOUSTON HIDTA TASK FORCE	9,159	7,800	8,208	2,965	3,953	0
BAYOU VISTA	407	730	730	876	1,168	730
FRIENDSWOOD ISD	109,854	107,000	107,000	33,495	44,660	126,012
CLEAR CREEK ISD	26,707	16,200	16,200	0	0	16,200
INTERGOVERNMENTAL REVENUE	\$330,063	\$239,401	\$251,644	\$126,362	\$168,483	\$250,491
CREDIT CARD FEES	\$0	\$0	\$0	\$0	\$0	\$30,000
PLATT FEES	8,830	9,773	9,773	7,700	10,267	10,000
COMMERCIAL SITE PLAN	4,070	3,960	3,960	4,500	6,000	5,000
REZONING FEES	825	800	800	1,800	2,400	2,000
BOARD OF ADJUSTMENT FEES	400	400	400	100	133	133
VACATION OF EASEMNT/R-O-W	600	400	400	300	400	400
ZONING COMPLIANCE CERT	2,400	1,900	1,900	1,575	2,100	2,100
CONSTRUCTION PLAN REVIEW	500	0	0	0	0	0
BID SPEC DOCUMENTS	136	48	48	100	133	133
ANIMAL CNTRL/SHELTER FEES	5,021	5,000	5,000	2,028	2,704	5,000
ANIMAL ADOPTION FEES	17,517	18,000	18,000	6,660	8,880	18,000
SWIMMING POOL FEES	25,237	28,000	28,000	16,376	21,834	26,561
RECREATION PROGRAM/EVENTS	6,130	6,080	6,080	6,180	8,240	6,000
CONCESSION AGREE-SPRTSPRK	0	0	0	441	588	0
SPORTS COMPLEX FEES	800	2,080	2,080	2,325	3,100	2,955
OLD CITY PARK FEES	100	1,000	1,000	300	400	600
STEVENS PARK FEES	(3,885)	260	260	(1,825)	(2,433)	1,775
PAVILION FEES	14,025	10,710	10,710	14,125	18,833	11,000
GAZEBO FEES	1,605	1,370	1,370	1,425	1,900	1,872
LEAVESLEY PARK FEES	20,703	21,470	21,470	16,259	21,678	21,879
ACTIVITY BUILDING FEE	1,950	1,830	1,830	3,517	4,689	2,000
NON-RES ACTIVITY BLDG FEE	3,065	1,260	1,260	1,300	1,733	1,500
LEAGUE FEES-ADULT SFTBALL	31,773	35,130	35,130	28,739	38,319	37,849
SUMMER DAY CAMP	107,134	95,450	95,450	72,336	96,448	119,450

**REVENUE SCHEDULE
GENERAL FUND (001)**

ACCOUNT DESCRIPTION	2015-2016	2016-2017	2016-2017	FY17	FY17	FY18
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
AEROBIC CLASS FEES	24,866	30,230	30,230	17,666	23,554	25,000
OTHER PROGRAM FEES	0	0	0	0	0	1,000
BOOTH FEES	13,311	13,330	13,330	11,735	15,647	13,000
FUN RUN RECEIPTS/DONATION	8,097	3,000	6,027	7,862	10,483	7,800
SPONSORSHIP FEES	12,085	14,260	14,260	30,509	40,679	12,000
CHARGES FOR SERVICES	\$307,295	\$305,741	\$308,768	\$254,032	\$338,710	\$365,007
COURT FINES AND FEES	\$672,648	\$589,259	\$589,259	\$541,430	\$721,907	\$529,356
WARRANTLESS ARRST (AF)	19,124	17,310	17,310	16,474	21,965	19,370
WARRANTLESS ARRST (CAPWAR)	52,422	55,247	55,247	40,948	54,598	48,654
CHILD SAFETY (CS)	1,625	1,898	1,898	1,652	2,203	1,922
TRAFFIC FEE (TFC)	4,888	4,543	4,543	4,034	5,378	4,710
HARRIS CO CHILD SAFETY	13,286	12,968	12,968	8,215	10,953	9,858
ADMINISTRATIVE FEE - DPTS	3,325	3,417	3,417	2,283	3,044	2,692
10% TP-COURT ADM (35)	2,645	2,672	2,672	2,310	3,080	2,734
40% TP - CITY FUNDS (35)	10,594	10,701	10,701	9,246	12,329	10,942
JURY FEE \$3	3	0	0	15	20	18
STATE TRAFFIC (5% CITY)	2,447	2,277	2,277	2,018	2,691	2,357
CITY'S 10% CJF	20	18	18	17	23	20
CONS COURT COST-10% ADM	25,633	11,130	11,130	12,750	17,000	15,300
CITY'S FEE	510	462	462	220	293	264
TEEN COURT PROGRAM	510	462	462	220	293	0
LIBRARY	27,532	28,062	28,062	20,862	27,816	28,875
MOWING LIEN REVENUES	925	0	0	1,597	2,129	0
FALSE ALARMS	6,975	6,270	6,270	4,150	5,533	5,533
FINES	\$845,114	\$746,696	\$746,696	\$668,442	\$891,256	\$682,605
INVESTMENTS	\$42,127	\$55,000	\$55,000	\$0	\$0	\$0
TEXPOOL	6,697	5,441	5,441	0	0	5,387
TEXAS CLASS	16,496	12,186	12,186	13,237	17,650	17,473
TX CLASS GOVT	0	0	0	5,918	7,890	7,812
CHECKING ACCOUNTS	19,222	1,563	1,563	51,371	68,495	57,371
INTEREST REVENUE	\$84,542	\$74,190	\$74,190	\$70,526	\$94,035	\$88,043
MISCELLANEOUS RECEIPTS	\$10,938	\$800	\$800	\$7,579	\$10,105	\$0
ADMINISTRATIVE FEE-CHILD SUPPORT	1,343	1,075	1,075	878	1,171	1,075
REFUSE ADMINISTRATIVE FEE	225,322	218,179	218,179	135,046	180,062	218,467
ADMIN FEES-MISCELLANEOUS RECEIPTS	1,800	807	807	1,194	1,593	642
LATE FEE-ALARM PERMIT	40	30	30	160	213	40
RETURN CHECK FEE	470	175	175	140	187	175
REIMBURSEMENTS	1,576	4,000	4,000	0	0	4,000
INSURANCE	19,564	0	7,533	21,635	28,847	0
PY INSURANCE REIMBURSE	3,857	3,857	3,857	2,300	3,067	0
PRIOR PERIOD EXPENDITURES	2,499	0	0	1,382	1,843	0
PRIOR YEAR REVENUE	55,989	0	0	42	56	0
DOCUMENTS	1,255	925	925	693	924	1,000
VENDING PROCEEDS	1,017	500	500	15	20	700
CONCESSION STAND AGREEMNT	175	750	750	11	14	750
DONATIONS	60,348	0	13,826	96,228	128,304	0
SR PROGRAM DONATIONS	7,975	17,000	17,000	11,951	15,935	10,000
TOWER RENTAL FEE	90,676	89,363	89,363	54,952	73,270	92,752
MISCELLANEOUS RECEIPTS	\$484,845	\$337,461	\$358,820	\$334,207	\$445,610	\$329,601
2017 GO BONDS	\$0	\$0	\$400,000	\$0	\$0	\$0
POLICE INVESTIGATION FUND	0	0	5,292	5,292	5,292	0
TRANS FROM W/S OPER FUND	1,321,284	1,358,744	1,358,744	679,372	1,358,744	1,402,989
TRANSFER FROM FDEDC FUND	0	0	17,500	8,750	13,125	17,500
SALE OF CITY PROPERTY	2,743	0	0	511	681	0
CAPITAL LEASES	0	0	0	361,006	481,341	0
OTHER FINANCING SOURCES	\$1,324,027	\$1,358,744	\$1,781,536	\$1,054,930	\$1,859,183	\$1,420,489
GENERAL FUND TOTAL	\$25,631,705	\$26,066,084	\$26,536,950	\$21,481,125	\$24,436,234	\$26,314,785

REVENUE SCHEDULES

POLICE INVESTIGATIONS FUND (FEDERAL - 101)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
SEIZED REVENUES-FEDERAL	(\$2,638)	\$2,276	\$2,276	\$1,063	\$1,063	\$0
INTERGOVERNMENTAL REVENUE	(\$2,638)	\$2,276	\$2,276	\$1,063	\$1,063	\$0
INVESTMENTS	69	\$90	\$90	\$0	\$0	\$0
TEXPOOL	12	0	0	10	13	0
TEXAS CLASS	25	10	10	23	32	90
TEXAS CLASS GOVT	0	0	0	12	16	10
CHECKING ACCOUNTS	0	10	10	0	0	10
INTEREST REVENUE	\$106	\$110	\$110	\$45	\$61	\$110
POLICE INVESTIGATIONS FUND (FEDERAL)	(\$2,532)	\$2,386	\$2,386	\$1,108	\$1,124	\$110

POLICE INVESTIGATIONS FUND (STATE - 102)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
SEIZED REVENUES-STATE	\$11,714	\$0	\$1,050	\$3,638	\$3,638	\$0
SEIZED REVENUES-COUNTY	\$694	\$0	\$0	\$1,087	\$1,087	\$0
INTERGOVERNMENTAL REVENUE	\$12,408	\$0	\$1,050	\$4,725	\$4,725	\$0
INVESTMENTS	\$112	\$150	\$150	\$0	\$0	\$0
TEXPOOL	12	15	15	6	\$8	15
TEXAS CLASS	43	20	20	31	\$37	150
TEXAS CLASS GOVT	0	0	0	12	14	20
CHECKING ACCOUNTS	50	25	25	107	\$113	25
INTEREST REVENUE	\$217	\$210	\$210	\$156	\$172	\$210
SALE OF FIXED ASSETS	\$0	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0	\$0	\$0
POLICE INVESTIGATIONS FUND (STATE)	\$12,625	\$210	\$1,260	\$4,881	\$4,897	\$210

POLICE INVESTIGATIONS FUND (FEDERAL TREASURY - 103)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
SEIZED REVENUES-FEDERAL	\$5,936	\$0	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE	\$5,936	\$0	\$0	\$0	\$0	\$0
INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0
TEXPOOL	0	0	0	3	3	0
TEXAS CLASS	0	0	0	2	3	0
TEXAS CLASS GOVT	0	0	0	2	3	0
CHECKING ACCOUNTS	0	0	0	11	15	0
INTEREST REVENUE	\$0	\$0	\$0	\$18	\$24	\$0
POLICE INVESTIGATIONS FUND (FEDERAL TREASURY)	\$5,936	\$0	\$0	\$18	\$24	\$0

TOTAL POLICE INVESTIGATIONS FUND

	\$16,029	\$2,596	\$3,646	\$6,007	\$6,045	\$320
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FIRE/EMS DONATION FUND (131)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
INVESTMENTS	\$120	\$0	\$0	\$0	\$0	\$0
TEXPOOL	29	0	0	94	125	50
TEXAS CLASS	29	0	0	124	135	50
TEXAS CLASS GOVT	0	0	0	87	105	75
CHECKING ACCOUNTS	29	225	225	510	546	50
INTEREST REVENUE	\$207	\$225	\$225	\$815	\$911	\$225
DONATIONS	\$189,401	\$222,000	\$222,000	\$172,336	\$229,781	\$230,000
SALE OF FIXED ASSETS	\$0	\$0	\$0	\$10,000	\$10,000	\$0
MISCELLANEOUS RECEIPTS	\$189,401	\$222,000	\$222,000	\$182,336	\$239,781	\$230,000
FIRE/EMS DONATION FUND	\$189,608	\$222,225	\$222,225	\$183,151	\$240,692	\$230,225

ECONOMIC DEVELOPMENT ADMINISTRATION GRANT FUND (140)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
EDA GRANT	\$0	\$0	\$0	\$0	\$34,023	\$0
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0	\$34,023	\$0
INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0
TEXPOOL	0	0	0	0	0	0
TEXAS CLASS	0	0	0	0	0	0
TEXAS CLASS GOVT	0	0	0	0	0	0
CHECKING ACCOUNTS	0	0	0	(50)	0	0
INTEREST REVENUE	\$0	\$0	\$0	(50)	\$0	\$0
EDA GRANT FUND	\$0	\$0	\$0	(50)	\$34,023	\$0

REVENUE SCHEDULES

TDRA DISASTER RECOVERY GRANT FUND (142)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
TDRA GRANT	\$173,345	\$0	\$0	\$0	\$207,791	\$0
INTERGOVERNMENTAL REVENUE	\$173,345	\$0	\$0	\$0	\$207,791	\$0
INVESTMENTS	\$1,320	\$0	\$0	\$0	\$0	\$0
TEXPOOL	110	0	0	332	309	0
TEXAS CLASS	542	0	0	561	1,500	0
TEXAS CLASS GOVT	0	0	0	326	1,000	0
CHECKING ACCOUNTS	638	0	0	1,638	1,000	0
INTEREST REVENUE	\$2,610	\$0	\$0	\$2,857	\$3,809	\$0
TDRA GRANT FUND	\$175,955	\$0	\$0	\$2,857	\$211,600	\$0

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND (150)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
BLDG SECURITY FUND	\$12,319	\$15,000	\$15,000	\$10,280	\$13,707	\$15,000
TECHNOLOGY FUND	16,441	17,000	17,000	13,681	18,241	17,000
COURT SECURITY FEES	\$28,760	\$32,000	\$32,000	\$23,961	\$31,948	\$32,000
INVESTMENTS	\$671	\$0	\$0	\$91	\$125	\$150
TEXPOOL	86	0	0	216	235	150
TEXAS CLASS	270	0	0	106	115	200
TEXAS CLASS GOVT	0	0	0	0	0	500
CHECKING ACCOUNTS	317	1,500	1,500	636	924	500
INTEREST REVENUE	\$1,344	\$1,500	\$1,500	\$1,049	\$1,399	\$1,500
COURT BUILDING SECURITY/TECHNOLOGY FUND	\$30,104	\$33,500	\$33,500	\$25,010	\$33,347	\$33,500

SIDEWALK INSTALLATION FUND (160)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
SIDEWALK INSTALLATION	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENTS	\$35	\$0	\$0	\$0	\$0	\$0
TEXPOOL	9	6	6	9	12	10
TEXAS CLASS	10	10	10	15	21	22
TEXAS CLASS GOVT	0	10	10	11	17	38
CHECKING ACCOUNTS	10	46	46	60	77	50
INTEREST REVENUE	\$64	\$72	\$72	\$95	\$127	\$120
SIDEWALK INSTALLATION FUND	\$64	\$72	\$72	\$95	\$127	\$120

PARK LAND DEDICATION FUND (164)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
COMMUNITY PARKS	\$43,800	\$42,000	\$42,000	\$107,700	\$122,000	\$42,000
MISCELLANEOUS RECEIPTS	\$43,800	\$42,000	\$42,000	\$107,700	\$122,000	\$42,000
INVESTMENTS	\$380	\$495	\$495	\$0	\$0	\$0
TEXPOOL	0	15	15	0	0	50
TEXAS CLASS	0	30	30	0	0	67
TEXAS CLASS GOVT	0	0	0	0	0	153
CHECKING ACCOUNTS	161	80	80	684	912	350
INTEREST REVENUE	\$541	\$620	\$620	\$684	\$912	\$620
PARK LAND DEDICATION FUND	\$44,341	\$42,620	\$42,620	\$108,384	\$122,912	\$42,620

STREET IMPROVEMENTS FUND (170)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
SALES TAX	\$0	\$954,842	\$954,842	\$417,491	\$939,355	\$1,382,192
TAXES	\$0	\$954,842	\$954,842	\$417,491	\$939,355	\$1,382,192
TEXPOOL	\$0	\$0	\$0	\$78	\$86	\$75
TEXAS CLASS	0	0	0	48	57	100
TEXAS CLASS GOVT	0	0	0	43	55	125
CHECKING ACCOUNTS	0	500	500	118	185	200
INTEREST REVENUE	\$0	\$500	\$500	\$287	\$383	\$500
STREET IMPROVEMENTS FUND	\$0	\$955,342	\$955,342	\$417,778	\$939,738	\$1,382,692

REVENUE SCHEDULES

ECONOMIC DEVELOPMENT FUND (175)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
SALES TAX	\$0	\$318,281	\$318,281	\$139,164	\$313,119	\$461,825
TAXES	\$0	\$318,281	\$318,281	\$139,164	\$313,119	\$461,825
TEXPOOL	\$0	\$0	\$0	\$15	\$45	\$25
TEXAS CLASS	0	0	0	11	30	50
TEXAS CLASS GOVT	0	0	0	9	25	50
CHECKING ACCOUNTS	0	500	500	51	94	75
INTEREST REVENUE	\$0	\$500	\$500	\$86	\$194	\$200
ECONOMIC DEVELOPMENT FUND	\$0	\$318,781	\$318,781	\$139,250	\$313,313	\$462,025

TAX DEBT SERVICE FUND (201)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
CURRENT PROPERTY TAXES	\$2,040,950	\$2,718,112	\$2,718,112	\$2,630,767	\$2,718,112	\$3,218,073
DELINQUENT PROPERTY TAXES	18,844	25,000	25,000	1,869	2,492	25,000
TAXES	\$2,059,794	\$2,743,112	\$2,743,112	\$2,632,636	\$2,720,604	\$3,243,073
INVESTMENTS	\$1,534	\$1,900	\$1,900	\$1,825	\$2,000	\$2,200
TEXPOOL	347	315	315	298	415	600
TEXAS CLASS	732	520	520	505	600	700
TEXAS CLASS GOVT	0	0	0	100	500	700
CHECKING ACCOUNTS	877	365	365	347	585	800
INTEREST REVENUE	\$3,490	\$3,100	\$3,100	\$3,075	\$4,100	\$5,000
W/S DEBT SERVICE FUND	\$851,800	\$2,628,575	\$2,998,575	\$1,499,288	\$2,998,575	\$2,930,875
GO BOND CONSTRUCTION FUNDS	\$182,158	\$0	\$0	\$0	\$0	0
OTHER FINANCING SOURCES	\$1,033,958	\$2,628,575	\$2,998,575	\$1,499,288	\$2,998,575	\$2,930,875
TAX DEBT SERVICE FUND	\$3,097,242	\$5,374,787	\$5,744,787	\$4,134,999	\$5,723,279	\$6,178,948

2010 G.O. BONDS FUND (252)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
TEXAS CLASS	\$1,340	\$0	\$0	\$1,680	\$2,240	\$0
INTEREST REVENUE	\$1,340	\$0	\$0	\$1,680	\$2,240	\$0
2010 G.O. BONDS	\$1,340	\$0	\$0	\$1,680	\$2,240	\$0

2015, 2016, & 2017 G.O. BONDS FUNDS FUND (253, 254, & 255)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
TEXAS CLASS	\$52,757	\$0	\$0	\$41,167	\$54,889	\$0
INTEREST REVENUE	\$52,757	\$0	\$0	\$41,167	\$54,889	\$0
BOND PROCEEDS	\$7,345,000	\$5,853,000	\$5,852,000	\$5,852,000	\$5,852,000	\$0
PREMIUM	1,415,158	0	0	0	0	0
TRANS FROM GENERAL FUND	0	0	0	930,960	930,960	0
OTHER FINANCING SOURCES	\$8,760,158	\$5,853,000	\$5,852,000	\$6,782,960	\$6,782,960	\$0
2015, 2016, & 2017 G.O. BONDS FUNDS FUND	\$8,812,915	\$5,853,000	\$5,852,000	\$6,824,127	\$6,837,849	\$0

1776 PARK TRUST FUND (701)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
INVESTMENTS	\$94	\$115	\$115	\$40	\$40	\$25
TEXPOOL	14	15	15	14	18	25
TEXAS CLASS	36	45	45	33	43	50
TEXAS CLASS GOVT	0	0	0	17	22	50
CHECKING ACCOUNTS	42	25	25	56	90	50
INTEREST REVENUE	\$186	\$200	\$200	\$160	\$213	\$200
1776 PARK TRUST FUND	\$186	\$200	\$200	\$160	\$213	\$200

REVENUE SCHEDULES

WATER & SEWER OPERATION FUND (401)

ACCOUNT DESCRIPTION	FY16	FY17	FY17	FY17	FY17	FY18
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
SINGLE FMLY RES	\$4,445,988	\$4,691,356	\$4,691,356	\$2,833,746	\$5,016,569	\$5,116,900
SINGLE COMMERCIAL	310,653	300,406	300,406	198,285	321,070	327,491
MULTI FMLY RES	300,726	311,509	311,509	188,558	317,075	323,416
MULTI COMMERCIAL	59,468	62,667	62,667	33,006	46,244	47,169
SPRINKLER ONLY	709,199	870,551	870,551	483,549	973,386	992,854
OTHER	66,279	188,101	188,101	54,581	91,295	93,121
SINGLE FMLY RES	4,112,774	4,100,748	4,100,748	2,782,162	4,306,228	4,392,353
SINGLE COMMERCIAL	217,947	224,212	224,212	150,058	228,998	233,578
MULTI FMLY RES	212,616	219,508	219,508	134,249	226,078	230,599
MULTI COMMERCIAL	40,455	42,914	42,914	22,286	31,033	31,654
CREDIT CARD FEE	0	0	0	0	0	70,000
OTHER	10,546	10,940	10,940	6,126	9,551	9,742
CHARGES FOR SERVICES	\$10,486,651	\$11,022,912	\$11,022,912	\$6,886,606	\$11,567,527	\$11,868,877
INVESTMENTS	\$32,777	\$32,000	\$32,000	\$0	\$0	\$32,000
TEXPOOL	5,023	400	400	4,594	0	400
TEXAS CLASS	11,575	2,200	2,200	10,856	21,816	15,000
TEXAS CLASS GOVT	0	0	0	5,545	11,722	15,000
CHECKING ACCOUNTS	13,397	1,100	1,100	39,255	46,795	17,933
INTEREST REVENUE	\$62,772	\$35,700	\$35,700	\$60,250	\$80,333	\$80,333
MISCELLANEOUS RECEIPTS	\$30,072	\$0	\$0	\$750	\$750	\$0
ADMINISTRATIVE FEES	196,949	240,000	240,000	151,100	238,125	240,000
SAME DAY SERVICE FEE	5,100	4,400	4,400	3,450	4,600	4,400
DISCONNECT/RECONNECT FEE	45,025	42,000	42,000	38,675	46,567	42,000
TAMPERING FEE	3,000	3,200	3,200	2,300	3,067	3,200
PULLED METER FEES	0	500	500	100	100	500
BROKEN LOCK FEE	0	25	25	125	125	25
METER REPLACEMENT FEE	35	0	0	0	0	0
MISCELLANEOUS RECEIPTS	51,483	0	0	7,798	7,798	0
RETURN CHECK FEE	2,191	2,200	2,200	2,135	2,300	2,200
SALE OF WATER METERS	28,175	28,500	28,500	34,015	35,353	35,000
EDA FUND	345	0	0	0	0	0
SALE OF FIXED ASSETS	7,569	0	0	0	0	0
MISCELLANEOUS RECEIPTS	\$369,944	\$320,825	\$320,825	\$240,448	\$338,785	\$327,325
WATER & SEWER OPERATION FUND	\$10,919,367	\$11,379,437	\$11,379,437	\$7,187,304	\$11,986,645	\$12,276,535

2006 WATER & SEWER BOND CONSTRUCTION FUND (418)

ACCOUNT DESCRIPTION	FY16	FY17	FY17	FY17	FY17	FY18
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
INVESTMENTS	\$4,948	\$0	\$0	\$0	\$0	\$0
TEXAS CLASS	0	0	0	4,333	5,777	0
INTEREST REVENUE	\$4,948	\$0	\$0	\$4,333	\$5,777	\$0
2006 WATER & SEWER BOND CONSTRUCTION FUND	\$4,948	\$0	\$0	\$4,333	\$5,777	\$0

2009 WATER & SEWER BOND CONSTRUCTION FUND (419)

ACCOUNT DESCRIPTION	FY16	FY17	FY17	FY17	FY17	FY18
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
2009 TEXAS CLASS W/S REV BONDS	\$1,805	\$0	\$0	\$2,226	\$2,968	\$0
INTEREST REVENUE	\$1,805	\$0	\$0	\$2,226	\$2,968	\$0
2009 WATER & SEWER BOND CONSTRUCTION FUND	\$1,805	\$0	\$0	\$2,226	\$2,968	\$0

2016 WATER & SEWER BOND CONSTRUCTION FUND (420)

ACCOUNT DESCRIPTION	FY16	FY17	FY17	FY17	FY17	FY18
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
2016 TEXAS CLASS W/S REV BONDS	\$21,904	\$3,000	\$3,000	\$33,197	\$44,263	\$22,000
INTEREST REVENUE	\$21,904	\$3,000	\$3,000	\$33,197	\$44,263	\$22,000
BOND PROCEEDS	\$5,619,530	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$5,619,530	\$0	\$0	\$0	\$0	\$0
2016 WATER & SEWER BOND CONSTRUCTION FUND	\$5,641,434	\$3,000	\$3,000	\$33,197	\$44,263	\$22,000

WATER CIP/IMPACT FEE FUND (480)

ACCOUNT DESCRIPTION	FY16	FY17	FY17	FY17	FY17	FY18
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
CW IMPACT FEES-2008	\$340,605	\$365,400	\$365,400	\$362,640	\$362,640	\$417,600
CHARGES FOR SERVICES	\$340,605	\$365,400	\$365,400	\$362,640	\$362,640	\$417,600
INVESTMENTS	\$160	\$223	\$223	\$75	\$100	\$200
TEXPOOL	26	26	26	15	57	165
TEXAS CLASS	62	55	55	40	45	155
TEXAS CLASS GOVT	0	0	0	9	51	100
CHECKING ACCOUNTS	73	49	49	75	100	200
INTEREST REVENUE	\$321	\$353	\$353	\$214	\$353	\$820
WATER CIP/IMPACT FEE FUND	\$340,926	\$365,753	\$365,753	\$362,854	\$362,993	\$418,420

REVENUE SCHEDULES

SEWER CIP/IMPACT FEE FUND (580)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
CW IMPACT FEES-2008	\$130,516	\$147,000	\$147,000	\$143,373	\$191,164	\$168,000
CHARGES FOR SERVICES	\$130,516	\$147,000	\$147,000	\$143,373	\$191,164	\$168,000
INVESTMENTS	\$45	\$61	\$61	\$0	\$0	\$0
TEXPOOL	15	14	14	34	45	48
TEXAS CLASS	16	15	15	37	45	50
TEXAS CLASS GOVT	0	0	0	38	45	48
CHECKING ACCOUNTS	20	14	14	150	213	215
INTEREST REVENUE	\$96	\$104	\$104	\$259	\$348	\$361
SEWER CIP/IMPACT FEE FUND	\$130,612	\$147,104	\$147,104	\$143,632	\$191,512	\$168,361

WATER & SEWER REVENUE DEBT FUND (490)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
INVESTMENTS	\$1,920	\$2,500	\$2,500	\$313	\$0	\$2,500
TEXPOOL	155	300	300	416	555	300
TEXAS CLASS	870	900	900	693	924	900
TEXAS CLASS GOVT	0	0	0	400	528	0
CHECKING ACCOUNTS	1,035	500	500	1,600	2,556	500
INTEREST REVENUE	\$3,980	\$4,200	\$4,200	\$3,422	\$4,563	\$4,200
TRANS FROM W/S OPER FUND	\$2,794,684	\$2,903,425	\$2,903,425	\$1,451,712	\$2,903,425	\$3,166,375
WATER CIP/IMPACT FEE FUND	275,000	400,000	400,000	300,000	400,000	400,000
SEWER CIP/IMPACT FEE FUND	125,000	100,000	100,000	75,000	100,000	150,000
OTHER FINANCING SOURCES	\$3,194,684	\$3,403,425	\$3,403,425	\$1,826,712	\$3,403,425	\$3,716,375
WATER & SEWER REVENUE DEBT FUND	\$3,198,664	\$3,407,625	\$3,407,625	\$1,830,134	\$3,407,988	\$3,720,575

VEHICLE REPLACEMENT FUND (301)

ACCOUNT DESCRIPTION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
INVESTMENTS	\$837	\$1,000	\$1,000	\$0	\$234	\$250
TEXPOOL	93	75	75	127	159	265
TEXAS CLASS	311	250	250	278	365	276
TEXAS CLASS GOVT	0	0	0	144	175	251
CHECKING ACCOUNTS	360	175	175	826	900	458
INTEREST REVENUE	\$1,601	\$1,500	\$1,500	\$1,375	\$1,833	\$1,500
LEASE REVENUE	\$355,132	\$375,718	\$375,718	\$281,781	\$375,718	\$380,684
LEASE REVENUE	\$355,132	\$375,718	\$375,718	\$281,781	\$375,718	\$380,684
WATER & SEWER OPERATION FUND	\$76,126	\$0	\$0	\$0	\$0	\$0
SALE OF FIXED ASSETS	46,936	0	10,762	16,559	16,559	0
OTHER FINANCING SOURCES	\$123,062	\$0	\$10,762	\$16,559	\$16,559	\$0
VEHICLE REPLACEMENT PLAN	\$479,795	\$377,218	\$387,980	\$299,715	\$394,110	\$382,184

General and Administrative Transfers

Transfers to Other Funds

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/2017	FY17 Year End Estimate	FY18 Adopted Budget
POLICE INVESTIGATION FUND						
General Fund	\$0	\$0	\$5,292	\$5,292	\$5,292	\$0
TOTAL	\$0	\$0	\$5,292	\$5,292	\$5,292	\$0
ECONOMIC DEVELOPMENT IMPROVEMENTS FUND						
Water and Sewer Fund	\$345	\$0	\$0	\$0	\$0	\$0
TOTAL	\$345	\$0	\$0	\$0	\$0	\$0
FRIENDSWOOD ECONOMIC DEVELOPMENT FUND						
General Fund	\$0	\$0	\$17,500	\$8,750	\$13,125	\$17,500
TOTAL	\$0	\$0	\$17,500	\$8,750	\$13,125	\$17,500
GO BOND CONSTRUCTION FUNDS						
Tax Debt Service Fund	\$182,158	\$0	\$0	\$0	\$0	\$0
General Fund	0	0	400,000	0	400,000	0
TOTAL	\$182,158	\$0	\$400,000	\$0	\$400,000	\$0
WATER & SEWER OPERATING FUND						
General Fund	\$1,321,284	\$1,358,744	\$1,358,744	\$679,372	\$1,358,744	\$1,402,989
W/S Revenue Debt Service Fund	2,794,684	2,903,425	2,903,425	\$1,451,712	2,903,425	3,166,375
Vehicle Replacement Fund	76,126	0	0	\$0	0	0
TOTAL	\$4,192,094	\$4,262,169	\$4,262,169	\$2,131,084	\$4,262,169	\$4,569,364
WATER & SEWER REVENUE DEBT FUNDS						
Tax Debt Service Fund	\$851,800	\$2,628,575	\$2,998,575	\$1,499,288	\$2,998,575	\$2,930,875
TOTAL	\$851,800	\$2,628,575	\$2,998,575	\$1,499,288	\$2,998,575	\$2,930,875
WATER CIP/IMPACT FEE FUND						
W/S Revenue Debt Service Fund	\$275,000	\$400,000	\$400,000	\$300,000	\$400,000	\$400,000
TOTAL	\$275,000	\$400,000	\$400,000	\$300,000	\$400,000	\$400,000
SEWER CIP/IMPACT FEE FUND						
W/S Revenue Debt Service Fund	\$125,000	\$100,000	\$100,000	\$75,000	\$100,000	\$150,000
TOTAL	\$125,000	\$100,000	\$100,000	\$75,000	\$100,000	\$150,000
TOTAL TRANSFERS TO OTHER FUNDS	\$5,626,397	\$7,390,744	\$8,183,536	\$4,019,414	\$8,179,161	\$8,067,739

Transfers from Other Funds

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/2017	FY17 Year End Estimate	FY18 Adopted Budget
GENERAL FUND						
Police Investigation Fund	\$0	\$0	\$5,292	\$5,292	\$5,292	\$0
Economic Development Improvement Fund	0	0	17,500	8,750	13,125	17,500
2017 G.O. Bond Fund	0	0	400,000	0	400,000	0
W/S Operation Fund	\$1,321,284	\$1,358,744	\$1,358,744	\$679,372	\$1,358,744	\$1,402,989
TOTAL	\$1,321,284	\$1,358,744	\$1,781,536	\$693,414	\$1,777,161	\$1,420,489
TAX DEBT SERVICE FUND						
Water & Sewer Revenue Debt Service Fund	\$851,800	\$2,628,575	\$2,998,575	\$1,499,288	\$2,998,575	\$2,930,875
GO Bonds Construction Funds	182,158	0	0	0	0	0
TOTAL	\$1,033,958	\$2,628,575	\$2,998,575	\$1,499,288	\$2,998,575	\$2,930,875
VEHICLE REPLACEMENT FUND						
Water/Sewer Operation Fund	\$76,126	\$0	\$0	\$0	\$0	\$0
TOTAL	\$76,126	\$0	\$0	\$0	\$0	\$0
WATER & SEWER FUND						
EDA Grant Fund	\$345	\$0	\$0	\$0	\$0	\$0
TOTAL	\$345	\$0	\$0	\$0	\$0	\$0
WATER & SEWER REVENUE DEBT SERVICE FUND						
W/S Operation Fund	\$2,794,684	\$2,903,425	\$2,903,425	\$1,451,712	\$2,903,425	3,166,375
Water CIP/Impact Fee Fund	275,000	400,000	400,000	300,000	400,000	400,000
Sewer CIP/Impact Fee Fund	125,000	100,000	100,000	75,000	100,000	150,000
TOTAL	\$3,194,684	\$3,403,425	\$3,403,425	\$1,826,712	\$3,403,425	\$3,716,375
TOTAL TRANSFERS FROM OTHER FUNDS	\$5,626,397	\$7,390,744	\$8,183,536	\$4,019,414	\$8,179,161	\$8,067,739

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Summary of Debt Service Funds

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
General Obligation Bonds	\$1,351,741	\$1,358,163	\$1,447,024	\$1,033,835	\$1,447,024	\$1,733,494
Certificates of Obligations	0	0	0	0	0	0
Refunding Bonds	3,300,144	3,796,824	4,166,824	3,468,475	4,196,824	4,101,325
Revenue Bonds	970,152	774,850	404,850	313,150	404,850	785,400
Other Tax Debt	61,901	219,156	219,156	210,986	217,858	347,485
Total	\$5,683,938	\$6,148,993	\$6,237,854	\$5,026,446	\$6,266,556	\$6,967,704

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.

In FY 2015-16, the City refinanced the remainder of its 2006 Series Water & Sewer Revenue Bonds as a portion of the Series 2016 General Obligation Bonds and refinanced a portion of its 2009 Series Water & Sewer Revenue Bonds as a portion of the Series 2016A General Obligation Bonds. Debt service payments on the Series 2014, 2016 and 2016A 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 FY18, the City's legal debt margin is \$40,008,367. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of less than \$40,008,367.

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:

\$3,420,831,171

For Texas Constitution Legal Debt Margin for Friendswood:

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.

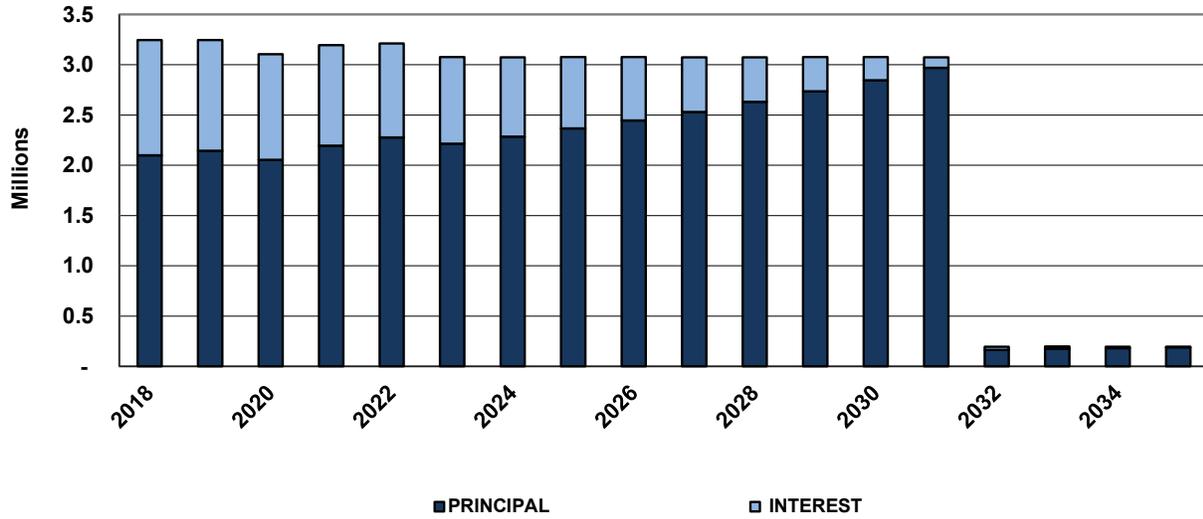
\$46,181,221 City of Friendswood's Maximum Legal Debt Service Requirement (based on tax rate of \$1.35 per \$100 value)

6,172,854 City of Friendswood's maximum annual debt service requirement for existing G.O. debt (will occur in fiscal year 2018)

\$40,008,367 City of Friendswood's FY18 Debt Margin

According to the City's Financial Advisor, a debt margin of \$40,322,857 translates into additional debt capacity of approximately \$510 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
2018	2,100,051	1,146,028	3,246,079
2019	2,144,601	1,100,965	3,245,566
2020	2,054,274	1,051,330	3,105,604
2021	2,195,611	998,943	3,194,554
2022	2,277,000	933,956	3,210,956
2023	2,215,000	860,319	3,075,319
2024	2,285,000	788,406	3,073,406
2025	2,365,000	711,219	3,076,219
2026	2,445,000	631,731	3,076,731
2027	2,530,000	543,128	3,073,128
2028	2,630,000	444,369	3,074,369
2029	2,735,000	340,794	3,075,794
2030	2,845,000	231,450	3,076,450
2031	2,970,000	104,350	3,074,350
2032	165,000	29,806	194,806
2033	175,000	21,731	196,731
2034	180,000	13,300	193,300
2035	190,000	4,513	194,513
Total	\$34,501,537	\$9,956,338	\$44,457,875

Tax Debt Service Fund

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
GENERAL OBLIGATION BONDS						
PRINCIPAL	\$525,000	\$660,000	\$660,000	\$660,000	\$660,000	\$870,000
INTEREST	749,919	695,913	784,774	372,335	784,774	860,494
ISSUANCE COST	75,322	0	0	0	0	0
PAYING AGENT FEES	1,500	2,250	2,250	1,500	2,250	3,000
TOTAL	\$1,351,741	\$1,358,163	\$1,447,024	\$1,033,835	\$1,447,024	\$1,733,494
REVENUE BONDS						
PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	0	0	0	0	0	0
ISSUANCE COST	0	0	0	0	0	0
PAYING AGENT FEES	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
REFUNDING BONDS						
PRINCIPAL	\$865,000	\$885,000	\$885,000	\$885,000	\$885,000	\$905,000
INTEREST	299,250	281,749	281,749	144,925	281,749	263,850
ISSUANCE COST	0	0	0	0	0	0
PAYING AGENT FEES	1,250	1,500	1,500	500	1,500	1,500
TOTAL	\$1,165,500	\$1,168,249	\$1,168,249	\$1,030,425	\$1,168,249	\$1,170,350
OTHER TAX DEBT						
PRINCIPAL	\$58,977	\$208,720	\$211,902	\$209,472	\$209,472	\$325,051
INTEREST	2,924	10,436	7,254	382	7,254	21,684
ISSUANCE COST	0	0	0	1,132	1,132	750
PAYING AGENT FEES	0	0	0	0	0	0
TOTAL	\$61,901	\$219,156	\$219,156	\$210,986	\$217,858	\$347,485
CERTIFICATES OF OBLIGATION						
PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	0	0	0	0	0	0
ISSUANCE COST	0	0	0	0	0	0
PAYING AGENT FEES	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TAX DEBT SERVICE FUND	\$2,579,142	\$2,745,568	\$2,834,429	\$2,275,246	\$2,833,131	\$3,251,329

**DEBT SERVICE
TAX DEBT SERVICE FUND
ACCOUNT LISTING**

	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY 18 ADOPTED BUDGET
93-13 PRINCIPAL - 2010 GO BONDS	\$115,000	\$120,000	\$120,000	\$120,000	\$120,000	\$125,000
93-15 PRINCIPAL - 2012 REFUNDING GO BONDS	460,000	810,000	810,000	810,000	810,000	825,000
93-16 PRINCIPAL - 2014 REFUNDING GO BONDS	405,000	75,000	75,000	75,000	75,000	80,000
93-17 PRINCIPAL - 2015 GO BONDS	410,000	425,000	425,000	425,000	425,000	435,000
93-18 PRINCIPAL - 2016 GO BONDS	0	115,000	115,000	115,000	115,000	110,000
93-20 PRINCIPAL - 2017 GO BONDS	0	0	0	0	0	200,000
BOND AND GO PRINCIPAL	\$1,390,000	\$1,545,000	\$1,545,000	\$1,545,000	\$1,545,000	\$1,775,000
93-71 PRINCIPAL - 17 COMPUTER REFRESH	\$0	\$131,800	\$134,982	\$134,982	\$134,982	\$128,379
93-75 PRINCIPAL - 17 FVFD RADIO REPLACEMENT	0	76,920	76,920	74,490	74,490	69,672
93-76 PRINCIPAL - 18 RADIO REPLACEMENT	0	0	0	0	0	127,000
93-95 PRINCIPAL - 13 PUBLIC WORKS EQUIP	0	0	0	0	0	0
93-96 PRINCIPAL - 08 FIRE TRUCK	58,977	0	0	0	0	0
OTHER DEBT PRINCIPAL	\$58,977	\$208,720	\$211,902	\$209,472	\$209,472	\$325,051
93-13 INTEREST - 2010 GO BONDS	\$116,925	\$113,975	\$113,975	\$57,888	\$113,975	\$110,300
93-15 INTEREST - 2012 REFUNDING GO BONDS	212,750	200,050	200,050	104,075	200,050	183,700
93-16 INTEREST - 2014 REFUNDING GO BONDS	86,500	81,699	81,699	40,850	81,699	80,150
93-17 INTEREST - 2015 GO BONDS	254,844	245,963	245,963	125,372	245,963	235,744
93-18 INTEREST - 2016 GO BONDS	378,150	335,975	335,975	189,075	335,975	332,600
93-20 INTEREST - 2017 GO BONDS	0	0	88,861	0	88,861	181,850
BOND AND GO INTEREST	\$1,049,169	\$977,662	\$1,066,523	\$517,260	\$1,066,523	\$1,124,344
93-71 INTEREST - 17 COMPUTER REFRESH	\$0	\$6,590	\$3,408	\$0	\$3,408	\$10,033
93-75 INTEREST - 17 FVFD RADIO REPLACEMENT	0	3,846	3,846	382	3,846	5,301
93-76 INTEREST - 18 PD RADIO REPLACEMENT	0	0	0	0	0	6,350
93-96 INTEREST - 08 FIRE TRUCK	2,924	0	0	0	0	0
OTHER DEBT INTEREST	\$2,924	\$10,436	\$7,254	\$382	\$7,254	\$21,684
93-13 FISCAL FEES - 10 GO BONDS	\$750	\$750	\$750	\$750	\$750	\$750
93-15 FISCAL FEES - 12 REFUNDING GO BONDS	500	500	500	500	500	500
93-16 FISCAL FEES - 14 REFUNDING GO BONDS	750	1,000	1,000	0	1,000	1,000
93-17 FISCAL FEES - 15 GO BONDS	750	750	750	750	750	750
93-18 FISCAL FEES - 16 GO BONDS	0	750	750	0	750	750
93-20 FISCAL FEES - 17 GO BONDS	0	0	0	0	0	750
FISCAL AGENT FEES	\$2,750	\$3,750	\$3,750	\$2,000	\$3,750	\$4,500
93-16 ISSUE COSTS - 14 REFUNDING GO BONDS	\$0	\$0	\$0	\$0	\$0	\$0
93-17 ISSUE COSTS - 15 GO BONDS	0	0	0	0	0	0
93-18 ISSUE COSTS - 16 GO BONDS	75,322	0	0	0	0	0
93-20 ISSUE COSTS - COMPUTER REFRESH	0	0	0	750	750	0
93-21 ISSUE COSTS - PD RADIO REPLACEMENT	0	0	0	382	382	750
95-10 ISSUE COSTS - OTHER FINANCING USES	0	0	0	0	0	0
ISSUE COSTS	\$75,322	\$0	\$0	\$1,132	\$1,132	\$750
Total for TAX DEBT SERVICE FUND	\$2,579,142	\$2,745,568	\$2,834,429	\$2,275,246	\$2,833,131	\$3,251,329

Tax Debt Service Fund

Summary Schedule of Tax Debt Service to Maturity

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018	2,100,051	1,146,028	3,246,079
2019	2,144,601	1,100,965	3,245,566
2020	2,054,274	1,051,330	3,105,604
2021	2,195,611	998,943	3,194,554
2022	2,277,000	933,956	3,210,956
2023	2,215,000	860,319	3,075,319
2024	2,285,000	788,406	3,073,406
2025	2,365,000	711,219	3,076,219
2026	2,445,000	631,731	3,076,731
2027	2,530,000	543,128	3,073,128
2028	2,630,000	444,369	3,074,369
2029	2,735,000	340,794	3,075,794
2030	2,845,000	231,450	3,076,450
2031	2,970,000	104,350	3,074,350
2032	165,000	29,806	194,806
2033	175,000	21,731	196,731
2034	180,000	13,300	193,300
2035	190,000	4,513	194,513
TOTAL	\$34,501,537	\$9,956,338	\$44,457,875

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>
2018	125,000	110,300	235,300
2019	130,000	106,475	236,475
2020	135,000	101,825	236,825
2021	140,000	96,325	236,325
2022	145,000	90,625	235,625
2023	140,000	84,925	224,925
2024	155,000	79,025	234,025
2025	155,000	72,825	227,825
2026	170,000	66,325	236,325
2027	135,000	60,225	195,225
2028	140,000	54,725	194,725
2029	145,000	49,025	194,025
2030	150,000	43,125	193,125
2031	160,000	36,925	196,925
2032	165,000	29,806	194,806
2033	175,000	21,731	196,731
2034	180,000	13,300	193,300
2035	190,000	4,513	194,513
TOTAL	\$2,735,000	\$1,122,025	\$3,857,025

Schedule of 2012 General Obligation Refunding Bonds By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018	825,000	183,700	1,008,700
2019	840,000	167,050	1,007,050
2020	855,000	150,100	1,005,100
2021	880,000	128,350	1,008,350
2022	910,000	99,225	1,009,225
2023	555,000	73,588	628,588
2024	580,000	53,725	633,725
2025	610,000	32,900	642,900
2026	635,000	11,113	646,113
TOTAL	\$6,690,000	\$899,750	\$7,589,750

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>
2018	80,000	80,150	160,150
2019	75,000	78,600	153,600
2020	80,000	77,050	157,050
2021	75,000	75,125	150,125
2022	80,000	72,800	152,800
2023	480,000	64,400	544,400
2024	480,000	47,600	527,600
2025	500,000	28,000	528,000
2026	450,000	9,000	459,000
TOTAL	\$2,300,000	\$532,725	\$2,832,725

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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
TOTAL	\$8,760,000	\$1,904,059	\$10,664,059

Tax Debt Service Fund
Schedule of 2016 General Obligation Bonds
By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018	110,000	332,600	442,600
2019	115,000	329,225	444,225
2020	120,000	326,300	446,300
2021	125,000	323,850	448,850
2022	125,000	321,350	446,350
2023	125,000	318,850	443,850
2024	130,000	316,300	446,300
2025	130,000	313,050	443,050
2026	140,000	308,300	448,300
2027	900,000	283,000	1,183,000
2028	940,000	237,000	1,177,000
2029	990,000	188,750	1,178,750
2030	1,035,000	138,125	1,173,125
2031	2,245,000	56,125	2,301,125
TOTAL	\$7,230,000	\$3,792,825	\$11,022,825

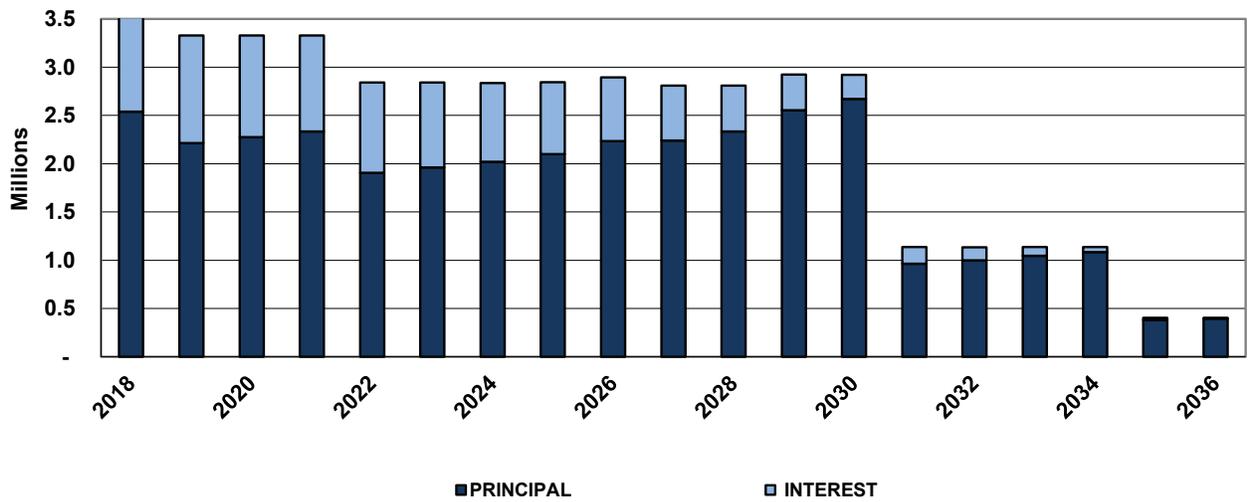
Schedule of 2017 General Obligation Bonds
By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018	200,000	\$181,850	\$381,850
2019	205,000	177,800	382,800
2020	205,000	173,700	378,700
2021	300,000	167,150	467,150
2022	400,000	157,650	557,650
2023	410,000	147,525	557,525
2024	420,000	136,100	556,100
2025	435,000	123,275	558,275
2026	445,000	110,075	555,075
2027	470,000	94,000	564,000
2028	495,000	74,700	569,700
2029	515,000	54,500	569,500
2030	540,000	33,400	573,400
2031	565,000	11,300	576,300
TOTAL	\$5,605,000	\$1,643,025	\$7,248,025

Estimated Obligations Under Capital Leases

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018	\$325,051	\$21,684	\$346,735
2019	329,601	17,134	346,735
2020	199,274	9,049	208,323
2021	200,611	7,712	208,323
2022	127,000	6,350	133,350
TOTAL	\$1,181,537	\$61,929	\$1,243,466

Revenue Debt Service To Maturity



YEAR	PRINCIPAL	INTEREST	TOTAL
2018	2,540,000	1,171,425	3,711,425
2019	2,215,000	1,112,250	3,327,250
2020	2,275,000	1,053,500	3,328,500
2021	2,335,000	992,850	3,327,850
2022	1,905,000	935,225	2,840,225
2023	1,960,000	880,475	2,840,475
2024	2,020,000	816,900	2,836,900
2025	2,100,000	743,300	2,843,300
2026	2,235,000	659,600	2,894,600
2027	2,240,000	568,275	2,808,275
2028	2,335,000	474,500	2,809,500
2029	2,555,000	368,075	2,923,075
2030	2,670,000	250,000	2,920,000
2031	965,000	171,900	1,136,900
2032	1,000,000	132,600	1,132,600
2033	1,045,000	91,700	1,136,700
2034	1,085,000	50,900	1,135,900
2035	380,000	23,400	403,400
2036	395,000	7,900	402,900
Total	<u>\$34,255,000</u>	<u>\$10,504,775</u>	<u>\$44,759,775</u>

Water and Sewer Debt Service Fund

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
REVENUE BONDS						
PRINCIPAL	\$355,000	\$590,000	\$220,000	\$220,000	\$220,000	\$605,000
INTEREST	574,290	184,100	184,100	93,150	184,100	179,650
ISSUANCE COST	40,112	0	0	0	0	0
PAYING AGENT FEES	750	750	750	0	750	750
TOTAL	\$970,152	\$774,850	\$404,850	\$313,150	\$404,850	\$785,400
REFUNDING BONDS						
PRINCIPAL	\$1,415,000	\$1,480,000	\$1,850,000	\$1,880,000	\$1,880,000	\$1,935,000
INTEREST	640,222	1,144,475	1,144,475	556,550	1,144,475	991,875
ISSUANCE COST	75,322	0	0	0	0	0
PAYING AGENT FEES	4,100	4,100	4,100	1,500	4,100	4,100
TOTAL	\$2,134,644	\$2,628,575	\$2,998,575	\$2,438,050	\$3,028,575	\$2,930,975
OTHER TAX DEBT						
PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	0	0	0	0	0	0
ISSUANCE COST	0	0	0	0	0	0
PAYING AGENT FEES	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
CERTIFICATES OF OBLIGATION						
PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	0	0	0	0	0	0
ISSUANCE COST	0	0	0	0	0	0
PAYING AGENT FEES	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL WATER AND SEWER DEBT SERVICE FUND	\$3,104,796	\$3,403,425	\$3,403,425	\$2,751,200	\$3,433,425	\$3,716,375

**DEBT SERVICE
WATER AND SEWER FUND
ACCOUNT LISTING**

	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY 18 ADOPTED BUDGET
(201) 93-13 PRINCIPAL - 10 REFUND GO BONDS (2001 W/S)	\$525,000	\$540,000	\$540,000	\$540,000	\$540,000	\$560,000
(201) 93-16 PRINCIPAL - 14 REFUND GO BONDS (2006 W/S)	5,000	5,000	5,000	5,000	5,000	5,000
(201) 93-18 PRINCIPAL - 16 REFUND GO BONDS (2006 W/S)	0	935,000	935,000	935,000	935,000	965,000
(201) 93-19 PRINCIPAL - 16A REFUND GO BONDS (2009 W/S)	0	0	370,000	400,000	400,000	405,000
93-53 PRINCIPAL - 09 W/S BONDS	355,000	370,000	0	0	0	380,000
93-54 PRINCIPAL - 16 W/S BONDS	0	220,000	220,000	220,000	220,000	225,000
93-66 PRINCIPAL - 06 REFUND BONDS	885,000	0	0	0	0	0
BOND PRINCIPAL	\$1,770,000	\$2,070,000	\$2,070,000	\$2,100,000	\$2,100,000	\$2,540,000
(201) 93-13 INTEREST - 10 REFUND GO BONDS (2001 W/S)	\$104,850	\$91,500	\$91,500	\$49,800	\$91,500	\$75,000
(201) 93-16 INTEREST - 14 REFUND GO BONDS (2006 W/S)	214,350	214,250	214,250	148,375	214,250	214,250
(201) 93-18 INTEREST - 16 REFUND GO BONDS (2006 W/S)	0	404,575	404,575	189,075	404,575	376,075
(201) 93-19 INTEREST - 16A REFUND GO BONDS (2009 W/S)	0	434,150	434,150	169,300	434,150	326,550
93-53 INTEREST - 09 W/S BONDS	481,140	0	0	0	0	0
93-54 INTEREST - 16 W/S BONDS	93,150	184,100	184,100	93,150	184,100	179,650
93-66 INTEREST - 06 REFUND BONDS	321,022	0	0	0	0	0
BOND INTEREST	\$1,214,512	\$1,328,575	\$1,328,575	\$649,700	\$1,328,575	\$1,171,525
(201) 93-13 FISCAL FEES - 10 REFUND GO BONDS (2001 W/S)	\$750	\$750	\$750	\$750	\$750	\$750
(201) 93-16 FISCAL FEES - 14 REFUND GO BONDS (2006 W/S)	1,850	1,850	1,850	0	1,850	1,850
(201) 93-18 FISCAL FEES - 16 REFUND GO BONDS (2006 W/S)	0	750	750	0	750	750
(201) 93-19 FISCAL FEES - 16A REFUND GO BONDS (2009 W/S)	0	750	750	750	750	750
93-53 FISCAL FEES - 09 W/S BONDS	750	0	0	0	0	0
93-54 FISCAL FEES - 16 W/S BONDS	40,112	750	750	0	750	750
93-66 FISCAL FEES - 06 REFUND BONDS	750	0	0	0	0	0
93-67 FISCAL FEES - 14 REFUND BONDS	750	0	0	0	0	0
FISCAL AGENT FEES	\$44,962	\$4,850	\$4,850	\$1,500	\$4,850	\$4,850
(201) 93-13 ISSUE COSTS - 10 REFUND GO BONDS (2001 W/S)	\$0	\$0	\$0	\$0	\$0	\$0
(201) 93-16 ISSUE COSTS - 14 REFUND GO BONDS (2006 W/S)	0	0	0	0	0	0
(201) 93-18 ISSUE COSTS - 16 REFUND GO BONDS (2006 W/S)	0	0	0	0	0	0
(201) 93-19 ISSUE COSTS - 16A REFUND GO BONDS (2009 W/S)	75,322	0	0	0	0	0
95-10 ISSUE COSTS - OTHER FINANCING USES	0	0	0	0	0	0
ISSUE COSTS	\$75,322	\$0	\$0	\$0	\$0	\$0
Total for W/S DEBT FUND	\$3,104,796	\$3,403,425	\$3,403,425	\$2,751,200	\$3,433,425	\$3,716,375

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
2018	2,315,000	225,000	991,775	179,650	3,306,775	404,650	3,711,425
2019	1,985,000	230,000	937,150	175,100	2,922,150	405,100	3,327,250
2020	2,040,000	235,000	883,050	170,450	2,923,050	405,450	3,328,500
2021	2,100,000	235,000	827,100	165,750	2,927,100	400,750	3,327,850
2022	1,665,000	240,000	774,225	161,000	2,439,225	401,000	2,840,225
2023	1,715,000	245,000	724,325	156,150	2,439,325	401,150	2,840,475
2024	1,770,000	250,000	665,700	151,200	2,435,700	401,200	2,836,900
2025	1,840,000	260,000	598,500	144,800	2,438,500	404,800	2,843,300
2026	1,970,000	265,000	524,000	135,600	2,494,000	400,600	2,894,600
2027	1,960,000	280,000	443,575	124,700	2,403,575	404,700	2,808,275
2028	2,045,000	290,000	359,750	114,750	2,404,750	404,750	2,809,500
2029	2,255,000	300,000	263,675	104,400	2,518,675	404,400	2,923,075
2030	2,360,000	310,000	157,800	92,200	2,517,800	402,200	2,920,000
2031	640,000	325,000	92,400	79,500	732,400	404,500	1,136,900
2032	665,000	335,000	66,300	66,300	731,300	401,300	1,132,600
2033	695,000	350,000	39,100	52,600	734,100	402,600	1,136,700
2034	720,000	365,000	12,600	38,300	732,600	403,300	1,135,900
2035	-	380,000	-	23,400	-	403,400	403,400
2036	-	395,000	-	7,900	-	402,900	402,900
-	-	-	-	-	-	-	-
TOTAL	\$ 28,740,000	\$ 5,515,000	\$ 8,361,025	\$ 2,143,750	\$ 37,101,025	\$ 7,658,750	\$ 44,759,775

**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
2018	560,000	-	75,000	-	635,000	-	635,000
2019	580,000	-	57,900	-	637,900	-	637,900
2020	605,000	-	37,100	-	642,100	-	642,100
2021	625,000	-	12,500	-	637,500	-	637,500
TOTAL	\$ 2,370,000	\$ -	\$ 182,500	\$ -	\$ 2,552,500	\$ -	\$ 2,552,500

**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
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
TOTAL	\$ 5,810,000	\$ -	\$ 1,644,250	\$ -	\$ 7,454,250	\$ -	\$ 7,454,250

WATER AND WASTEWATER REVENUE DEBT SERVICE

**SCHEDULE OF 2006 WATERWORKS AND WASTEWATER SYSTEM
(REFINANCED AS A PORTION OF THE SERIES 2016 GENERAL OBLIGATION BONDS)
DEBT SUPPORTED BY WATERWORKS AND SEWER SYSTEM
REVENUE BONDS BY MATURITY DATE**

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2018	965,000	-	376,075	-	1,341,075	-	1,341,075
2019	980,000	-	346,900	-	1,326,900	-	1,326,900
2020	1,010,000	-	322,100	-	1,332,100	-	1,332,100
2021	1,025,000	-	301,750	-	1,326,750	-	1,326,750
2022	320,000	-	288,300	-	608,300	-	608,300
2023	325,000	-	281,850	-	606,850	-	606,850
2024	330,000	-	275,300	-	605,300	-	605,300
2025	340,000	-	266,900	-	606,900	-	606,900
2026	1,420,000	-	233,400	-	1,653,400	-	1,653,400
2027	365,000	-	195,875	-	560,875	-	560,875
2028	380,000	-	177,250	-	557,250	-	557,250
2029	1,635,000	-	126,875	-	1,761,875	-	1,761,875
2030	1,720,000	-	43,000	-	1,763,000	-	1,763,000
TOTAL	\$ 10,815,000	\$ -	\$ 3,235,575	\$ -	\$ 14,050,575	\$ -	\$ 14,050,575

SCHEDULE OF 2009 WATERWORKS & WASTEWATER BONDS

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2018	380,000	-	-	-	380,000	-	380,000
TOTAL	\$ 380,000	\$ -	\$ -	\$ -	\$ 380,000	\$ -	\$ 380,000

**WATER AND WASTEWATER REVENUE DEBT SERVICE
SCHEDULE OF 2016 WATERWORKS AND WASTEWATER SYSTEM**

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2018	-	225,000	-	179,650	-	404,650	404,650
2019	-	230,000	-	175,100	-	405,100	405,100
2020	-	235,000	-	170,450	-	405,450	405,450
2021	-	235,000	-	165,750	-	400,750	400,750
2022	-	240,000	-	161,000	-	401,000	401,000
2023	-	245,000	-	156,150	-	401,150	401,150
2024	-	250,000	-	151,200	-	401,200	401,200
2025	-	260,000	-	144,800	-	404,800	404,800
2026	-	265,000	-	135,600	-	400,600	400,600
2027	-	280,000	-	124,700	-	404,700	404,700
2028	-	290,000	-	114,750	-	404,750	404,750
2029	-	300,000	-	104,400	-	404,400	404,400
2030	-	310,000	-	92,200	-	402,200	402,200
2031	-	325,000	-	79,500	-	404,500	404,500
2032	-	335,000	-	66,300	-	401,300	401,300
2033	-	350,000	-	52,600	-	402,600	402,600
2034	-	365,000	-	38,300	-	403,300	403,300
2035	-	380,000	-	23,400	-	403,400	403,400
2036	-	395,000	-	7,900	-	402,900	402,900
TOTAL	\$ -	\$ 5,515,000	\$ -	\$ 2,143,750	\$ -	\$ 7,658,750	\$ 7,658,750

**SCHEDULE OF 2009 WATERWORKS AND WASTEWATER SYSTEM
(A PORTION REFINANCED AS THE SERIES 2016A GENERAL OBLIGATION BONDS)
DEBT SUPPORTED BY WATERWORKS AND SEWER SYSTEM
REVENUE BONDS BY MATURITY DATE**

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2018	405,000	-	326,550	-	731,550	-	731,550
2019	420,000	-	318,300	-	738,300	-	738,300
2020	420,000	-	309,900	-	729,900	-	729,900
2021	440,000	-	299,100	-	739,100	-	739,100
2022	470,000	-	285,450	-	755,450	-	755,450
2023	485,000	-	268,700	-	753,700	-	753,700
2024	510,000	-	248,800	-	758,800	-	758,800
2025	525,000	-	228,100	-	753,100	-	753,100
2026	550,000	-	206,600	-	756,600	-	756,600
2027	570,000	-	184,200	-	754,200	-	754,200
2028	590,000	-	161,000	-	751,000	-	751,000
2029	620,000	-	136,800	-	756,800	-	756,800
2030	640,000	-	114,800	-	754,800	-	754,800
2031	640,000	-	92,400	-	732,400	-	732,400
2032	665,000	-	66,300	-	731,300	-	731,300
2033	695,000	-	39,100	-	734,100	-	734,100
2034	720,000	-	12,600	-	732,600	-	732,600
TOTAL	\$ 9,365,000	\$ -	\$ 3,298,700	\$ -	\$ 12,663,700	\$ -	\$ 12,663,700

Capital Improvement Program

Capital Improvement Program

Capital Improvements Program (CIP) Summary

The Capital Improvements Program (CIP) is a five-year planning tool used to identify capital expenditure needs of the City of Friendswood. The program and plan outlines capital improvements costs and potential funding sources. In addition to information taken from the City's CIP plan, this section of the budget document, will provide estimates for future operating impact (if any) related to each capital improvement project included.

The City's capital improvements program consists of a capital budget which includes projected expenditures for the current fiscal year. **Capital expenditures**, defined as tangible assets or projects with estimated cost of at least \$5,000 and a useful life of at least five (5) years, are part of the capital budget. The second part of the City's CIP is the capital program which consists of anticipated capital expenditures to be purchased or projects to be completed in the future; beyond the current fiscal year. The CIP categorizes and accounts for key capital requirements related to expenditures excluded from the capital outlay of the departmental operating budgets. Our City's CIP includes significantly costly, non-recurring projects with multiple year life expectancies. These tangible items or projects become fixed assets for the City. Examples include:

- ❖ Building construction, additions or renovations (Ex.– Fire Station, Activity Center)
- ❖ Park improvements (Ex.- hiking/biking trails, sportsparks, restrooms)
- ❖ Major repairs or construction of streets (Ex.– Woodlawn, Blackhawk Boulevard Phase II)
- ❖ Water and sewer improvements (Ex.– Lift Station #23 Rehabilitation)
- ❖ Drainage improvements (Ex.– Mud Gulley detention & conveyance)
- ❖ Major equipment replacements/purchases (Ex.– Police Department Mobile Radios)

Upon approval by City Council and funding source confirmation, the projects proposed in the CIP for the current fiscal year will commence. The remaining unfunded projects in the future years of the plan will be included in the operating budget, annually, as City Council determines continued relevance of the projects and approves funding sources. The City utilizes General Obligation Bonds, Revenue Bonds, Water and Sewer Operating Fund Working Capital, and undesignated fund balance reserves to support its Capital Improvements Program. The proposed projects included in this section of the operating budget document are grouped by funding source and sorted by estimated year of the project's completion.

The City's CIP plan, a document published separately of the City's operating budget, was most recently approved by City Council in May 2017. Information from the City's CIP plan is included in this section of our budget document. It reflects the capital improvements identified, to date, for inclusion in the City's future capital budget and the capital program.



Capital Improvement Program

Developing the Capital Improvements Program (CIP)

Goals & Objectives

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

Financial Debt Capacity	How much can the City borrow for improvements?
Community Development Opportunities	Is new residential/commercial building expected in the City?
Land Availability	Is the City nearing its build-out capacity?
Staffing Resources	Can existing staff levels manage the CIP projects?
Stakeholder Input	Staff, Citizens, Committees, Boards and Commissions
Direction from City Council	Project Priorities and Available Funding

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. With the purchase of 27.7 acres of land in fiscal year 2016, the City currently has approximately 357 acres park land. At build-out, population is estimated to be 57,400. To meet the Parks and Open Space Master Plan standard, 574 acres of park land will be needed. As our population grows toward build-out, park land acquisition will become more of a priority in the City's CIP. The City also has a Pavement Master Plan that determines street construction and major repair projects for inclusion in the CIP. Population growth and life cycles of existing streets are driving factors in the prioritizing Pavement Master Plan capital improvements.

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

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

Capital Improvement Program

Capital Improvement Program Focus

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

As previously stated, population growth is a major driver for our CIP development and implementation. The 2010 census estimated Friendswood's population at 35,805. By the close of fiscal year 2017 – 2018, our population is expected to reach 40,426; an 11.4% increase in 7 years and an increase of 28.2% 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 will be almost equally balanced between utility infrastructure and drainage improvements to streets, parks, facilities and drainage improvements. 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 streets, parks, facilities and drainage projects. Water and Sewer Operating Fund working capital and Water and Sewer Revenue Bonds approved in 2006, 2009 and 2016 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 \$14,756,720 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 and listed below almost \$6.5 million for ongoing phases of several of the bond projects authorized in 2013 and \$4.3 million for water and sewer utility projects.

- ❖ **Streets Improvements** – Woodlawn (FM 2351 to Shadowbend) and Blackhawk Boulevard (Link Road to Regal Pine)
- ❖ **Water and Sewer Utilities Improvements** – Blackhawk Waste Water Treatment Plant 3rd clarifier construction and Lift Station #23 rehabilitation

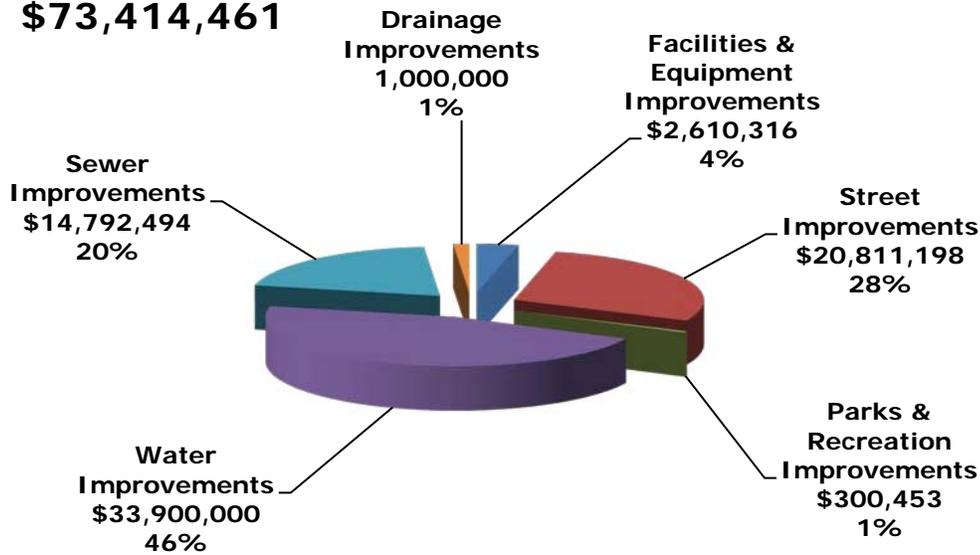
Further portions of this document will show that 66% of the CIP funding uses during the next five years are proposed utility improvements. Streets, facilities, parks and drainage improvement projects make up the other 34% of the CIP program. Beyond the next five years, the proposed CIP focus will shift toward streets, drainage and facilities improvements consisting of 59% of the plan. Utilities projects will then make up 41% of the plan.

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 operating impact on the budget resulting from matching grants portions of capital projects, capital lease purchases of equipment and undesignated fund balance appropriations for capital improvements.

**Proposed CIP Funding Uses
Fiscal Years 2018 - 2022**

\$73,414,461

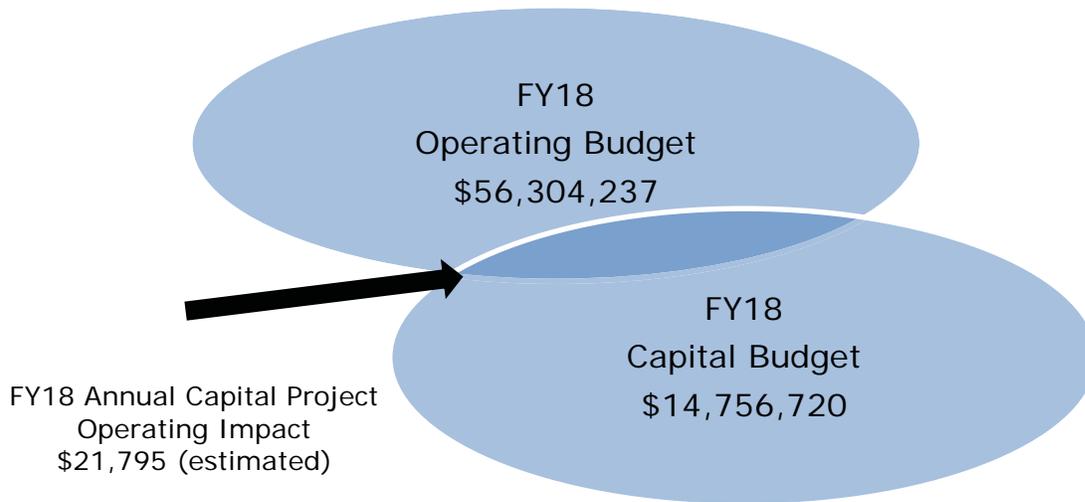


For example, the following estimated maintenance and operating costs for capital improvements are included in the proposed operating budget for fiscal year 2017 – 2018. Annually, adjustments are made to the estimates based on the Municipal Cost Index percent of change.

- ❖ Operational supplies cost – approximately \$0.38 to \$1.13 per sq. ft.
- ❖ Facilities electricity cost – approximately \$3.75 to \$3.81 per sq. ft.
- ❖ Building maintenance cost – approximately \$1.13 to \$1.58 per sq. ft.
- ❖ Janitorial services cost – approximately \$1.11 to \$1.29 per sq. ft.
- ❖ Water, sewer & storm water line cleaning/maintenance – approximately \$1,936 per mile
- ❖ Wastewater Treatment – approximately \$1.35 per 1,000 gallons

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

Capital Improvement Program



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

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

Staff takes special care in timing CIP projects that may require debt service support to maintain the City's property tax rate at a level that will not burden its citizens. As a result, the City's capital improvement program includes proposed unfunded projects totaling \$115.7 million; of which, \$68.8 million is to be general obligation funds supported and \$46.9 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

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. In fiscal year 2016, the City completed a bond issuance of \$5.6 million to complete the construction of a 3rd clarifier at the Blackhawk Waste Water Treatment Plant and replacement of the City's lift station #23 (Crazy Horse). Along with these projects, the City's 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 FY18.

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.

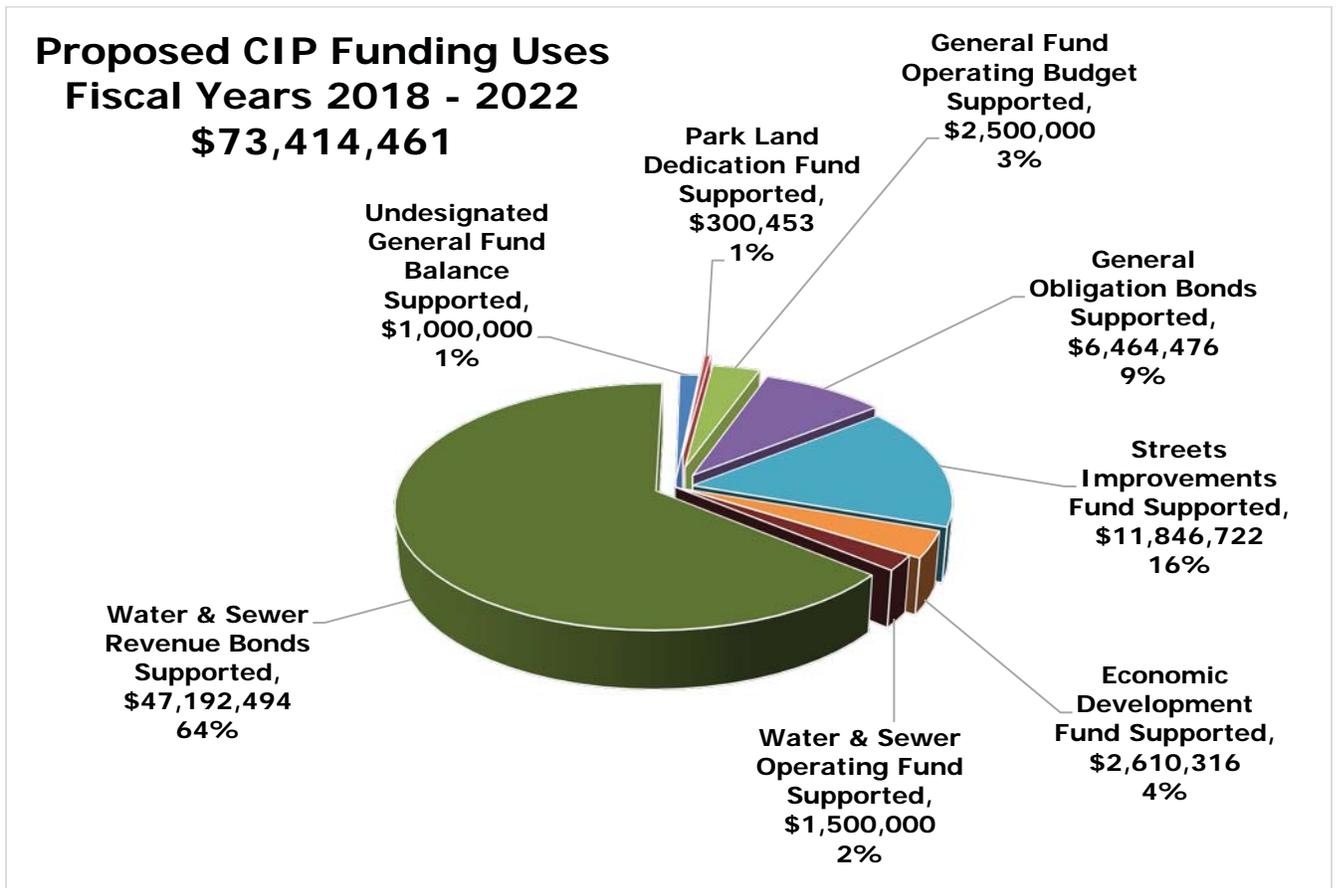
The bond election passed with voters approving four (4) propositions totaling \$24,085,000. These included \$7.7 million for street improvements, \$7.3 million for parks improvements including land purchase, \$2.5 million to expand the City's existing library and \$6.6 to build a new fire station and 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 1st round of the bonds. Included in the FY16 budget was \$8.6 million for the 2nd round of the bonds. City Council appropriated \$6.1 million during FY17 to finish out the round 3 projects that were scheduled for completion in years 1 and 2 of the City's CIP. This year's budget reflects residual bond proceeds totaling about \$6.5 million.

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

Capital Improvement Program

Street Improvements and Economic Development Improvements Funds



In the May 2016 election, City of Friendswood voters approved an additional half-cent sales tax; of which 3/8 will support streets improvements and 1/8 will support economic development improvements to the City's downtown area. During the 5-year CIP plan, the sales tax for street improvements is projected to equal about \$6.2 million and the economic development improvements sales tax is expected to generate approximately \$2.0 million.

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 approximately \$500,000, for this capital expenditure. The CIP proposed \$500,000 in FY18 and \$500,000 for each fiscal year 2019 through 2022.

The City's recommended significant non-routine capital expenditures for the next five years of the CIP plan, totaling \$73.4 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 impact (if any).

Capital Improvement Program

Proposed General Obligations Funds	2018	2019	2020	2021	2022	Total 5 Year Plan
Drainage						
Estimated Cost	\$ 0	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 1,000,000
Authorized Funds	\$ 0	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 1,000,000
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Facilities & Equipment						
Estimated Cost	\$ 734,878	\$ 461,885	\$ 466,504	\$ 471,169	\$ 475,881	\$ 2,610,316
Authorized Funds	\$ 734,878	\$ 461,885	\$ 466,504	\$ 471,169	\$ 475,881	\$ 2,610,316
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Parks						
Estimated Cost	\$ 132,443	\$ 42,001	\$ 42,002	\$ 42,003	\$ 42,004	\$ 300,453
Authorized Funds	\$ 132,443	\$ 42,001	\$ 42,002	\$ 42,003	\$ 42,004	\$ 300,453
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Streets						
Estimated Cost	\$ 9,286,905	\$ 2,845,653	\$ 2,869,110	\$ 2,892,801	\$ 2,916,729	\$ 20,811,198
Authorized Funds	\$ 9,286,905	\$ 2,845,653	\$ 2,869,110	\$ 2,892,801	\$ 2,916,729	\$ 20,811,198
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total G.O. Funds						
Estimated Cost	\$ 10,154,226	\$ 4,349,539	\$ 3,377,616	\$ 3,405,973	\$ 3,434,614	\$ 24,721,967
Authorized Funds	\$ 10,154,226	\$ 4,349,539	\$ 3,377,616	\$ 3,405,973	\$ 3,434,614	\$ 24,721,967
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Proposed Utility Funds	2018	2019	2020	2021	2022	Total 5 Year Plan
Sewer Improvements						
Estimated Cost	\$ 4,602,494	\$ 5,300,000	\$ 4,290,000	\$ 300,000	\$ 300,000	\$ 17,792,494
Authorized Funds	\$ 4,602,494	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 5,802,494
Supplemental Funds Needed	\$ 0	\$ 5,000,000	\$ 3,990,000	\$ 0	\$ 0	\$ 8,990,000
Water Improvements						
Estimated Cost	\$ 0	\$24,450,000	\$ 7,450,000	\$ 2,000,000	\$ 0	\$ 33,900,000
Authorized Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Supplemental Funds Needed	\$ 0	\$24,450,000	\$ 7,450,000	\$ 2,000,000	\$ 0	\$ 33,900,000
Total Utility Funds						
Estimated Cost	\$ 4,602,494	\$29,750,000	\$11,740,000	\$ 2,300,000	\$ 300,000	\$ 48,692,494
Authorized Funds	\$ 4,602,494	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 5,802,494
Supplemental Funds Needed	\$ 0	\$29,450,000	\$11,440,000	\$ 2,000,000	\$ 0	\$ 42,890,000

**Capital Projects
Project Summary by Fund**

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
General Fund	\$1,736,032	\$462,500	\$2,931,625	\$1,432,939	\$1,910,586	\$500,000
Economic Development Administration Grant Fund	0	0	34,023	0	34,023	0
Texas Department of Rural Affairs Grant Fund	515,313	0	28,966	11,116	17,850	0
Police Investigations Fund	0	0	0	0	0	0
Park Land Dedication Fund	0	42,620	212,623	0	212,623	132,443
Streets Improvements Fund	0	955,342	955,342	-	-	2,322,429
Economic Development Improvements Fund	0	318,781	289,781	-	-	734,878
General Obligation Construction Funds	7,064,773	6,683,978	6,369,270	5,690,401	6,891,218	6,464,476
Water and Sewer Fund	150,290	300,000	1,692,943	419,824	559,765	300,000
2006 Water and Sewer Construction Fund	732,720	0	276,167	2,903	284,068	0
2009 Water and Sewer Construction Fund	10,011	0	379,653	0	331,491	0
2016 Water and Sewer Construction Fund	140,527	3,619,765	5,479,803	948,507	1,264,676	4,302,494
Water and Sewer Funding to be Determined	0	0	0	0	0	0
	\$10,349,666	\$12,382,986	\$18,650,195	\$8,505,691	\$11,506,299	\$14,756,720

Capital Improvement Plan
FY17-18 Budget
General Fund

Project Name	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Proposed Budget	FY22 Proposed Budget
Asphalt Overlay Program	\$0	\$425,000	\$1,754,338	\$975,319	\$1,192,795	\$0	\$0	\$0	\$0	\$0
Brittany Bay Blvd	0	0	0	0	0	0	0	0	0	0
Concrete Repairs	47,263	0	0	0	0	500,000	500,000	500,000	500,000	500,000
Friendswood Link Road	823,026	0	64,739	0	0	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
Pavement Master Plan	0	37,500	57,351	0	4,978	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
STREET PROJECTS	\$870,289	\$462,500	\$1,876,428	\$975,319	\$1,197,773	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Cowards Creek Drainage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dickinson Bayou Drainage	0	0	0	0	0	0	0	0	0	0
Mud Gully Detention & Conveyance	0	0	0	0	0	0	1,000,000	0	0	0
FM 518 (Downtown) Drainage	0	0	0	0	0	0	0	0	0	0
DRAINAGE PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0
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	60,998	0	0	0	0	0	0	0	0	0
Stevenson Park Splash Pad Improvements	0	0	0	0	0	0	0	0	0	0
Stevenson Park Bridge to Old City Park	92,000	0	3,880	0	3,880	0	0	0	0	0
Stevenson Park Sidewalk Pavers	145,872	0	3,612	0	3,612	0	0	0	0	0
1776 Park/West Ranch Canoe Portage	0	0	0	0	0	0	0	0	0	0
Imperial Estates Disc Golf Course	0	0	0	0	0	0	0	0	0	0
Imperial Estates Dog Training Park	0	0	0	0	0	0	0	0	0	0
Imperial Estates Hike & Bike Trails	0	0	0	0	0	0	0	0	0	0
Parks Improvements (Scenario 1 & Lake Friendswood)	103,557	0	587,909	276,309	360,921	0	0	0	0	0
Renwick Lighting	0	0	0	0	0	0	0	0	0	0
PARKS PROJECTS	\$402,427	\$0	\$595,401	\$276,309	\$368,413	\$0	\$0	\$0	\$0	\$0
Animal Control Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSB Security System	5,483	0	0	0	0	0	0	0	0	0
Library Expansion Project	144,649	0	141,248	89,838	119,783	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
City Hall Roof Replacement	179,069	0	0	0	0	0	0	0	0	0
Senior Activity Building Study	0	0	5,000	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	0	0	0	0	0	0	0	0
Fire Station #1 Demo	0	0	0	0	0	0	0	0	0	0
FACILITY PROJECTS	\$329,201	\$0	\$146,248	\$89,838	\$119,783	\$0	\$0	\$0	\$0	\$0
Public Works Capital Equipment	\$81,434	\$0	\$102,652	\$0	\$102,652	\$0	\$0	\$0	\$0	\$0
Parks & Recreation Capital Equipment	52,681	0	0	0	0	0	0	0	0	0
Information Technology Computer Capital Equipment	0	0	210,896	91,473	121,964	0	0	0	0	0
Public Safety Capital Equipment	0	0	0	0	0	0	0	0	0	0
EQUIPMENT PROJECTS	\$134,115	\$0	\$313,548	\$91,473	\$224,616	\$0	\$0	\$0	\$0	\$0
GENERAL FUND PROJECTS	\$1,736,032	\$462,500	\$2,931,625	\$1,432,939	\$1,910,585	\$500,000	\$1,500,000	\$500,000	\$500,000	\$500,000

General Fund (001)
Capital Improvement Projects
Account Listing

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
58-00 Operating Equipment	\$33,612	\$0	\$10,000	\$0	\$0	\$0
66-10 Building Renovations	179,069	0	0	0	0	0
78-00 Contract Services	0	0	51,646	0	51,646	0
81-12 Environmental Testing	2,715	0	2,667	0	977	0
81-20 Buildings	0	0	0	0	0	0
81-40 Building Renovations	0	0	0	0	0	0
82-30 Parking/Driveways	0	0	0	0	0	0
84-00 Capital Operating Equipment	63,035	0	271,828	114,258	121,964	0
88-00 Capital Equipment	5,483	0	0	0	0	0
85-91 Construction (Contracted)	45,288	0	82,649	67,053	67,160	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
General Government Total	\$329,201	\$0	\$418,789	\$181,311	\$241,747	\$0
58-00 Operating Equipment <\$5000	\$0	\$0	\$0	\$0	\$0	\$0
78-00 Contract Services	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)	0	0	0	0	0	0
Public Safety Total	\$0	\$0	\$0	\$0	\$0	\$0
65-10 Street Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
78-00 Contract Services	0	37,500	37,500	0	4,978	0
81-11 Easements And Row	47,263	0	0	0	0	0
85-12 Asphalt Streets	0	425,000	1,754,338	975,319	1,192,795	500,000
85-30 Drainage Improvements	0	0	0	0	0	0
85-91 Construction (Contracted)	812,012	0	60,857	0	0	0
85-96 Surveying	0	0	0	0	0	0
85-97 Construction Testing	11,014	0	64,738	0	0	0
88-00 Capital Equipment	81,434	0	0	0	102,652	0
Public Works Total	\$951,723	\$462,500	\$1,917,433	\$975,319	\$1,300,425	\$500,000
58-00 Operating Equipment < \$5000	\$0	\$0	\$0	\$0	\$0	\$0
65-61 Swimming Pool Maintenance	60,998	0	0	0	0	0
85-60 Parks Improvements	109,634	0	127,192	0	0	0
85-82 Design Engineering	64,247	0	5,753	8,072	8,072	0
85-91 Construction (Contracted)	153,307	0	453,701	265,109	350,792	0
85-96 Surveying	3,600	0	0	0	0	0
85-97 Soil/Concrete Testing	8,600	0	0	0	0	0
85-98 Misc Construction Costs	2,041	0	2,756	3,129	3,649	0
85-99 Geotechnical Services	0	0	6,000	0	5,900	0
88-00 Capital Equipment	52,681	0	0	0	0	0
Culture & Recreation Total	\$455,108	\$0	\$595,402	\$276,310	\$368,413	\$0
81-10 Land	\$0	\$0	\$0	\$0	\$0	\$0
81-12 Environmental Assess	0	0	0	0	0	0
81-13 Appraisals	0	0	0	0	0	0
81-15 Storm Water Detention	0	0	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
Financial Admin Total	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND PROJECTS	\$1,736,032	\$462,500	\$2,931,625	\$1,432,939	\$1,910,586	\$500,000

**Capital Improvement Plan
FY17-18 Budget
Proposed General Obligation Projects**

Project Name	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Proposed Budget	FY22 Proposed Budget
Projects to be determined (FY14)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shadowbend (FM 518 to Woodlawn)	224,730	0	46,768	47,249	47,249	0	0	0	0	0
Woodlawn (FM 2351 to Shadowbend)	0	400,000	537,787	44,760	486,364	665,584	0	0	0	0
Townes Road (Lucian to Crofter Glen)	224,730	0	0	4,304	8,579	0	0	0	0	0
Mary Ann (FM 518 to Christina)	224,730	0	283,895	476,575	477,807	0	0	0	0	0
Blackhawk (Link Road to Whittier)	0	1,816,133	0	0	0	0	0	0	0	0
Blackhawk (Whittier to Pennystone)	0	2,002,933	979,879	284,878	706,886	0	0	0	0	0
Blackhawk (Pennystone to Regal Pine)	0	1,633,934	0	0	0	5,798,892	0	0	0	0
Winding Road (Melody to Riverside)	224,730	0	2,394	2,701	44,479	0	0	0	0	0
Friendswood Link Road	0	0	0	0	0	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	830,978	114,880	0	195,042	0	0	0	0	0
STREET PROJECTS	\$898,920	\$6,683,978	\$1,965,602	\$860,467	\$1,966,407	\$6,464,476	\$0	\$0	\$0	\$0
Annalea Whitehall Drain Phase II - IV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clover Acres Drainage	0	0	0	0	0	0	0	0	0	0
Coward Creek Watershed	0	0	0	0	0	0	0	0	0	0
Glennshannon Drainage	0	0	0	0	0	0	0	0	0	0
Mission Estates Outfall	0	0	0	0	0	0	0	0	0	0
Prairie Wilde Drainage	0	0	0	0	0	0	0	0	0	0
Sun Meadow Drainage Phase II - V	0	0	0	0	0	0	0	0	0	0
W. Edgewood (FM 2351) Drainage Outfall Wegner Ditch	0	0	0	0	0	0	0	0	0	0
Woodlawn Drainage	0	0	0	0	0	0	0	0	0	0
Library Expansion Project-Drawings	0	0	0	0	0	0	0	0	0	0
Baker Road Detention	0	0	0	0	0	0	0	0	0	0
Shadowbend Drainage Phase II	0	0	0	0	0	0	0	0	0	0
Shadowbend Drainage Phase III	0	0	0	0	0	0	0	0	0	0
Melody Lane Drainage	0	0	0	0	0	0	0	0	0	0
FM 518 Drainage Improvements	0	0	0	0	0	0	0	0	0	0
Mud Gully Detention & Conveyance	0	0	0	0	0	0	0	0	0	0
Southern Panhandle Reg. Detention	0	0	0	0	0	0	0	0	0	0
Northern Panhandle Reg. Detention	0	0	0	0	0	0	0	0	0	0
DRAINAGE PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centennial Park Ph II & III	\$27,242	\$0	\$0	\$3,576	\$3,576	\$0	\$0	\$0	\$0	\$0
Stevenson Park Improvements	589,017	0	22,597	9,169	9,169	0	0	0	0	0
Centennial Park Basketball Pavilion	36,500	0	145,300	463,879	463,879	0	0	0	0	0
Lake Friendswood Improvements	238,231	0	97,982	441,774	441,774	0	0	0	0	0
1776 Park, Imperial Estates Improvements	0	0	0	0	0	0	0	0	0	0
Expansion of Existing Parks	11,251	0	0	0	0	0	0	0	0	0
Friendswood Sports Park Improvements	1,218,874	0	183,390	29,930	29,930	0	0	0	0	0
Brick Pavers for Downtown	45,000	0	8,519	1,500	1,500	0	0	0	0	0
Old City Park	234,000	0	10,500	13,850	13,850	0	0	0	0	0
PARKS PROJECTS	\$2,400,114	\$0	\$468,288	\$963,677	\$963,677	\$0	\$0	\$0	\$0	\$0
Fire Station #4 Expansion	\$88,411	\$0	\$230,225	\$202,555	\$196,980	\$0	\$0	\$0	\$0	\$0
Fire Station #5 Construction	2,202,388	0	3,699,737	3,632,532	3,732,983	0	0	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	1,474,940	0	5,417	31,170	31,170	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
FACILITY PROJECTS	\$3,765,739	\$0	\$3,935,379	\$3,866,257	\$3,961,133	\$0	\$0	\$0	\$0	\$0
GENERAL OBLIGATION FUND PROJECTS	\$7,064,773	\$6,683,978	\$6,369,269	\$5,690,401	\$6,891,216	\$6,464,476	\$0	\$0	\$0	\$0

Source for Future Years: The Capital Improvement Program Manual

General Obligation Bonds Fund (250 - 255)
Capital Improvement Projects
Account Listing

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
81-20 Buildings	\$0	\$0	\$0	\$0	\$0	\$0
85-83 Architectural Services	23,364	0	0	0	0	0
85-91 Construction (Contracted)	1,451,577	0	5,417	31,170	31,170	0
General Government Total	\$1,474,940	\$0	\$5,417	\$31,170	\$31,170	\$0
85-82 Design Engineering	\$31,693	\$0	\$88,569	\$55,011	\$88,569	\$0
85-83 Architectural Services	0	0	0	0	0	0
85-91 Construction (Contracted)	2,259,106	0	3,841,394	3,780,075	3,841,394	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
Public Safety Total	\$2,290,799	\$0	\$3,929,963	\$3,835,086	\$3,929,963	\$0
85-10 Street & Sidewalk Improv	\$857,378	\$6,683,978	\$400,000	\$480,741	\$536,287	\$6,464,476
85-82 Design Engineering	20,625	0	940,536	359,814	805,054	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	584,312	0	584,312	0
85-96 Surveying	0	0	0	0	0	0
85-97 Construction Testing	20,918	0	40,754	19,912	40,754	0
Public Works Total	\$898,920	\$6,683,978	\$1,965,602	\$860,467	\$1,966,407	\$6,464,476
58-00 Operating Equipment < \$5000	\$7,757	\$0	\$0	\$4,845	\$4,845	\$0
78-30 Rental	15,426	0	0	0	0	0
82-20 Lighting	328,345	0	0	0	0	0
82-30 Other Property Imprvmnts/Parking	0	0	0	0	0	0
82-40 Fence	0	0	0	0	0	0
85-60 Parks Improvements	150,618	0	5,833	22,129	22,129	0
85-65 Restrooms	346,848	0	20,738	8,200	8,200	0
85-82 Design Engineering	0	0	10,500	0	0	0
85-83 Architectural Services	0	0	3,860	1,930	1,930	0
85-85 Construction Inspection	2,500	0	0	0	0	0
85-91 Construction (Contracted)	1,511,262	0	416,061	924,744	924,742	0
85-96 Surveying	9,375	0	0	0	0	0
85-97 Soil/Concrete Testing	17,598	0	11,296	1,831	1,831	0
85-98 Misc Construction Costs	10,386	0	0	0	0	0
Culture & Recreation Total	\$2,400,114	\$0	\$468,288	\$963,679	\$963,677	\$0
GENERAL OBLIGATION FUND PROJECTS	\$7,064,773	\$6,683,978	\$6,369,270	\$5,690,401	\$6,891,218	\$6,464,476

Capital Improvement Plan
 FY17-18 Budget
 Economic Development Administration Grant Fund
 Fund 140

Project Name	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/16	FY17 Year End Estimate	FY18 Base Budget	FY18 DP/FA W	FY18 Adopted Budget	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Proposed Budget	FY22 Proposed Budget
FM 2351/Beamer Rd. Water Imprvmnts	\$0	\$0	\$23,772	\$0	\$23,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISTRIBUTION PROJECTS	\$0	\$0	\$23,772	\$0	\$23,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FM 2351/Beamer Rd. Sewer Imprvmnts	\$0	\$0	\$10,251	\$0	\$10,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COLLECTION PROJECTS	\$0	\$0	\$10,251	\$0	\$10,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EDA GRANT FUND PROJECTS	\$0	\$0	\$34,023	\$0	\$34,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/16	FY17 Year End Estimate	FY18 Base Budget	FY18 DP/FA W	FY18 Adopted Budget
81-11 Easements And Row	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-10 Street & Sidewalk Improv	0	0	0	0	0	0	0	0
85-11 Concrete Streets	0	0	0	0	0	0	0	0
85-12 Asphalt Streets	0	0	0	0	0	0	0	0
85-19 Other Street Improvements	0	0	0	0	0	0	0	0
85-30 Drainage Improvements	0	0	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0	0	0
85-82 Design Engineering	0	0	3,007	0	3,007	0	0	0
85-84 Constr Administration	0	0	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	31,016	0	31,016	0	0	0
85-96 Surveying	0	0	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0	0	0
85-98 Misc Construction Costs	0	0	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0	0	0
PUBLIC WORKS IMPROVEMENTS	\$0	\$0	\$34,023	\$0	\$34,023	\$0	\$0	\$0
EDA GRANT FUND PROJECTS	\$0	\$0	\$34,023	\$0	\$34,023	\$0	\$0	\$0

Capital Improvement Plan
 FY17-18 Budget
 Texas Department of Rural Affairs Grant Fund
 Fund 142

Project Name	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Proposed Budget	FY22 Proposed Budget
Fire Station #3 Renovations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works SCADA System Upgrade - Phase I	0	0	28,966	11,116	17,850	0	0	0	0	0
Natural Gas Emergency Generators	0	0	0	0	0	0	0	0	0	0
FACILITIES PROJECTS	\$0	\$0	\$28,966	\$11,116	\$17,850	\$0	\$0	\$0	\$0	\$0
Friendswood Link Road (Phase 2)	\$515,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STREET PROJECTS	\$515,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TDRA GRANT FUND PROJECTS	\$515,313	\$0	\$28,966	\$11,116	\$17,850	\$0	\$0	\$0	\$0	\$0

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/16	FY17 Year End Estimate	FY18 Adopted Budget
78-00 Contract Services	\$0	\$0	\$0	\$0	\$0	\$0
85-91 Construction (Contracted)	515,313	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	28,966	11,116	17,850	0
Public Works Total	\$515,313	\$0	\$28,966	\$11,116	\$17,850	\$0
TDRA GRANT FUND PROJECTS	\$515,313	\$0	\$28,966	\$11,116	\$17,850	\$0

Capital Improvement Plan
 FY17-18 Budget
 Park Land Dedication Fund
 Fund 164

Project Name	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Proposed Budget	FY22 Proposed Budget
Centennial Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Improvements & Lake Friendswood	0	0	0	0	0	0	0	0	0	0
City Parks Improvements	0	42,620	212,623	0	212,623	132,443	42,001	42,002	42,003	42,004
Stevenson Park Improvements	0	0	0	0	0	0	0	0	0	0
PARKS & RECREATION PROJECTS	\$0	\$42,620	\$212,623	\$0	\$212,623	\$132,443	\$42,001	\$42,002	\$42,003	\$42,004
PARK LAND DEDICATION FUND PROJECTS	\$0	\$42,620	\$212,623	\$0	\$212,623	\$132,443	\$42,001	\$42,002	\$42,003	\$42,004

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
82-20 Lighting	\$0	\$0	\$0	\$0	\$0	\$0
82-40 Fencing	0	0	0	0	0	0
85-60 Park Improvements	0	42,620	212,623	0	212,623	132,443
Parks & Recreation Total	\$0	\$42,620	\$212,623	\$0	\$212,623	\$132,443
PARK LAND DEDICATION FUND PROJECTS	\$0	\$42,620	\$212,623	\$0	\$212,623	\$132,443

Capital Improvement Plan
 FY17-18 Budget
 Street Improvements Fund
 Fund 170

Project Name	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Proposed Budget	FY22 Proposed Budget
Street Improvements	\$0	\$955,342	\$955,342	\$0	\$0	\$2,322,429	\$2,345,653	\$2,369,110	\$2,392,801	\$2,416,729
STREET IMPROVEMENTS PROJECTS	\$0	\$955,342	\$955,342	\$0	\$0	\$2,322,429	\$2,345,653	\$2,369,110	\$2,392,801	\$2,416,729
STREET IMPROVEMENTS FUND PROJECTS	\$0	\$955,342	\$955,342	\$0	\$0	\$2,322,429	\$2,345,653	\$2,369,110	\$2,392,801	\$2,416,729

Street Improvements Fund (170)
 Capital Improvement Projects
 Account Listing

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
85-12 Asphalt Streets	\$0	\$955,342	\$955,342	\$0	\$0	\$2,322,429
Street Improvements Total	\$0	\$955,342	\$955,342	\$0	\$0	\$2,322,429
STREET IMPROVEMENTS FUND PROJECTS	\$0	\$955,342	\$955,342	\$0	\$0	\$2,322,429

Capital Improvement Plan
 FY17-18 Budget
 Economic Development Fund
 Fund 175

Project Name	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Proposed Budget	FY22 Proposed Budget
Economic Development Improvements	\$0	\$318,781	\$289,781	\$0	\$0	\$734,878	\$461,885	\$466,504	\$471,169	\$475,881
ECONOMIC DEVELOPMENT IMPROVEMENTS PROJECTS	\$0	\$318,781	\$289,781	\$0	\$0	\$734,878	\$461,885	\$466,504	\$471,169	\$475,881
ECONOMIC DEVELOPMENT IMPROVEMENTS FUND PROJECTS	\$0	\$318,781	\$289,781	\$0	\$0	\$734,878	\$461,885	\$466,504	\$471,169	\$475,881

Economic Development Improvements Fund (175)
 Capital Improvement Projects
 Account Listing

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
85-91 Construction (Contracted)	\$0	\$318,781	\$289,781	\$0	\$0	\$734,878
Economic Development Improvements Total	\$0	\$318,781	\$289,781	\$0	\$0	\$734,878
ECONOMIC DEVELOPMENT IMPROVEMENTS FUND PROJECTS	\$0	\$318,781	\$289,781	\$0	\$0	\$734,878

Capital Improvement Plan
FY17 -18 Budget
Water and Sewer Fund
Fund 401

Project Name	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Proposed Budget	FY22 Proposed Budget
COH Raw Water System Buy-In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42" Water Main Replacement	0	0	97,870	97,870	97,870	0	0	0	0	0
Water Plant #1 Rehab	0	0	0	0	0	0	0	0	0	0
Water Plant #2 Rehab	0	0	76,915	0	0	0	0	0	0	0
Water Plant #3 Rehab	0	0	0	0	0	0	0	0	0	0
Water Plant #4 Rehab	0	0	0	0	0	0	0	0	0	0
Water Plant #7 Rehab	0	0	132,119	0	0	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	186,559	0	0	0	0	0	0	0
Waterlines- Frwd Link/Whispering Pines	0	0	0	0	0	0	0	0	0	0
Utility Impact Fee Update Study	0	0	0	0	0	0	0	0	0	0
Utility Rate Study	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
Central 16" Interconnect	0	0	0	0	0	0	0	0	0	0
West Water Interconnect	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION PROJECTS	\$0	\$0	\$493,463	\$97,870	\$97,870	\$0	\$0	\$0	\$0	\$0
Sewer Line Maint & Cleaning	\$150,290	\$300,000	\$716,494	\$266,235	\$353,235	\$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	7,680	0	7,680	0	0	0	0	0
Software Support Services (GIS)	0	0	0	0	0	0	0	0	0	0
Blackhawk WWTP Rehab	0	0	360,864	38,525	70,746	0	0	0	0	0
Stadium Lane Parking Sewer Line	0	0	0	0	0	0	0	0	0	0
Sewerlines- Frwd Link/Whispering Pines	0	0	0	0	0	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	60,919	3,915	11,353	0	0	0	0	0
Lift Station #3 Replacement	0	0	53,524	13,279	18,882	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	0	0	0	0	0	0	0	0
Public Works Capital Operating Equipment	0	0	0	0	0	0	0	0	0	0
COLLECTION PROJECTS	\$150,290	\$300,000	\$1,199,480	\$321,954	\$461,895	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
WATER & SEWER FUND PROJECTS	\$150,290	\$300,000	\$1,692,943	\$419,824	\$559,765	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000

Source for Future Years: The Capital Improvement Program Manual

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
54-76 Water Meters-Repl Program	\$0	\$0	\$0	\$0	\$0	\$0
85-81 Preliminary Engineering	0	0	97,870	97,870	97,870	0
85-82 Design Engineering	0	0	189,904	0	0	0
85-85 Construction Inspection	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	192,233	0	0	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	13,456	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
Water (Distribution System)	\$0	\$0	\$493,463	\$97,870	\$97,870	\$0
65-51 Collection Line Maintenance	\$150,290	\$300,000	\$716,494	\$266,235	\$353,235	\$300,000
85-81 Preliminary Engineering	0	0	7,680	0	7,680	0
85-82 Design Engineering	0	0	314,239	38,525	70,746	0
85-91 Construction (Contracted)	0	0	148,028	17,194	17,194	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	13,040	0	13,040	0
Sewer (Collection System)	\$150,290	\$300,000	\$1,199,480	\$321,954	\$461,895	\$300,000
WATER & SEWER PROJECTS	\$150,290	\$300,000	\$1,692,943	\$419,824	\$559,765	\$300,000

**Capital Improvement Plan
FY17-18 Budget
Water and Sewer Bonds Projects**

Project Name	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Proposed Budget	FY22 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	108,139	0	440,238	0	399,977	0	0	0	0	0
Water Plant #5 Rehabilitation	0	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	10,011	0	7,554	0	7,554	0	0	0	0	0
Deepwood Force Main	0	0	0	0	0	0	0	0	0	0
Beamer Road Water Line	0	0	0	0	0	0	0	0	0	0
42" Water Main Replacement	0	0	0	0	0	0	0	0	0	0
COH Raw Water System Buy-In	0	0	0	0	0	0	0	0	0	0
Second Take Point Phase II	0	0	0	0	0	0	0	0	0	0
Water Distribution Replacement & Upgrades	0	0	0	0	0	0	0	0	0	0
Second Elevated Water Storage Tank Rehab	0	0	0	0	0	0	0	0	0	0
Water Plant #3 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Water Plant #4 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Water Plant #1 Rehabilitation	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION PROJECTS	\$118,150	\$0	\$636,210	\$0	\$595,949	\$0	\$0	\$0	\$0	\$0
Deepwood Force Main	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deepwood LS Expansion	0	0	0	0	0	0	0	0	0	0
Sunmeadow LS #8 Replacement	0	0	0	0	0	0	0	0	0	0
South Friendswood Force Main Div	0	0	0	0	0	0	0	0	0	0
Beamer Road Sanitary Sewer	0	0	0	0	0	0	0	0	0	0
EI Dorado/Lundy Lane Sanitary Sewer	0	0	0	0	0	0	0	0	0	0
Blackhawk WWTP Rehab	102,831	3,619,765	3,896,699	926,783	1,242,951	2,652,494	0	0	0	0
Lift Station #3 Reconstruction	624,581	0	12,548	2,903	12,548	0	0	0	0	0
Lift Station #6 Replacement	0	0	7,062	0	7,062	0	0	0	0	0
Lift Station #23 Replacement	37,696	0	1,583,104	21,724	21,724	1,650,000	0	0	0	0
COLLECTION SYSTEM PROJECTS	\$765,108	\$3,619,765	\$5,499,413	\$951,410	\$1,284,285	\$4,302,494	\$0	\$0	\$0	\$0
WATER & SEWER BONDS FUND PROJECTS	\$883,258	\$3,619,765	\$6,135,622	\$951,410	\$1,880,234	\$4,302,494	\$0	\$0	\$0	\$0

Source for Future Years: The Capital Improvement Program Manual

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

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
81-10 Land	\$0	\$0	\$0	\$0	\$0	\$0
85-91 Construction (Contracted)	108,139	0	256,557	0	264,458	0
WATER (DISTRIBUTION SYSTEM)	\$108,139	\$0	\$256,557	\$0	\$264,458	\$0
81-10 Land	\$0	\$0	\$0	\$0	\$0	\$0
85-82 Design Engineering	0	0	12,548	2,903	12,548	0
85-91 Construction (Contracted)	624,581	0	0	0	0	0
85-96 Surveying	0	0	5,000	0	5,000	0
85-97 Soil/Concrete Testing	0	0	2,062	0	2,062	0
SEWER (COLLECTION SYSTEM)	\$624,581	\$0	\$19,610	\$2,903	\$19,610	\$0
2006 W/S BOND PROJECTS	\$732,720	\$0	\$276,167	\$2,903	\$284,068	\$0

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

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
81-11 Water Rights	\$0	\$0	\$0	\$0	\$0	\$0
85-82 Design Engineering	10,011	0	7,554	0	7,554	0
85-91 Construction (Contracted)	0	0	372,099	0	323,937	0
WATER (DISTRIBUTION SYSTEM)	\$10,011	\$0	\$379,653	\$0	\$331,491	\$0
81-11 Easements And Row	\$0	\$0	\$0	\$0	\$0	\$0
85-91 Construction (Contracted)	0	0	0	0	0	0
SEWER (COLLECTION SYSTEM)	\$0	\$0	\$0	\$0	\$0	\$0
2009 W/S BOND PROJECTS	\$10,011	\$0	\$379,653	\$0	\$331,491	\$0

**2016 Water and Sewer Bond Construction Fund (420)
Capital Improvement Projects
Account Listing**

	FY16 Actual	FY17 Original Budget	FY17 Amended Budget	FY17 YTD 6/30/17	FY17 Year End Estimate	FY18 Adopted Budget
81-10 Land	\$0	\$0	\$0	\$0	\$0	\$0
81-11 Water Rights	0	0	0	0	0	0
81-13 Appraisals	0	0	0	0	0	0
85-41 Distribution Lines	0	0	0	0	0	0
85-43 Water Purification Plants	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	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
Water (Distribution System)	\$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
81-13 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	121,104	121,104	21,724	0
85-82 Design Engineering	37,696	0	0	0	0	0
85-91 Construction (Contracted)	102,831	3,619,765	2,530,905	827,403	1,242,951	4,302,494
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
88-00 Capital Equipment	0	0	2,827,794	0	0	0
Sewer (Collection System)	\$140,527	\$3,619,765	\$5,479,803	\$948,507	\$1,264,676	\$4,302,494
2016 W/S BOND PROJECTS	\$140,527	\$3,619,765	\$5,479,803	\$948,507	\$1,264,676	\$4,302,494

**Capital Improvement Plan
FY17-18 Budget
Water and Sewer Fund
(Funding to be Determined)**

Project Name	FY16	FY17	FY17	FY17	FY17	FY18	FY19	FY20	FY21	FY22
	Actual	Original Budget	Amended Budget	YTD 6/30/17	Year End Estimate	Adopted Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
42" Water Main Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$13,000,000	\$0	\$0	\$0
Water Plant #7 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Elevated Storage Tank #2	0	0	0	0	0	0	0	750,000	0	0
East FM 528 Water Line	0	0	0	0	0	0	0	0	0	0
Public Works Building	0	0	0	0	0	0	0	0	2,000,000	0
Southern Surface Water Station	0	0	0	0	0	0	10,500,000	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	950,000	0	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	0	0	0
Western Loop 16" Waterline	0	0	0	0	0	0	0	1,200,000	0	0
Automated Meters	0	0	0	0	0	0	0	5,000,000	0	0
Surface Water Purchase (COH)	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$24,450,000	\$7,450,000	\$2,000,000	\$0
Combine Lift Stations #1 & #17	0	0	0	0	0	0	0	1,900,000	0	0
Lift Station #4 Replacement	0	0	0	0	0	0	1,170,000	0	0	0
Lift Station #22 Replacement	0	0	0	0	0	0	1,300,000	0	0	0
Lift Station #23 Replacement	0	0	0	0	0	0	0	0	0	0
Lift Station Addition (based on need)	0	0	0	0	0	0	0	0	0	0
Sanitary Sewer System Assessment	0	0	0	0	0	0	2,000,000	2,090,000	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	0	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	0
San Joaquin Lift Station Improvements	0	0	0	0	0	0	0	0	0	0
COLLECTION PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,000	\$3,990,000	\$0	\$0
WATER & SEWER PROJECTS (FUNDING TBD)	\$0	\$0	\$0	\$0	\$0	\$0	\$29,450,000	\$11,440,000	\$2,000,000	\$0

Source for Future Years: The Capital Improvement Program Manual

**SIGNIFICANT NON-RECURRING
GENERAL OBLIGATION PROJECTS
(Planned for FY18 – FY22)**

Capital Improvement Program

Project Name: Mud Gully Detention and Conveyance



Project Type: Drainage
Subtype: Construction
Completion Year: 2019
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.

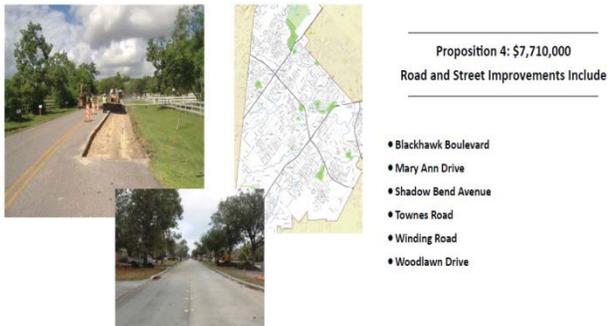
Justification

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.

Operating Impact

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

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



Project Type: Thoroughfare
Subtype: Construction
Completion Year: 2018
Total Budget: \$6,464,476
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.

Operating Impact

Annual estimated street maintenance cost is \$3,651 per mile. This project consists of 2.84 total miles. Upon completion, this project's annual maintenance cost would be approximately \$10,369.

Capital Improvement Program

Project Name: 1776 Park Improvements



Project Type:	Park Facilities
Subtype:	Construction
Completion Year:	TBD
Total Budget:	\$430,000
Funding Source:	Not yet determined

Description

In an effort to upgrade area parks, and make them more usable to the residents, there are different items being used around the City to enhance existing Parks. Next door to 1776 Park in the Imperial Estates is a new Frisbee Golf Course. This project will add a Kayak

Launch, Dog Park, and 6' wide trails to the existing amenities at this park.

Justification

The demand for versatile Parks for all ages and all types of activities require the City to add and enhance the existing City fields.

Council Goal

#6 Maintain High Level of Public Service

Project Name: Old City Park



Project Type:	Parks
Subtype:	Construction
Completion Year:	TBD
Total Budget:	\$1,102,000
Funding Source:	Voter Approved 2013 Park Bonds

Description

The proposed plan has identified the requirement to renovate and update Old City Park. The park has been connected to Stevenson Park via a footbridge. Additional amenities include a dog park, 10' wide

sidewalk, paved parking for 75 vehicles, new entry road from Briar Meadow and Merriewood, new picnic pavilion, new restroom building, playground equipment, and improved drainage throughout the site.

Justification

Since 1993, the Parks and Recreation Board have recommended the connection of Old City Park and Stevenson Park via a footbridge. Once connected, additional parking for special events such as the annual Fourth of July Celebration, Concerts-In-The-Parks, the Halloween Festival, and the Car Show can be accommodated. During the spring and summer soccer seasons, the existing gravel entry road generates extensive amounts of dust and debris that settle on nearby resident's homes and vehicles. Paving the entry way and providing paved parking at the site will resolve this issue and will create a safe environment.

Council Goal

#14 Develop Additional Parks

Capital Improvement Program

Project Name: Wegner Ditch – Tributary II

Project Type: Drainage
Subtype: Construction
Completion Year: TBD
Total Budget: TBD
Funding Source: Grant + Cost Share

Description

In 2004, the Texas Department of Transportation (TXDOT) prepared a comprehensive Drainage Plan for the F.M. 2351 corridor between F.M. 518 and the proposed Brittany Bay Boulevard. The purpose of the study was to identify critical drainage issues that would affect the widening of the roadway to 5 lanes and then propose solutions that could be addressed by the various agencies affected by the project. Three problem areas were identified. This project addresses problem area 2 and is a joint project between the City, Galveston Consolidated Drainage District, and TXDOT. The project calls for the construction of outfall (box culvert or

ditch) located between Garden Street and Sunset Drive. The outfall facility would extend from F.M. 2351 all the way to Cowards Creek, for a distance of 3300 feet.

Justification

The proposed outfall would address several drainage areas along the F.M. corridor that currently do not have outfall drainage. The benefits would be realized on both sides of F.M. 2351, from Stadium Drive to Oak Drive. In addition, the proposed project would facilitate the development of the roadway and relieve traffic congestion along the corridor within the city limits of Friendswood.

Council Goal

#5 Improve Drainage

*The Galveston County Consolidated Drainage District is currently constructing this project through a grant with CDBG. The City's cost share was in the amount of \$75,000 for Engineering and Surveying, which was paid in FY 2010

**SIGNIFICANT NON-RECURRING
UTILITY SERVICES PROJECTS
(Planned for FY18 – FY22)**

Capital Improvement Program

Project Name: Blackhawk Wastewater Treatment Plant Improvements



Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2016 - 2018

Total Budget: \$3,999,530

Funding Source: 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 3rd clarifier will ensure adequate sewer treatment capacity through and at the City's anticipated build-out population of 57,400.

Operating Impact

Improved efficiencies of the clarifiers will result in very minimal budgetary increase, if any at all, in the 1st 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 Reconstruction

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2018

Total Budget: \$3,540,000

Funding Source: 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.

Operating 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.

Capital Improvement Program

Project Name: Lift Station #4 Replacement

Project Type: Utility
Subtype: Sanitary Sewer Improvements
Completion Year: 2019
Total Budget: \$1,594,000
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.

Operating 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: Lift Station #17 Reconstruction

Project Type: Utility
Subtype: Sanitary Sewer Improvements
Completion Year: 2019
Total Budget: \$1,594,000
Funding Source: Not yet identified

Description

Complete reconstruction of the Lift Station #17 facilities would include wet well, pumps and controls. The reuse of existing generator is possible. The new installation would replace a facility over 30 years old and in deteriorating condition. In general terms, the project would have within its definition the installation of three submersible sewage pumps of the 15 to 20 HP range, controls and associated instrumentation should be in stainless enclosures and placed above the flood level. A new fence should also be included in this project. The current 480 Volt, 3 Phase 150

amp service and natural gas for the generator is existent at this site.

Justification

This lift station serves the Wedgewood area bordered by Clear Creek to the west, Blackhawk Boulevard to the east, F.M. 2351 to the north, and Shady Oaks Drive to the south. The facility also receives sewage from lift station number 37 located at our surface water station number 2 plant. It is in terms of flow, within the 10 largest lift station facilities in the city.

Operating 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.

Capital Improvement Program

Project Name: Sanitary Sewer Assessment (Phases 4 & 5)

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2018

Total Budget: \$1,565,000

Funding Source: Not yet identified

Description

Basins Eight and Eighteen was part of the original group of areas experiencing the greatest inflow and infiltration. Basins Eight and Eighteen consist of approximately 75,029 linear feet of gravity sanitary sewer lines and 179 manholes. Basin Eight encompasses the western portion of FM 2351 (Coward Creek subdivision) from Sunset to Hackney and from Falling Leaf to the city limits across from FM 2351. Basin Eighteen encompasses the eastern most portion of the city along Bay Area Boulevard. The subdivisions of Friendswood Oaks and Terra Bella primary areas. Basin One was part of the original group of areas experiencing the greatest inflow and infiltration. Basins Eight and Eighteen were studied as part of Phase II. Basin One consists of approximately 34,750 linear feet of gravity sanitary sewer lines and 270 manholes. Basin One encompasses the northern portion of Blackhawk Boulevard (Wedgewood Village) from Cedar Gulley to FM 2351 and from Beamer Road to Clear Creek on FM 2351.

Justification

As part of the Sanitary Sewer System Assessment Phase I an overall master plan was developed to further investigate specific basins based on the original flow monitoring data. As part of the Sanitary Sewer System Assessment Phase I an overall master plan was developed to further investigate specific basins based on the original flow monitoring data. Phase V will be the second such in-depth investigation into specific basins.

Operating 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.

Project Name: Lift Station #22 Reconstruction

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2018

Total Budget: \$2,372,000

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.

Operating 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.

Capital Improvement Program

Project Name: Second Elevated Water Storage Tank Rehabilitation



Project Type: Utility
Subtype: Water Plant Improvements
Completion Year: TBD
Total Budget: \$954,000
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.

Operating Impact

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

Project Name: Water Plant #1 Tank Rehabilitation

Project Type: Utility
Subtype: Water Distribution Improvements
Completion Year: TBD
Total Budget: \$1,207,000
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

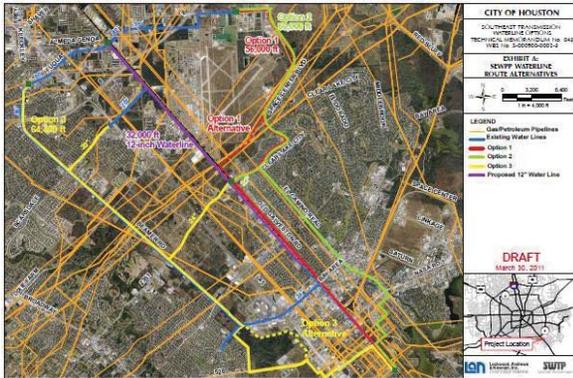
A preventative maintenance program prolongs the life of the facilities. The ground storage tanks require blasting and painting every 10 to 12 years to assure their integrity and usefulness.

Operating Impact

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

Capital Improvement Program

Project Name: 42 Inch Water Main Replacement



Project Type:	Utility
Subtype:	Water Distribution Improvements
Completion Year:	2018
Budget:	\$12,656,000
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.

Operating Impact

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

Capital Improvement Program

Project Name: Water Plant #3 Tank Rehabilitation

Project Type: Utility
Subtype: Water Distribution Improvements
Completion Year: TBD
Total Budget: \$636,000
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.

Operating Impact

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

Project Name: Water Plant #4 Tank Rehabilitation

Project Type: Utility
Subtype: Water Distribution Improvements
Completion Year: TBD
Total Budget: \$636,000
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.

Operating Impact

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

Capital Improvement Program

Project Name: West Water Interconnect

Project Type: Utility
Subtype: Water Distribution Improvements

Completion Year: TBD

Total Budget: \$418,000

Funding Source: Water & Sewer Working Capital

Description

The proposed improvements would extend an independent 12" to interconnect the existing 16" transmission water main line on Wilderness Trails to the 12' main on F.M. 528.

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.

Operating 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 \$2,244 per mile, additional annual operating maintenance cost for this project will be about \$11,222.

Project Name: Western Loop 16" Waterline

Project Type: Utility
Subtype: Water Distribution Improvements

Completion Year: 2021

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.

Operating 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 \$1,936 per mile, additional annual operating maintenance cost for this project will be about \$9,680.

Capital Improvement Program

Project Name: COH Raw Water System Buy-In

Project Type: Utility
Subtype: Water Distribution Improvements

Completion Year: TBD

Total Budget: \$3,500,000

Funding Source: Not yet identified

Description

This is a purchase of raw water capacity from the City of Houston through their centralization of the Raw Water feed system to the Southeast Water Purification Plant. The City of Houston has for years operated and maintained their raw water collection and distribution system used for providing the water supply to treatment facilities individually. A decision was taken recently to share the costs of operations, maintenance, and improvements out among the municipal customer-participants currently acting as co-owners in the treatment and transmission facilities. In order for Houston to continue supplying raw water in future and prevent the sole burden of the cost being shared only by Houston all future co-participants desire more capacity are to share the cost. In order to do this fairly, all raw water supplies are group to create a raw water system with a 200 MGD capacity.

Justification

This is a component of the Surface Water supply-treatment and distribution system that the City has bought into as an outgrowth of the 2001 Ground Water Reduction Plan. The City of Houston is sharing out the cost of this system with its co-participants.

Project Name: Lift Station #1 Reconstruction

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2020

Total Budget: \$1,594,000

Funding Source: Not yet identified

Description

Complete reconstruction of the Lift Station #1 facility. This is the last lift station in the city using above ground pumps. Reconstruction would include wet well, pumps and controls. The reuse of existing generator may be possible. The new installation would replace a facility 40 years old and in poor condition. The project should have within its definition the installation of two submersible sewage pumps of the 15 to 20 HP range, controls and associated instrumentation should be in stainless enclosures and located above flood level. A new fence should also be included in this project. The current 230 volts 3 phase 150 amp service should be upgraded to 480V if possible and natural gas for the generator is existent at this site.

Justification

The facility is located in Imperial Estates and serves that area and some areas on the north side of FM2351. This is the last lift station in the city using above ground pumps. Replacement of these units which are now entering their 30th year is advised. The wet well is beginning to deteriorate. A new facility with an increased pumping capability would service the above mentioned area with a far greater degree of reliability than the existing site can offer and eliminate an old and unsightly facility.

Operating 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.

Capital Improvement Program

Project Name: Sanitary Sewer Assessment (Phases VI)

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2019

Total Budget: \$100,000

Funding Source: Not yet identified

Description

Basins Five and Twenty are part of the second tier group of areas experiencing the greatest inflow and infiltration. Basins Eight, Eighteen, and One were studied as part of Phase II and Phase V. Basins Five and Twenty consists of approximately 67,770 linear feet of gravity sanitary sewer lines and 352 manholes. Basin Five encompasses the northern portion of the city from FM 2351 to the city limits west of FM 518 down to the drainage ditch east of North Sunset Drive. Basin Twenty encompasses the southern portion of Blackhawk Boulevard (Wedgewood Village) from Cedar Gulley to Friendswood Link Road and from the city limits down to Clear Creek.

Justification

As part of the Sanitary Sewer System Assessment Phase I an overall master plan was developed to further investigate specific basins based on the original flow monitoring data. Phase VI will be the third such in-depth investigation into specific basins.

Project Name: Sanitary Sewer Assessment (Phases VII)

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2020

Total Budget: \$175,000

Funding Source: Not yet identified

Description

Basins One, Five, and Twenty will have comprehensive studies conducted on their systems to determine deficiencies. Based on the results, engineering will need to be designed to correct the areas. Basins One, Five, and Twenty consists of approximately 100,000 linear feet of gravity sanitary sewer lines and 625 manholes. Basin One encompasses the northern portion of Blackhawk Boulevard (Wedgewood Village) from Cedar Gulley to FM 2351 and from Beamer Road to Clear Creek on FM 2351. Basin Five encompasses the northern portion of the city from FM 2351 to the city limits west of FM 518 down to the drainage ditch east of North Sunset Drive. Basin Twenty encompasses the southern portion of Blackhawk Boulevard (Wedgewood Village) from Cedar Gulley to Friendswood Link Road and from the city limits down to Clear Creek. The limits of the areas needed to be designed will become clearer after completion of Phases V and VI.

Justification

As part of the Sanitary Sewer System Assessment Phase I an overall master plan was developed to further investigate specific basins based on the original flow monitoring data. Phases V and VI will be the second and third such in-depth investigations into specific basins. This will be the second engineering design project for the assessment.

Capital Improvement Program

Project Name: Sanitary Sewer Assessment (Phases VIII)

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2021

Total Budget: \$1,830,000

Funding Source: Not yet identified

Description

Basins One, Five, and Twenty will have comprehensive studies conducted on their systems to determine deficiencies. Based on the results, engineering will need to be designed to correct the areas. Basins One, Five, and Twenty consists of approximately 100,000 linear feet of gravity sanitary sewer lines and 625 manholes. Basin One encompasses the northern portion of Blackhawk Boulevard (Wedgewood Village) from Cedar Gulley to FM 2351 and from Beamer Road to Clear Creek on FM 2351. Basin Five encompasses the northern portion of the city from FM 2351 to the city limits west of FM 518 down to the drainage ditch east of North Sunset Drive. Basin Twenty encompasses the southern portion of Blackhawk Boulevard (Wedgewood Village) from Cedar Gulley to Friendswood Link Road and from the city limits down to Clear Creek. The limits of the areas needed to be designed will become clearer after completion of Phases V and VI. Phase VIII will be the construction of the design plans from Phase VII.

Justification

As part of the Sanitary Sewer System Assessment Phase I an overall master plan was developed to further investigate specific basins based on the original flow monitoring data. Phases V and VI will be the second and third such in-depth investigations into specific basins. This will be the second construction project for the assessment.

Capital Improvement Program

Project Name: Central 16" Interconnect

Project Type: Utility
Subtype: Water Distribution Improvements

Completion Year: 2019

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.

Operating 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 \$1,880 per mile, additional annual operating maintenance cost for this project will be about \$1,083.

Project Name: Surface Water One Reservoir Rehabilitation

Project Type: Utility
Subtype: Water Distribution Improvements

Completion Year: 2019

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.

Operating Impact

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

Capital Improvement Program

CIP Program - General Government Projects Beyond 5-Year CIP

PROJECT	Estimated Cost*	Other Funds	Other Funding Source
Annalea/Whitehall Drainage Improvements**	\$1,207,000	\$0	
Brittany Bay Blvd Phase 1 (East of FM 528)	\$9,084,000	\$6,203,100	Development Contribution
Fire Station #4 3rd Bay	\$917,000	\$0	
FM 518 Drainage Improvements Phase 2	\$3,871,000	\$0	
Hike and Bike Connecting Trails	\$5,804,000	\$0	
Northern Panhandle Regional Detention	\$8,192,000	\$0	
Parks Maintenance Building Phase 1 & 2	\$2,377,000	\$0	
Public Works Building	\$4,480,000	\$0	
Records Retention Center	\$675,000	\$0	
Shadowbend Drainage Improvements**	\$438,000	\$0	
Southern Panhandle Regional Detention	\$22,967,000	\$0	
Sunmeadow Drainage Improvements**	\$2,583,000	\$0	
Total Estimates	\$62,595,000	\$6,203,100	

*In 2017 Dollars

**Multiple Phases in the Future

Capital Improvement Program

CIP – Water & Sewer Projects Beyond 5-Year CIP

PROJECT	Estimated Cost	Other Funds	Other Funding Source
Automated Meter Reading System	\$3,030,000	\$0	
Baker Road, Falling Leaf, Stable – Sewer	\$1,203,000	\$0	
Beamer Road Sanitary Sewer**	\$4,210,000	\$0	
Beamer Road Water Line**	\$2,043,000	\$0	
East Water Loop	\$1,354,000	\$0	
El Dorado/Lundy Lane Sanitary Sewer	\$3,880,000	\$0	
FM 528 - Falcon Ridge to Windsong Sanitary Sewer	\$1,005,000	\$0	
FM 528 - Lundy Lane to Tower Estates Sanitary Sewer	\$1,585,000	\$0	
Friendswood Lakes Water Loop	\$358,000	\$0	
San Joaquin Estates Water Line Replacement	\$1,913,000	\$0	
San Joaquin Water Loop	\$358,000	\$0	
Sanitary Sewer System Assessment 10 Year Plan	\$7,153,000	\$0	
Sixteen Inch Transmission Line Phase II	\$1,290,000	\$0	
South FM 518 Water Line	\$878,000	\$0	
South Friendswood Service Area Water Loop	\$955,000	\$0	
Stable Road – Water	\$251,000	\$0	
Water Plant #2 Tank Rehabilitation	\$636,000	\$0	
Water Plant #5 Tank Rehabilitation	\$1,587,000	\$0	
Water Plant #6 Tank Rehabilitation	\$636,000	\$0	
West Transmission Line	\$9,064,000	\$0	
Wilderness Trails Water Loop	\$292,000	\$0	
Windsong Lane – Water	\$167,000	\$0	
Windsong Sanitary Sewer	\$3,061,000	\$0	
Total Estimates	\$46,909,000	\$0	

*In 2017 Dollars

**Multiple Phases in the Future

Capital Improvement Program

Capital Projects completed since CIP Program Inception (1999)

City Facilities

Library Expansion & Renovations
Public Safety Building
Fire Station #4
Fire Station at PSB
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)
Friendswood Link Road (Phase 2)

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 water lines
Friendswood Link/Whispering Pines sewer lines
Public Works heavy equipment purchases
Utility Impact Fee Study - 2013
Utility Cost of Service & Rate Study – 2014
SCADA System Upgrade – Phase I

DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DEPARTMENT	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/2017	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
MAYOR AND COUNCIL	\$238,149	\$276,545	\$331,545	\$231,015	\$280,925	\$264,995	-4.2%
CITY SECRETARY'S OFFICE	456,982	504,850	504,850	318,339	443,307	521,776	3.4%
CITY MANAGER'S OFFICE	868,267	1,034,332	1,071,399	723,038	1,007,632	1,040,567	0.6%
ADMINISTRATIVE SERVICES	3,311,951	3,819,766	4,051,491	2,723,900	3,913,757	4,198,022	9.9%
POLICE	9,589,180	10,347,845	10,393,180	6,914,521	9,745,487	10,225,179	-1.2%
FWD VOLUNTEER FIRE DEPT	1,509,622	1,598,698	1,601,698	1,570,559	1,962,734	1,619,298	1.3%
FIRE MARSHAL'S OFFICE	1,022,986	855,768	868,549	567,490	843,385	876,658	2.4%
COMMUNITY DEVELOPMENT	954,104	971,429	971,475	628,309	954,012	1,002,600	3.2%
PUBLIC WORKS	7,854,188	9,059,506	9,253,292	5,622,662	8,785,150	9,556,685	5.5%
LIBRARY	1,096,614	1,158,171	1,202,006	840,423	1,191,796	1,216,055	5.0%
PARKS & RECREATION	3,032,978	3,276,922	3,489,770	2,354,581	3,406,940	3,409,931	4.1%
DEPARTMENT TOTAL	\$29,935,023	\$32,903,832	\$33,739,255	\$22,494,837	\$32,535,125	\$33,931,766	3.1%

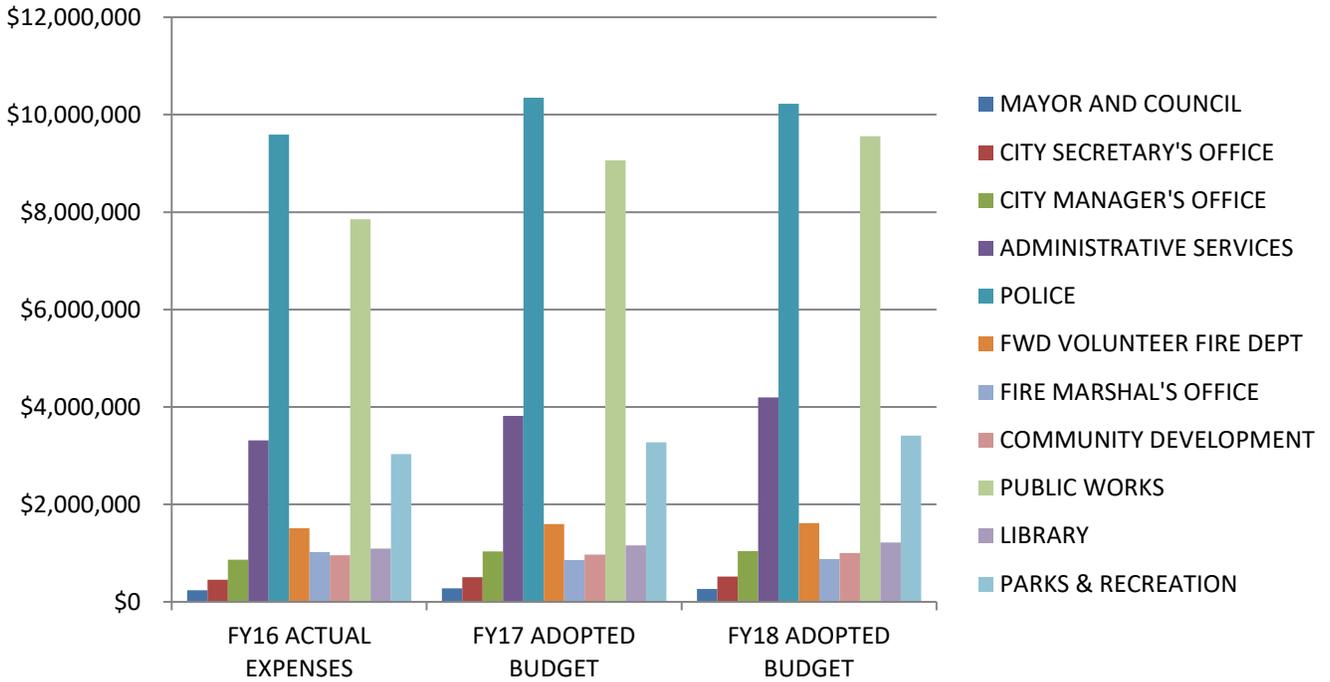
EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/2017	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES AND BENEFITS	\$18,729,752	\$20,104,096	\$20,090,338	\$13,821,221	\$19,305,469	\$20,587,367	2.4%
SUPPLIES	1,148,422	1,421,578	1,489,912	721,853	1,263,949	1,319,512	-7.2%
MAINTENANCE	1,252,311	1,282,700	1,620,622	929,194	1,595,456	1,306,446	1.9%
SERVICES	8,374,589	9,577,035	9,971,771	6,420,156	9,661,929	10,231,250	6.8%
CAPITAL OUTLAY	243,031	99,081	128,731	444,466	497,725	67,849	-31.5%
OTHER	186,918	419,342	437,881	157,947	210,596	419,342	0.0%
CLASSIFICATION TOTAL	\$29,935,023	\$32,903,832	\$33,739,255	\$22,494,837	\$32,535,125	\$33,931,766	3.1%

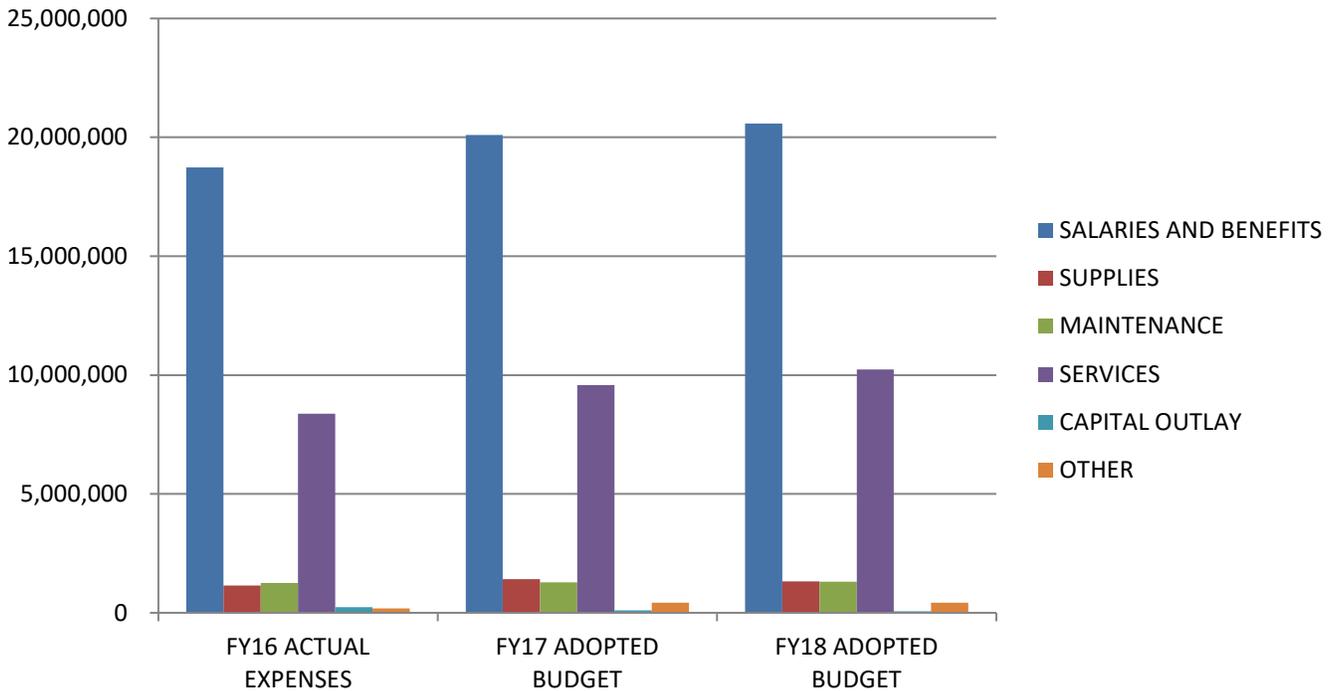
PERSONNEL SUMMARY BY DIVISION

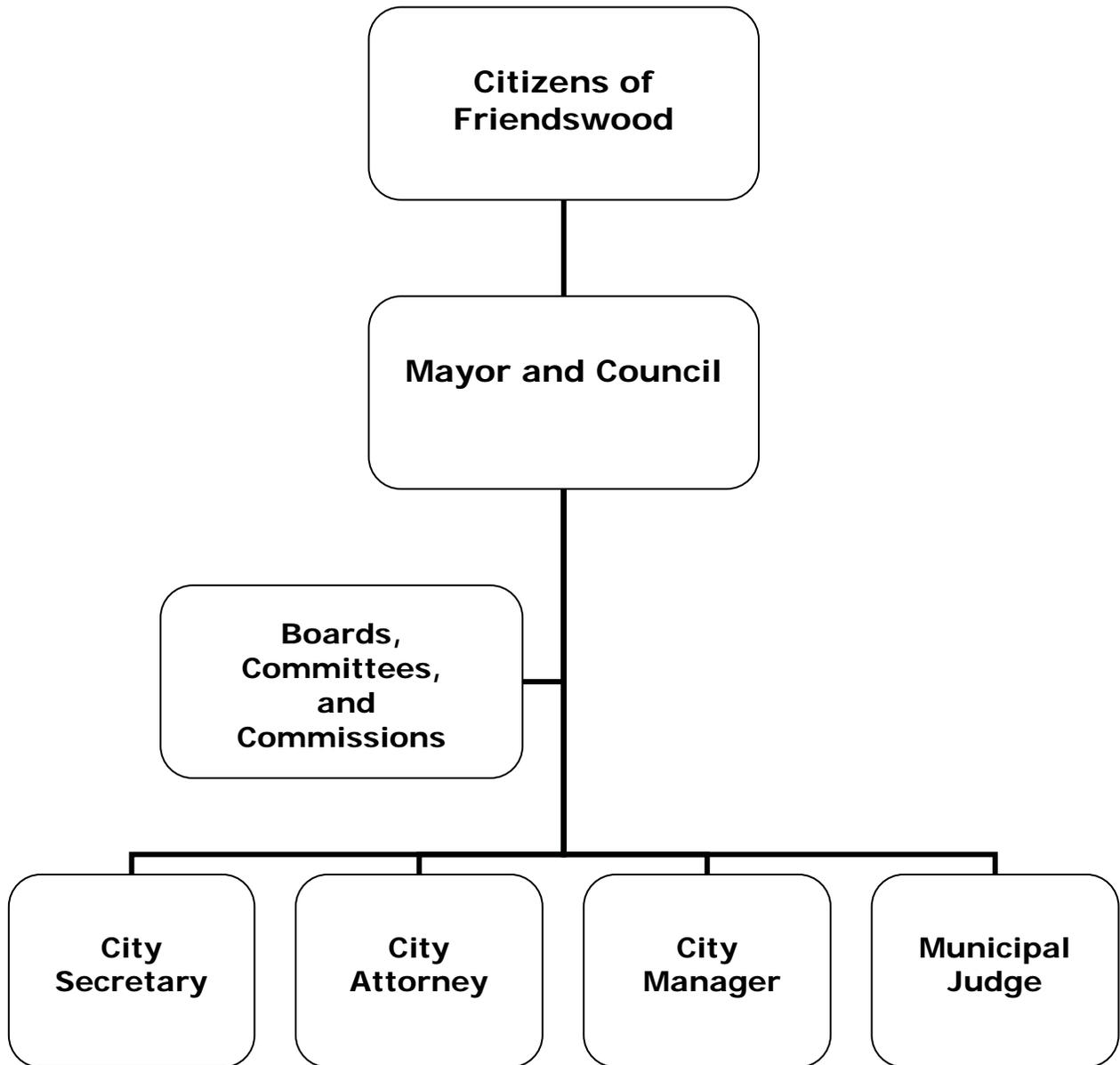
DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/2017	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
MAYOR AND COUNCIL	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
CITY SECRETARY'S OFFICE	5.20	5.20	5.20	5.20	5.20	5.20	0.0%
CITY MANAGER'S OFFICE	4.55	5.40	5.40	5.40	5.40	5.40	0.0%
ADMINISTRATIVE SERVICES	28.70	27.70	27.70	27.70	27.70	28.70	3.6%
POLICE	86.72	88.72	88.72	88.72	88.72	88.72	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	11.90	11.90	11.70	11.70	11.70	-1.7%
PUBLIC WORKS	45.63	45.30	45.30	45.30	45.30	45.30	0.0%
LIBRARY	14.62	14.97	14.97	14.97	14.97	14.97	0.0%
PARKS & RECREATION	19.63	20.90	20.90	20.90	20.90	21.90	4.8%
PERSONNEL TOTAL	223.54	227.69	227.69	227.49	227.49	229.49	0.8%

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

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	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
Department Expenditures	\$267,239	\$238,149	\$276,545	\$280,925	\$264,995
#of Population (estimated)	39,023	39,219	39,358	39,358	40,426
Outputs					
# of Meetings Held	17	18	18	18	18
# of Action Items	65	61	72	65	65
# of Consent Items	53	72	62	65	65
# of Executive Session Items	23	32	24	50	30
# of Public Hearing Items	12	17	15	13	15
Measures of Efficiency					
Department Expenditures per capita	\$6.85	\$6.07	\$7.03	\$7.14	\$6.56

MAYOR AND COUNCIL
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
GOVERNING BODY	\$39,060	\$56,676	\$113,625	\$94,061	\$99,934	\$57,077	0.7%
CITY ATTORNEY	199,090	219,869	217,920	136,955	180,992	207,918	-5.4%
DEPARTMENT TOTAL	\$238,149	\$276,545	\$331,545	\$231,015	\$280,925	\$264,995	-4.2%

EXPENDITURE BY CLASSIFICATION

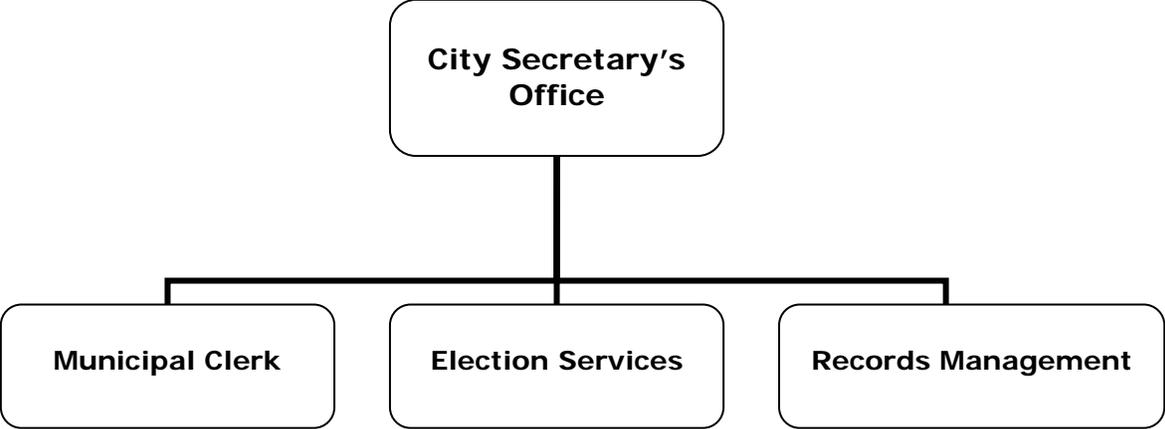
CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES	\$197,033	\$200,969	\$200,969	\$134,375	\$178,326	\$189,018	-5.9%
SUPPLIES	3,265	4,511	4,511	1,316	1,854	4,511	0.0%
SERVICES	37,851	71,065	126,065	95,325	100,745	71,466	0.6%
CLASSIFICATION TOTAL	\$238,149	\$276,545	\$331,545	\$231,015	\$280,925	\$264,995	-4.2%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
GOVERNING BODY	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CITY ATTORNEY	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
PERSONNEL TOTAL	1.00	1.00	1.00	1.00	1.00	1.00	0.0%

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
50 - SUPPLIES							
001-0101-411.5100	OFFICE SUPPLIES	\$92	\$651	\$651	\$0	\$75	\$651
001-0101-411.5200	PERSONNEL SUPPLIES	232	132	132	0	25	132
001-0101-411.5400	OPERATING SUPPLIES	2,821	3,428	3,428	1,135	1,514	3,428
50 - SUPPLIES Totals:		\$3,145	\$4,211	\$4,211	\$1,135	\$1,614	\$4,211
70 - SERVICES							
001-0101-411.7110	LEGAL SERVICES	\$750	\$0	\$0	\$0	\$0	\$0
001-0101-411.7119	OTHER LEGAL SERVICES	20,146	28,581	86,081	80,749	86,081	28,581
001-0101-411.7400	OPERATING SERVICES	1,683	1,238	1,438	1,375	1,438	1,238
001-0101-411.7401	POSTAL / COURIER SERVICES	9	0	0	2	2	0
001-0101-411.7510	TRAINING	1,086	2,000	2,000	160	160	2,000
001-0101-411.7520	TRAVEL REIMBURSEMENTS	2,197	3,300	3,300	498	498	3,300
001-0101-411.7530	MEMBERSHIPS	6,978	6,875	7,275	7,200	7,200	7,276
001-0101-411.7910	COMMUNITY EVENTS/PROGRAMS	3,065	10,471	9,320	2,941	2,941	10,471
70 - SERVICES Totals:		\$35,915	\$52,465	\$109,414	\$92,925	\$98,320	\$52,866
0101 - GOVERNING BODY TOTALS:		\$39,060	\$56,676	\$113,625	\$94,061	\$99,934	\$57,077

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0102-411.4110	FULLTIME SALARIES & WAGES	\$147,679	\$152,756	\$150,749	\$100,156	\$133,541	\$144,877
001-0102-411.4143	LONGEVITY PAY	0	130	130	119	119	0
001-0102-411.4149	CELL PHONE ALLOWANCE	1,196	1,200	1,200	999	1,200	1,200
001-0102-411.4190	ACCRUED PAYROLL	0	0	2,007	2,006	2,006	0
001-0102-411.4710	SOCIAL SECURITY/MEDICARE	10,958	9,200	9,200	6,098	8,130	11,175
001-0102-411.4720	TMRS RETIREMENT	23,408	24,146	24,146	16,178	21,570	23,197
001-0102-411.4810	HEALTH/DENTAL INSURANCE	12,808	12,349	12,349	7,973	10,631	7,434
001-0102-411.4820	LIFE INSURANCE	359	422	422	307	410	400
001-0102-411.4830	DISABILITY INSURANCE	412	442	442	322	430	424
001-0102-411.4840	WORKERS COMP INSURANCE	135	244	244	164	219	231
001-0102-411.4850	EAP SERVICES	57	58	58	39	52	58
001-0102-411.4890	FLEX PLAN ADMINISTRATION	21	22	22	14	19	22
40 - SALARIES & BENEFITS Totals:		\$197,033	\$200,969	\$200,969	\$134,375	\$178,326	\$189,018
50 - SUPPLIES							
001-0102-411.5100	OFFICE SUPPLIES	\$120	\$200	\$200	\$100	\$133	\$200
001-0102-411.5400	OPERATING SUPPLIES	0	100	100	80	107	100
50 - SUPPLIES Totals:		\$120	\$300	\$300	\$180	\$241	\$300
70 - SERVICES							
001-0102-411.7400	OPERATING SERVICES	\$78	\$1,000	\$1,000	\$68	\$91	\$1,000
001-0102-411.7401	POSTAL / COURIER SERVICES	0	100	100	9	12	100
001-0102-411.7497	RECRUITMENT ADVERTISING	0	0	551	551	551	0
001-0102-411.7510	TRAINING	25	1,000	1,000	464	464	1,000
001-0102-411.7520	TRAVEL REIMBURSEMENTS	293	1,000	1,000	13	13	1,000
001-0102-411.7530	MEMBERSHIPS	375	500	500	235	235	500
001-0102-411.7540	PUBLICATIONS	1,166	15,000	12,500	1,060	1,060	15,000
70 - SERVICES Totals:		\$1,937	\$18,600	\$16,651	\$2,400	\$2,425	\$18,600
0102 - CITY ATTORNEY TOTALS:		\$199,090	\$219,869	\$217,920	\$136,955	\$180,992	\$207,918



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

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

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

Highlights of the Budget

Election Services

This budget year we will be conducting a general election in May 2018 for Mayor, Council Position No. 1 and Position No. 3.

Records Management Program

The FY18 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 an alternative records storage location 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.

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. Additionally, the City Attorney's office is connected to the FOIA system in order to further streamline the public information request process and to reduce response time, which has proven to be quite successful.

Records Coordinators and Backup Records Coordinators are trained in the use of the FOIA software and policies of the Records Management Program with updated training as necessary. The program consists of managing the Records Centers, the records retention

program, the public information request process and coordination with all departments on all aspects of records management.

Records and Laserfiche Program

The FY18 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 may 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.

Highlights of the Budget

The following decision packages are not included in the FY18 adopted budget:

Description		Amount
Novus Agenda - Meeting Management Software	One Time Cost	\$1,500
	Ongoing Cost	\$8,550
FOIA Subpoena Processing Module	One Time Cost	\$1,000
	Ongoing Cost	\$4,800

Departmental Goals and Performance Measures by Division

Municipal Clerk Goals:

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

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

Objectives:

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

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

Municipal Clerk Division	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
Number of full time equivalents (FTE's)	3.0	3.0	3.0	3.0	3.0
Department Expenditures	\$283,541	\$303,037	\$321,908	\$303,719	\$340,406
Outputs (Goals 1 & 2)					
# of Alcohol permits	12	29	19	20	22
# of Bids Administered	19	13	20	15	15
# of Contracts	71	44	75	48	45
# of Copies made	81,523	84,000	87,650	87,650	88,000
# of Liens-filed/released	6	6	5	4	5
# of Notices posted- includes Council / Committees / Boards / Commissions	105	105	115	106	105
# of Indexes of Records	39	39	39	39	39
# of Ordinances Prepared	39	44	48	41	41
# of Ordinances, Bids, Notices, Press Releases published	78	52	65	61	61
# of Resolutions Prepared	26	23	28	24	25
Outputs (Goals 3, 4 & 5)					
# of Executive Sessions	23	18	22	50	35
# of Public Hearings	12	17	15	13	15
# of Regular Meetings	14	14	14	13	14
# of Special Meetings	3	5	5	5	5
# of Special Sessions/ Work Sessions	47	45	45	46	46
# of Pages of minutes	130	120	120	135	135
Measures of Efficiency					
Department Expenditures per capita	\$7.27	\$7.73	\$8.18	\$7.72	\$8.42

Election Services Division:

Goals:

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

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

Election Services	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	1.2	1.2	1.2	1.2	1.2
Department Expenditures	\$18,786	\$18,505	\$27,159	\$15,090	\$27,536
# of Registered Voters	26,007	26,956	27,050	27,809	28,209
Outputs					
# of General Elections Held	1	1	1	1	1
# of Special Elections Held	0	1	1	1	0
# of Election Challenges	0	1	0	0	0
# of Irregularities	0	0	0	0	0
Measures of Effectiveness					
Total # of Voters for General Elections	1,130	2,422	2,300	3,245	4,000
Total # of Voters Special Election	0	2,422	2,300	3,245	4,000
Measures of Efficiency					
Department Expenditures per registered voter	\$0.72	\$0.69	\$1.00	\$0.54	\$0.98
Department Expenditures per capita	\$0.48	\$0.47	\$0.69	\$0.38	\$0.68

Records Management Division:

Goals:

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

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

Objectives:

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

Records Management	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	2.0	2.0	2.0	2.0	2.0
Department Expenditures	\$134,191	\$135,440	\$155,783	\$124,398	\$153,834
Outputs					
# of Public Information Requests Processed	1,249	1,408	1,422	1,300	1,355
# of Pages Provided to Public	12,325	14,496	13,703	14,750	14,850
# of Attorney General Opinions Obtained	19	25	25	27	27
# of Scanning & Laserfiche Documents	843	739	800	820	850
Measures of Efficiency					
Department Expenditures per capita	\$3.44	\$3.45	\$3.96	\$3.16	\$3.81

CITY SECRETARY'S OFFICE
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
MUNICIPAL CLERK	\$303,037	\$321,908	\$321,997	\$226,990	\$303,719	\$340,406	5.7%
ELECTION SERVICES	18,505	27,159	27,159	15,190	15,190	27,536	1.4%
RECORDS MANAGEMENT	135,440	155,783	155,694	76,158	124,398	153,834	-1.3%
DEPARTMENT TOTAL	\$456,982	\$504,850	\$504,850	\$318,339	\$443,307	\$521,776	3.4%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES	\$404,313	\$431,026	\$431,026	\$284,359	\$391,482	\$447,556	3.8%
SUPPLIES	7,150	12,979	10,014	4,409	5,036	12,979	0.0%
MAINTENANCE	281	525	525	0	0	525	0.0%
SERVICES	45,237	60,320	63,285	29,570	46,790	60,716	0.7%
CLASSIFICATION TOTAL	\$456,982	\$504,850	\$504,850	\$318,339	\$443,307	\$521,776	3.4%

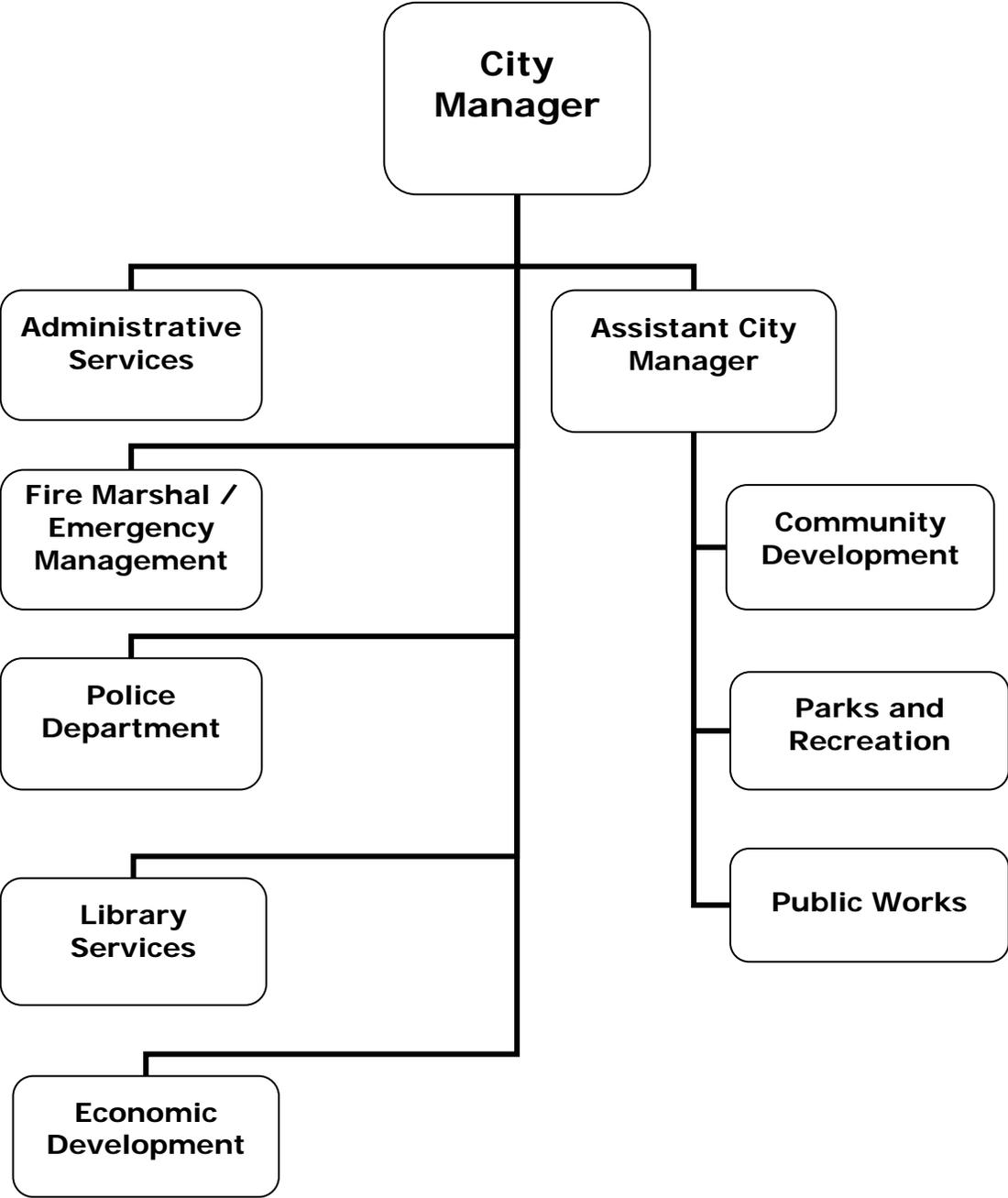
PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
MUNICIPAL CLERK	3.00	3.00	3.00	3.00	3.00	3.00	0.0%
ELECTION SERVICES	0.20	0.20	0.20	0.20	0.20	0.20	0.0%
RECORDS MANAGEMENT	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
PERSONNEL TOTAL	5.20	5.20	5.20	5.20	5.20	5.20	0.0%

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0201-411.4110	FULLTIME SALARIES & WAGES	\$199,809	\$208,168	\$208,168	\$146,825	\$195,766	\$215,259
001-0201-411.4130	OVERTIME PAY	1,388	5,559	5,559	121	1,000	5,559
001-0201-411.4143	LONGEVITY PAY	1,565	1,905	1,905	1,740	1,740	1,925
001-0201-411.4144	VEHICLE ALLOWANCE	5,279	5,400	5,400	3,947	5,400	5,400
001-0201-411.4145	INCENTIVE-CERTIFICATE PAY	3,980	4,020	4,020	2,950	4,020	1,800
001-0201-411.4149	CELL PHONE ALLOWANCE	2,094	1,920	1,920	1,366	1,920	1,920
001-0201-411.4710	SOCIAL SECURITY/MEDICARE	15,843	16,811	16,811	11,321	15,094	17,737
001-0201-411.4720	TMRS RETIREMENT	33,670	35,570	35,570	24,639	32,852	36,811
001-0201-411.4810	HEALTH/DENTAL INSURANCE	19,469	17,496	17,496	20,420	27,227	28,713
001-0201-411.4820	LIFE INSURANCE & AD&D	582	580	580	424	565	594
001-0201-411.4830	DISABILITY INSURANCE	573	602	602	444	592	656
001-0201-411.4840	WORKERS COMP INSURANCE	174	358	358	254	339	367
001-0201-411.4850	EAP SERVICES	170	174	174	131	175	174
001-0201-411.4890	FLEX PLAN ADMIN & COBRA	63	65	65	49	65	211
40 - SALARIES & BENEFITS Totals:		\$284,659	\$298,628	\$298,628	\$214,630	\$286,756	\$317,126
50 - SUPPLIES							
001-0201-411.5100	OFFICE SUPPLIES	\$2,166	\$4,528	\$2,733	\$1,549	\$2,065	\$4,528
001-0201-411.5200	PERSONNEL SUPPLIES	115	100	175	46	62	100
001-0201-411.5400	OPERATING SUPPLIES	405	585	0	0	0	585
001-0201-411.5800	OPERATING EQUIPMENT < \$5000	0	345	0	0	0	345
50 - SUPPLIES Totals:		\$2,686	\$5,558	\$2,908	\$1,595	\$2,127	\$5,558
70 - SERVICES							
001-0201-411.7350	SURETY BONDS	\$0	\$75	\$75	\$71	\$71	\$75
001-0201-411.7400	OPERATING SERVICES	2,365	2,575	486	160	214	2,575
001-0201-411.7401	POSTAL / COURIER SERVICES	1,527	2,120	2,064	543	725	2,120
001-0201-411.7491	ADVERTISING/PUBLIC NOTICE	3,375	2,822	2,822	1,094	1,785	2,822
001-0201-411.7510	TRAINING	2,933	3,469	3,622	3,232	3,232	3,469
001-0201-411.7520	TRAVEL REIMBURSEMENTS	4,926	6,071	6,071	438	3,585	6,071
001-0201-411.7530	MEMBERSHIPS	566	590	590	495	495	590
001-0201-411.7800	CONTRACT SERVICES	0	0	4,731	4,730	4,730	0
70 - SERVICES Totals:		\$15,693	\$17,722	\$20,461	\$10,764	\$14,836	\$17,722
0201 - MUNICIPAL CLERK TOTALS:		\$303,037	\$321,908	\$321,997	\$226,990	\$303,719	\$340,406

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0202-414.4130	OVERTIME PAY	\$0	\$2,371	\$2,371	\$0	\$0	\$2,371
001-0202-414.4220	PART-TIME WAGES	2,868	5,042	5,042	2,828	2,828	5,042
001-0202-414.4710	SOCIAL SECURITY/MEDICARE	0	182	182	0	0	567
001-0202-414.4840	WORKERS COMP INSURANCE	3	8	8	0	0	0
40 - SALARIES & BENEFITS Totals:		\$2,871	\$7,603	\$7,603	\$2,828	\$2,828	\$7,980
50 - SUPPLIES							
001-0202-414.5400	OPERATING SUPPLIES	\$3,683	\$6,355	\$6,355	\$2,432	\$2,432	\$6,355
001-0202-414.5800	OPERATING EQUIPMENT<\$5000	290	122	122	0	0	122
50 - SUPPLIES Totals:		\$3,973	\$6,477	\$6,477	\$2,432	\$2,432	\$6,477
60 - MAINTENANCE							
001-0202-414.6700	COMPUTER EQUIP MAINT	\$281	\$525	\$525	\$0	\$0	\$525
60 - MAINTENANCE Totals:		\$281	\$525	\$525	\$0	\$0	\$525
70 - SERVICES							
001-0202-414.7401	POSTAL / COURIER SERVICES	\$125	\$150	\$150	\$130	\$130	\$150
001-0202-414.7491	ADVERTISING/PUBLIC NOTICE	102	287	287	124	124	287
001-0202-414.7510	TRAINING	0	200	200	0	0	200
001-0202-414.7520	TRAVEL REIMBURSEMENTS	0	138	138	0	0	138
001-0202-414.7720	SOFTWARE SUPPORT SERVICES	10,226	8,295	8,926	8,926	8,926	8,295
001-0202-414.7800	CONTRACT SERVICES	927	1,670	1,670	0	0	1,670
001-0202-414.7830	RENTAL	0	1,814	1,183	750	750	1,814
70 - SERVICES Totals:		\$11,380	\$12,554	\$12,554	\$9,930	\$9,930	\$12,554
0202 - ELECTION SERVICES TOTALS:		\$18,505	\$27,159	\$27,159	\$15,190	\$15,190	\$27,536

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0203-419.4110	FULLTIME SALARIES & WAGES	\$73,476	\$76,913	\$76,423	\$41,716	\$61,621	\$76,918
001-0203-419.4130	OVERTIME PAY	866	4,440	4,440	2,068	3,557	4,440
001-0203-419.4143	LONGEVITY PAY	400	630	630	520	520	320
001-0203-419.4145	INCENTIVE-CERTIFICATE PAY	1,940	1,980	1,980	560	1,980	480
001-0203-419.4190	ACCRUED PAYROLL	0	0	490	490	490	0
001-0203-419.4710	SOCIAL SECURITY/MEDICARE	5,189	5,693	5,693	3,103	4,138	6,285
001-0203-419.4720	TMRS RETIREMENT	12,060	13,157	13,157	7,104	11,472	13,040
001-0203-419.4810	HEALTH/DENTAL INSURANCE	22,226	21,254	21,254	10,842	17,456	20,241
001-0203-419.4820	LIFE INSURANCE	196	215	215	129	172	212
001-0203-419.4830	DISABILITY INSURANCE	204	222	222	135	180	225
001-0203-419.4840	WORKERS COMP INSURANCE	72	132	132	135	180	130
001-0203-419.4850	EAP SERVICES	113	116	116	73	97	116
001-0203-419.4890	FLEX PLAN ADMINISTRATION	42	43	43	27	36	43
40 - SALARIES & BENEFITS Totals:		\$116,784	\$124,795	\$124,795	\$66,901	\$101,898	\$122,450
50 - SUPPLIES							
001-0203-419.5100	OFFICE SUPPLIES	\$404	\$424	\$424	\$342	\$424	\$424
001-0203-419.5200	PERSONNEL SUPPLIES	59	70	155	40	53	70
001-0203-419.5400	OPERATING SUPPLIES	28	50	50	0	0	50
001-0203-419.5800	OPERATING EQUIPMENT <\$5000	0	400	0	0	0	400
50 - SUPPLIES Totals:		\$491	\$944	\$629	\$382	\$477	\$944
70 - SERVICES							
001-0203-419.7350	SURETY BONDS	\$0	\$71	\$71	\$0	\$71	\$71
001-0203-419.7400	OPERATING SERVICES	4,041	7,390	7,390	122	3,163	7,390
001-0203-419.7411	PROFESSIONAL/CODE SERVICE	5,075	8,641	8,641	950	4,267	8,641
001-0203-419.7510	TRAINING	1,494	1,035	1,261	761	1,015	1,035
001-0203-419.7520	TRAVEL REIMBURSEMENTS	2,269	1,921	1,921	1,891	2,522	1,921
001-0203-419.7530	MEMBERSHIPS	270	270	270	135	270	270
001-0203-419.7720	SOFTWARE SUPPORT SERVICES	0	5,700	5,700	0	5,700	5,700
001-0203-419.7800	CONTRACT SERVICES	5,016	5,016	5,016	5,016	5,016	5,412
70 - SERVICES Totals:		\$18,165	\$30,044	\$30,270	\$8,876	\$22,024	\$30,440
0203 - RECORDS MANAGEMENT TOTALS:		\$135,440	\$155,783	\$155,694	\$76,158	\$124,398	\$153,834



City Manager

Mission Statement

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

Highlights of the Budget

The FY 2017-18 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.

This year will mark the twelfth year that the City's PEG channel is utilized, and the eleventh full year that City Council and Board, Commission and Committee meetings will be televised on the channel.

In correlation with each department, the City Manager's Office's activities are intended to achieve the City's overall strategic goals. Fiscal Year 2017 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 tenth straight year that we have budgeted funds for Staff development services.

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

To maximize our resources, the City continues to participate in regional economic development partnerships that advocate and pursue issues that are important for retaining and strengthening the economic base and business climate of our area.

2017-2018 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 Administration	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	4.55	3.55	4.5	4.5	4.5
Department Expenditures	\$511,793	\$623,487	\$769,285	\$720,569	\$786,210
Outputs					
# of Long-Range Planning Sessions Conducted with City Council	4	4	2	2	2
# of Long-Range Planning Projects by Staff	2	2	2	2	2
# of Senior Staff development initiatives	1	1	1	1	1
Agenda Preparation (# of City Council agenda items)	240	250	250	250	250
# of Council meetings attended	20	20	20	20	20
# of Association meetings attended by Staff	12	12	12	12	10
# of Specific citizen inquiries /complaints addressed (<i>walk-ins, phone calls, email</i>)	1,250	1,500	1,500	1,500	1,500
Measures of Efficiency					
Monthly Operational Cost	\$42,649	\$51,957	\$64,107	\$60,047	\$65,518
Division Expenditures per capita	\$13.12	\$15.90	\$19.55	\$18.31	\$19.45

Objective B:

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

#Outputs (number of)	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Releases, advisories, or tip sheets prepared	217	204	220	210	220
City-related news articles written	519	876	925	860	870
Annual page views on the City's website	809,447	900,000	900,000	913,336	950,000
Agendas	2,600	2,680	3,250	2,988	3,000
City newsletters	8,650	8,700	8,856	8,784	8,800
Community Development	2,500	2,900	3,490	3,400	3,350
Construction Updates	3,800	4,250	4,795	4,804	4,820
Economic Development	3,300	3,600	4,031	4,453	4,500
Emergency Management	6,400	7,200	8,014	8,668	8,700
Events and Recreation	5,700	6,500	7,482	8,048	8,200
General City	6,200	7,600	8,590	8,167	8,100
Job Postings###	3,200	3,500	3,900	7,278	8,500
Law enforcement	6,900	8,200	9,101	10,023	10,500
Legal Notices	2,000	2,200	2,738	3,034	3,050
Library	3,200	4,000	4,018	3,939	3,900
Planning and Zoning agendas	900	1,200	2,738	3,505	3,520

Assuming addition of a mobile-friendly web page function.

Following a transition to new job notification system, the number of recipients is unavailable.

Objective C:

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

Outputs (number of)	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Focus on Friendswood monthly newsletter editions e-mailed	46	33,000	36,024	37,500	38,000
City Meetings Broadcast on PEG channel	30	30	30	30	30
Community videos produced	5	5	12	14	15
Number of Facebook "Likes"***	n/a	1,450	4,025	5,000	6,700
Number of Twitter followers**	n/a	1,700	2,429	2,500	3,200

** New performance measure as of FY16 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

Economic Development	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	1.0	1.0	1.0	1.0	1.0
Department Expenditures	\$232,264	\$244,780	\$265,047	\$287,063	\$265,047
Outputs					
Chamber & Regional Partnership meetings attended	35	35	30	16	15
Trade Shows attended	4	4	3	4	4
Quarterly Electronic Newsletter distribution to potential business prospects, developers, and brokers	1,600	1,600	1,270	7,198	7,200
Attendees at Annual Broker & Developer Day event hosted by CEDC	45	50	50	45	45
New Businesses, Expansions, & Remodels in the Downtown Neighborhood Empowerment Zone (NEZ#1)	20	20	25	34	30
Business Prospect Inquiries	120	120	115	130	140
Friendswood Civilian Labor Force/Unemployment Rate	19,750/ 5.2%	19,750/ 5.2%	19,805/ 4.3%	19,807/ 4.5%	19,500/ 4.0%
CEDC meetings attended	13	13	13	13	12
Discussion Items	37	37	35	36	15
Measures of Efficiency					
Monthly Operational Cost	\$19,355	\$20,398	\$22,087	\$23,922	\$22,087
Division Expenditures per capita	\$5.95	\$6.24	\$6.73	\$7.29	\$6.56

CITY MANAGER'S OFFICE
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
ADMINISTRATION	\$623,487	\$769,285	\$773,179	\$519,891	\$720,569	\$786,210	2.2%
ECONOMIC DEVELOPMENT	244,780	265,047	298,220	203,147	287,063	254,357	-4.0%
DEPARTMENT TOTAL	\$868,267	\$1,034,332	\$1,071,399	\$723,038	\$1,007,632	\$1,040,567	0.6%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES	\$745,518	\$857,941	\$857,941	\$594,640	\$837,679	\$877,843	2.3%
SUPPLIES	16,940	21,220	26,553	13,638	18,302	23,755	11.9%
SERVICES	105,809	155,171	186,905	114,761	151,650	138,969	-10.4%
CLASSIFICATION TOTAL	\$868,267	\$1,034,332	\$1,071,399	\$723,038	\$1,007,632	\$1,040,567	0.6%

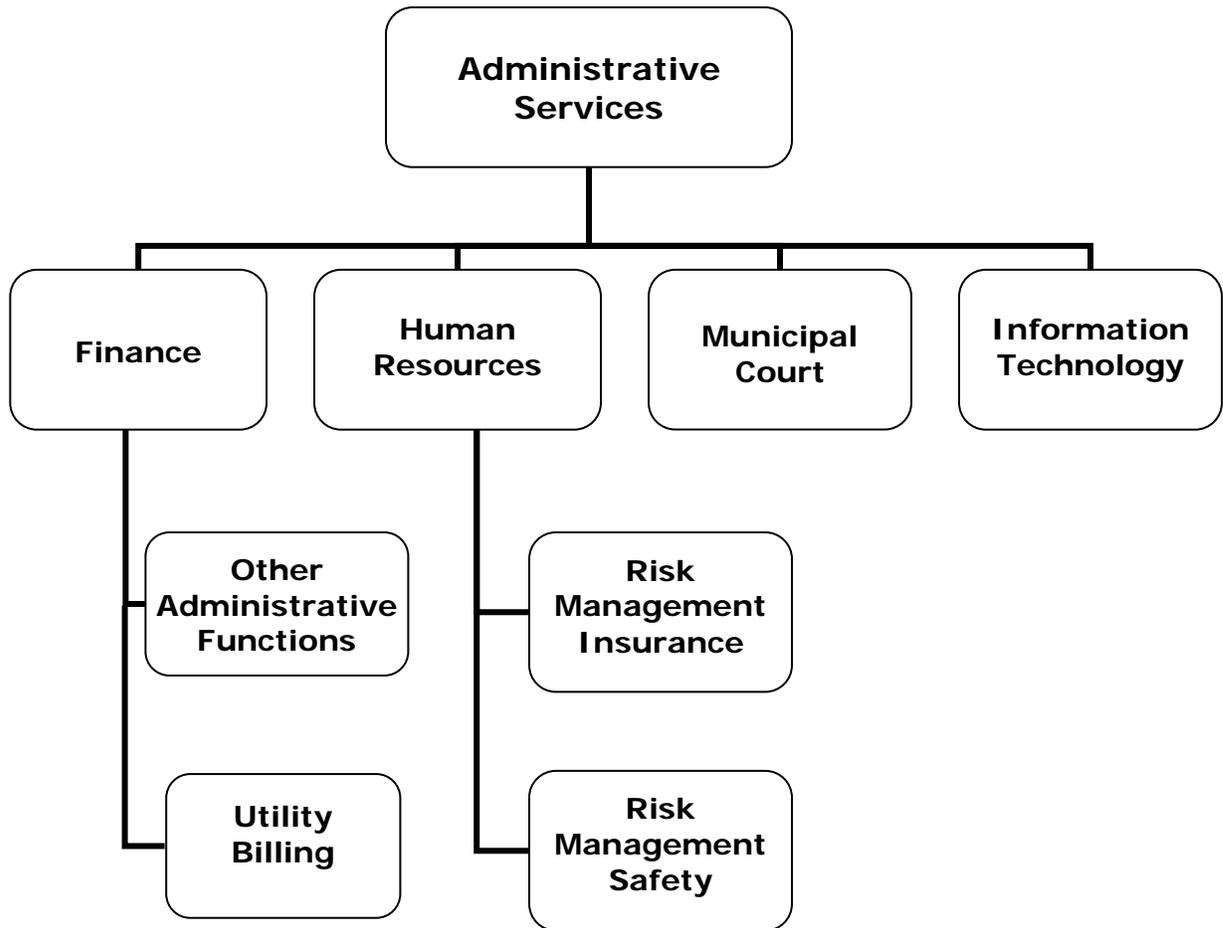
PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
ADMINISTRATION ³	3.55	4.40	4.40	4.40	4.40	4.40	0.0%
ECONOMIC DEVELOPMENT	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
PERSONNEL TOTAL	4.55	5.40	5.40	5.40	5.40	5.40	0.0%

³Aligning budgeted FTE's with actual work activity

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0301-413.4110	FULLTIME SALARIES & WAGES	\$405,900	\$488,692	\$480,292	\$333,085	\$464,113	\$482,053
001-0301-413.4130	OVERTIME PAY	6,288	4,938	4,938	3,935	4,247	4,938
001-0301-413.4143	LONGEVITY PAY	2,172	3,132	3,132	2,855	2,855	3,095
001-0301-413.4144	VEHICLE ALLOWANCE	8,033	10,800	10,800	7,893	10,800	10,800
001-0301-413.4145	INCENTIVE-CERTIFICATE PAY	425	600	600	0	0	0
001-0301-413.4149	CELL PHONE ALLOWANCE	4,098	3,768	3,768	2,584	3,768	3,600
001-0301-413.4190	ACCRUED PAYROLL	1,125	0	0	0	0	0
001-0301-413.4220	PART-TIME WAGES	0	0	8,400	3,886	6,400	13,625
001-0301-413.4710	SOCIAL SECURITY/MEDICARE	25,994	30,268	30,268	21,981	30,268	39,747
001-0301-413.4720	TMRS RETIREMENT	67,358	80,457	80,457	55,050	80,457	82,501
001-0301-413.4810	HEALTH/DENTAL INSURANCE	55,580	61,503	61,503	41,223	61,503	57,597
001-0301-413.4820	LIFE INSURANCE	1,055	1,350	1,350	919	1,226	1,330
001-0301-413.4821	TERM LIFE INSURANCE	1,460	1,460	1,460	1,095	1,460	1,460
001-0301-413.4830	DISABILITY INSURANCE	1,131	1,413	1,413	1,002	1,336	1,453
001-0301-413.4840	WORKERS COMP INSURANCE	320	812	812	557	743	823
001-0301-413.4850	EAP SERVICES	224	256	256	176	235	290
001-0301-413.4890	FLEX PLAN ADMINISTRATION	83	95	95	66	87	254
40 - SALARIES & BENEFITS Totals:		\$581,246	\$689,544	\$689,544	\$476,307	\$669,497	\$703,566
50 - SUPPLIES							
001-0301-413.5100	OFFICE SUPPLIES	\$1,238	\$2,540	\$2,408	\$2,211	\$2,408	\$2,540
001-0301-413.5200	PERSONNEL SUPPLIES	363	400	100	0	200	400
001-0301-413.5221	5 STAR FUNCTION SUPPLIES	3,212	3,300	5,400	4,203	5,007	5,835
001-0301-413.5400	OPERATING SUPPLIES	2,386	3,980	1,940	1,401	1,868	3,980
001-0301-413.5800	OPERATING EQUIPMENT<\$5000	7,608	5,000	11,205	3,950	6,267	5,000
50 - SUPPLIES Totals:		\$14,807	\$15,220	\$21,053	\$11,765	\$15,750	\$17,755
70 - SERVICES							
001-0301-413.7221	5 STAR FUNCTION SERVICES	\$6,717	\$7,300	\$6,100	\$5,493	\$5,493	\$7,665
001-0301-413.7400	OPERATING SERVICES	2,253	2,739	3,068	1,436	2,315	2,631
001-0301-413.7401	POSTAL / COURIER SERVICES	194	750	750	94	276	750
001-0301-413.7421	FRIENDSWOOD NEWSLETTER	819	1,000	1,000	819	819	1,000
001-0301-413.7492	SPECIAL EVENTS	0	500	500	0	0	500
001-0301-413.7510	TRAINING	1,828	3,823	3,823	1,212	2,115	3,823
001-0301-413.7520	TRAVEL REIMBURSEMENTS	3,820	6,000	5,400	3,302	4,402	5,040
001-0301-413.7530	MEMBERSHIPS	1,227	2,300	2,625	2,187	2,625	3,260
001-0301-413.7612	TELEPHONE/COMMUNICATIONS	216	109	216	216	216	220
001-0301-413.7800	CONTRACT SERVICES	10,359	40,000	39,100	17,060	17,060	40,000
70 - SERVICES Totals:		\$27,434	\$64,521	\$62,582	\$31,820	\$35,322	\$64,889
0301 - ADMINISTRATION TOTALS:		\$623,487	\$769,285	\$773,179	\$519,891	\$720,569	\$786,210

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0303-419.4110	FULLTIME SALARIES & WAGES	\$108,800	\$112,347	\$112,347	\$78,220	\$112,293	\$116,090
001-0303-419.4143	LONGEVITY PAY	975	1,090	1,090	1,035	1,035	1,110
001-0303-419.4144	VEHICLE ALLOWANCE	5,279	5,400	5,400	3,947	5,400	5,400
001-0303-419.4145	INCENTIVE-CERTIFICATE PAY	1,800	1,800	1,800	1,125	1,800	1,500
001-0303-419.4149	CELL PHONE ALLOWANCE	1,071	1,200	1,200	854	1,200	1,200
001-0303-419.4710	SOCIAL SECURITY/MEDICARE	8,288	8,551	8,551	6,034	8,045	9,585
001-0303-419.4720	TMRS RETIREMENT	18,544	19,095	19,095	13,342	19,040	19,896
001-0303-419.4810	HEALTH/DENTAL INSURANCE	18,754	18,004	18,004	13,116	18,488	18,462
001-0303-419.4820	LIFE INSURANCE	288	312	312	227	303	320
001-0303-419.4830	DISABILITY INSURANCE	302	325	325	239	318	363
001-0303-419.4840	WORKERS COMP INSURANCE	93	193	193	135	180	198
001-0303-419.4850	EAP SERVICES	57	58	58	44	58	58
001-0303-419.4890	FLEX PLAN ADMINISTRATION	22	22	22	16	22	95
40 - SALARIES & BENEFITS Totals:		\$164,272	\$168,397	\$168,397	\$118,333	\$168,182	\$174,277
50 - SUPPLIES							
001-0303-419.5100	OFFICE SUPPLIES	\$124	\$1,000	\$500	\$80	\$162	\$1,000
001-0303-419.5400	OPERATING SUPPLIES	2,009	5,000	5,000	1,793	2,391	5,000
50 - SUPPLIES Totals:		\$2,133	\$6,000	\$5,500	\$1,873	\$2,553	\$6,000
70 - SERVICES							
001-0303-419.7400	OPERATING SERVICES	\$3,858	\$9,600	\$11,973	\$7,479	\$9,972	\$9,600
001-0303-419.7401	POSTAL / COURIER SERVICES	0	200	200	0	25	200
001-0303-419.7491	ADVERTISING/PUBLIC NOTICE	13,740	21,000	21,000	16,196	16,196	22,000
001-0303-419.7492	SPECIAL EVENTS	0	0	0	50	50	0
001-0303-419.7510	TRAINING	1,585	3,090	3,090	2,365	3,153	3,090
001-0303-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,487	2,600	4,900	2,454	3,273	3,800
001-0303-419.7530	MEMBERSHIPS	1,705	1,985	2,485	2,230	2,485	2,215
001-0303-419.7800	CONTRACT SERVICES	35,000	52,175	50,675	22,167	39,175	33,175
001-0303-419.7921	PRGM 380 ECON DEV GRANTS	20,000	0	30,000	30,000	42,000	0
70 - SERVICES Totals:		\$78,375	\$90,650	\$124,323	\$82,941	\$116,329	\$74,080
0303 - ECONOMIC DEVELOPMENT TOTALS:		\$244,780	\$265,047	\$298,220	\$203,147	\$287,063	\$254,357



Administrative Services

Department Mission

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

Current Operations

Finance is responsible several areas of responsibility.

- **Accounting** function of the department 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** function of the department 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, staff assists the Director of Administrative Services with reporting the investment of the City's financial resources.
- **Purchasing** function of the department is responsible for ensuring compliance with local, state and federal regulations in the City's procurement of goods and services. Working in conjunction with City departments, the Purchasing Coordinator, developments bid/proposal specifications, maintains service contracts/agreements and properly disposes of assets which have surpassed useful life cycles.

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. 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 is our mission to continue to research and pursue technology projects where innovations are expected to improve service delivery or provide new or enhanced public services more efficiently. IT Services delivers EPIC (Excellent, Proactive, Impactful, Customer-focused) technology services to enhance the community experience.

Departmental Accomplishments in FY 2016-17

- Earned the City's 28th GFOA Award for Excellence in Financial Reporting
- Earned the City's 14th GFOA Distinguished Budget Presentation Award
- Earned the City's 2nd GTOT Investment Policy Certificate of Distinction
- Implemented electronic utility billing and automatic utility billing credit card drafting
- Completed Tyler Technology Incode 10 accounts receivable module implementation
- Began implementation re-launch of Tyler Technology EnerGov Building Dept. software
- Expanded centralization of the City's purchasing function
- Implement an internal IT Help Desk/Work order system
- Replaced core software components that were at or near end of useful life
- Cyber Security training program started
- Second failover firewall installed at the Public Safety Building

Highlights of the Budget

The following decision packages are included with the FY18 adopted budget.

Forces at Work (FAW)

Description		Amount
FAW – City Wide Health Insurance Cost Increase (3%)	General Fund	Ongoing Cost \$58,500
	Water & Sewer Fund	Ongoing Cost \$6,500
FAW - OSSI Maintenance Support Services		One Time Cost \$80,600
		Ongoing Cost \$12,810

Description		Amount
City Wide Employee Merit	General Fund	Ongoing Cost \$403,045
	Water & Sewer Fund	Ongoing Cost \$43,933
Pay Plan Adjustment	General Fund	Ongoing Cost \$70,000
	Water & Sewer Fund	Ongoing Cost \$5,000
Additional Personnel – IT Support Specialist (with benefits-1.0 FTE)		Ongoing Cost \$89,647

The following decision package is not included with the FY18 adopted budget.

Description		Amount
City Wide Wi-Fi Phase 2	One Time Cost	\$50,000

Major Departmental Goals for FY 2017-18

- Continue to expand computer server virtualization
- Continued enhancement of the Utility Billing page of the City's website to improve customer service
- Implement new employee evaluation software system
- Complete desktop technology refresh
- Earn GFOA Distinguished Budget Award special recognition for performance measures and capital project section of the FY18 budget document
- Implement pilot program for procurement cards
- Develop and monitor a community service program to support indigence issues
- Standardized IT Procedures and Policies
- Enhanced User Security Awareness Training and Cyber Security training

Administrative Services

- Replacing aged IT infrastructure to accommodate new technology
- Replace phone system with a VoIP system to move the City into a mobile work force
- Implement a Disaster Recovery plan for servers and data
- Redundancy in the City's computer network connectivity
- Develop a Computer Replacement Program to fund a rolling technology refresh
- Revise the City's Vehicle Replacement Plan

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

Performance Measures by Division

Finance & Other Admin Functions	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	13.0	13.0	12.0	12.0	12.0
Division Expenditures	\$1,429,011	\$1,332,507	\$1,546,338	\$1,475,621	\$1,597,086
Outputs					
Prepare CAFR	1	1	1	1	1
Prepare monthly financial reports	12	0	12	6	12
Prepare proposed & adopted budget document	2	2	2	2	2
# of A/P check runs	50	50	50	55	50
Maintain false alarm/permits program	Yes	Yes	Yes	Yes	Yes
# of A/P paper checks issued/EFT	5,168/ 363	3,991/ 1,081	5,000/ 800	4,070/ 1,291	3,800/ 1,500
Utility bills generated*		78,037	79,000	79,473	79,500
Measures of Effectiveness					
GFOA CAFR Awards earned	26	27	28	28	29
Financial Reports delivered monthly	15 th of each month	15 of each month			
GFOA Budget Awards earned	12	13	14	14	15
Proposed & adopted budgets delivered by charter requirement dates	2	2	2	2	2
False alarm and permit invoices issued and payments processed	Within 30 days	Within 30 days	Within 30 days	Within 30 days	Within 30 days
% of bi-monthly billings produced by the 15 th & 30 th /31 st of ea. month (4 utility cycles – 13,314 accounts)	92%	96%	100%	100%	100%
Measures of Efficiency					
Monthly operational cost	\$119,084	\$111,042	\$128,862	\$122,968	\$133,091
Division expenditures per capita	\$36.62	\$33.98	\$39.29	\$37.49	\$39.51

*Utility Billing module live in November 2015.

Administrative Services

Municipal Court	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	6.7	6.7	6.7	6.7	6.7
Division Expenditures	\$446,484	\$394,005	\$479,320	\$449,975	\$453,439
Outputs					
Revenue generated	\$775,538	\$779,300	\$760,350	\$786,037	\$492,751
# of cases filed with court	8,188	6,506	6,200	6,500	6,500
# of cases disposed	7,080	5,425	6,500	6,200	6,000
# of Teen Court offenses	106	101	100	30	0
# of warrants issued	2,425	2,692	2,000	3,000	2,600
# of warrants cleared (court staff)	2,259	848	1,000	1,100	1,000
# of warrants served (police dept)	859	686	700	525	500
Measures of Effectiveness					
% of warrants cleared	60%	57%	32%	37%	25%
Total number of warrants outstanding	5,256	4,219	5,700	5,050	5,000
# of Municipal Court sessions held	74	50	64	48	48
# of Teen Court sessions held	15	8	4	2	0
# of Teen Court jury and community service terms sentenced	2,596	319	500	50	0
Measures of Efficiency					
Monthly operational cost	\$37,207	\$32,834	\$39,943	\$37,498	\$37,787
Division expenditures per capita	\$11.44	\$10.05	\$12.18	\$11.43	\$11.22

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

**Teen Court program discontinued during FY17.

Administrative Services

Human Resources, Insurance, & Risk Management	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
City's total full time equivalents (FTE)	221.29	223.54	227.49	227.49	230.49
Division's # of FTE's	5	5	5	5	5
Division Expenditures	\$771,256	\$752,869	\$865,796	\$889,998	\$989,614*
Outputs					
# of Job Requisitions Processed	30	37	27	40	40
# of criminal background checks completed	50	75	70	77	95
# of employees trained during new hire orientation	22	44	30	43	50
# of employees trained during safety meetings	525	496	725	320	450
Measures of Effectiveness					
Total # of applications processed	900	4,753	1,200	8,121	9,000
Total # of new hire orientation sessions held	12	4	13	6	10
Total # of safety meetings and programs conducted	37	31	33	19	40
Total # of work-related reportable incidents	9	1	9	4	3
Measures of Efficiency					
Employee Turnover Rate	12.35%	4.50%	11.00%	14.50%	10.00%
Division expenditures per City's total full time equivalents (FTE)	\$3,485	\$3,368	\$3,806	\$3,912	\$4,294*

*Includes the proposed pay plan adjustment amount of \$70,000 in the general fund and \$5,000 in the water and sewer fund. These amounts will be allocated to the departments in January 1, 2018 based on schedule received from HR.

Administrative Services

Information Technology	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
City's total full time equivalents (FTE)	221.29	224.54	227.49	227.49	230.49
# of full time equivalents (FTE's)	4	4	4	4	5
Division Expenditures	\$1,238,981	\$836,642	\$928,312	\$1,098,164	\$1,157,883
Outputs					
# of users supported	210	220	220	230	230
# of work orders closed	2,400	3,100	3,100	2,900	3,400
# of PC's/laptops/iPads supported	240	240	275	275	320
# of servers supported	23	23	23	25	37
# of printers/scanners supported	36/21	36/21	36/21	36/21	36/21
# of applications supported	40+	40+	40+	50+	50+
# of networks supported	6 net/ subnet	6 net/ subnet	6 net/ subnet	6 net/ subnet	10 net/ subnet
Measures of Effectiveness					
% of Server, software, network availability during normal business hours	99.9%	99.9%	99.9%	99.9%	99.9%
% of support hours	40%	45%	40%	55%	45%
% of project hours	60%	55%	60%	45%	55%
Average time to close work orders (hours)	< 1 hour	< 1 hour	< 1 hour	< 1 hour	< 1 hour
Measures of Efficiency					
Average # of work order request closed per month	200	258	258	241	283
Division expenditures per full time employee (FTE)	\$5,599	\$3,726	\$4,081	\$4,827	\$5,024
Division expenditures per capita	\$31.75	\$21.33	\$23.59	\$27.90	\$28.64

**ADMINISTRATIVE SERVICES
DEPARTMENT SUMMARY**

EXPENDITURE BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
FINANCE	\$758,028	\$909,848	\$909,848	\$655,571	\$891,794	\$937,147	3.0%
OTHER ADMIN FUNCTIONS	164,701	241,685	241,685	133,625	207,118	243,502	0.8%
MUNICIPAL COURT	394,005	479,320	479,320	280,655	449,975	453,439	-5.4%
HUMAN RESOURCES*	364,271	444,659	453,399	292,094	450,110	529,851	19.2%
INSURANCE (GF)	150,488	163,013	163,013	134,664	171,787	178,013	9.2%
RISK MANAGEMENT (GF)	140,256	156,424	156,464	100,269	147,559	163,050	4.2%
INFORMATION TECHNOLOGY	836,642	928,312	1,150,510	730,831	1,098,164	1,157,883	24.7%
UTILITY BILLING (W/S)**	405,708	394,805	381,791	292,928	376,709	416,437	5.5%
INSURANCE (W/S)	97,854	101,700	115,461	103,265	120,542	118,700	16.7%
DEPARTMENT TOTAL	\$3,311,951	\$3,819,766	\$4,051,491	\$2,723,900	\$3,913,757	\$4,198,022	9.9%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES & BENEFITS	2,131,381	2,468,271	2,457,105	1,717,012	2,371,346	2,648,700	7.3%
SUPPLIES	61,657	65,655	77,993	38,431	76,634	82,400	25.5%
MAINTENANCE	48,939	70,874	73,549	27,471	73,341	71,574	0.0%
SERVICES	1,040,634	1,184,358	1,423,698	925,014	1,373,463	1,364,740	15.2%
CAPITAL OUTLAY	17,661	19,000	19,000	15,973	18,973	19,000	0.0%
OTHER	11,679	11,608	147	0	0	11,608	0.0%
CLASSIFICATION TOTAL	\$3,311,951	\$3,819,766	\$4,051,491	\$2,723,900	\$3,913,757	\$4,198,022	9.9%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
FINANCE - (GF) ¹	9.00	8.00	8.00	8.00	8.00	8.00	0.0%
FINANCE - (W/S)	4.00	4.00	4.00	4.00	4.00	4.00	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%
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	5.00	25.0%
PERSONNEL TOTAL	28.70	27.70	27.70	27.70	27.70	28.70	0.0%

¹Staffing reduction through attrition

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0401-415.4110	FULLTIME SALARIES & WAGES	\$479,053	\$579,050	\$576,206	\$398,760	\$541,680	\$587,772
001-0401-415.4130	OVERTIME PAY	6,148	1,317	3,317	2,896	4,362	1,317
001-0401-415.4143	LONGEVITY PAY	4,426	5,190	5,326	5,326	5,326	3,515
001-0401-415.4144	VEHICLE ALLOWANCE	0	0	0	0	0	5,400
001-0401-415.4145	INCENTIVE-CERTIFICATE PAY	8,450	16,200	16,908	9,200	16,908	16,200
001-0401-415.4149	CELL PHONE ALLOWANCE	1,267	1,200	1,200	1,608	2,100	4,800
001-0401-415.4190	ACCRUED PAYROLL	1,907	0	0	35,288	35,288	0
001-0401-415.4710	SOCIAL SECURITY/MEDICARE	36,101	42,233	42,233	32,531	43,375	47,354
001-0401-415.4720	TMRS RETIREMENT	78,805	92,746	92,746	70,570	94,094	98,296
001-0401-415.4810	HEALTH/DENTAL INSURANCE	61,420	79,828	79,828	55,847	64,463	74,106
001-0401-415.4820	LIFE INSURANCE	1,280	1,570	1,570	1,213	1,618	1,622
001-0401-415.4830	DISABILITY INSURANCE	1,352	1,643	1,643	1,292	1,723	1,791
001-0401-415.4840	WORKERS COMP INSURANCE	491	937	937	777	1,037	980
001-0401-415.4850	EAP SERVICES	393	465	465	339	452	464
001-0401-415.4890	FLEX PLAN ADMINISTRATION	139	236	236	126	168	538
40 - SALARIES & BENEFITS Totals:		\$681,232	\$822,615	\$822,615	\$615,774	\$812,592	\$844,155
50 - SUPPLIES							
001-0401-415.5100	OFFICE SUPPLIES	\$4,746	\$4,800	\$4,300	\$1,908	\$4,544	\$5,460
001-0401-415.5200	PERSONNEL SUPPLIES	290	405	405	29	300	405
001-0401-415.5400	OPERATING SUPPLIES	1,775	2,200	2,700	2,350	2,700	2,200
001-0401-415.5800	OPERATING EQUIPMENT<\$5000	519	515	515	317	515	515
50 - SUPPLIES Totals:		\$7,330	\$7,920	\$7,920	\$4,604	\$8,059	\$8,580
70 - SERVICES							
001-0401-415.7120	AUDIT SERVICES	\$43,657	\$29,000	\$29,000	\$17,239	\$29,000	\$29,000
001-0401-415.7140	CONSULTING SERVICES	0	14,425	14,425	0	7,000	14,425
001-0401-415.7400	OPERATING SERVICES	6,599	2,560	3,060	2,499	3,333	2,560
001-0401-415.7401	POSTAL / COURIER SERVICES	2,452	2,500	2,500	1,927	2,570	2,500
001-0401-415.7497	RECRUITMENT ADVERTISING	0	500	0	0	0	500
001-0401-415.7510	TRAINING	2,804	9,000	8,863	6,964	8,564	13,065
001-0401-415.7520	TRAVEL REIMBURSEMENTS	2,362	9,476	9,476	5,049	8,732	10,100
001-0401-415.7530	MEMBERSHIPS	1,076	1,422	1,559	1,514	1,514	1,832
001-0401-415.7800	CONTRACT SERVICES	10,516	10,430	10,430	0	10,430	10,430
70 - SERVICES Totals:		\$69,466	\$79,313	\$79,313	\$35,193	\$71,143	\$84,412
0401 - FINANCE TOTALS:		\$758,028	\$909,848	\$909,848	\$655,571	\$891,794	\$937,147

0406 - OTHER ADMINISTRATIVE FUNCTIONS

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
70 - SERVICES							
001-0406-415.7431	TAX APPRAISAL SERVICES	\$151,076	\$170,051	\$170,051	\$126,621	\$158,051	\$171,868
001-0406-415.7432	TAX COLLECTION SERVICES	6,233	8,359	8,359	7,004	8,359	8,359
001-0406-415.7433	PROPERTY TAX REFUND	0	58,025	58,025	0	35,708	58,025
001-0406-415.7435	COUNTY TAX OFFICE IN CH	7,392	5,000	5,000	0	5,000	5,000
001-0406-415.7491	ADVERTISING/PUBLIC NOTICE	0	250	250	0	0	250
70 - SERVICES Totals:		\$164,701	\$241,685	\$241,685	\$133,625	\$207,118	\$243,502
0406 - OTHER ADMIN FUNCTIONS TOTALS:		\$164,701	\$241,685	\$241,685	\$133,625	\$207,118	\$243,502

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0409-412.4110	FULLTIME SALARIES & WAGES	\$173,050	\$182,161	\$197,443	\$128,637	\$196,516	\$194,289
001-0409-412.4120	PART-TIME WAGES	8,447	16,009	0	0	0	0
001-0409-412.4130	OVERTIME PAY	3,455	10,000	10,000	2,049	4,982	10,000
001-0409-412.4143	LONGEVITY PAY	800	745	745	517	517	575
001-0409-412.4145	INCENTIVE-CERTIFICATE PAY	8,875	7,860	7,860	5,010	7,860	6,000
001-0409-412.4190	ACCRUED PAYROLL	0	0	727	727	727	0
001-0409-412.4220	PART-TIME WAGES	90,840	126,188	126,188	61,926	114,183	116,498
001-0409-412.4710	SOCIAL SECURITY/MEDICARE	21,572	26,180	26,180	14,737	19,649	25,043
001-0409-412.4720	TMRS RETIREMENT	30,619	33,969	33,969	21,450	33,600	33,470
001-0409-412.4810	HEALTH/DENTAL INSURANCE	25,760	39,902	39,902	24,158	37,211	34,727
001-0409-412.4820	LIFE INSURANCE	459	505	505	394	525	536
001-0409-412.4830	DISABILITY INSURANCE	486	527	527	421	561	583
001-0409-412.4840	WORKERS COMP INSURANCE	276	542	542	354	472	519
001-0409-412.4850	EAP SERVICES	590	697	697	358	478	232
001-0409-412.4890	FLEX PLAN ADMINISTRATION	81	149	149	65	86	281
40 - SALARIES & BENEFITS Totals:		\$365,310	\$445,434	\$445,434	\$260,802	\$417,367	\$422,753
50 - SUPPLIES							
001-0409-412.5100	OFFICE SUPPLIES	\$5,262	\$5,100	\$5,100	\$2,292	\$5,056	\$4,100
001-0409-412.5200	PERSONNEL SUPPLIES	163	480	480	106	441	280
001-0409-412.5400	OPERATING SUPPLIES	477	470	470	50	467	470
001-0409-412.5800	OPERATING EQUIPMENT<\$5000	0	1,600	1,600	533	1,210	200
50 - SUPPLIES Totals:		\$5,902	\$7,650	\$7,650	\$2,981	\$7,174	\$5,050
70 - SERVICES							
001-0409-412.7350	SURETY BONDS	\$71	\$0	\$0	\$0	\$0	\$0
001-0409-412.7400	OPERATING SERVICES	0	1,200	1,200	0	1,200	1,000
001-0409-412.7401	POSTAL / COURIER SERVICES	3,176	3,500	3,500	2,290	3,053	3,500
001-0409-412.7510	TRAINING	1,734	1,510	1,610	1,277	1,802	1,310
001-0409-412.7520	TRAVEL REIMBURSEMENTS	1,276	2,050	1,950	973	1,497	1,850
001-0409-412.7530	MEMBERSHIPS	320	320	320	120	320	320
001-0409-412.7540	PUBLICATIONS	36	36	36	36	36	36
001-0409-412.7612	TELEPHONE/COMMUNICATIONS	0	120	120	0	25	120
001-0409-412.7800	CONTRACT SERVICES	16,181	17,500	17,500	12,177	17,500	17,500
70 - SERVICES Totals:		\$22,793	\$26,236	\$26,236	\$16,872	\$25,433	\$25,636
0409 - MUNICIPAL COURT TOTALS:		\$394,005	\$479,320	\$479,320	\$280,655	\$449,975	\$453,439

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0410-415.4110	FULLTIME SALARIES & WAGES	\$218,636	\$231,263	\$227,284	\$160,192	\$209,590	\$210,709
001-0410-415.4120	PART-TIME WAGES W/BENEFITS	0	0	0	23,253	27,964	31,478
001-0410-415.4130	OVERTIME PAY	2,004	2,573	4,073	3,888	5,184	2,573
001-0410-415.4143	LONGEVITY PAY	1,215	1,695	1,695	1,358	1,358	1,390
001-0410-415.4145	INCENTIVE-CERTIFICATE PAY	5,400	6,000	6,000	3,600	6,000	6,000
001-0410-415.4148	PAY PLAN ADJUSTMENT*	0	0	0	0	0	70,000
001-0410-415.4149	CELL PHONE ALLOWANCE	1,121	1,200	1,200	854	1,200	1,200
001-0410-415.4190	ACCRUED PAYROLL	0	0	2,479	2,479	2,479	0
001-0410-415.4710	SOCIAL SECURITY/MEDICARE	16,363	17,407	17,407	12,619	16,825	19,381
001-0410-415.4720	TMRS RETIREMENT	35,915	38,038	38,038	27,000	36,999	40,228
001-0410-415.4810	HEALTH/DENTAL INSURANCE	25,308	24,394	24,394	14,182	19,909	20,100
001-0410-415.4820	LIFE INSURANCE	576	643	643	387	643	582
001-0410-415.4830	DISABILITY INSURANCE	602	669	669	405	669	636
001-0410-415.4840	WORKERS COMP INSURANCE	195	4,384	4,384	305	4,384	4,401
001-0410-415.4850	EAP SERVICES	197	232	232	208	232	290
001-0410-415.4880	UNEMPLOYMENT COMPENSATION	0	25,000	13,834	0	10,000	25,000
001-0410-415.4890	FLEX PLAN ADMINISTRATION	80	86	86	45	86	181
40 - SALARIES & BENEFITS Totals:		\$307,613	\$353,584	\$342,418	\$250,775	\$343,521	\$434,149
50 - SUPPLIES							
001-0410-415.5200	PERSONNEL SUPPLIES	\$69	\$350	\$350	\$92	\$323	\$450
001-0410-415.5223	STAFF DEV PROG SUPPLIES	0	3,215	1,715	0	1,715	3,750
001-0410-415.5400	OPERATING SUPPLIES	3,634	4,800	4,800	4,679	6,239	5,700
001-0410-415.5800	OPERATING EQUIPMENT<\$5000	4,316	4,000	11,652	8,561	11,414	2,500
50 - SUPPLIES Totals:		\$8,019	\$12,365	\$18,517	\$13,332	\$19,691	\$12,400
70 - SERVICES							
001-0410-415.7120	AUDIT SERVICES	\$0	\$0	\$0	\$0	\$0	\$2,500
001-0410-415.7140	CONSULTING SERVICES	0	2,500	3,700	0	3,700	2,500
001-0410-415.7212	MEDICAL EXAMINATIONS	9,639	11,510	10,334	7,018	8,018	10,635
001-0410-415.7220	PERSONNEL EVENTS/PROGRAMS	4,916	5,800	5,800	2,051	5,800	6,800
001-0410-415.7223	STAFF DEV PROG SERVICES	629	4,800	1,600	299	1,600	4,800
001-0410-415.7400	OPERATING SERVICES	21,918	13,300	36,466	10,236	36,466	1,500
001-0410-415.7401	POSTAL / COURIER SERVICES	112	375	375	6	198	375
001-0410-415.7491	ADVERTISING/PUBLIC NOTICE	0	350	350	0	0	350
001-0410-415.7496	CRIMINAL HISTORY SERVICES	1,609	7,125	5,265	1,953	5,103	7,840
001-0410-415.7497	RECRUITMENT ADVERTISING	0	500	500	0	0	500
001-0410-415.7510	TRAINING	724	4,185	4,185	2,692	4,089	6,825
001-0410-415.7520	TRAVEL REIMBURSEMENTS	1,862	8,590	4,090	1,056	2,258	11,477
001-0410-415.7530	MEMBERSHIPS	610	1,700	1,700	772	1,700	1,625
001-0410-415.7612	TELEPHONE/COMMUNICATIONS	216	350	350	216	216	350
001-0410-415.7710	SOFTWARE LICENSE FEE	0	5,500	5,500	0	5,500	22,100
001-0410-415.7800	CONTRACT SERVICES	6,404	12,125	12,249	1,689	12,249	3,125
70 - SERVICES Totals:		\$48,638	\$78,710	\$92,464	\$27,987	\$86,898	\$83,302
0410 - HUMAN RESOURCES Totals:		\$364,271	\$444,659	\$453,399	\$292,094	\$450,110	\$529,851

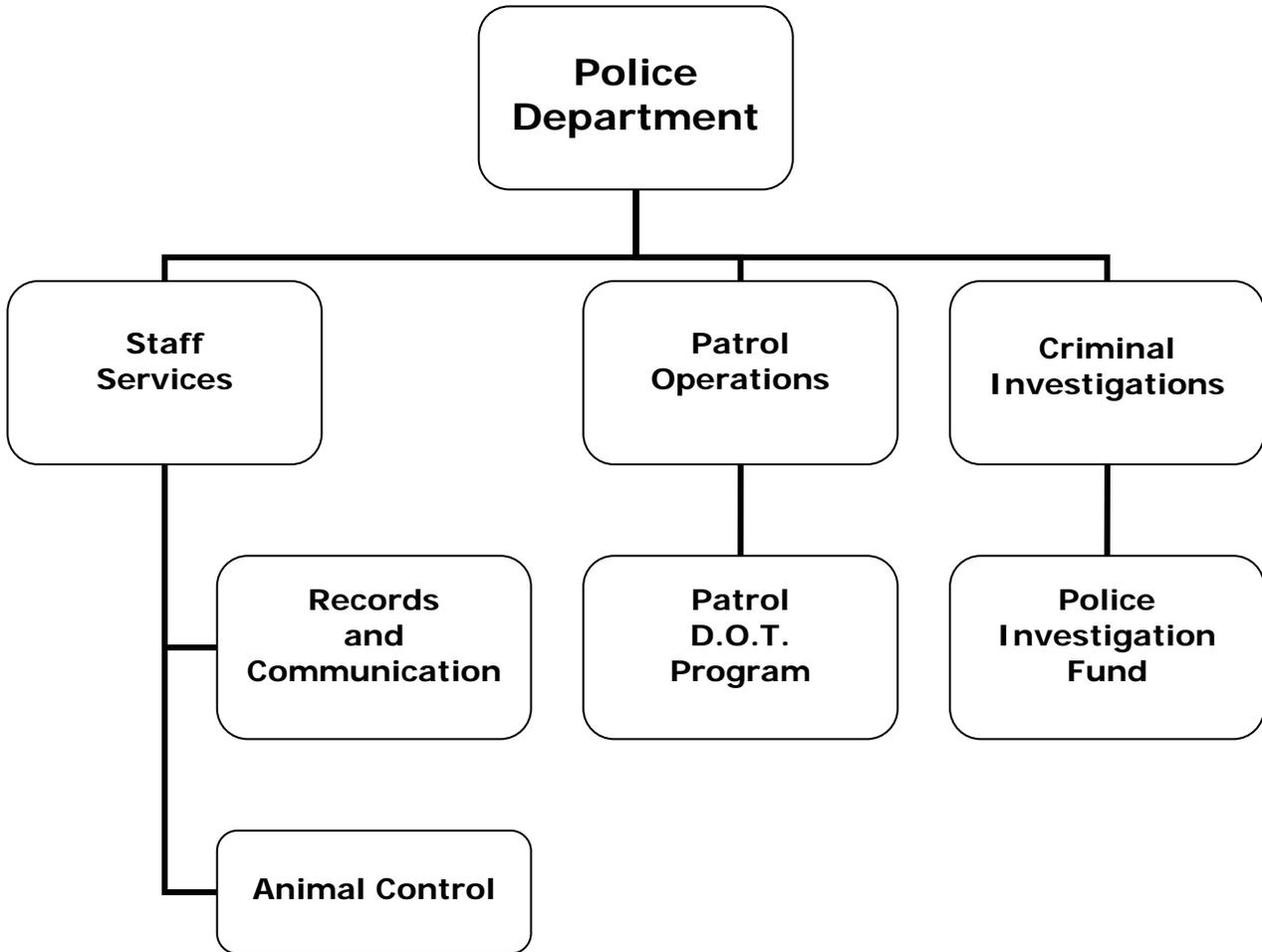
ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
70 - SERVICES							
001-0411-415.7313	MOBILE EQUIPMENT	\$2,865	\$3,000	\$3,000	\$2,840	\$3,000	\$3,000
001-0411-415.7321	GENERAL LIABILITY	8,201	8,500	8,500	7,681	8,500	8,500
001-0411-415.7323	PUBLIC OFFICIAL	19,265	17,400	17,400	15,713	15,713	17,400
001-0411-415.7324	CRIME & ACCIDENT COVERAGE	1,895	2,350	2,350	2,207	2,943	2,350
001-0411-415.7331	WINDSTORM	85,946	91,363	91,363	60,696	80,928	91,363
001-0411-415.7332	REAL & PERSONAL PROPERTY	30,329	33,000	33,000	43,540	58,053	48,000
001-0411-415.7333	FLOOD	900	900	900	900	1,200	900
001-0411-415.7350	SURETY BONDS	1,086	2,000	2,000	1,087	1,450	2,000
001-0411-415.7380	PRIOR YEAR INSURANCE	0	4,500	4,500	0	0	4,500
70 - SERVICES Totals:		\$150,488	\$163,013	\$163,013	\$134,664	\$171,787	\$178,013
0411 - INSURANCE TOTALS:		\$150,488	\$163,013	\$163,013	\$134,664	\$171,787	\$178,013

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0412-415.4110	FULLTIME SALARIES & WAGES	\$67,382	\$69,609	\$69,609	\$49,159	\$69,609	\$71,327
001-0412-415.4130	OVERTIME PAY	1,375	2,573	2,573	1,406	2,125	2,573
001-0412-415.4143	LONGEVITY PAY	820	935	935	880	880	940
001-0412-415.4144	VEHICLE ALLOWANCE	5,279	5,400	5,400	3,947	5,400	5,400
001-0412-415.4145	INCENTIVE-CERTIFICATE PAY	2,100	2,100	2,100	1,975	2,100	2,100
001-0412-415.4149	CELL PHONE ALLOWANCE	1,121	1,200	1,200	854	1,200	1,200
001-0412-415.4710	SOCIAL SECURITY/MEDICARE	5,072	5,293	5,293	3,833	5,205	6,391
001-0412-415.4720	TMRS RETIREMENT	12,276	12,825	12,825	9,120	12,825	13,263
001-0412-415.4810	HEALTH/DENTAL INSURANCE	18,754	18,004	18,004	13,116	18,004	18,462
001-0412-415.4820	LIFE INSURANCE	180	193	193	140	193	197
001-0412-415.4830	DISABILITY INSURANCE	188	201	201	147	201	235
001-0412-415.4840	WORKERS COMP INSURANCE	61	130	130	92	130	132
001-0412-415.4850	EAP SERVICES	57	58	58	44	58	58
001-0412-415.4890	FLEX PLAN ADMINISTRATION	22	22	22	16	22	95
40 - SALARIES & BENEFITS Totals:		\$114,686	\$118,543	\$118,543	\$84,728	\$117,952	\$122,373
50 - SUPPLIES							
001-0412-415.5200	PERSONNEL SUPPLIES	\$18	\$1,000	\$1,000	\$502	\$669	\$1,000
001-0412-415.5400	OPERATING SUPPLIES	397	4,220	4,220	1,998	4,164	4,220
001-0412-415.5800	OPERATING EQUIPMENT < \$5000	13,197	5,000	5,000	836	4,114	6,200
50 - SUPPLIES Totals:		\$13,612	\$10,220	\$10,220	\$3,335	\$8,947	\$11,420
70 - SERVICES							
001-0412-415.7212	MEDICAL EXAMINATIONS	\$83	\$7,361	\$7,401	\$258	\$1,094	\$8,097
001-0412-415.7220	PERSONNEL EVENTS/PROGRAMS	8,889	10,200	10,200	8,509	10,200	11,535
001-0412-415.7400	OPERATING SERVICES	852	500	500	90	500	1,000
001-0412-415.7510	TRAINING	964	5,000	5,000	1,562	4,883	2,375
001-0412-415.7520	TRAVEL REIMBURSEMENTS	900	4,000	4,000	1,787	3,383	5,650
001-0412-415.7530	MEMBERSHIPS	270	600	600	0	600	600
70 - SERVICES Totals:		\$11,957	\$27,661	\$27,701	\$12,206	\$20,660	\$29,257
0412 - RISK MANAGEMENT TOTALS:		\$140,256	\$156,424	\$156,464	\$100,269	\$147,559	\$163,050

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-0416-419.4110	FULLTIME SALARIES & WAGES	\$283,594	\$322,396	\$320,796	\$212,596	\$283,461	\$366,950
001-0416-419.4130	OVERTIME PAY	8,702	8,545	8,545	5,290	8,753	8,545
001-0416-419.4131	HOLIDAY HRS WORKED	101	0	0	0	150	0
001-0416-419.4143	LONGEVITY PAY	2,890	1,970	1,970	1,775	1,775	2,050
001-0416-419.4145	INCENTIVE-CERTIFICATE PAY	2,100	2,100	2,100	1,800	2,400	3,600
001-0416-419.4149	CELL PHONE ALLOWANCE	3,863	4,800	4,800	3,362	4,800	4,800
001-0416-419.4190	ACCRUED PAYROLL	1,362	0	1,600	1,600	1,600	0
001-0416-419.4710	SOCIAL SECURITY/MEDICARE	21,704	24,072	24,072	16,067	21,422	29,526
001-0416-419.4720	TMRS RETIREMENT	47,567	53,253	53,253	35,467	47,289	61,272
001-0416-419.4810	HEALTH/DENTAL INSURANCE	40,331	55,606	55,606	38,650	51,534	70,772
001-0416-419.4820	LIFE INSURANCE	741	894	894	599	799	985
001-0416-419.4830	DISABILITY INSURANCE	797	932	932	661	882	1,094
001-0416-419.4840	WORKERS COMP INSURANCE	478	1,053	1,053	741	989	1,495
001-0416-419.4850	EAP SERVICES	199	232	232	169	226	292
001-0416-419.4890	FLEX PLAN ADMINISTRATION	74	149	149	63	84	164
40 - SALARIES & BENEFITS Totals:		\$414,502	\$476,002	\$476,002	\$318,841	\$426,163	\$551,545
50 - SUPPLIES							
001-0416-419.5200	PERSONNEL SUPPLIES	\$71	\$0	\$0	\$0	\$0	\$0
001-0416-419.5400	OPERATING SUPPLIES	0	1,100	1,100	587	1,100	4,950
001-0416-419.5700	COMPUTER SUPPLIES	801	2,400	8,586	738	8,586	2,400
001-0416-419.5800	OPERATING EQUIPMENT<\$5000	20,941	21,000	21,000	11,283	21,000	34,600
50 - SUPPLIES Totals:		\$21,813	\$24,500	\$30,686	\$12,608	\$30,686	\$41,950
60 - MAINTENANCE							
001-0416-419.6700	COMPUTER EQUIP MAINT	\$48,519	\$70,100	\$72,775	\$27,046	\$72,775	\$70,800
60 - MAINTENANCE Totals:		\$48,519	\$70,100	\$72,775	\$27,046	\$72,775	\$70,800
70 - SERVICES							
001-0416-419.7400	OPERATING SERVICES	\$6,500	\$15,000	\$16,225	\$5,380	\$16,225	\$15,000
001-0416-419.7510	TRAINING	5,325	15,700	23,580	15,831	21,372	23,300
001-0416-419.7520	TRAVEL REIMBURSEMENTS	0	3,300	3,300	1,521	3,028	4,500
001-0416-419.7530	MEMBERSHIPS	0	200	345	345	345	350
001-0416-419.7710	SOFTWARE LICENSE FEES	13,388	0	0	0	0	0
001-0416-419.7720	SOFTWARE SUPPORT SERVICES	209,610	200,650	311,995	207,135	311,995	325,228
001-0416-419.7723	SOFTWARE SUBSCRIPTION SRV	5,213	16,750	16,750	5,632	16,750	16,750
001-0416-419.7730	INTERNET/WIRELESS SERVICE	42,050	64,610	64,610	37,369	64,610	66,960
001-0416-419.7800	CONTRACT SERVICES	52,061	22,500	115,242	83,151	115,242	22,500
70 - SERVICES Totals:		\$334,147	\$338,710	\$552,047	\$356,363	\$549,568	\$474,588
80 - CAPITAL OUTLAY							
001-0416-419.8800	CAPITAL EQUIPMENT	\$17,661	\$19,000	\$19,000	\$15,973	\$18,973	\$19,000
80 - CAPITAL OUTLAY Totals:		\$17,661	\$19,000	\$19,000	\$15,973	\$18,973	\$19,000
0416 - INFORMATION TECHNOLOGY TOTALS:		\$836,642	\$928,312	\$1,150,510	\$730,831	\$1,098,164	\$1,157,883

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
40 - SALARIES & BENEFITS							
401-0401-415.4110	FULLTIME SALARIES & WAGES	\$167,206	\$173,491	\$173,491	\$123,265	\$168,354	\$177,852
401-0401-415.4130	OVERTIME PAY	3,429	3,072	3,072	1,241	2,655	3,072
401-0401-415.4143	LONGEVITY PAY	1,675	2,145	2,145	1,915	1,915	2,160
401-0401-415.4145	INCENTIVE-CERTIFICATE PAY	900	900	900	675	900	900
401-0401-415.4148	PAY PLAN ADJUSTMENT*	0	0	0	0	0	5,000
401-0401-415.4710	SOCIAL SECURITY/MEDICARE	12,683	13,229	13,229	8,973	13,229	13,711
401-0401-415.4720	TMRS RETIREMENT	27,238	28,145	28,145	19,908	26,544	28,456
401-0401-415.4810	HEALTH/DENTAL INSURANCE	33,518	29,524	29,524	28,959	38,612	40,764
401-0401-415.4820	LIFE INSURANCE	446	483	483	349	465	478
401-0401-415.4830	DISABILITY INSURANCE	465	502	502	366	488	511
401-0401-415.4840	WORKERS COMP INSURANCE	166	284	284	201	268	284
401-0401-415.4850	EAP SERVICES	227	232	232	174	232	232
401-0401-415.4890	FLEX PLAN ADMINISTRATION	84	86	86	65	86	305
40 - SALARIES & BENEFITS Totals:		\$248,037	\$252,093	\$252,093	\$186,093	\$253,750	\$273,725
50 - SUPPLIES							
401-0401-415.5100	OFFICE SUPPLIES	\$1,284	\$1,400	\$1,400	\$1,063	\$1,400	\$1,400
401-0401-415.5200	PERSONNEL SUPPLIES	65	0	0	0	0	0
401-0401-415.5400	OPERATING SUPPLIES	732	1,400	1,400	509	678	1,400
401-0401-415.5800	OPERATING EQUIPMENT <\$5000	2,899	200	200	0	0	200
50 - SUPPLIES Totals:		\$4,980	\$3,000	\$3,000	\$1,571	\$2,078	\$3,000
60 - MAINTENANCE							
401-0401-415.6800	EQUIPMENT MAINTENANCE	\$420	\$774	\$774	\$425	\$567	\$774
60 - MAINTENANCE Totals:		\$420	\$774	\$774	\$425	\$567	\$774
70 - SERVICES							
401-0401-415.7120	AUDIT SERVICES	\$16,000	\$16,000	\$16,000	\$9,511	\$16,000	\$16,000
401-0401-415.7350	SURETY BONDS	0	2,300	0	0	0	2,300
401-0401-415.7400	OPERATING SERVICES	620	700	700	474	526	700
401-0401-415.7401	POSTAL / COURIER SERVICES	42,317	36,000	36,000	25,936	34,581	36,000
401-0401-415.7510	TRAINING	0	2,020	2,020	195	195	2,020
401-0401-415.7520	TRAVEL REIMBURSEMENTS	274	420	420	202	302	420
401-0401-415.7530	MEMBERSHIPS	100	140	140	100	100	140
401-0401-415.7710	SOFTWARE LICENSE FEE	2,009	3,150	3,897	2,069	2,258	3,150
401-0401-415.7800	CONTRACT SERVICES	79,271	66,600	66,600	66,352	66,352	66,600
70 - SERVICES Totals:		\$140,591	\$127,330	\$125,777	\$104,839	\$120,315	\$127,330
90 - OTHER							
401-0401-415.9830	PROVISION FOR UNCOLL A/R	\$11,679	\$11,608	\$147	\$0	\$0	\$11,608
90 - OTHER Totals:		\$11,679	\$11,608	\$147	\$0	\$0	\$11,608
0401 - FINANCE (W/S) TOTALS:		\$405,708	\$394,805	\$381,791	\$292,928	\$376,709	\$416,437

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
70 - SERVICES							
401-0411-415.7313	MOBILE EQUIPMENT	\$1,798	\$2,000	\$1,819	\$1,819	\$1,819	\$2,000
401-0411-415.7321	GENERAL LIABILITY	5,467	7,000	5,121	5,121	5,121	7,000
401-0411-415.7323	PUBLIC OFFICIAL	12,844	11,650	10,476	10,475	10,475	11,650
401-0411-415.7324	CRIME & ACCIDENT COVERAGE	1,153	1,250	1,250	1,279	1,279	1,250
401-0411-415.7331	WINDSTORM	50,996	50,000	66,939	49,662	66,939	67,000
401-0411-415.7332	REAL & PERSONAL PROPERTY	24,815	29,000	29,000	34,054	34,054	29,000
401-0411-415.7333	FLOOD	781	800	856	856	856	800
70 - SERVICES Totals:		\$97,854	\$101,700	\$115,461	\$103,265	\$120,542	\$118,700
0411 - INSURANCE (W/S) TOTALS:		\$97,854	\$101,700	\$115,461	\$103,265	\$120,542	\$118,700



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 2016 – 17 Accomplishments

Friendswood was again named in the top 10 list of safety cities in Texas in 2017. The recognition is based on the total number of crimes per 1,000 residents plus other factors. This makes Friendswood rated in the nation's top 100 safest cities.

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.

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.
- 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.
- 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.

Highlights of the Budget

The Fiscal Year 2017-18 budget for the police department addresses requirements to maintain current operations without a request for any additional sworn peace officer positions. The current full authorized sworn strength is 64 peace officers. The current staffing at Animal Control includes two full time Animal Control officers, one full time Animal Control shelter manager/volunteer coordinator and an Animal Control Supervisor.

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 18 years. The last application for continued funding was filed in early 2017 and we are awaiting announcement of funding.

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 four marked patrol vehicles and one criminal investigation staff vehicle. At time of replacement each vehicle has over 100,000 miles.

The following FAW and decision packages are included with the FY18 adopted budget.

Description		Amount
FAW – Remaining impact of Shift Differential Pay (Implemented April 2017. Full impact in FY18 is \$55,842)	Ongoing Cost	\$17,232
Police Radio Refresh/Upgrade	One Time Cost	\$700,000
Upgrade Sergeant position to Lieutenant in Admin division	Ongoing Cost	\$10,493
Pro QA Emergency Medical Dispatcher (EMD) software	One Time Cost	\$55,490
	Ongoing Cost	\$2,400

The following decision packages are not included with the FY18 adopted budget.

Description		Amount
Freedom Application software licenses	One Time Cost	\$8,000
Eventide API	One Time Cost	\$110,880
	Ongoing Cost	\$2,600

2017-2018 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	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time sworn peace officers	61	62	64	64	64
Department Expenditures	\$8,911,106	\$9,589,180	\$10,347,846	\$9,745,487	\$10,225,179
Outputs					
Total # of Arrests	1,440	1,424	1,400	1,200	1,400
# of Police Calls For Service	15,016	15,804	15,804	14,676	15,000
# of Animals Impounded	657	646	650	620	650
Measures of Effectiveness					
Crime Rate	9.75	8.49	10	9.75	10
Offense Clearance Rate	74	67	59	65	65
# of Traffic Accidents	564	555	555	425	500
# of Animal Adoptions	240	292	250	183	250
Measures of Efficiency					
Average Response Time	0:08:26	0:08:31	10:00:00	0:08:49	0:08:49
#minutes from request to arrival – Priority 1	0:03:44	0:04:25	0:05:00	0:04:30	0:04:30
Monthly Operating Costs	\$742,592	\$799,098	\$862,321	\$812,124	\$852,098
Department Expenditures per Capita	\$228.36	\$244.50	\$262.92	\$247.61	\$252.94

POLICE DEPARTMENT
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
ADMINISTRATION	\$828,682	\$917,842	\$920,033	\$618,252	\$872,630	\$975,316	6.3%
COMMUNICATIONS	1,135,026	1,161,319	1,165,606	826,407	1,185,087	1,223,462	5.4%
PATROL	5,272,407	5,833,931	5,858,252	3,996,287	5,446,098	5,743,557	-1.5%
PATROL-DOT PROGRAM	112,006	117,660	117,660	83,858	118,795	120,858	2.7%
CRIMINAL INVESTIGATIONS	1,840,850	1,905,374	1,908,821	1,122,877	1,710,768	1,745,148	-8.4%
ANIMAL CONTROL	400,210	411,719	422,808	266,839	412,108	416,838	1.2%
DEPARTMENT TOTAL	\$9,589,180	\$10,347,845	\$10,393,180	\$6,914,521	\$9,745,487	\$10,225,179	-1.2%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES AND BENEFITS	\$8,400,184	\$8,930,626	\$8,928,034	\$6,159,554	\$8,467,909	\$8,853,385	-0.9%
SUPPLIES	388,446	515,136	527,827	178,700	394,391	399,662	-22.4%
MAINTENANCE	209,029	232,299	245,271	150,398	233,031	279,479	20.3%
SERVICES	532,849	627,203	649,467	407,977	609,752	692,653	10.4%
CAPITAL OUTLAY	58,673	42,581	42,581	17,892	40,403	0	-100.0%
CLASSIFICATION TOTAL	\$9,589,180	\$10,347,845	\$10,393,180	\$6,914,521	\$9,745,487	\$10,225,179	-1.2%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
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 ²	49.12	51.12	51.12	51.12	51.12	51.12	0.0%
PATROL-DOT PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
CRIMINAL INVESTIGATIONS ²	14.00	14.00	14.00	14.00	14.00	14.00	0.0%
ANIMAL CONTROL	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
PERSONNEL TOTAL	86.72	88.72	88.72	88.72	88.72	88.72	0.0%

²Reorganization within divisions of the department

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-2101-421.4110	FULLTIME SALARIES & WAGES	\$497,109	\$534,069	\$534,069	\$380,085	\$533,780	\$562,837
001-2101-421.4130	OVERTIME PAY	14,745	15,000	15,000	5,251	7,002	15,000
001-2101-421.4131	HOLIDAY HRS WORKED	47	1,000	1,000	0	150	1,000
001-2101-421.4143	LONGEVITY PAY	6,185	6,760	6,760	6,485	6,485	6,785
001-2101-421.4145	INCENTIVE-CERTIFICATE PAY	13,200	13,200	13,200	14,175	18,900	18,900
001-2101-421.4149	CELL PHONE ALLOWANCE	3,378	3,480	3,480	2,477	3,480	3,480
001-2101-421.4710	SOCIAL SECURITY/MEDICARE	39,965	39,770	39,770	28,789	38,386	46,513
001-2101-421.4720	TMRS RETIREMENT	87,098	89,872	89,872	63,983	85,310	96,526
001-2101-421.4810	HEALTH/DENTAL INSURANCE	43,210	45,378	45,378	26,892	35,856	38,828
001-2101-421.4820	LIFE INSURANCE	1,335	1,477	1,477	1,075	1,434	1,571
001-2101-421.4830	DISABILITY INSURANCE	1,398	1,545	1,545	1,128	1,504	1,717
001-2101-421.4840	WORKERS COMP INSURANCE	3,948	7,189	7,189	5,976	7,968	7,679
001-2101-421.4850	EAP SERVICES	272	290	290	214	285	290
001-2101-421.4890	FLEX PLAN ADMINISTRATION	101	108	108	79	106	108
40 - SALARIES & BENEFITS Totals:		\$711,990	\$759,138	\$759,138	\$536,608	\$740,644	\$801,234
50 - SUPPLIES							
001-2101-421.5100	OFFICE SUPPLIES	\$9,311	\$12,250	\$12,343	\$6,384	\$10,011	\$13,250
001-2101-421.5200	PERSONNEL SUPPLIES	1,948	2,750	3,630	982	2,810	2,750
001-2101-421.5301	FUEL	5,686	17,996	17,996	1,336	8,932	9,996
001-2101-421.5400	OPERATING SUPPLIES	2,960	3,250	3,250	117	2,156	3,250
001-2101-421.5800	OPERATING EQUIPMENT<\$5000	2,677	2,500	2,500	292	2,390	2,500
50 - SUPPLIES Totals:		\$22,582	\$38,746	\$39,719	\$9,111	\$26,299	\$31,746
60 - MAINTENANCE							
001-2101-421.6300	VEHICLE MAINTENANCE	\$3,519	\$2,580	\$6,580	\$4,006	\$5,841	\$5,500
001-2101-421.6600	FACILITY MAINTENANCE	0	1,000	0	0	0	1,000
001-2101-421.6620	CONTINGENCY	0	20,000	20,000	0	0	20,000
60 - MAINTENANCE Totals:		\$3,519	\$23,580	\$26,580	\$4,006	\$5,841	\$26,500
70 - SERVICES							
001-2101-421.7140	CONSULTING SERVICES	\$5,050	\$5,250	\$3,750	\$3,500	\$9,500	\$10,500
001-2101-421.7311	VEHICLE INSURANCE	3,651	3,987	3,987	3,396	3,987	4,755
001-2101-421.7322	LAW ENFORCEMENT	2,015	2,400	2,400	1,901	2,400	2,400
001-2101-421.7350	SURETY BONDS	0	71	71	71	71	0
001-2101-421.7400	OPERATING SERVICES	7,298	1,650	1,650	1,302	1,735	1,650
001-2101-421.7401	POSTAL / COURIER SERVICES	1,026	1,100	1,100	583	1,078	1,100
001-2101-421.7497	RECRUITMENT ADVERTISING	0	1,000	1,000	0	750	1,000
001-2101-421.7498	JUDGMENTS & DAMAGE CLAIM	1,000	0	900	500	500	0
001-2101-421.7510	TRAINING	724	2,300	2,300	325	1,433	2,300
001-2101-421.7520	TRAVEL REIMBURSEMENTS	486	2,260	2,260	80	1,107	2,260
001-2101-421.7530	MEMBERSHIPS	840	900	900	690	920	900
001-2101-421.7540	PUBLICATIONS	0	0	0	0	0	160
001-2101-421.7612	TELEPHONE/COMMUNICATIONS	37,071	43,608	43,608	34,272	45,695	43,608
001-2101-421.7830	RENTAL	3,578	4,000	2,818	1,018	2,818	4,000
001-2101-421.7831	VEHICLE LEASE-INTERNAL	27,850	27,852	27,852	20,889	27,852	41,203
70 - SERVICES Totals:		\$90,590	\$96,378	\$94,596	\$68,527	\$99,846	\$115,836
2101 - POLICE ADMINISTRATION TOTALS:		\$828,682	\$917,842	\$920,033	\$618,252	\$872,630	\$975,316

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-2110-421.4110	FULLTIME SALARIES & WAGES	\$638,546	\$675,832	\$675,832	\$475,470	\$653,960	\$676,156
001-2110-421.4130	OVERTIME PAY	90,338	30,500	30,500	61,140	96,520	30,500
001-2110-421.4131	HOLIDAY HRS WORKED	11,551	20,000	20,000	1,495	1,993	20,000
001-2110-421.4143	LONGEVITY PAY	8,990	9,815	9,815	7,730	7,730	8,510
001-2110-421.4145	INCENTIVE-CERTIFICATE PAY	21,935	21,120	21,120	28,375	37,833	45,517
001-2110-421.4149	CELL PHONE ALLOWANCE	1,102	840	840	598	840	840
001-2110-421.4190	ACCRUED PAYROLL	2,878	0	0	0	0	0
001-2110-421.4220	PART-TIME WAGES	15,019	33,482	33,482	7,495	20,993	24,212
001-2110-421.4710	SOCIAL SECURITY/MEDICARE	57,285	57,123	57,123	42,469	66,625	61,434
001-2110-421.4720	TMRS RETIREMENT	121,843	118,794	118,794	88,716	118,289	123,604
001-2110-421.4810	HEALTH/DENTAL INSURANCE	105,867	103,647	103,647	69,654	92,872	103,042
001-2110-421.4820	LIFE INSURANCE	1,691	1,877	1,877	1,328	1,771	1,866
001-2110-421.4830	DISABILITY INSURANCE	1,775	1,955	1,955	1,400	1,867	2,112
001-2110-421.4840	WORKERS COMP INSURANCE	822	1,729	1,729	916	1,221	1,930
001-2110-421.4850	EAP SERVICES	843	929	929	605	807	1,102
001-2110-421.4890	FLEX PLAN ADMINISTRATION	268	324	324	211	281	921
40 - SALARIES & BENEFITS Totals:		\$1,080,755	\$1,077,967	\$1,077,967	\$787,602	\$1,103,603	\$1,101,746
50 - SUPPLIES							
001-2110-421.5200	PERSONNEL SUPPLIES	\$1,425	\$3,400	\$3,400	\$1,195	\$1,593	\$4,000
001-2110-421.5400	OPERATING SUPPLIES	2,119	2,700	2,700	839	2,018	2,700
001-2110-421.5800	OPERATING EQUIPMENT<\$5000	1,636	1,500	1,500	597	1,296	3,000
50 - SUPPLIES Totals:		\$5,180	\$7,600	\$7,600	\$2,630	\$4,907	\$9,700
60 - MAINTENANCE							
001-2110-421.6800	EQUIPMENT MAINTENANCE	\$38,109	\$32,269	\$35,432	\$24,293	\$35,391	\$35,934
60 - MAINTENANCE Totals:		\$38,109	\$32,269	\$35,432	\$24,293	\$35,391	\$35,934
70 - SERVICES							
001-2110-421.7212	MEDICAL EXAMINATIONS	\$0	\$600	\$600	\$0	\$0	\$600
001-2110-421.7350	SURETY BONDS	284	355	497	426	568	355
001-2110-421.7400	OPERATING SERVICES	3,284	4,200	5,324	2,243	4,991	33,890
001-2110-421.7401	POSTAL / COURIER SERVICES	51	150	150	22	104	500
001-2110-421.7510	TRAINING	3,131	4,297	4,155	2,104	4,605	18,897
001-2110-421.7520	TRAVEL REIMBURSEMENTS	1,639	3,300	3,300	1,951	2,601	3,300
001-2110-421.7530	MEMBERSHIPS	498	600	600	598	598	1,240
001-2110-421.7611	ELECTRICITY	1,462	2,200	2,200	961	1,631	2,200
001-2110-421.7612	TELEPHONE/COMM	535	3,600	3,600	3,577	3,577	3,600
001-2110-421.7710	SOFTWARE LICENSE FEES	0	0	0	0	0	11,500
001-2110-421.7800	CONTRACT SERVICES	98	0	0	0	0	0
70 - SERVICES Totals:		\$10,982	\$19,302	\$20,426	\$11,882	\$18,676	\$76,082
70 - CAPITAL OUTLAY							
001-2110-421.8800	CAPITAL EQUIPMENT	\$0	\$24,181	\$24,181	\$0	\$22,511	\$0
80 - CAPITAL OUTLAY Totals:		\$0	\$24,181	\$24,181	\$0	\$22,511	\$0
2110 - POLICE/COMMUNICATIONS Totals:		\$1,135,026	\$1,161,319	\$1,165,606	\$826,407	\$1,185,087	\$1,223,462

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-2120-421.4110	FULLTIME SALARIES & WAGES	\$2,641,948	\$2,910,458	\$2,907,458	\$1,947,068	\$2,596,090	\$2,902,473
001-2120-421.4120	PART-TIME WAGES	17,607	52,860	52,860	0	0	50,162
001-2120-421.4130	OVERTIME PAY	383,859	389,338	389,746	372,139	496,186	389,338
001-2120-421.4131	HOLIDAY HRS WORKED	56,307	95,000	95,000	8,722	11,630	95,000
001-2120-421.4143	LONGEVITY PAY	19,860	24,605	24,605	23,124	30,832	23,085
001-2120-421.4145	INCENTIVE-CERTIFICATE PAY	77,580	85,200	85,200	103,095	137,460	156,055
001-2120-421.4149	CELL PHONE ALLOWANCE	5,390	5,700	5,700	4,215	5,621	9,200
001-2120-421.4151	SUPPLEMENTAL WORKERS COMP	(557)	0	0	0	0	0
001-2120-421.4190	ACCRUED PAYROLL	3,238	0	0	24,503	32,671	0
001-2120-421.4220	PART-TIME WAGES	65,132	59,037	59,037	55,922	74,563	50,028
001-2120-421.4710	SOCIAL SECURITY/MEDICARE	236,553	254,693	254,693	184,333	245,777	243,636
001-2120-421.4720	TMRS RETIREMENT	503,520	541,557	541,557	388,907	518,542	497,799
001-2120-421.4810	HEALTH/DENTAL INSURANCE	452,510	497,823	497,823	326,259	435,012	504,612
001-2120-421.4820	LIFE INSURANCE	6,920	7,981	7,981	5,459	7,279	8,011
001-2120-421.4830	DISABILITY INSURANCE	7,288	8,348	8,348	5,895	7,861	8,921
001-2120-421.4840	WORKERS COMP INSURANCE	26,237	49,577	49,577	36,847	49,130	46,368
001-2120-421.4850	EAP SERVICES	2,637	2,975	2,975	2,074	2,765	3,190
001-2120-421.4890	FLEX PLAN ADMINISTRATION	904	1,107	1,107	672	896	1,627
40 - SALARIES & BENEFITS Totals:		\$4,506,933	\$4,986,259	\$4,983,667	\$3,489,236	\$4,652,315	\$4,989,505
50 - SUPPLIES							
001-2120-421.5200	PERSONNEL SUPPLIES	\$48,586	\$50,264	\$51,438	\$34,644	\$46,192	\$60,000
001-2120-421.5300	VEHICLE SUPPLIES	0	1,500	1,500	473	630	1,500
001-2120-421.5301	FUEL	109,164	209,527	209,527	32,187	132,916	144,527
001-2120-421.5400	OPERATING SUPPLIES	33,419	33,800	34,226	18,446	34,594	35,150
001-2120-421.5410	PDRAD PROGRAM SUPPLIES	1,650	0	1,050	457	1,359	0
001-2120-421.5800	OPERATING EQUIPMENT<\$5000	93,675	62,930	71,715	46,172	71,562	32,700
50 - SUPPLIES Totals:		\$286,494	\$358,021	\$369,455	\$132,378	\$287,254	\$273,877
60 - MAINTENANCE							
001-2120-421.6300	VEHICLE MAINTENANCE	\$107,746	\$91,050	\$102,039	\$81,949	\$114,265	\$120,800
001-2120-421.6400	OPERATING MAINTENANCE	780	2,000	0	0	2,000	2,000
001-2120-421.6800	EQUIPMENT MAINTENANCE	23,688	45,810	43,630	28,050	42,400	53,485
60 - MAINTENANCE Totals:		\$132,214	\$138,860	\$145,669	\$109,999	\$158,665	\$176,285
70 - SERVICES							
001-2120-421.7212	MEDICAL EXAMINATIONS	\$0	\$1,400	\$1,400	\$1,100	\$1,400	\$1,000
001-2120-421.7311	VEHICLE INSURANCE	22,220	26,381	26,381	17,715	26,381	26,381
001-2120-421.7322	LAW ENFORCEMENT	28,252	29,200	29,200	27,381	27,381	29,200
001-2120-421.7340	ANIMAL MORTALITY INS	2,764	2,800	2,800	2,709	2,709	2,800
001-2120-421.7400	OPERATING SERVICES	11,596	14,100	17,184	11,921	15,895	13,150
001-2120-421.7401	POSTAL / COURIER SERVICES	891	1,000	1,000	759	1,012	1,000
001-2120-421.7497	RECRUITMENT ADVERTISING	0	526	0	0	0	526
001-2120-421.7498	JUDGMENTS & DAMAGE CLAIM	1,445	2,400	5,000	2,000	3,500	4,900
001-2120-421.7510	TRAINING	14,628	17,825	19,325	14,653	19,537	16,875
001-2120-421.7530	MEMBERSHIPS	450	1,380	1,380	1,115	1,380	1,580
001-2120-421.7520	TRAVEL REIMBURSEMENTS	4,803	12,099	14,599	3,917	13,222	13,599
001-2120-421.7540	PUBLICATIONS	0	190	190	0	190	190
001-2120-421.7612	TELEPHONE/COMM	1,086	488	0	0	0	0
001-2120-421.7710	SOFTWARE LICENSE FEES	449	500	500	224	500	500
001-2120-421.7830	RENTAL	7,800	7,800	7,800	2,557	2,557	0
001-2120-421.7831	VEHICLE LEASE-INTERNAL	191,709	214,302	214,302	160,731	214,308	192,189
70 - SERVICES Totals:		\$288,093	\$332,391	\$341,061	\$246,781	\$329,972	\$303,890
80 - CAPITAL OUTLAY							
001-2120-421.8800	CAPITAL EQUIPMENT	\$58,673	\$18,400	\$18,400	\$17,892	\$17,892	\$0
80 - CAPITAL OUTLAY Totals:		\$58,673	\$18,400	\$18,400	\$17,892	\$17,892	\$0
2120 - PATROL TOTALS:		\$5,272,407	\$5,833,931	\$5,858,252	\$3,996,287	\$5,446,098	\$5,743,557

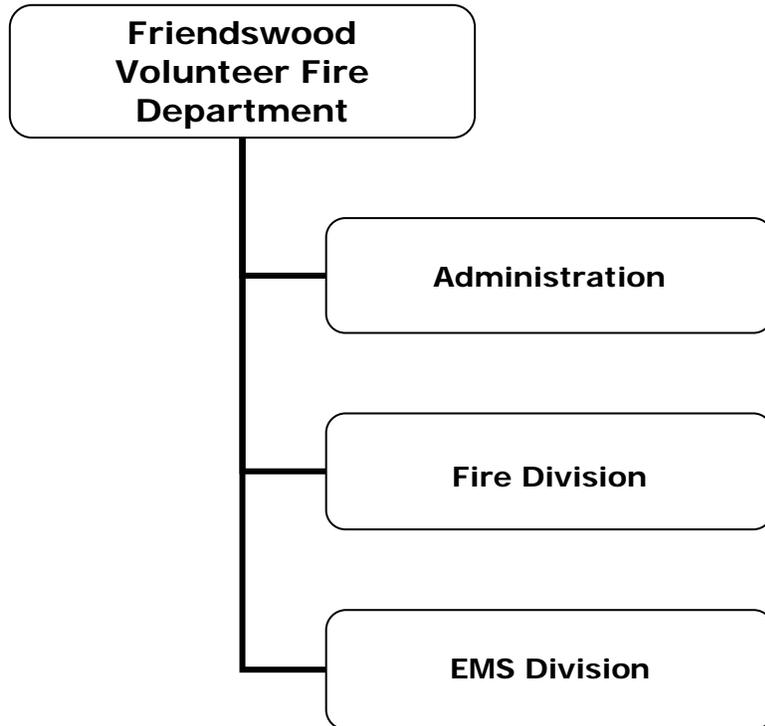
ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-2125-421.4110	FULLTIME SALARIES & WAGES	\$57,152	\$58,589	\$58,589	\$41,335	\$58,113	\$60,975
001-2125-421.4130	OVERTIME PAY	5,336	1,500	1,500	5,741	7,655	1,500
001-2125-421.4131	HOLIDAY HRS WORKED	344	0	0	353	471	0
001-2125-421.4143	LONGEVITY PAY	255	370	370	315	315	380
001-2125-421.4145	INCENTIVE-CERTIFICATE PAY	600	600	600	1,825	2,433	2,700
001-2125-421.4710	SOCIAL SECURITY/MEDICARE	4,280	3,981	3,981	3,346	4,461	5,015
001-2125-421.4720	TMRS RETIREMENT	10,114	9,568	9,568	7,764	10,352	10,408
001-2125-421.4810	HEALTH/DENTAL INSURANCE	18,397	17,627	17,627	13,116	17,488	18,462
001-2125-421.4820	LIFE INSURANCE	150	163	163	119	159	168
001-2125-421.4830	DISABILITY INSURANCE	156	169	169	125	166	186
001-2125-421.4840	WORKERS COMP INSURANCE	509	887	887	724	966	958
001-2125-421.4850	EAP SERVICES	57	58	58	44	58	58
001-2125-421.4890	FLEX PLAN ADMINISTRATION	21	22	22	16	22	22
40 - SALARIES & BENEFITS Totals:		\$97,371	\$93,534	\$93,534	\$74,822	\$102,658	\$100,832
50 - SUPPLIES							
001-2125-421.5200	PERSONNEL SUPPLIES	\$0	\$500	\$500	\$126	\$218	\$500
001-2125-421.5300	VEHICLE SUPPLIES	0	250	250	0	0	250
001-2125-421.5301	FUEL	2,014	6,879	6,879	913	2,418	2,479
001-2125-421.5400	OPERATING SUPPLIES	303	750	750	460	613	750
001-2125-421.5800	OPERATING EQUIPMENT<\$5000	776	750	750	133	752	750
50 - SUPPLIES Totals:		\$3,093	\$9,129	\$9,129	\$1,632	\$4,001	\$4,729
60 - MAINTENANCE							
001-2125-421.6300	VEHICLE MAINTENANCE	\$225	\$1,000	\$1,000	\$741	\$988	\$1,000
60 - MAINTENANCE Totals:		\$225	\$1,000	\$1,000	\$741	\$988	\$1,000
70 - SERVICES							
001-2125-421.7311	VEHICLE INSURANCE	\$959	\$1,048	\$1,048	\$648	\$1,048	\$1,048
001-2125-421.7400	OPERATING SERVICES	0	500	500	270	360	800
001-2125-421.7510	TRAINING	1,614	3,250	3,250	980	2,556	3,250
001-2125-421.7520	TRAVEL REIMBURSEMENTS	2,122	3,015	3,015	0	1,000	3,015
001-2125-421.7530	MEMBERSHIPS	0	500	500	500	500	500
001-2125-421.7831	VEHICLE LEASE-INTERNAL	6,622	5,684	5,684	4,266	5,684	5,684
70 - SERVICES Totals:		\$11,317	\$13,997	\$13,997	\$6,663	\$11,148	\$14,297
2125 - PATROL-DOT PROGRAM Totals:		\$112,006	\$117,660	\$117,660	\$83,858	\$118,795	\$120,858

2130 - POLICE CRIMINAL INVESTIGATIONS

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-2130-421.4110	FULLTIME SALARIES & WAGES	\$1,034,725	\$1,099,810	\$1,099,810	\$668,424	\$941,233	\$981,477
001-2130-421.4130	OVERTIME PAY	130,978	71,000	71,000	30,530	70,706	71,000
001-2130-421.4131	HOLIDAY HRS WORKED	203	4,000	4,000	0	500	4,000
001-2130-421.4143	LONGEVITY PAY	10,908	12,410	12,410	9,969	9,969	9,780
001-2130-421.4145	INCENTIVE-CERTIFICATE PAY	37,175	39,000	39,000	36,775	49,033	50,330
001-2130-421.4149	CELL PHONE ALLOWANCE	5,582	5,700	5,700	3,793	5,700	5,700
001-2130-421.4150	CLOTHING ALLOWANCE	6,628	8,000	8,000	6,172	8,000	8,000
001-2130-421.4190	ACCRUED PAYROLL	5,353	0	0	6,136	6,136	0
001-2130-421.4710	SOCIAL SECURITY/MEDICARE	88,491	88,348	88,348	54,683	85,911	86,467
001-2130-421.4720	TMRS RETIREMENT	194,117	194,321	194,321	119,326	199,102	172,842
001-2130-421.4810	HEALTH/DENTAL INSURANCE	172,626	182,620	182,620	99,218	165,620	161,154
001-2130-421.4820	LIFE INSURANCE	2,689	3,046	3,046	1,861	3,046	2,709
001-2130-421.4830	DISABILITY INSURANCE	2,834	3,180	3,180	1,976	3,180	3,060
001-2130-421.4840	WORKERS COMP INSURANCE	8,753	16,066	16,066	9,824	16,066	13,723
001-2130-421.4850	EAP SERVICES	813	871	871	549	871	812
001-2130-421.4890	FLEX PLAN ADMINISTRATION	302	325	325	204	325	448
40 - SALARIES & BENEFITS Totals:		\$1,702,177	\$1,728,697	\$1,728,697	\$1,049,440	\$1,565,397	\$1,571,502
50 - SUPPLIES							
001-2130-421.5200	PERSONNEL SUPPLIES	\$3,148	\$6,180	\$6,339	\$1,407	\$3,876	\$4,500
001-2130-421.5301	FUEL	24,581	49,461	49,461	4,853	30,470	31,461
001-2130-421.5400	OPERATING SUPPLIES	7,997	8,000	8,000	6,497	8,663	8,000
001-2130-421.5800	OPERATING EQUIPMENT <\$5000	5,781	4,750	4,875	2,352	5,136	5,250
50 - SUPPLIES Totals:		\$41,506	\$68,391	\$68,675	\$15,109	\$48,145	\$49,211
60 - MAINTENANCE							
001-2130-421.6300	VEHICLE MAINTENANCE	\$29,979	\$29,860	\$29,860	\$9,412	\$27,549	\$29,860
001-2130-421.6800	EQUIPMENT MAINTENANCE	0	3,000	3,000	129	172	4,500
60 - MAINTENANCE Totals:		\$29,979	\$32,860	\$32,860	\$9,540	\$27,721	\$34,360
70 - SERVICES							
001-2130-421.7311	VEHICLE INSURANCE	\$13,162	\$14,425	\$14,425	\$8,285	\$14,425	\$14,425
001-2130-421.7322	LAW ENFORCEMENT	6,046	6,220	6,220	5,704	6,220	6,220
001-2130-421.7400	OPERATING SERVICES	11,889	12,795	12,958	7,868	12,490	13,395
001-2130-421.7401	POSTAL / COURIER SERVICES	484	500	500	161	415	500
001-2130-421.7510	TRAINING	3,404	12,760	12,760	3,929	5,238	15,760
001-2130-421.7520	TRAVEL REIMBURSEMENTS	1,441	3,464	3,464	955	1,273	3,464
001-2130-421.7530	MEMBERSHIPS	2,041	1,390	1,390	1,171	1,390	1,390
001-2130-421.7612	TELEPHONE/COMM	2,670	3,444	3,444	2,261	3,444	3,240
001-2130-421.7710	SOFTWARE LICENSE FEES	600	1,200	4,200	3,955	5,273	2,100
001-2130-421.7730	INTERNET/WIRELESS SERV	1,862	2,040	2,040	1,611	2,149	0
001-2130-421.7831	VEHICLE LEASE-INTERNAL	23,588	17,188	17,188	12,888	17,188	29,581
70 - SERVICES Totals:		\$67,187	\$75,426	\$78,589	\$48,788	\$69,506	\$90,075
2130 - CRIMINAL INVESTIGATIONS TOTALS:		\$1,840,850	\$1,905,374	\$1,908,821	\$1,122,877	\$1,710,768	\$1,745,148

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-2150-441.4110	FULLTIME SALARIES & WAGES	\$176,169	\$179,058	\$179,058	\$128,772	\$179,197	\$179,643
001-2150-441.4130	OVERTIME PAY	31,513	15,000	15,000	24,415	32,553	15,000
001-2150-441.4131	HOLIDAY HRS WORKED	0	350	350	0	0	350
001-2150-441.4143	LONGEVITY PAY	855	1,360	1,360	1,140	1,520	1,385
001-2150-441.4145	INCENTIVE-CERTIFICATE PAY	1,680	1,680	1,680	900	1,200	1,200
001-2150-441.4149	CELL PHONE ALLOWANCE	401	420	420	299	399	420
001-2150-441.4710	SOCIAL SECURITY/MEDICARE	14,807	13,737	13,737	10,776	14,368	15,148
001-2150-441.4720	TMRS RETIREMENT	33,132	31,006	31,006	24,361	32,482	31,419
001-2150-441.4810	HEALTH/DENTAL INSURANCE	39,115	37,602	37,602	27,394	36,525	38,562
001-2150-441.4820	LIFE INSURANCE	469	497	497	348	464	496
001-2150-441.4830	DISABILITY INSURANCE	498	518	518	376	501	530
001-2150-441.4840	WORKERS COMP INSURANCE	2,008	3,485	3,485	2,825	3,767	3,876
001-2150-441.4850	EAP SERVICES	227	232	232	174	232	232
001-2150-441.4890	FLEX PLAN ADMINISTRATION	84	86	86	65	86	305
40 - SALARIES & BENEFITS Totals:		\$300,958	\$285,031	\$285,031	\$221,845	\$303,293	\$288,566
50 - SUPPLIES							
001-2150-441.5200	PERSONNEL SUPPLIES	\$1,913	\$2,000	\$2,000	\$1,252	\$1,669	\$2,000
001-2150-441.5301	FUEL	6,246	10,749	10,749	1,962	2,617	7,749
001-2150-441.5400	OPERATING SUPPLIES	17,918	17,500	17,500	12,098	16,130	17,650
001-2150-441.5800	OPERATING EQUIPMENT <\$5000	3,514	3,000	3,000	2,527	3,370	3,000
50 - SUPPLIES Totals:		\$29,590	\$33,249	\$33,249	\$17,839	\$23,786	\$30,399
60 - MAINTENANCE							
001-2150-441.6300	VEHICLE MAINTENANCE	\$4,982	\$3,730	\$3,730	\$1,818	\$4,424	\$5,400
60 - MAINTENANCE Totals:		\$4,982	\$3,730	\$3,730	\$1,818	\$4,424	\$5,400
70 - SERVICES							
001-2150-441.7212	MEDICAL EXAMINATIONS	\$0	\$1,800	\$1,800	\$0	\$1,000	\$1,800
001-2150-441.7311	VEHICLE INSURANCE	2,327	2,541	2,541	1,629	2,541	2,541
001-2150-441.7400	OPERATING SERVICES	4,061	3,980	5,155	2,300	5,067	4,980
001-2150-441.7410	ADOPTION RELATED SERVICES	20,708	35,000	43,414	11,364	28,452	35,000
001-2150-441.7498	JUDGMENTS & DAMAGE CLAIM	0	500	500	0	500	500
001-2150-441.7510	TRAINING	1,025	2,000	3,500	310	1,360	4,700
001-2150-441.7520	TRAVEL REIMBURSEMENTS	2,414	4,020	4,020	0	1,750	3,084
001-2150-441.7530	MEMBERSHIPS	100	200	200	200	267	200
001-2150-441.7620	JANITORIAL SERVICES	24,430	30,000	30,000	2,443	30,000	30,000
001-2150-441.7800	CONTRACT SERVICES	947	1,000	1,000	592	1,000	1,000
001-2150-441.7831	VEHICLE LEASE-INTERNAL	8,668	8,668	8,668	6,498	8,668	8,668
70 - SERVICES Totals:		\$64,680	\$89,709	\$100,798	\$25,337	\$80,604	\$92,473
2150 - ANIMAL CONTROL TOTALS:		\$400,210	\$411,719	\$422,808	\$266,839	\$412,108	\$416,838

Friendswood Volunteer Fire Department





Mission Statement

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

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

To meet this mission, the Friendswood Volunteer Fire Department shall:

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

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

And we are happy to be: **Celebrating over 66 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 90 dedicated volunteers of the FVFD provide organization, administration, public education, and maintenance, training, and volunteer manpower. These volunteers are supplemented by a 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, three full time paramedic supervisors, 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 in excess of 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 48,000 man-hours are provided by volunteers performing fire suppression, rescue, EMS services, administration and management, and providing public education to the citizens of Friendswood. This is not

Volunteer Fire Department

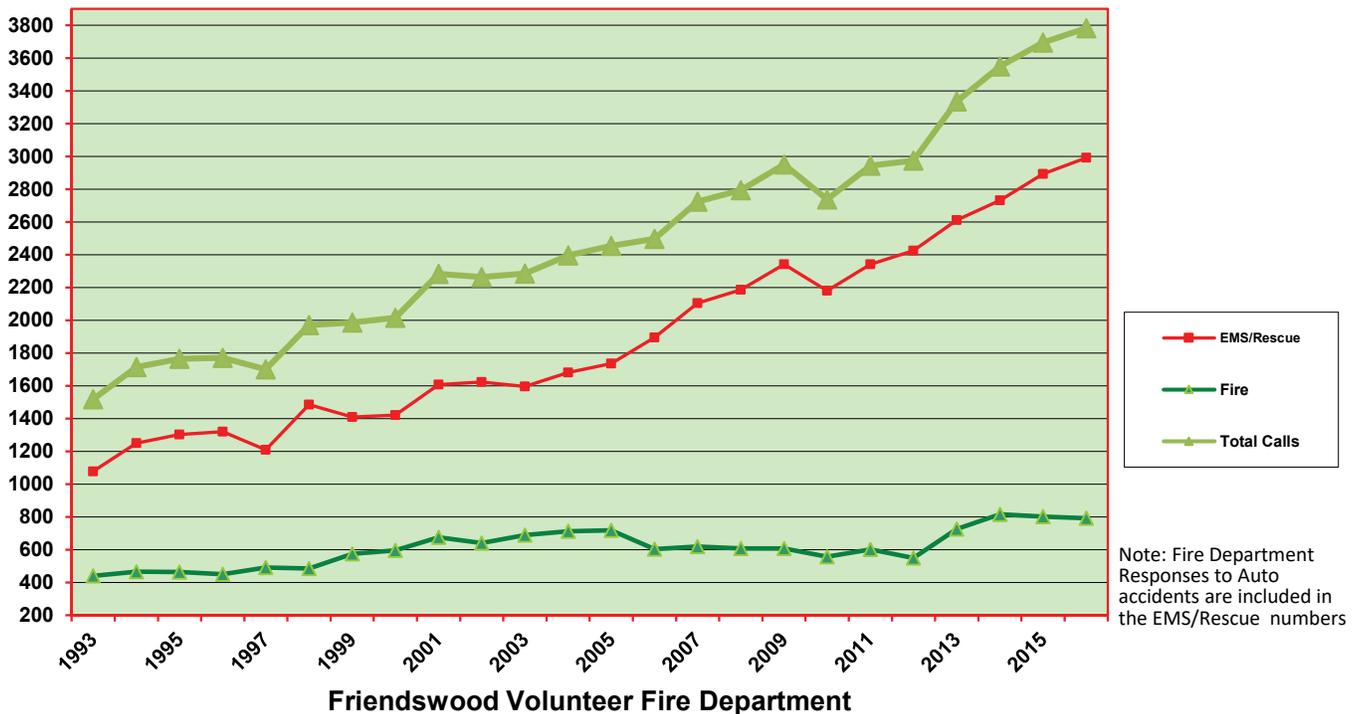
taking into account the countless hours spent standing-by on-call in town ready to respond to an emergency.

Since 1992 the FVFD Fire and EMS has experienced a 340% growth in call volume as the city has grown in population and buildings. In 1992 the department responded to 1,433 calls for service. This past year 2016, the Department responded to over 3,891 calls for service. We anticipate those calls for service to continue to rise in FY 2018, with EMS calls having the greatest increase in number. As call volume increases so does the overall cost of providing the services and the manpower needed to support the activities.

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 55 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 unincorporated Harris and Galveston counties. During the past year the Fire Division has provided over 8,000 hours of training to their volunteer membership.

Total Emergency Calls for Service



Volunteer Fire Department

The **EMS Division** consists of 37 volunteers providing emergency medical care and transport to the residents of the City. These members staff three Advanced Life Support ambulances and four first responder vehicles as well as a supervisor's vehicle. All EMS services are provided in accordance with Texas Department of State Health Services (TDSHS) requirements for emergency medical providers. All personnel are certified through the TDSHS, which requires a minimum 160 hours training for an ECA and up to 2,200 hours of training for a Paramedic, followed by required continuing education.

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

In early 2011, Friendswood EMS was awarded the U.S. Congressional Fire Service Institute and Medic-Alert Foundation's "National Excellence in Fire-Service Based EMS for 2010". In 2012 Friendswood EMS was again recognized for its innovative and outstanding operations and was named the 2012 National Volunteer EMS Provider of the Year by EMS World Magazine. EMS Chief Lisa Camp and EMS members traveled to New Orleans, LA to accept this prestigious award. During 2013 and again in early 2014, the Friendswood EMS received major national recognition awards. This past year the FVFD EMS was recognized with the "Gold Award" by the American Heart Association in recognition of its outstanding performance and results in the management of pre-hospital cardiac care.

Volunteer Fire Department

Highlights of the Budget

Departmental Measures

(City's Contribution to) Volunteer Fire Department	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
Number of full time equivalents (FTE's)	0	0	0	0	0
City's Contribution to FVFD Expenditures	\$1,442,162	\$1,509,622	\$1,601,698	\$1,962,734	\$1,619,298
Measures of Efficiency					
City's average monthly contribution to FVFD	\$120,180	\$125,802	\$133,475	\$163,561	\$134.942
City's contribution to FVFD per capita	\$36.96	\$38.49	\$40.70	\$49.87	\$40.06

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 by the FVFD and approved by the FVFD membership:

The following decision package is included in the FY18 adopted budget:

Description	Amount
Part-Time Staff Pay Increase	Ongoing Cost \$15,600

The following decision packages are not included in the FY18 adopted budget:

Description	Amount
Health Insurance Cost Increase	Ongoing Cost \$6,500
Personal Protective Equipment	Ongoing Cost \$10,000
Worker Comp Insurance Increases	Ongoing Cost \$5,000
Operating Supplies – Medications – EMS	Ongoing Cost \$5,000
Add Staff for Friday/Weekend for 2 Ambulances (3 shifts)	Ongoing Cost \$30,000
Operating Equipment	Ongoing Cost \$5,000
Small Equipment Maintenance – EMS	Ongoing Cost \$2,000
Vehicle Maintenance – EMS	Ongoing Cost \$5,000
Underfunded EMS Positions 2016 and 2017 (adjusted amount)	Ongoing Cost \$12,220
Merit Increases for Full Time Staff (5 FTE's 2017)	Ongoing Cost \$10,800
Vehicle Insurance Increases	Ongoing Cost \$5,000
Operating Equipment Maintenance	Ongoing Cost \$5,000
Community Events/Awards Banquet Increase	Ongoing Cost \$2,000

Volunteer Fire Department

Capital Equipment:

In our 15-year capital equipment replacement plan which is submitted each year along with our budget requests, 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 full copy of the FVFD 15 year Capital Replacement Plan is available by request from FVFD.

Description	Amount
Lease Payment – 5th of 8 payments Engine 23	\$72,000
Lease Payment -- 7 th of 8 payments Engine 22	\$63,055
Replace Assistant Fire Chief's Vehicle (Car 2102)	\$47,000
Stryker Stretcher Lift Devices – 3 each	\$65,000
Replace EMS Stretchers (3 @ \$18,500 each)	\$55,500
Automatic Defibrillators – Replacement	\$20,000
Total Request from Fire/EMS Fund	\$322,555

Capital Improvement Plan:

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

Fire Training Field Improvements:

Fire Training Field Improvements	\$400,000
Total Request for the City's CIP Plan	\$400,000

The Training Field Improvements are included in the City's CIP.

FRIENDSWOOD VOLUNTEER FIRE DEPT
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
FIRE ADMINISTRATION	\$1,509,622	\$1,598,698	\$1,601,698	\$1,570,559	\$1,962,734	\$1,619,298	1.3%
DEPARTMENT TOTAL	\$1,509,622	\$1,598,698	\$1,601,698	\$1,570,559	\$1,962,734	\$1,619,298	1.3%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
MAINTENANCE	\$8,007	\$0	\$0	\$0	\$0	\$0	0.0%
SERVICES	1,501,615	1,598,698	1,601,698	1,209,554	1,601,728	1,619,298	1.3%
CAPITAL OUTLAY	0	0	0	361,006	361,006	0	0.0%
CLASSIFICATION TOTAL	\$1,509,622	\$1,598,698	\$1,601,698	\$1,570,559	\$1,962,734	\$1,619,298	1.3%

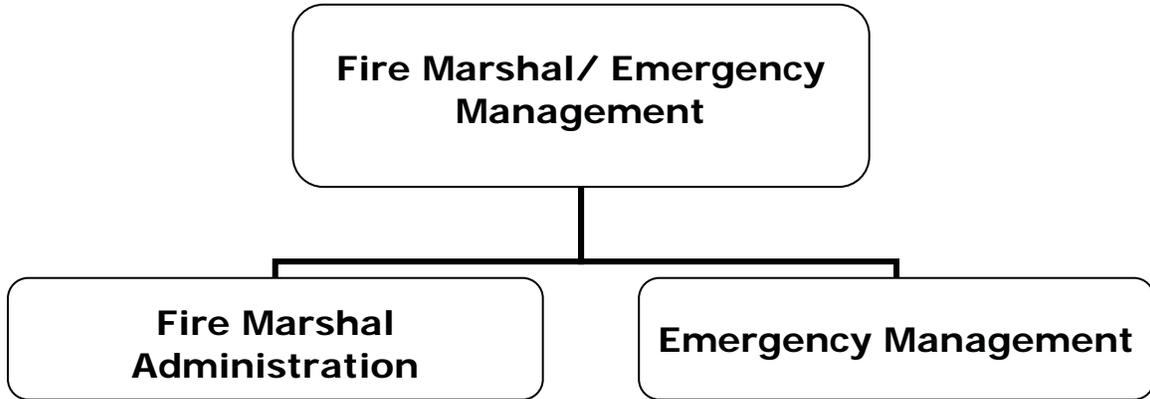
PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
FIRE ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERSONNEL TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

2201 - FIRE ADMINISTRATION (FVFD)

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
60 - MAINTENANCE							
001-2201-422.6300	VEHICLE MAINTENANCE	\$8,007	\$0	\$0	\$0	\$0	\$0
60 - MAINTENANCE Totals:		\$8,007	\$0	\$0	\$0	\$0	\$0
70 - SERVICES							
001-2201-422.7861	FIRE/EMS SERVICES	\$1,469,035	\$1,568,698	\$1,568,698	\$1,176,524	\$1,568,698	\$1,584,298
001-2201-422.7862	FIRE/EMS SERVICE RUNS	32,580	30,000	33,000	33,030	33,030	35,000
70 - SERVICES Totals:		\$1,501,615	\$1,598,698	\$1,601,698	\$1,209,554	\$1,601,728	\$1,619,298
80 - CAPITAL OUTLAY							
001-2201-422.8800	CAPITAL EQUIPMENT	\$0	\$0	\$0	\$361,006	\$361,006	\$0
80 - CAPITAL OUTLAY Totals:		\$0	\$0	\$0	\$361,006	\$361,006	\$0
2201 - FVFD TOTALS:		\$1,509,622	\$1,598,698	\$1,601,698	\$1,570,559	\$1,962,734	\$1,619,298

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 with the Fire Marshal serving as the Emergency Management Coordinator. The OEM is responsible for maintaining and implementing the city's Emergency Operations Plan (EOP) and 22 supplemental Annexes. The OEM also develops and maintains the Local Hazard Mitigation Plan (LMP), Debris Management Plan, Pandemic Plan, Continuity of Operations Plan (COOP), Records Emergency Action Plan (REAP), and participates with all communities in Galveston County through a cooperative planning effort. These plans are reviewed, updated and exercised to ensure that the city is capable of responding to and recovering from any emergency event. Planning also enables the city to qualify for any potential disaster recovery funds which will assist in the recovery and rebuilding process.

The OEM develops and distributes emergency preparedness materials to citizens and businesses through our 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 for all city staff members and elected officials.

The Fire Marshal's Office maintains the Emergency Operations Center (EOC) which enables quick activation providing support for emergency or non-emergency operations. 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 2016

- Completed a total of 698 annual inspections and 656 follow-up type inspections on all commercial businesses, institutions, foster homes, nursing homes, daycares and apartment complexes for a grand total of 1,354 inspections within the city, to ensure compliance with fire and life safety codes.
- Instructed and informed the public in aspects of fire safety and prevention, along with emergency preparedness training, through awareness and education programs. Provided a total of 24 public education classes with 2,606 attendees.
- Reviewed, updated and submitted **5** Supplemental Annexes of the city's Emergency Operation Plan (EOP) to the state for review and approval.
- Reviewed and updated the city's Local Mitigation Plan (LMP). FEMA approval received September 2015; expiration date of 2020. Participated in the review and update of the Galveston County LMP; expiration date of 2022. Began participation with Harris County in the update of the Harris County LMP; expiration date will be 2025.
- Grants Awarded
 - FY15 Homeland Security Grant Program (HSGP) & Urban Area Security Initiative Program (UASI) for \$50,412; used to purchase radios for FVFD and console for PD Dispatch Center.
 - 2016 Homeland Security Grant Program for \$5,064; used to purchase 3 ballistic shields for PD SWAT team.
 - 2016 Emergency Management Performance Grant (EMPG) for \$38,481; funding supports the city's emergency management program.

2017-2018 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.
- Participate in the 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	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs – Fire Marshal's Office					
# of full time equivalents (FTE's)	5.20	5.20	5.20	5.20	5.20
Division Expenditures	\$629,446	\$660,798	\$694,938	\$694,631	\$702,714
Inputs – Emergency Management					
# of full time equivalents (FTE's)	1.4	1.4	1.4	1.4	1.4
Division Expenditures	\$173,251	\$189,559	\$160,830	\$148,754	\$173,944
Inputs – Storm					
# of full time equivalents (FTE's)	0.0	0.0	0.0	0.0	0.0
Division Expenditures	\$0	\$172,629	\$0	\$0	\$0
Outputs					
# of Total Inspections Conducted	1,512	1,354	1,450	1,350	1,400
# of Hours from Total Inspections Conducted	593	534	530	470	500
# of Building Plans Reviewed	252	269	230	230	250
# of DRC's Meetings Attended	57	35	45	45	40
# of Life Safety/Fire Code Complaints Investigated	14	19	15	11	12
# of Fire Origin and Cause Investigations	12	19	15	10	10
# of Educational Classes Presented	29	24	25	24	22
# of Instructional Staff Hours	48	38	30	35	30
Annual total hours of all FMO/OEM staff training attended	475	475	450	390	425
# of EOP, Supplemental Annexes & Planning Document Reviews Conducted and Submitted	5	5	5	5	5
Measures of Effectiveness					
% of Commercial Businesses Inspected	100%	100%	100%	100%	100%
Average Time for each Inspection (minutes)	25-30	21-26	23-28	23-28	21-26
% of Building Plans reviewed in 48 hours	90%	96%	96%	96%	96%
% of annual training met based on the average minimum requirement of 320 hours per year	100%	100%	100%	100%	100%
Maintained Advanced Level of Emergency Preparedness by reviewing and updating the EOP and annexes (% approved by State)	100%	100%	100%	100%	100%
Measures of Efficiency – Fire Marshal's Office					
Division expenditures per capita	\$16.13	\$16.85	\$17.66	\$17.65	\$17.38
Measures of Efficiency – Emergency Management					
Division expenditures per capita	\$4.44	\$4.83	\$4.09	\$3.78	\$4.30
Measures of Efficiency – Storm					
Division expenditures per capita	\$0.00	\$4.40	\$0.00	\$0.00	\$0.00

FIRE MARSHAL'S OFFICE
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
ADMINISTRATION	\$660,798	\$694,938	\$697,438	\$465,750	\$694,631	\$702,714	1.1%
EMERGENCY MANAGEMENT	189,559	160,830	171,111	101,740	148,754	173,944	8.2%
STORM	172,629	0	0	0	0	0	0.0%
DEPARTMENT TOTAL	\$1,022,986	\$855,768	\$868,549	\$567,490	\$843,385	\$876,658	2.4%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES AND BENEFITS	\$685,084	\$706,905	\$706,905	\$491,580	\$705,900	\$729,210	3.2%
SUPPLIES	81,331	51,896	64,648	26,796	54,523	46,982	-9.5%
MAINTENANCE	6,173	11,280	15,204	5,715	10,319	12,280	8.9%
SERVICES	242,888	85,687	81,792	43,400	72,642	88,186	2.9%
CAPITAL OUTLAY	7,511	0	0	0	0	0	0.0%
CLASSIFICATION TOTAL	\$1,022,986	\$855,768	\$868,549	\$567,490	\$843,385	\$876,658	2.4%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
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%
PERSONNEL TOTAL	6.60	6.60	6.60	6.60	6.60	6.60	0.0%

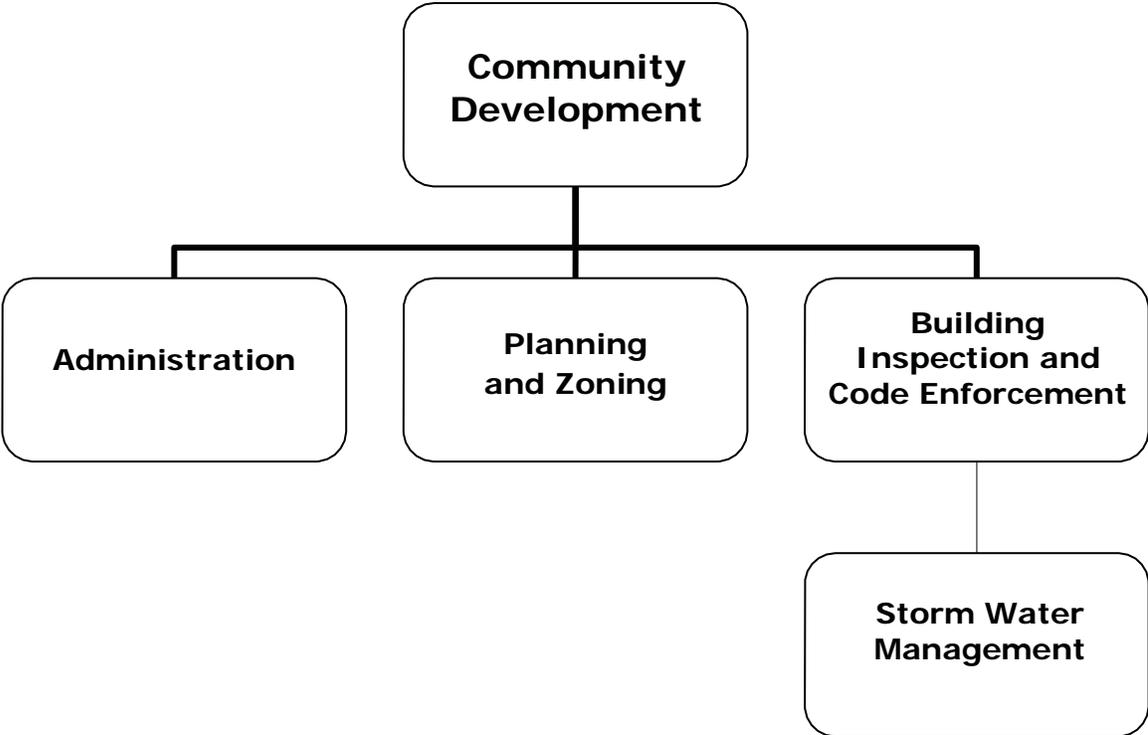
ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-2501-422.4110	FULLTIME SALARIES & WAGES	\$366,577	\$385,235	\$385,235	\$264,092	\$380,123	\$385,906
001-2501-422.4130	OVERTIME PAY	26,671	16,000	16,000	6,635	26,847	16,000
001-2501-422.4131	HOLIDAY HRS WORKED	545	310	310	0	500	310
001-2501-422.4143	LONGEVITY PAY	2,356	2,780	2,780	2,465	2,465	2,705
001-2501-422.4145	INCENTIVE-CERTIFICATE PAY	9,900	10,200	10,200	9,050	10,200	17,700
001-2501-422.4149	CELL PHONE ALLOWANCE	4,563	4,800	4,800	2,562	4,800	3,600
001-2501-422.4220	PART-TIME WAGES	47,015	50,728	50,728	36,358	48,477	50,943
001-2501-422.4710	SOCIAL SECURITY/MEDICARE	33,324	33,040	33,040	23,278	33,038	36,503
001-2501-422.4720	TMRS RETIREMENT	64,778	65,712	65,712	45,676	65,902	67,659
001-2501-422.4810	HEALTH/DENTAL INSURANCE	42,679	42,688	42,688	30,317	42,688	45,143
001-2501-422.4820	LIFE INSURANCE	958	1,068	1,068	762	1,017	1,065
001-2501-422.4830	DISABILITY INSURANCE	1,003	1,114	1,114	801	1,067	1,189
001-2501-422.4840	WORKERS COMP INSURANCE	3,528	6,532	6,532	4,498	5,997	6,728
001-2501-422.4850	EAP SERVICES	434	523	523	295	394	638
001-2501-422.4890	FLEX PLAN ADMINISTRATION	83	86	86	63	84	384
40 - SALARIES & BENEFITS Totals:		\$604,414	\$620,816	\$620,816	\$426,853	\$623,598	\$636,473
50 - SUPPLIES							
001-2501-422.5100	OFFICE SUPPLIES	\$809	\$1,100	\$1,100	\$708	\$943	\$1,100
001-2501-422.5200	PERSONNEL SUPPLIES	3,541	3,300	5,800	3,108	4,144	4,800
001-2501-422.5300	VEHICLE SUPPLIES	200	200	200	125	367	200
001-2501-422.5301	FUEL	4,641	6,500	6,500	1,268	5,190	5,100
001-2501-422.5400	OPERATING SUPPLIES	3,449	5,000	5,000	2,888	3,850	5,000
001-2501-422.5800	OPERATING EQUIPMENT<\$5000	7,827	11,980	11,980	4,612	11,980	4,500
50 - SUPPLIES Totals:		\$20,467	\$28,080	\$30,580	\$12,708	\$26,475	\$20,700
60 - MAINTENANCE							
001-2501-422.6300	VEHICLE MAINTENANCE	\$3,240	\$5,555	\$8,055	\$5,151	\$6,868	\$7,555
001-2501-422.6800	EQUIPMENT MAINTENANCE	891	1,000	1,000	139	885	1,000
60 - MAINTENANCE Totals:		\$4,131	\$6,555	\$9,055	\$5,290	\$7,753	\$8,555
70 - SERVICES							
001-2501-422.7311	VEHICLE INSURANCE	\$2,596	\$2,782	\$2,782	\$1,822	\$2,782	\$2,782
001-2501-422.7322	LAW ENFORCEMENT	2,442	2,442	2,442	2,282	2,442	2,442
001-2501-422.7400	OPERATING SERVICES	2,236	4,440	4,440	1,411	4,381	3,540
001-2501-422.7401	POSTAL / COURIER SERVICES	21	250	250	44	158	250
001-2501-422.7494	PERMITS/INSPECTION/TEST	595	926	926	865	926	926
001-2501-422.7497	RECRUITMENT ADVERTISING	0	84	84	0	0	84
001-2501-422.7510	TRAINING	2,965	4,600	3,600	2,095	3,593	4,000
001-2501-422.7520	TRAVEL REIMBURSEMENTS	2,813	3,440	1,940	524	1,999	2,440
001-2501-422.7530	MEMBERSHIPS	795	1,525	1,525	815	1,525	1,525
001-2501-422.7730	INTERNET/WIRELESS SERVICE	1,876	2,600	2,600	1,483	2,600	2,600
001-2501-422.7800	CONTRACT SERVICES	2,700	3,500	3,500	0	3,500	3,500
001-2501-422.7830	RENTAL	0	150	150	0	150	150
001-2501-422.7831	VEHICLE LEASE-INTERNAL	12,748	12,748	12,748	9,558	12,748	12,747
70 - SERVICES Totals:		\$31,787	\$39,487	\$36,987	\$20,899	\$36,805	\$36,986
2501 - FIRE MARSHAL/ADMIN TOTALS:		\$660,798	\$694,938	\$697,438	\$465,750	\$694,631	\$702,714

2510 - FIRE MARSHAL / EMERGENCY MANAGEMENT

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-2510-422.4110	FULLTIME SALARIES & WAGES	\$40,125	\$41,718	\$41,718	\$33,816	\$41,088	\$46,837
001-2510-422.4130	OVERTIME PAY	712	1,442	1,442	344	459	1,442
001-2510-422.4143	LONGEVITY PAY	865	980	980	925	1,233	985
001-2510-422.4145	INCENTIVE-CERTIFICATE PAY	2,025	2,100	2,100	1,125	1,500	1,500
001-2510-422.4149	CELL PHONE ALLOWANCE	613	720	720	512	683	720
001-2510-422.4220	PART-TIME WAGES	16,933	19,090	19,090	12,864	17,153	19,658
001-2510-422.4710	SOCIAL SECURITY/MEDICARE	4,594	4,953	4,953	3,742	4,990	5,442
001-2510-422.4720	TMRS RETIREMENT	6,829	7,359	7,359	5,746	7,661	8,174
001-2510-422.4810	HEALTH/DENTAL INSURANCE	7,553	7,249	7,249	5,281	7,042	7,434
001-2510-422.4820	LIFE INSURANCE	116	116	116	92	123	129
001-2510-422.4830	DISABILITY INSURANCE	120	120	120	96	129	145
001-2510-422.4840	WORKERS COMP INSURANCE	51	104	104	79	105	112
001-2510-422.4850	EAP SERVICES	113	116	116	87	116	116
001-2510-422.4890	FLEX PLAN ADMINISTRATION	21	22	22	16	22	43
40 - SALARIES & BENEFITS Totals:		\$80,670	\$86,089	\$86,089	\$64,727	\$82,302	\$92,737
50 - SUPPLIES							
001-2510-422.5100	OFFICE SUPPLIES	\$523	\$900	\$900	\$447	\$896	\$900
001-2510-422.5200	PERSONNEL SUPPLIES	371	500	500	0	365	500
001-2510-422.5301	FUEL	1,208	3,814	3,814	0	1,600	3,800
001-2510-422.5400	OPERATING SUPPLIES	4,597	6,250	6,250	1,790	4,387	6,250
001-2510-422.5800	OPERATING EQUIPMENT<\$5000	54,166	12,352	22,604	11,851	20,801	14,832
50 - SUPPLIES Totals:		\$60,865	\$23,816	\$34,068	\$14,088	\$28,049	\$26,282
60 - MAINTENANCE							
001-2510-422.6800	EQUIPMENT MAINTENANCE	\$2,042	\$4,725	\$6,149	\$425	\$2,567	\$3,725
60 - MAINTENANCE Totals:		\$2,042	\$4,725	\$6,149	\$425	\$2,567	\$3,725
70 - SERVICES							
001-2510-422.7400	OPERATING SERVICES	\$12,128	\$12,265	\$13,370	\$12,117	\$14,156	\$17,265
001-2510-422.7510	TRAINING	844	2,665	665	350	1,467	2,665
001-2510-422.7520	TRAVEL REIMBURSEMENTS	2,875	4,250	3,750	2,575	3,433	4,250
001-2510-422.7530	MEMBERSHIPS	765	1,490	1,490	865	1,490	1,490
001-2510-422.7612	TELEPHONE/COMMUNICATIONS	4,209	5,655	5,655	3,685	5,655	5,655
001-2510-422.7730	INTERNET/WIRELESS SERVICE	2,651	3,375	3,375	1,964	3,375	3,375
001-2510-422.7800	CONTRACT SERVICES	15,000	6,500	6,500	0	5,000	6,500
001-2510-422.7841	ENVIRONMENTAL CLEAN UP	0	10,000	10,000	946	1,261	10,000
70 - SERVICES Totals:		\$38,472	\$46,200	\$44,805	\$22,501	\$35,837	\$51,200
001-2510-422.8400	CAPITAL OPERATING EQUIP	\$7,511	\$0	\$0	\$0	\$0	\$0
80 - CAPITAL OUTLAY Totals:		\$7,511	\$0	\$0	\$0	\$0	\$0
2510 - EMERGENCY MANAGEMENT TOTALS:		\$189,559	\$160,830	\$171,111	\$101,740	\$148,754	\$173,944

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
70 - SERVICES							
001-2513-422.7800	CONTRACT SERVICES	\$172,629	\$0	\$0	\$0	\$0	\$0
70 - SERVICES Totals:		\$172,629	\$0	\$0	\$0	\$0	\$0
2513 - FIRE MARSHAL/TS OR HURRICANE TOTALS:		\$172,629	\$0	\$0	\$0	\$0	\$0

Community Development



Mission Statement

Community Development is comprised of several areas of responsibility consisting of Administration, Building Permits/Inspections, Code Enforcement/Storm Water Management, and Planning & Zoning. Together, the department strives to ensure that all developers, builders, and residents within the City, including 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 2016-2017

Our staff accomplished the following:

The Community Development Department continues to transition due to the retirement of key personnel in some critical roles. For instance, in the Building & Inspections division, the City's new building official and one new inspector have received several certifications and licenses this past year. In the coming year, additional certifications are required. Obtaining these (licenses and certifications), affects the department's budget as far as costs for training, exams, and travel.

Another key shift this past year, the Planning Division replaced the Planning Manager position with a GIS Coordinator. The addition of this role has proven to be beneficial on numerous occasions, just in the couple of months since the job has been filled. Having a GIS Coordinator has afforded the department the ability to create maps in-house; saving money spent with an outside consultant and saving staff time in that the Coordinator can attend meetings and obtain firsthand knowledge of projects and maps that are needed.

Separate from changes to personnel, the Building and Planning Division staff worked together to streamline the commercial permitting and site plan approval process by requiring that both civil and architectural plans are submitted simultaneously. This shift ensures more accurate plans and saves staff time in reviewing plans for accuracy multiple times; thus permitting projects in a timelier manner.

The department also spent significant time working diligently to transition to the CDD portion of the City's new enterprise software. The new software includes connectivity to iPads for code enforcement officers and inspectors, which will provide them with tools and resources while out in the field; resulting inspections and add pictures to records for documentation purposes.

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; as well as 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 development adheres to the principles set forth in the City's Comprehensive Plan. Through the application of the Subdivision Ordinance and Zoning Ordinance, development is shaped to ensure compatibility with existing uses, as well as to maintain the health, safety, and general welfare of the community.

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.

The department also works with the following boards as needed:

- Zoning Board of Adjustments
- Construction Board of Adjustment and Appeals
- Building and Standards Commission

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.

Community Development

- Builder Meetings – the Building Division hosts meetings as needed to provide contractors with current information regarding changes in ordinances, 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 – 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 and YouTube, as well as recorded on DVD for historical recordation/reference.

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

The following decision package is included with the FY18 adopted budget.

Decision Packages:

Description		Amount
Multifunction Machine (printer, scanner & copier, B&W/color)	One Time Cost	\$11,000
	Ongoing Cost	\$150

2017-2018 Departmental Goals and Performance Measures by Division

Major Departmental Goals:

- Strive to improve communication to citizens and developers
- Process 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

Administration	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalentents (FTE's)*	1.39	2.00	2.00	2.00	2.00
Division expenditures	\$225,480	\$232,881	\$236,019	\$231,597	\$243,659
Measures of Efficiency					
Division expenditures per capita	\$5.78	\$5.94	\$6.00	\$5.88	\$6.03

*During FY16, the FTEs reflect department reorganization which eliminated the Planning Manager position and replaced it with the GIS Coordinator.

Community Development

Planning and Zoning Division	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	4.6	4.6	5.0	5.0	5.0
Division Expenditures	\$327,121	\$288,698	\$304,929	\$304,689	\$319,357
Outputs					
# of DRC Meetings Scheduled	75	58	55	82	72
# of Planning and Zoning Meetings held	23	23	18	26	26
# of Certificates of Platting Exemption	7	14	6	9	10
# of Preliminary Plats	14	8	7	11	11
# of Final Plats	14	22	16	24	20
# of Commercial Site Plans	9	10	12	18	12
# of Zone Changes	6	12	6	9	9
# of Appeals/Variations/ Special Exceptions	1	6	3	5	4
Measures of Effectiveness					
Avg. days to complete Site Plan **	11	10	20	15	7
Avg. days to complete Final Plat **	7	6	5	7	7
Avg. days to complete Preliminary Plat **	18	8	15	7	7
Measures of Efficiency					
Division expenditures per capita	\$8.38	\$7.36	\$7.75	\$7.74	\$7.90

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

Community Development

Inspection and Code Enforcement	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	4.9	4.9	4.9	4.7	4.7
Division Expenditures	\$373,286	\$432,524	\$430,481	\$417,726	\$439,584
Outputs					
# of New Residential permits issued	148	143	133	200	165
# of New Commercial permits issued	9	10	7	11	10
# of Commercial additions/alter permits issued	36	53	33	50	50
# of Inspections	11,620	11,231	7,822	11,733	11,500
Measures of Effectiveness					
Avg days to complete Single Family Home plan reviews **	5	4	5	5	5
Avg day to complete Commercial plan reviews **	6	12	10	10	10
% of Inspections done within 24 hours of notification	100%	100%	100%	100%	100%
Avg days to complete a Commercial add/alteration **	3	5	5	5	5
Avg days to complete a Residential add/alteration **	3	3	3	3	3
Measures of Efficiency					
Division expenditures per capita	\$9.57	\$11.03	\$10.94	\$10.61	\$10.87

** 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	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
ADMINISTRATION	\$232,881	\$236,019	\$236,565	\$161,519	\$231,597	\$243,659	3.2%
PLANNING AND ZONING	288,698	304,929	308,929	178,545	304,689	319,357	4.7%
INSPECTION/CODE ENFORCEMENT	432,524	430,481	425,981	288,244	417,726	439,584	2.1%
DEPARTMENT TOTAL	\$954,104	\$971,429	\$971,475	\$628,309	\$954,012	#####	3.2%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES AND BENEFITS	\$887,048	\$870,738	\$870,738	\$574,327	\$862,153	\$887,165	1.9%
SUPPLIES	18,062	18,313	18,359	8,441	16,154	16,843	-8.0%
MAINTENANCE	1,330	3,875	3,875	2,659	3,746	3,425	-11.6%
SERVICES	47,663	78,503	78,503	42,882	71,959	84,167	7.2%
CAPITAL OUTLAY	0	0	0	0	0	11,000	0.0%
CLASSIFICATION TOTAL	\$954,104	\$971,429	\$971,475	\$628,309	\$954,012	#####	3.2%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
ADMINISTRATION ^{2/3}	1.39	2.00	2.00	2.00	2.00	2.00	0.0%
PLANNING AND ZONING ^{2/3}	4.60	5.00	5.00	5.00	5.00	5.00	0.0%
INSPECTION/CODE ENFORCEMENT ³	4.90	4.90	4.90	4.90	4.70	4.70	-4.1%
PERSONNEL TOTAL	10.89	11.90	11.90	11.70	11.70	11.70	-4.1%

²Reorganization within divisions of the department

³Aligning budgeted FTE's with actual work activity

3501 - COMMUNITY DEVELOPMENT ADMINISTRATION

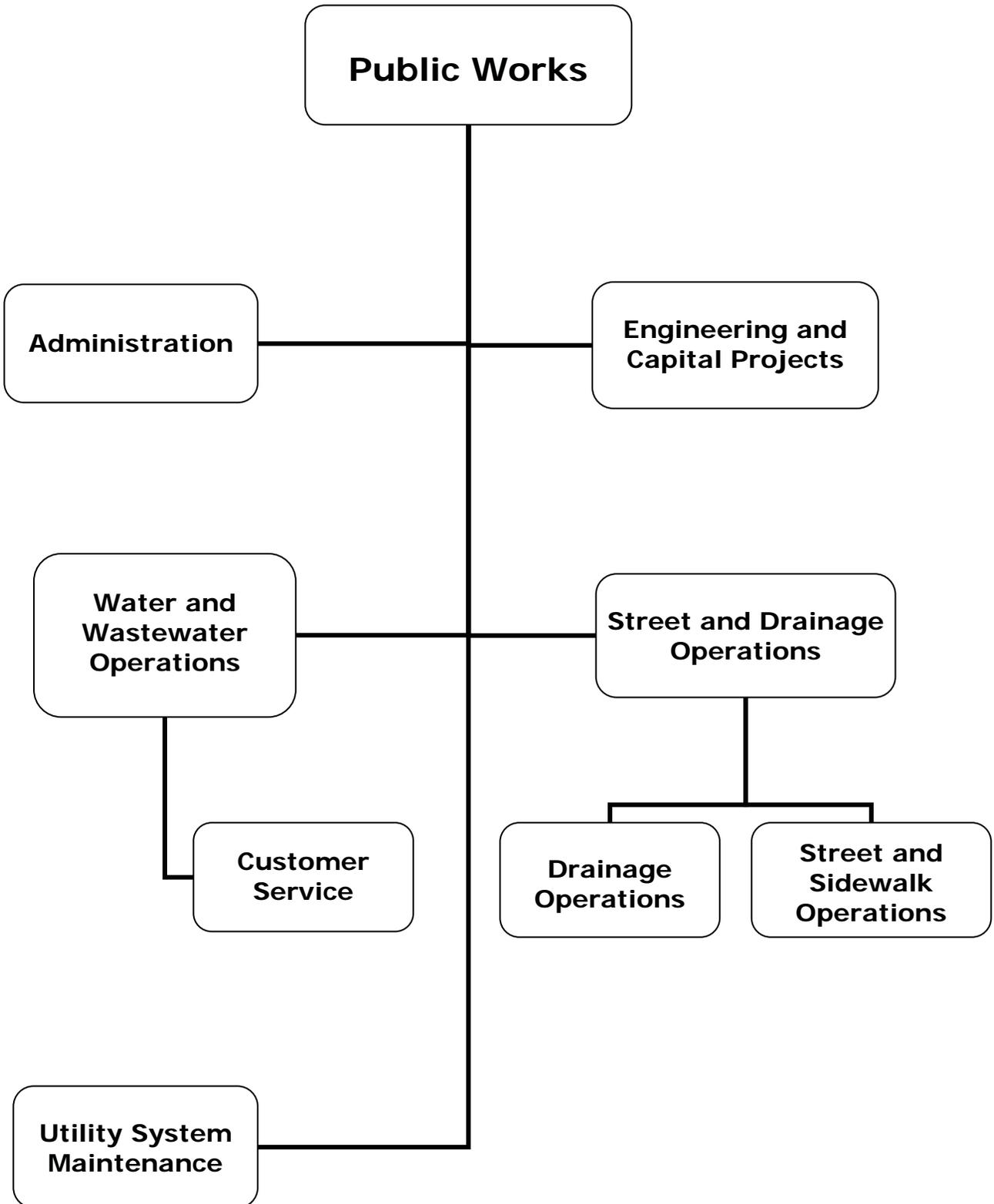
ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-3501-419.4110	FULLTIME SALARIES & WAGES	\$142,511	\$154,614	\$154,614	\$106,679	\$151,939	\$156,645
001-3501-419.4143	LONGEVITY PAY	1,344	1,075	1,075	965	965	1,090
001-3501-419.4144	VEHICLE ALLOWANCE	7,355	5,400	5,400	3,947	5,400	5,400
001-3501-419.4145	INCENTIVE-CERTIFICATE PAY	2,300	3,300	3,300	1,350	3,300	1,800
001-3501-419.4149	CELL PHONE ALLOWANCE	1,897	2,400	2,400	1,708	2,400	2,400
001-3501-419.4190	ACCRUED PAYROLL	10,054	0	0	0	0	0
001-3501-419.4710	SOCIAL SECURITY/MEDICARE	11,595	12,041	12,041	8,308	12,077	12,801
001-3501-419.4720	TMRS RETIREMENT	26,013	26,141	26,141	17,959	25,445	26,573
001-3501-419.4810	HEALTH/DENTAL INSURANCE	21,913	18,596	18,596	13,546	18,596	19,052
001-3501-419.4820	LIFE INSURANCE	371	431	431	293	391	432
001-3501-419.4830	DISABILITY INSURANCE	395	447	447	323	430	485
001-3501-419.4840	WORKERS COMP INSURANCE	155	425	425	291	388	422
001-3501-419.4850	EAP SERVICES	91	116	116	87	116	116
001-3501-419.4890	FLEX PLAN ADMINISTRATION	34	43	43	32	43	43
40 - SALARIES & BENEFITS Totals:		\$226,028	\$225,029	\$225,029	\$155,487	\$221,490	\$227,259
50 - SUPPLIES							
001-3501-419.5100	OFFICE SUPPLIES	\$3,252	\$3,375	\$3,421	\$1,929	\$3,322	\$3,500
001-3501-419.5200	PERSONNEL SUPPLIES	260	90	90	74	99	100
001-3501-419.5400	OPERATING SUPPLIES	407	545	545	98	430	500
001-3501-419.5800	OPERATING EQUIPMENT <\$5000	552	400	400	100	433	250
50 - SUPPLIES Totals:		\$4,470	\$4,410	\$4,456	\$2,201	\$4,285	\$4,350
70 - SERVICES							
001-3501-419.7350	SURETY BONDS	\$0	\$80	\$80	\$0	\$80	\$0
001-3501-419.7401	POSTAL / COURIER SERVICES	566	2,300	2,300	463	817	2,300
001-3501-419.7510	TRAINING	268	2,350	2,350	1,833	2,445	3,150
001-3501-419.7520	TRAVEL REIMBURSEMENTS	0	1,050	1,550	1,260	1,680	5,600
001-3501-419.7530	MEMBERSHIPS	835	800	800	275	800	1,000
001-3501-419.7800	CONTRACT SERVICES	714	0	0	0	0	0
70 - SERVICES Totals:		\$2,383	\$6,580	\$7,080	\$3,831	\$5,822	\$12,050
3501 - COMMUNITY DEV ADMIN TOTALS:		\$232,881	\$236,019	\$236,565	\$161,519	\$231,597	\$243,659

3502 - COMMUNITY DEVELOPMENT PLANNING & ZONING

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-3502-419.4110	FULLTIME SALARIES & WAGES	\$165,635	\$165,452	\$165,452	\$97,058	\$164,411	\$180,002
001-3502-419.4130	OVERTIME PAY	1,939	2,000	2,000	1,401	1,867	2,000
001-3502-419.4143	LONGEVITY PAY	1,776	3,220	3,220	960	960	1,170
001-3502-419.4144	VEHICLE ALLOWANCE	405	0	0	0	0	0
001-3502-419.4145	INCENTIVE-CERTIFICATE PAY	3,450	1,800	1,800	900	1,200	1,200
001-3502-419.4149	CELL PHONE ALLOWANCE	727	0	0	0	0	0
001-3502-419.4190	ACCRUED PAYROLL	4,499	0	0	0	0	0
001-3502-419.4710	SOCIAL SECURITY/MEDICARE	12,522	12,650	12,650	6,791	12,650	14,104
001-3502-419.4720	TMRS RETIREMENT	28,108	27,027	27,027	15,714	27,027	29,276
001-3502-419.4810	HEALTH/DENTAL INSURANCE	39,076	55,889	55,889	28,722	55,889	45,776
001-3502-419.4820	LIFE INSURANCE	433	458	458	262	458	497
001-3502-419.4830	DISABILITY INSURANCE	466	479	479	290	479	529
001-3502-419.4840	WORKERS COMP INSURANCE	330	273	273	393	273	292
001-3502-419.4850	EAP SERVICES	212	232	232	131	232	232
001-3502-419.4890	FLEX PLAN ADMINISTRATION	78	149	149	49	149	159
40 - SALARIES & BENEFITS Totals:		\$259,657	\$269,629	\$269,629	\$152,671	\$265,596	\$275,237
50 - SUPPLIES							
001-3502-419.5200	PERSONNEL SUPPLIES	\$241	\$460	\$460	\$278	\$421	\$600
001-3502-419.5400	OPERATING SUPPLIES	310	380	380	347	462	700
001-3502-419.5800	OPERATING EQUIPMENT <\$5000	1,977	0	0	0	0	0
50 - SUPPLIES Totals:		\$2,528	\$840	\$840	\$625	\$883	\$1,300
60 - MAINTENANCE							
001-3502-419.6800	EQUIPMENT MAINTENANCE	\$0	\$300	\$300	\$0	\$200	\$450
60 - MAINTENANCE Totals:		\$0	\$300	\$300	\$0	\$200	\$450
70 - SERVICES							
001-3502-419.7350	SURETY BONDS	\$86	\$160	\$160	\$0	\$160	\$80
001-3502-419.7400	OPERATING SERVICES	101	200	200	22	180	200
001-3502-419.7401	POSTAL / COURIER SERVICES	21	0	0	0	0	0
001-3502-419.7510	TRAINING	3,636	6,545	3,545	1,320	3,460	4,700
001-3502-419.7520	TRAVEL REIMBURSEMENTS	252	5,290	7,790	5,321	7,745	6,125
001-3502-419.7530	MEMBERSHIPS	500	265	265	0	265	265
001-3502-419.7710	SOFTWARE LICENSE FEES	0	1,700	6,200	5,813	6,200	0
001-3502-419.7800	CONTRACT SERVICES	21,918	20,000	20,000	12,772	20,000	20,000
70 - SERVICES Totals:		\$26,513	\$34,160	\$38,160	\$25,249	\$38,010	\$31,370
80 - CAPITAL OUTLAY							
001-3502-419.8800	CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$11,000
80 - CAPITAL OUTLAY Totals:		\$0	\$0	\$0	\$0	\$0	\$11,000
3502 - PLANNING AND ZONING TOTALS:		\$288,698	\$304,929	\$308,929	\$178,545	\$304,689	\$319,357

3528 - COMMUNITY DEVELOPMENT INSPECTION/CODE ENFORCEMENT

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-3528-424.4110	FULLTIME SALARIES & WAGES	\$257,253	\$246,157	\$246,157	\$173,829	\$244,772	\$250,252
001-3528-424.4130	OVERTIME PAY	4,827	4,330	4,330	2,390	4,687	4,330
001-3528-424.4143	LONGEVITY PAY	2,293	1,904	1,904	1,575	1,575	1,995
001-3528-424.4144	VEHICLE ALLOWANCE	1,486	0	0	0	0	0
001-3528-424.4145	INCENTIVE-CERTIFICATE PAY	6,535	3,300	3,300	1,825	3,300	2,400
001-3528-424.4149	CELL PHONE ALLOWANCE	2,660	2,178	2,178	1,934	2,579	2,718
001-3528-424.4190	ACCRUED PAYROLL	5,019	0	0	0	0	0
001-3528-424.4710	SOCIAL SECURITY/MEDICARE	19,210	18,361	18,361	12,584	18,361	20,019
001-3528-424.4720	TMRS RETIREMENT	43,191	40,411	40,411	28,439	40,411	41,550
001-3528-424.4810	HEALTH/DENTAL INSURANCE	56,556	56,747	56,747	41,616	56,747	58,585
001-3528-424.4820	LIFE INSURANCE	679	683	683	500	666	691
001-3528-424.4830	DISABILITY INSURANCE	719	712	712	544	725	746
001-3528-424.4840	WORKERS COMP INSURANCE	549	922	922	652	869	940
001-3528-424.4850	EAP SERVICES	282	273	273	205	273	290
001-3528-424.4890	FLEX PLAN ADMINISTRATION	105	102	102	76	101	153
40 - SALARIES & BENEFITS Totals:		\$401,364	\$376,080	\$376,080	\$266,168	\$375,067	\$384,669
50 - SUPPLIES							
001-3528-424.5200	PERSONNEL SUPPLIES	\$1,585	\$1,990	\$1,990	\$1,378	\$1,837	\$2,120
001-3528-424.5300	VEHICLE SUPPLIES	214	600	600	0	500	1,600
001-3528-424.5301	FUEL	3,860	6,448	6,448	1,478	4,971	4,448
001-3528-424.5400	OPERATING SUPPLIES	2,163	2,525	2,525	1,559	2,078	2,525
001-3528-424.5800	OPERATING EQUIPMENT < \$5000	3,241	1,500	1,500	1,199	1,599	500
50 - SUPPLIES Totals:		\$11,063	\$13,063	\$13,063	\$5,614	\$10,986	\$11,193
60 - MAINTENANCE							
001-3528-424.6300	VEHICLE MAINTENANCE	\$1,330	\$3,575	\$3,575	\$2,659	\$3,546	\$2,975
60 - MAINTENANCE Totals:		\$1,330	\$3,575	\$3,575	\$2,659	\$3,546	\$2,975
70 - SERVICES							
001-3528-424.7311	VEHICLE INSURANCE	\$2,433	\$2,608	\$2,608	\$1,621	\$2,608	\$2,608
001-3528-424.7441	CODE ENFORCEMENT SERVICES	1,140	1,500	1,500	1,232	1,643	1,500
001-3528-424.7498	JUDGMENTS & DAMAGE CLAIM	0	1,000	1,000	0	500	1,000
001-3528-424.7510	TRAINING	2,645	4,000	4,000	1,619	3,659	5,500
001-3528-424.7520	TRAVEL REIMBURSEMENTS	0	3,500	3,500	898	2,197	4,500
001-3528-424.7530	MEMBERSHIPS	467	1,096	1,096	749	1,096	1,548
001-3528-424.7730	INTERNET/WIRELESS SERVICE	684	2,880	2,880	1,653	2,880	2,880
001-3528-424.7800	CONTRACT SERVICES	0	5,000	5,000	0	2,500	5,000
001-3528-424.7831	VEHICLE LEASE-INTERNAL	7,911	7,911	7,911	5,931	7,911	7,911
001-3528-424.7842	STORM WATER MANAGEMENT	3,487	8,268	3,768	100	3,133	8,300
70 - SERVICES Totals:		\$18,767	\$37,763	\$33,263	\$13,803	\$28,127	\$40,747
3528 - INSPECTION/CODE ENFORCE TOTALS:		\$432,524	\$430,481	\$425,981	\$288,244	\$417,726	\$439,584



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 2015 – 16 Accomplishments

Our staff accomplished the following:

- 1,720 street joints and cracks in streets were sealed
- 5,445 linear feet of sidewalks were raised
- 301 linear feet of sidewalks were removed and replaced
- 216 linear feet of curb replacement
- 10,892 square feet of streets were raised
- 508 signs repaired through work orders were completed
- 315 signs were replaced through the Sign Replacement Program
- 29 street banners were hung
- 1,216 fire hydrants repaired, installed, or audited
- 131 meters changed out
- 558 bacteriological samples were collected
- 384 dead end fire hydrants flushed
- 159 non-dead fire hydrants flushed
- 2,202 utility billing work orders
- 306 repairs to vehicles
- 123 repairs to equipment

The following were completed through the Sewer Rehab Project:

- 1,311 linear feet of cleaning and TV inspection of sanitary sewer lines
- 1,311 linear feet of Cures in Place Pipe, CIPP Liner for sanitary sewer lines
- 0 linear feet of Pipe Bursting (enlargement)
- 0 linear feet of Remove and Replace pipe
- 4 point repairs
- 1 lift station cleanings
- 0 manhole replacements

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 fourteenth 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. The two of the past three year's allotments were included with the 2013 Bond Funds for the Projects to reconstruct Mary Ann Drive, West Shadowbend Avenue, Townes, and Winding Roads. A portion of this past year's allotment is currently being applied towards acquiring an updated paving study for the City. Included in this year's budget is \$500,000 for this program.

Sanitary Sewer Rehabilitation Program

This program will begin its sixteenth 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. We had coordinated and completed working with RJN Group for the first two phases of a formal Sanitary Sewer System Assessment Study to determine critical sources of I&I in our system. We are currently coordinating with a third party consultant engineer regarding phased project scopes per an estimated budget expense. 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.

Capital Improvement Projects

The following includes the City's Capital Improvement Projects that are currently in process.

Capital Improvement Projects in Process			
Friendswood Link Road/Whispering Pines Paving Improvements	Water Plants #2 & 7 Replacement	Lift Station #3 & 18 Replacement	Lake Friendswood Park & Pavilion
2013 Bond Round 1 Streets (Mary Ann Drive, Shadowbend Ave., Townes Rd., and Winding Rd. Improvements	Friendswood Library	Centennial Park Basketball Pavilion	Sports Park Improvements
Fire Station #4 Expansion and New Fire Station behind the Public Safety Building Improvements	SCADA System Upgrades	Basketball Pavilion	New PSB Fire Station

Public Works

Highlights of the Budget

The following FAW and decision packages are included with the FY18 adopted budget.

Water and Sewer Fund

Description		Amount
FAW – Increase to Water Operating Services – New Mandated EPA Sampling	Ongoing Cost	\$60,000
FAW – SEWPP Operation Rate Increase	Ongoing Cost	\$282,032
Additional Staff - Streets Laborer (1.0 FTE) Hire date Jan 1	Ongoing Cost	\$42,009
Message Boards (1)	One Time Cost	\$17,849

The following decision packages are not included with the FY18 adopted budget.

General Fund

Description		Amount
Industrial Zero Turn Riding Mower	One Time Cost	\$14,000
Message Boards (1)	One Time Cost	\$21,431
2018 F150 Extended Cab Pickup	One Time Cost	\$28,000
Street Sweeper	One Time Cost	\$165,000

Water and Sewer Fund

Description		Amount
Increase to Water Plant Maintenance	Ongoing Cost	\$30,000
Replace (PW108) Mini Excavator	One Time Cost	\$50,000
Increase to Lift Station Maintenance	Ongoing Cost	\$50,000
Lift Station Maintenance Contract Services	Ongoing Cost	\$40,000
Replacement (PW109) Mid-Sized Mini Excavator-Trailer Package	One Time Cost	\$100,000
4-Inch Submersible Pump Replacement	One Time Cost	\$61,000
Additional Staff - Maintenance Worker (with benefits 1.0 FTE)	One Time Cost	\$66,969
Addition to Fleet – 2018 F550 Truck	One Time Cost	\$45,000
Vacuum-Jet Combination Truck	One Time Cost	\$425,000
Lift Stations #9 & #11 Pumps/Controls	One Time Cost	\$27,000
Trench Safety Equipment - Aluminum Modular Box	One Time Cost	\$15,000
Portable Generator Set (WW#4)	One Time Cost	\$150,000

Public Works

2017-2018 Departmental Performance Measures by Division

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

Administration (GF & WS)	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	4.33	4.33	4.00	4.00	4.00
Division expenditures	\$493,204	\$483,774	\$488,403	\$470,310	\$484,079
Measures of Efficiency					
Division expenditures per capita	\$12.64	\$12.34	\$12.41	\$11.95	\$11.97

Street/Sidewalk Operations	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	11.00	12.00	12.00	12.00	13.00
Division Expenditures	\$1,143,315	\$1,185,678	\$1,335,375	\$1,298,269	\$1,468,717
Outputs					
# of Street Signs Replaced in Program	205	315	340	212	320
# of Street Signs Repaired / Replaced by work orders	401	508	400	895	450
Sidewalk Raised (lf)	11,805	5,445	7,000	7,843	6,000
Sidewalk Removed & Replaced (lf)	493	301	460	397	400
Street Raising (sf)	39,249	10,892	19,000	18,906	15,000
# of Completed Work Orders for Streets	540	390	500	472	500
Measures of Effectiveness					
Average # of days to complete Signs work orders	1.50	1.55	1.50	1.50	1.55
% of work orders for Signs completed within 10 days	98.50%	99.24%	97%	98%	98%
Average # of days to complete Street work orders	3.56	3.81	3.70	3.75	3.80
% of Street work orders completed within 10 days	83.70%	91.63%	90%	91%	91%
Measures of Efficiency					
Monthly Operating Costs	\$95,276	\$98,807	\$111,281	\$108,189	\$122,393
Division expenditures per capita	\$29.30	\$30.23	\$33.93	\$32.99	\$36.33

Public Works

Drainage Operations	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	4.00	4.00	4.00	4.00	4.00
Division Expenditures	\$345,357	\$381,064	\$349,818	\$383,364	\$409,580
Outputs					
Ditches Cleaned (ft)	5,039	15,409	15,000	15,000	15,000
Road side Ditches Mowed (ac)	821	749	800	800	800
Storm Pipe Cleaned (ft)	205	370	430	175	210
Debris Cleaned (cy)	989	1,214	750	833	1,000
# of Work Orders	360	249	320	140	200
Measures of Effectiveness					
Average # of days to complete work orders	2.98	5.85	4.00	5.00	5.00
% of work orders completed within 10 working days	95.56%	90.55%	96.3%	93.00%	92.00%
Measures of Efficiency					
Monthly cost to operate the Drainage Operations	\$28,780	\$31,755	\$29,152	\$31,947	\$34,162
Division expenditures per capita	\$8.85	\$9.72	\$8.89	\$9.74	\$10.13

Public Works

Water Operations and Utilities	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	9.30	9.30	9.30	9.30	9.30
Division Expenditures	\$2,391,701	\$2,492,440	\$2,686,995	\$2,834,785	\$3,004,515
Outputs					
# of Active Utility Accounts	13,299	13,482	13,500	13,650	13,660
# of Completed Work Orders	1,582	1,306	1,450	1,245	1,350
# of meter change outs	142	131	150	140	140
# of Service Lines Repaired	186	146	140	157	150
# of Main Lines Repaired	57	46	100	48	50
# of Lines Flushed	631	596	635	600	600
# of Fire Hydrants Serviced	1,516	1,216	1,751	1,600	1,400
Ground Water Pumpage (MG)	20.196	10.275	22.000	20.000	15.000
Surface Water Pumpage (MG)	1,793.901	1,806.310	2,100.000	1,820.000	1,820.000
Total Water Usage (MG)	1,814.097	1,816.585	2,122.000	1,840.000	1,835.000
Total Daily Average Water Production (MG)	4.970	4.963	5.200	5.000	5.00
Total Surface Water Purchased (MG)	1,793.901	1,806.310	2,100.000	1,820.000	1,820.000
Measures of Effectiveness					
Average # of days to complete work orders	1.33	1.25	1.25	1.25	1.25
% of work orders within 2 working days	95.70%	96.33%	98%	96%	97%
% of Purchased Surface Water Usage*	98.89%	99.43%	99%	99%	99%
Measures of Efficiency					
Monthly Operating Costs	\$199,308	\$207,703	\$223,916	\$236,232	\$250,376
Division expenditures per capita	\$61.29	\$63.55	\$68.27	\$72.03	\$74.32

*Maintain Subsidence Districts mandates of having at least 80% of the City's total water usage be purchased surface water.

Public Works

Sewer Operations and Utilities	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	9.00	9.00	10.00	10.00	10.00
Division Expenditures	\$2,745,733	\$2,691,246	\$3,572,624	\$3,179,328	\$3,544,507
Outputs					
# of Completed Work Orders	675	622	700	600	650
Sewer Treatment Total All Flows (MG)	1,206.539	1,237.723	1,225.000	1,230.000	1,240.000
Sewer Treatment Total Daily Average (MG)	3.306	3.382	3.35	3.35	3.35
# of Service Lines Repaired	98	102	125	112	110
# of Main Lines repaired	7	9	15	10	10
# of Sewer Lines cleaned	18,452	20,517	30,000	18,760	21,000
# of Manholes repaired	8	12	30	10	15
# of Sewer Main Stoppages	42	38	40	30	40
# of Service Lines Stoppages	176	153	160	140	150
# of Lift Station repairs	953	844	910	915	900
Measures of Effectiveness					
Average # of days to complete work orders	1.41	1.83	1.60	1.50	1.75
% of work orders completed within 2 working days	90.96%	89.71%	95.00%	92.00%	92.00%
Measures of Efficiency					
Monthly cost to operate the City's Sewer Operations	\$228,811	\$224,271	\$297,719	\$264,944	\$295,376
Division expenditures per capita	\$70.36	\$68.62	\$90.77	\$80.78	\$87.68

Public Works

Utility Customer Service	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	2.00	2.00	2.00	2.00	2.00
Division Expenditures	\$204,721	\$223,182	\$220,999	\$223,878	\$227,989
Outputs					
# of Active Utility Accounts	13,299	13,482	13,930	13,650	13,700
# of Completed Work Orders	2,853	2,202	2,900	2,300	2,300
# of cut-offs	756	680	850	700	700
# of reconnects	610	590	720	600	600
# of work orders closed	2,853	2,202	2,900	2,300	2,300
Measures of Effectiveness					
# of work orders completed per FTE	1,427	1,101	1,450	1,150	1,200
% of work orders closed out	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly cost to operate the City's Utility Customer Service	\$17,060	\$18,599	\$18,417	\$18,657	\$18,999
Division expenditures per capita	\$5.25	\$5.69	\$5.62	\$5.69	\$5.64

Public Works

Engineering and Capital Projects	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	4.00	4.00	4.00	4.00	4.00
Division Expenditures	\$343,609	\$384,373	\$405,292	\$395,215	\$417,298
Outputs					
# of Construction Plan Review	24	25	25	30	40
# of Construction Right of Way Permits	53	75	83	75	80
# of Development Permits	23	10	15	10	20
# of Attachment 4 (Impervious Cover Reviews)	0	0	0	0	0
# of CIP Projects Completed	3	5	8	5	10
# of construction site visits per workday	12	20	30	20	40
# of Residential Sections Completed	5	7	3	3	3
Measures of Effectiveness					
Average days for plan reviews	5	5	5	5	5
% of Field inspections completed within 24 hours of notification	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly Operating Costs	\$28,634	\$32,031	\$33,774	\$32,935	\$34,775
Division expenditures per capita	\$8.81	\$9.80	\$10.30	\$10.04	\$10.32

**PUBLIC WORKS
DEPARTMENT SUMMARY**

EXPENDITURE BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
ADMINISTRATION (GF)	\$333,186	\$317,206	\$311,406	\$221,581	\$309,294	\$318,971	0.6%
STREET/SIDEWALK OPERATIONS	1,185,678	1,335,375	1,332,522	892,879	1,298,269	1,468,717	10.0%
DRAINAGE OPERATIONS	381,064	349,818	356,312	278,213	383,364	409,580	17.1%
ENGINEERING & CAPITAL PROJ (GF)	218,644	251,460	257,260	172,569	247,970	260,073	3.4%
ADMINISTRATION (W/S)	150,590	171,197	171,422	117,242	161,016	165,108	-3.6%
WATER UTILITIES & OPERATIONS	2,500,370	2,686,995	2,753,927	1,952,190	2,834,785	3,004,515	11.8%
SEWER UTILITIES & OPERATIONS	2,691,768	3,572,624	3,696,125	1,723,822	3,179,328	3,544,507	-0.8%
CUSTOMER SERVICE (W/S)	225,354	220,999	220,774	167,957	223,878	227,989	3.2%
ENGINEERING & CAPITAL PROJ (W/S)	167,535	153,832	153,544	96,208	147,245	157,225	2.2%
DEPARTMENT TOTAL	\$7,854,188	\$9,059,506	\$9,253,292	\$5,622,662	\$8,785,150	\$9,556,685	5.5%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES & BENEFITS	3,089,554	3,294,642	3,294,642	2,297,320	3,213,399	3,451,523	4.8%
SUPPLIES	245,076	356,930	360,138	191,720	321,364	346,772	-2.8%
MAINTENANCE	630,000	635,600	747,950	373,906	734,875	610,400	-4.0%
SERVICES	3,632,958	4,337,100	4,385,328	2,578,657	4,271,662	4,722,407	8.9%
CAPITAL OUTLAY	81,363	27,500	27,500	23,111	33,255	17,849	-35.1%
OTHER	175,238	407,734	437,734	157,947	210,596	407,734	0.0%
CLASSIFICATION TOTAL	\$7,854,188	\$9,059,506	\$9,253,292	\$5,622,662	\$8,785,150	\$9,556,685	5.5%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
ADMINISTRATION - (GF) ³	2.73	2.40	2.40	2.40	2.40	2.40	0.0%
ADMINISTRATION - (W/S)	1.60	1.60	1.60	1.60	1.60	1.60	0.0%
STREET/SIDEWALK OPERATIONS	12.00	12.00	12.00	12.00	12.00	12.00	0.0%
DRAINAGE OPERATIONS	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
WATER UTILITIES	6.00	6.00	6.00	6.00	6.00	6.00	0.0%
SEWER UTILITIES	6.00	6.00	6.00	6.00	6.00	6.00	0.0%
WATER OPERATIONS	2.30	2.30	2.30	2.30	2.30	2.30	0.0%
SEWER OPERATIONS	5.00	5.00	5.00	5.00	5.00	5.00	0.0%
UTILITY CUSTOMER SERVICE - (W/S)	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
ENGINEERING & CAPITAL PROJ - (GF)	2.60	2.60	2.60	2.60	2.60	2.60	0.0%
ENGINEERING & CAPITAL PROJ - (W/S)	1.40	1.40	1.40	1.40	1.40	1.40	0.0%
PERSONNEL TOTAL	45.63	45.30	45.30	45.30	45.30	45.30	0.0%

³Aligning budgeted FTE's with actual work activity

3601 - PUBLIC WORKS ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-3601-431.4110	FULLTIME SALARIES & WAGES	\$223,677	\$205,436	\$205,436	\$143,536	\$203,382	\$210,556
001-3601-431.4130	OVERTIME PAY	604	1,000	1,000	16	572	1,000
001-3601-431.4143	LONGEVITY PAY	2,037	1,055	1,055	923	923	827
001-3601-431.4144	VEHICLE ALLOWANCE	7,892	7,560	7,560	5,525	7,560	7,560
001-3601-431.4145	INCENTIVE-CERTIFICATE PAY	1,395	2,700	2,700	2,070	2,760	2,760
001-3601-431.4149	CELL PHONE ALLOWANCE	1,859	1,680	1,680	1,196	1,680	2,100
001-3601-431.4190	ACCRUED PAYROLL	1,374	0	0	0	0	0
001-3601-431.4710	SOCIAL SECURITY/MEDICARE	16,188	15,032	15,032	10,961	15,032	17,198
001-3601-431.4720	TMRS RETIREMENT	37,576	34,390	34,390	24,008	34,390	35,697
001-3601-431.4810	HEALTH/DENTAL INSURANCE	32,745	22,591	22,591	16,453	22,591	22,887
001-3601-431.4820	LIFE INSURANCE	582	569	569	414	552	581
001-3601-431.4830	DISABILITY INSURANCE	611	594	594	434	578	649
001-3601-431.4840	WORKERS COMP INSURANCE	237	348	348	671	895	357
001-3601-431.4850	EAP SERVICES	143	139	139	104	139	174
001-3601-431.4890	FLEX PLAN ADMINISTRATION	53	52	52	39	52	125
40 - SALARIES & BENEFITS Totals:		\$326,973	\$293,146	\$293,146	\$206,349	\$291,105	\$302,471
50 - SUPPLIES							
001-3601-431.5100	OFFICE SUPPLIES	\$1,021	\$2,200	\$1,400	\$1,174	\$1,565	\$2,400
001-3601-431.5200	PERSONNEL SUPPLIES	334	250	257	257	257	240
001-3601-431.5400	OPERATING SUPPLIES	194	400	175	59	79	400
001-3601-431.5800	OPERATING EQUIPMENT <\$5000	181	0	225	225	225	0
50 - SUPPLIES Totals:		\$1,729	\$2,850	\$2,057	\$1,715	\$2,126	\$3,040
70 - SERVICES							
001-3601-431.7400	OPERATING SERVICES	\$393	\$500	\$930	\$521	\$695	\$1,000
001-3601-431.7401	POSTAL / COURIER SERVICES	25	100	163	133	178	200
001-3601-431.7510	TRAINING	1,863	5,600	600	10	513	5,600
001-3601-431.7520	TRAVEL REIMBURSEMENTS	1,620	4,700	4,200	3,276	4,368	4,700
001-3601-431.7530	MEMBERSHIPS	583	1,500	1,200	973	1,200	1,900
001-3601-431.7540	PUBLICATIONS	0	60	360	299	360	60
70 - SERVICES Totals:		\$4,484	\$12,460	\$7,453	\$5,212	\$7,314	\$13,460
80 - CAPITAL OUTLAY							
001-3601-431.8800	CAPITAL EQUIPMENT	\$0	\$8,750	\$8,750	\$8,305	\$8,750	\$0
80 - CAPITAL OUTLAY Totals:		\$0	\$8,750	\$8,750	\$8,305	\$8,750	\$0
3601 - PW ADMINISTRATION TOTALS:		\$333,186	\$317,206	\$311,406	\$221,581	\$309,294	\$318,971

3610 - PUBLIC WORKS STREET & SIDEWALK OPERATIONS

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-3610-431.4110	FULLTIME SALARIES & WAGES	\$360,350	\$453,883	\$445,116	\$267,840	\$399,120	\$490,690
001-3610-431.4130	OVERTIME PAY	16,697	10,179	11,179	10,656	16,708	10,179
001-3610-431.4143	LONGEVITY PAY	6,080	7,760	7,760	7,132	7,132	5,400
001-3610-431.4145	INCENTIVE-CERTIFICATE PAY	50	0	1,875	1,875	2,500	4,200
001-3610-431.4149	CELL PHONE ALLOWANCE	1,512	1,740	1,740	1,238	1,740	2,580
001-3610-431.4190	ACCRUED PAYROLL	0	0	5,892	5,892	5,892	0
001-3610-431.4710	SOCIAL SECURITY/MEDICARE	27,383	34,633	34,633	20,906	34,633	38,445
001-3610-431.4720	TMRS RETIREMENT	60,643	74,209	74,209	46,150	74,209	79,820
001-3610-431.4810	HEALTH/DENTAL INSURANCE	85,392	110,830	110,830	60,365	110,830	155,524
001-3610-431.4820	LIFE INSURANCE	954	1,267	1,267	777	1,035	1,334
001-3610-431.4830	DISABILITY INSURANCE	1,006	1,313	1,313	833	1,110	1,495
001-3610-431.4840	WORKERS COMP INSURANCE	8,279	15,439	15,439	10,886	14,515	18,645
001-3610-431.4850	EAP SERVICES	534	697	697	426	568	750
001-3610-431.4890	FLEX PLAN ADMINISTRATION	199	385	385	158	211	476
40 - SALARIES & BENEFITS Totals:		\$569,078	\$712,335	\$712,335	\$435,134	\$670,204	\$809,538
50 - SUPPLIES							
001-3610-431.5200	PERSONNEL SUPPLIES	\$8,151	\$10,000	\$10,500	\$7,716	\$10,288	\$12,750
001-3610-431.5301	FUEL	21,072	29,660	29,660	14,792	24,723	24,660
001-3610-431.5400	OPERATING SUPPLIES	8,021	8,500	8,500	8,367	11,156	8,800
001-3610-431.5474	SIGN MATERIALS	28,469	31,000	31,000	19,703	30,270	31,000
001-3610-431.5800	OPERATING EQUIPMENT<\$5000	7,705	11,250	11,250	6,834	9,862	11,250
50 - SUPPLIES Totals:		\$73,418	\$90,410	\$90,910	\$57,412	\$86,299	\$88,460
60 - MAINTENANCE							
001-3610-431.6300	VEHICLE MAINTENANCE	\$15,941	\$13,500	\$13,500	\$12,697	\$16,929	\$23,000
001-3610-431.6510	STREET MAINTENANCE	84,845	75,000	42,453	33,051	44,068	75,000
001-3610-431.6515	BRIDGE MAINTENANCE	289	1,000	1,000	34	1,000	1,000
001-3610-431.6517	TRAFFIC LIGHT MAINTENANCE	100	200	33,047	18,961	25,281	2,000
001-3610-431.6520	SIDEWALK MAINTENANCE	6,463	15,000	5,553	5,291	7,055	15,000
001-3610-431.6800	EQUIPMENT MAINTENANCE	20,850	13,300	13,300	7,539	13,052	17,800
001-3610-431.6871	CONSTRUCTION EQUIP MAINT	1,200	0	0	0	0	0
60 - MAINTENANCE Totals:		\$129,688	\$118,000	\$108,853	\$77,572	\$107,384	\$133,800
70 - SERVICES							
001-3610-431.7311	VEHICLE INSURANCE	\$7,399	\$7,928	\$7,928	\$3,791	\$7,928	\$7,928
001-3610-431.7400	OPERATING SERVICES	470	1,000	3,086	2,086	3,281	1,000
001-3610-431.7497	RECRUITMENT ADVERTISING	0	300	300	0	0	300
001-3610-431.7498	JUDGMENTS & DAMAGE CLAIM	0	500	500	0	0	500
001-3610-431.7510	TRAINING	41	450	450	134	179	1,050
001-3610-431.7520	TRAVEL REIMBURSEMENTS	14	25	25	21	28	25
001-3610-431.7530	MEMBERSHIPS	90	160	160	0	160	0
001-3610-431.7611	ELECTRICITY	393,649	390,708	390,708	302,690	403,587	390,708
001-3610-431.7800	CONTRACT SERVICES	0	500	500	0	500	500
001-3610-431.7830	RENTAL	922	2,150	5,858	5,858	7,810	6,150
001-3610-431.7831	VEHICLE LEASE-INTERNAL	10,909	10,909	10,909	8,181	10,909	10,909
70 - SERVICES Totals:		\$413,494	\$414,630	\$420,424	\$322,761	\$434,382	\$419,070
80 - CAPITAL OUTLAY							
001-3610-431.8400	CAPITAL OPERATING EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$17,849
80 - CAPITAL OUTLAY Totals:		\$0	\$0	\$0	\$0	\$0	\$17,849
3610 - STREET&SIDEWALK OPERATIONS TOTALS:		\$1,185,678	\$1,335,375	\$1,332,522	\$892,879	\$1,298,269	\$1,468,717

3620 - PUBLIC WORKS DRAINAGE OPERATIONS

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-3620-431.4110	FULLTIME SALARIES & WAGES	\$186,628	\$166,120	\$166,120	\$140,445	\$187,260	\$199,500
001-3620-431.4130	OVERTIME PAY	12,719	6,138	6,138	4,480	5,973	6,138
001-3620-431.4143	LONGEVITY PAY	4,695	4,400	4,400	4,180	4,180	4,425
001-3620-431.4145	INCENTIVE-CERTIFICATE PAY	1,125	1,200	1,200	675	1,200	1,500
001-3620-431.4149	CELL PHONE ALLOWANCE	613	720	720	512	720	1,140
001-3620-431.4190	ACCRUED PAYROLL	1,894	0	0	0	0	0
001-3620-431.4710	SOCIAL SECURITY/MEDICARE	14,437	12,168	12,168	10,383	13,843	15,802
001-3620-431.4720	TMRS RETIREMENT	32,797	27,984	27,984	20,024	26,699	32,803
001-3620-431.4810	HEALTH/DENTAL INSURANCE	58,992	51,183	51,183	41,994	55,993	59,751
001-3620-431.4820	LIFE INSURANCE	500	464	464	416	554	551
001-3620-431.4830	DISABILITY INSURANCE	523	480	480	435	580	599
001-3620-431.4840	WORKERS COMP INSURANCE	3,899	5,888	5,888	4,892	6,523	6,707
001-3620-431.4850	EAP SERVICES	273	232	232	218	290	290
001-3620-431.4890	FLEX PLAN ADMINISTRATION	100	86	86	81	108	108
40 - SALARIES & BENEFITS Totals:		\$319,197	\$277,063	\$277,063	\$228,735	\$303,924	\$329,314
50 - SUPPLIES							
001-3620-431.5200	PERSONNEL SUPPLIES	\$2,889	\$4,000	\$3,500	\$2,028	\$2,703	\$5,300
001-3620-431.5301	FUEL	2,053	6,330	6,330	519	2,692	3,330
001-3620-431.5400	OPERATING SUPPLIES	824	800	800	401	734	800
001-3620-431.5800	OPERATING EQUIPMENT <\$5000	870	1,700	1,700	1,179	1,572	1,700
50 - SUPPLIES Totals:		\$6,636	\$12,830	\$12,330	\$4,126	\$7,701	\$11,130
60 - MAINTENANCE							
001-3620-431.6300	VEHICLE MAINTENANCE	\$0	\$3,000	\$2,000	\$1,379	\$1,839	\$3,000
001-3620-431.6530	DRAINAGE MAINTENANCE	37,671	37,300	35,555	20,465	37,287	37,300
001-3620-431.6800	EQUIPMENT MAINTENANCE	0	6,200	11,585	10,056	13,408	10,200
60 - MAINTENANCE Totals:		\$37,671	\$46,500	\$49,140	\$31,901	\$52,534	\$50,500
70 - SERVICES							
001-3620-431.7311	VEHICLE INSURANCE	\$3,484	\$3,856	\$3,856	\$2,061	\$3,856	\$3,856
001-3620-431.7400	OPERATING SERVICES	11	0	0	0	0	0
001-3620-431.7498	JUDGMENTS & DAMAGE CLAIM	329	0	0	0	0	500
001-3620-431.7510	TRAINING	0	0	0	0	0	100
001-3620-431.7530	MEMBERSHIPS	0	160	160	0	160	0
001-3620-431.7830	RENTAL	0	0	4,354	4,334	5,779	4,000
001-3620-431.7831	VEHICLE LEASE-INTERNAL	13,736	9,409	9,409	7,056	9,409	10,180
70 - SERVICES Totals:		\$17,560	\$13,425	\$17,779	\$13,451	\$19,204	\$18,636
3620 - PW DRAINAGE OPERATIONS TOTALS:		\$381,064	\$349,818	\$356,312	\$278,213	\$383,364	\$409,580

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-3770-431.4110	FULLTIME SALARIES & WAGES	\$125,593	\$152,254	\$152,254	\$106,889	\$147,519	\$155,935
001-3770-431.4130	OVERTIME PAY	1,787	500	500	2,248	2,997	500
001-3770-431.4131	HOLIDAY HRS WORKED	148	0	0	0	0	0
001-3770-431.4143	LONGEVITY PAY	765	838	838	695	695	851
001-3770-431.4145	INCENTIVE-CERTIFICATE PAY	2,430	3,240	3,240	3,720	4,960	4,980
001-3770-431.4149	CELL PHONE ALLOWANCE	1,569	1,800	1,800	1,281	1,800	1,800
001-3770-431.4710	SOCIAL SECURITY/MEDICARE	9,466	11,542	11,542	8,404	11,205	12,551
001-3770-431.4720	TMRS RETIREMENT	20,799	24,860	24,860	17,987	23,983	26,053
001-3770-431.4810	HEALTH/DENTAL INSURANCE	17,987	24,098	24,098	16,972	22,630	23,892
001-3770-431.4820	LIFE INSURANCE	330	423	423	307	410	430
001-3770-431.4830	DISABILITY INSURANCE	347	440	440	333	444	474
001-3770-431.4840	WORKERS COMP INSURANCE	271	541	541	393	524	559
001-3770-431.4850	EAP SERVICES	117	151	151	113	151	174
001-3770-431.4890	FLEX PLAN ADMINISTRATION	44	56	56	42	56	56
40 - SALARIES & BENEFITS Totals:		\$181,652	\$220,743	\$220,743	\$159,385	\$217,374	\$228,255
50 - SUPPLIES							
001-3770-431.5100	OFFICE SUPPLIES	\$334	\$0	\$0	\$0	\$150	\$0
001-3770-431.5200	PERSONNEL SUPPLIES	539	1,800	1,800	1,167	1,556	2,000
001-3770-431.5300	VEHICLE SUPPLIES	30	0	0	0	0	0
001-3770-431.5301	FUEL	1,779	3,332	3,332	201	2,268	2,432
001-3770-431.5400	OPERATING SUPPLIES	286	650	650	124	365	650
001-3770-431.5800	OPERATING EQUIPMENT < \$5000	1,330	500	0	0	500	500
50 - SUPPLIES Totals:		\$4,298	\$6,282	\$5,782	\$1,492	\$4,839	\$5,582
60 - MAINTENANCE							
001-3770-431.6300	VEHICLE MAINTENANCE	\$1,047	\$4,500	\$4,291	\$629	\$2,039	\$4,500
001-3770-431.6800	EQUIPMENT MAINTENANCE	0	0	709	709	945	0
60 - MAINTENANCE Totals:		\$1,047	\$4,500	\$5,000	\$1,338	\$2,984	\$4,500
70 - SERVICES							
001-3770-431.7311	VEHICLE INSURANCE	\$1,012	\$1,085	\$1,085	\$763	\$1,085	\$1,085
001-3770-431.7400	OPERATING SERVICES	2,118	4,200	10,000	6,883	9,177	4,200
001-3770-431.7401	POSTAL / COURIER SERVICES	83	0	0	0	0	0
001-3770-431.7497	RECRUITMENT ADVERTISING	0	400	400	0	0	400
001-3770-431.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	0	500
001-3770-431.7510	TRAINING	610	1,200	1,200	0	510	3,000
001-3770-431.7520	TRAVEL REIMBURSEMENTS	48	700	700	0	150	700
001-3770-431.7530	MEMBERSHIPS	134	500	500	54	500	500
001-3770-431.7540	PUBLICATIONS	0	180	180	0	180	180
001-3770-431.7800	CONTRACT SERVICES	24,978	7,800	7,800	125	7,800	7,800
001-3770-431.7831	VEHICLE LEASE-INTERNAL	2,663	3,370	3,370	2,529	3,370	3,371
70 - SERVICES Totals:		\$31,646	\$19,935	\$25,735	\$10,354	\$22,772	\$21,736
3770 - CIP ADMINISTRATION TOTALS:		\$218,644	\$251,460	\$257,260	\$172,569	\$247,970	\$260,073

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
40 - SALARIES & BENEFITS							
401-3601-434.4110	FULLTIME SALARIES & WAGES	\$96,652	\$97,821	\$97,821	\$69,453	\$95,404	\$99,465
401-3601-434.4130	OVERTIME PAY	777	1,000	1,000	220	793	1,000
401-3601-434.4143	LONGEVITY PAY	1,116	1,300	1,300	1,212	1,212	1,308
401-3601-434.4144	VEHICLE ALLOWANCE	3,167	3,240	3,240	2,368	3,240	3,240
401-3601-434.4145	INCENTIVE-CERTIFICATE PAY	1,980	2,100	2,100	1,980	2,640	2,640
401-3601-434.4149	CELL PHONE ALLOWANCE	673	720	720	757	1,010	1,140
401-3601-434.4710	SOCIAL SECURITY/MEDICARE	7,382	7,478	7,478	5,378	7,171	8,119
401-3601-434.4720	TMRS RETIREMENT	16,415	16,641	16,641	11,903	15,870	16,852
401-3601-434.4810	HEALTH/DENTAL INSURANCE	17,495	16,732	16,732	12,189	16,252	16,753
401-3601-434.4820	LIFE INSURANCE	253	270	270	197	263	267
401-3601-434.4830	DISABILITY INSURANCE	265	283	283	207	276	305
401-3601-434.4840	WORKERS COMP INSURANCE	109	169	169	763	1,017	169
401-3601-434.4850	EAP SERVICES	91	93	93	70	93	116
401-3601-434.4890	FLEX PLAN ADMINISTRATION	34	35	35	26	35	35
40 - SALARIES & BENEFITS Totals:		\$146,408	\$147,882	\$147,882	\$106,723	\$145,277	\$151,409
50 - SUPPLIES							
401-3601-434.5100	OFFICE SUPPLIES	\$647	\$800	\$800	\$532	\$710	\$1,000
401-3601-434.5200	PERSONNEL SUPPLIES	221	100	100	90	120	160
401-3601-434.5400	OPERATING SUPPLIES	245	300	300	155	206	300
401-3601-434.5477	WATER CONSERVE LITERATURE	0	1,500	1,500	0	1,000	1,500
401-3601-434.5800	OPERATING EQUIPMENT<\$5000	660	0	225	225	300	0
50 - SUPPLIES Totals:		\$1,772	\$2,700	\$2,925	\$1,002	\$2,336	\$2,960
70 - SERVICES							
401-3601-434.7212	MEDICAL EXAMINATIONS	\$128	\$1,324	\$1,324	\$0	\$150	\$1,324
401-3601-434.7400	OPERATING SERVICES	250	911	930	522	928	1,625
401-3601-434.7401	POSTAL / COURIER SERVICES	479	1,000	1,000	325	433	1,000
401-3601-434.7422	CONSUMER CONFIDENCE RPT	0	2,350	2,350	168	500	500
401-3601-434.7510	TRAINING	853	3,700	3,700	0	1,563	3,700
401-3601-434.7520	TRAVEL REIMBURSEMENTS	508	2,000	1,981	0	500	2,000
401-3601-434.7530	MEMBERSHIPS	191	520	520	197	520	530
401-3601-434.7540	PUBLICATIONS	0	60	60	0	60	60
70 - SERVICES Totals:		\$2,410	\$11,865	\$11,865	\$1,212	\$4,654	\$10,739
80 - CAPITAL OUTLAY							
401-3601-434.8800	CAPITAL EQUIPMENT	\$0	\$8,750	\$8,750	\$8,305	\$8,750	\$0
80 - CAPITAL OUTLAY Totals:		\$0	\$8,750	\$8,750	\$8,305	\$8,750	\$0
3601 - PUBLIC WORKS ADMIN TOTALS:		\$150,590	\$171,197	\$171,422	\$117,242	\$161,016	\$165,108

401-3648 - UTILITY CUSTOMER SERVICE (W/S)

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
401-3648-434.4110	FULLTIME SALARIES & WAGES	\$71,443	\$72,604	\$72,604	\$53,453	\$71,270	\$74,770
401-3648-434.4130	OVERTIME PAY	5,499	2,000	2,000	4,585	6,113	2,000
401-3648-434.4143	LONGEVITY PAY	1,710	1,935	1,935	1,830	1,830	1,950
401-3648-434.4145	INCENTIVE-CERTIFICATE PAY	1,500	1,500	1,500	1,275	1,500	1,800
401-3648-434.4149	CELL PHONE ALLOWANCE	802	840	840	598	840	840
401-3648-434.4710	SOCIAL SECURITY/MEDICARE	5,409	5,190	5,190	4,117	5,489	6,071
401-3648-434.4720	TMRS RETIREMENT	12,734	12,362	12,362	9,671	12,894	12,599
401-3648-434.4810	HEALTH/DENTAL INSURANCE	23,792	22,854	22,854	16,649	22,199	23,677
401-3648-434.4820	LIFE INSURANCE	190	201	201	150	200	201
401-3648-434.4830	DISABILITY INSURANCE	198	210	210	158	210	224
401-3648-434.4840	WORKERS COMP INSURANCE	846	1,333	1,333	1,026	1,368	1,487
401-3648-434.4850	EAP SERVICES	113	116	116	87	116	116
401-3648-434.4890	FLEX PLAN ADMINISTRATION	42	43	43	32	43	43
40 - SALARIES & BENEFITS Totals:		\$124,278	\$121,188	\$121,188	\$93,630	\$124,073	\$125,778
50 - SUPPLIES							
401-3648-434.5200	PERSONNEL SUPPLIES	\$1,310	\$2,500	\$1,600	\$1,038	\$1,384	\$2,900
401-3648-434.5301	FUEL	2,916	2,000	2,000	1,360	2,563	3,000
401-3648-434.5400	OPERATING SUPPLIES	519	1,700	2,200	1,723	1,923	2,000
401-3648-434.5800	OPERATING EQUIPMENT<\$5000	142	400	400	322	322	400
50 - SUPPLIES Totals:		\$4,886	\$6,600	\$6,200	\$4,443	\$6,192	\$8,300
60 - MAINTENANCE							
401-3648-434.6300	VEHICLE MAINTENANCE	\$7,894	\$3,000	\$3,900	\$3,570	\$4,760	\$3,000
60 - MAINTENANCE Totals:		\$7,894	\$3,000	\$3,900	\$3,570	\$4,760	\$3,000
70 - SERVICES							
401-3648-434.7311	VEHICLE INSURANCE	\$991	\$1,062	\$1,062	\$700	\$1,062	\$1,062
401-3648-434.7498	JUDGMENTS & DAMAGE CLAIM	0	500	0	0	0	500
401-3648-434.7510	TRAINING	496	1,600	1,375	440	787	2,000
401-3648-434.7520	TRAVEL REIMBURSEMENTS	13	200	200	0	100	200
401-3648-434.7800	CONTRACT SERVICES	83,946	84,000	84,000	63,042	84,056	84,300
401-3648-434.7831	VEHICLE LEASE-INTERNAL	2,849	2,849	2,849	2,133	2,849	2,849
70 - SERVICES Totals:		\$88,296	\$90,211	\$89,486	\$66,315	\$88,854	\$90,911
3648 - UTILITY CUSTOMER SERVICE TOTALS:		\$225,354	\$220,999	\$220,774	\$167,957	\$223,878	\$227,989

401-3650 - PUBLIC WORKS WATER UTILITIES (W/S)

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
401-3650-434.4110	FULLTIME SALARIES & WAGES	\$264,177	\$258,724	\$258,724	\$187,584	\$250,112	\$257,344
401-3650-434.4130	OVERTIME PAY	21,286	35,668	35,668	13,395	32,860	35,668
401-3650-434.4131	HOLIDAY HRS WORKED	721	0	0	0	1,000	0
401-3650-434.4143	LONGEVITY PAY	4,155	3,895	3,895	3,545	3,545	3,930
401-3650-434.4145	INCENTIVE-CERTIFICATE PAY	3,625	3,300	3,300	3,785	5,047	4,980
401-3650-434.4149	CELL PHONE ALLOWANCE	1,121	1,200	1,200	1,259	1,679	1,740
401-3650-434.4710	SOCIAL SECURITY/MEDICARE	21,345	22,077	22,077	15,039	21,052	19,975
401-3650-434.4720	TMRS RETIREMENT	46,439	47,447	47,447	32,826	43,768	47,073
401-3650-434.4810	HEALTH/DENTAL INSURANCE	57,758	62,849	62,849	40,965	61,919	71,892
401-3650-434.4820	LIFE INSURANCE	712	720	720	531	708	721
401-3650-434.4830	DISABILITY INSURANCE	748	748	748	569	759	757
401-3650-434.4840	WORKERS COMP INSURANCE	3,398	5,169	5,169	3,482	5,393	4,770
401-3650-434.4850	EAP SERVICES	358	348	348	261	348	348
401-3650-434.4890	FLEX PLAN ADMINISTRATION	133	193	193	97	130	130
40 - SALARIES & BENEFITS Totals:		\$425,975	\$442,338	\$442,338	\$303,339	\$428,321	\$449,328
50 - SUPPLIES							
401-3650-434.5200	PERSONNEL SUPPLIES	\$5,650	\$7,600	\$7,600	\$3,263	\$6,351	\$9,100
401-3650-434.5301	FUEL	7,196	18,300	18,300	3,577	14,770	15,000
401-3650-434.5400	OPERATING SUPPLIES	6,393	7,000	9,990	6,999	9,332	7,500
401-3650-434.5476	WATER METERS-REPL PROGRAM	32,282	40,000	40,000	14,378	40,000	40,000
401-3650-434.5800	OPERATING EQUIPMENT<\$5000	9,639	11,200	10,975	7,358	9,810	11,200
50 - SUPPLIES Totals:		\$61,162	\$84,100	\$86,865	\$35,575	\$80,263	\$82,800
60 - MAINTENANCE							
401-3650-434.6300	VEHICLE MAINTENANCE	\$8,373	\$6,000	\$9,000	\$7,164	\$9,552	\$10,500
401-3650-434.6541	DISTRIBUTION LINE MAINT	77,095	114,000	106,853	89,528	119,371	114,000
401-3650-434.6546	FIRE HYDRANT MAINTENANCE	21,960	30,000	30,000	20,418	27,224	30,000
401-3650-434.6800	EQUIPMENT MAINTENANCE	7,948	11,700	11,700	9,803	13,071	11,700
60 - MAINTENANCE Totals:		\$115,376	\$161,700	\$157,553	\$126,914	\$169,218	\$166,200
70 - SERVICES							
401-3650-434.7140	CONSULTING SERVICES	\$3,263	\$33,800	\$33,800	\$758	\$15,261	\$33,800
401-3650-434.7311	VEHICLE INSURANCE	4,552	5,668	5,668	3,327	5,668	5,668
401-3650-434.7400	OPERATING SERVICES	0	0	2,000	2,000	2,667	0
401-3650-434.7497	RECRUITMENT ADVERTISING	0	200	200	0	200	200
401-3650-434.7498	JUDGMENTS & DAMAGE CLAIM	0	500	500	0	500	500
401-3650-434.7510	TRAINING	2,742	4,800	4,800	1,492	4,989	6,000
401-3650-434.7520	TRAVEL REIMBURSEMENTS	112	600	600	401	535	600
401-3650-434.7530	MEMBERSHIPS	929	1,000	1,010	965	1,287	1,000
401-3650-434.7612	TELEPHONE/COMMUNICATIONS	351	500	500	274	366	500
401-3650-434.7800	CONTRACT SERVICES	0	0	39,744	22,697	39,750	0
401-3650-434.7830	RENTAL	319	2,400	2,640	2,674	3,566	2,100
401-3650-434.7831	VEHICLE LEASE-INTERNAL	9,825	13,334	13,334	9,999	13,332	13,896
70 - SERVICES Totals:		\$22,092	\$62,802	\$104,796	\$44,588	\$88,120	\$64,264
80 - CAPITAL OUTLAY							
401-3650-434.8300	VEHICLES	\$44,729	\$0	\$0	\$4,316	\$5,755	\$0
401-3650-434.8400	CAPITAL OPERATING EQUIP	5,237	0	0	0	0	0
80 - CAPITAL OUTLAY Totals:		\$49,966	\$0	\$0	\$4,316	\$5,755	\$0
3650 - PUBLIC WORKS WATER UTILITIES TOTALS:		\$674,570	\$750,940	\$791,552	\$514,732	\$771,677	\$762,592

401-3651 - PUBLIC WORKS SEWER UTILITIES (W/S)

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
401-3651-433.4110	FULLTIME SALARIES & WAGES	\$198,545	\$234,187	\$234,187	\$161,174	\$218,899	\$225,459
401-3651-433.4130	OVERTIME PAY	20,819	17,135	17,135	14,792	20,723	17,135
401-3651-433.4143	LONGEVITY PAY	5,153	4,700	4,700	2,035	2,035	2,825
401-3651-433.4145	INCENTIVE-CERTIFICATE PAY	1,350	1,500	1,500	1,350	1,800	1,800
401-3651-433.4149	CELL PHONE ALLOWANCE	541	720	720	859	1,145	1,260
401-3651-433.4190	ACCRUED PAYROLL	18,647	0	0	0	0	0
401-3651-433.4710	SOCIAL SECURITY/MEDICARE	16,984	17,132	17,132	12,371	16,494	17,236
401-3651-433.4720	TMRS RETIREMENT	38,514	40,467	40,467	28,228	39,638	38,473
401-3651-433.4810	HEALTH/DENTAL INSURANCE	63,940	77,794	77,794	47,121	64,028	66,328
401-3651-433.4820	LIFE INSURANCE	525	654	654	457	609	622
401-3651-433.4830	DISABILITY INSURANCE	559	677	677	521	695	653
401-3651-433.4840	WORKERS COMP INSURANCE	2,300	3,467	3,467	2,994	3,992	4,116
401-3651-433.4850	EAP SERVICES	298	348	348	261	348	348
401-3651-433.4890	FLEX PLAN ADMINISTRATION	111	130	130	97	130	130
40 - SALARIES & BENEFITS Totals:		\$368,285	\$398,911	\$398,911	\$272,262	\$370,537	\$376,385
50 - SUPPLIES							
401-3651-433.5200	PERSONNEL SUPPLIES	\$5,786	\$6,000	\$6,000	\$4,608	\$6,145	\$7,000
401-3651-433.5301	FUEL	6,828	18,300	18,300	5,847	7,796	15,000
401-3651-433.5400	OPERATING SUPPLIES	5,717	7,000	7,911	6,503	8,670	7,500
401-3651-433.5800	OPERATING EQUIPMENT <\$5,000	802	3,000	3,000	1,255	1,673	3,000
50 - SUPPLIES Totals:		\$19,134	\$34,300	\$35,211	\$18,212	\$24,283	\$32,500
60 - MAINTENANCE							
401-3651-433.6300	VEHICLE MAINTENANCE	\$4,690	\$6,000	\$8,145	\$6,612	\$8,816	\$6,000
401-3651-433.6551	COLLECTION LINE MAINTANCE	33,502	36,000	34,803	29,085	38,780	36,000
401-3651-433.6800	EQUIPMENT MAINTENANCE	1,224	10,900	8,844	5,366	7,155	10,900
60 - MAINTENANCE Totals:		\$39,416	\$52,900	\$51,792	\$41,063	\$54,751	\$52,900
70 - SERVICES							
401-3651-433.7311	VEHICLE INSURANCE	\$4,240	\$4,544	\$4,544	\$1,489	\$4,544	\$4,110
401-3651-433.7497	RECRUITMENT ADVERTISING	0	100	100	0	0	100
401-3651-433.7498	JUDGMENTS & DAMAGE CLAIM	1,500	500	500	0	500	500
401-3651-433.7510	TRAINING	1,085	4,800	4,850	2,262	3,016	6,000
401-3651-433.7520	TRAVEL REIMBURSEMENTS	19	600	600	229	505	600
401-3651-433.7530	MEMBERSHIPS	75	75	85	85	85	400
401-3651-433.7830	RENTAL	1,557	2,000	2,000	208	2,000	2,800
401-3651-433.7831	VEHICLE LEASE-INTERNAL	2,388	5,104	5,104	3,825	5,104	5,104
70 - SERVICES Totals:		\$10,864	\$17,723	\$17,783	\$8,097	\$15,754	\$19,614
80 - CAPITAL OUTLAY							
401-3651-433.8300	VEHICLES	\$10,864	\$0	\$0	\$0	\$0	\$0
80 - CAPITAL OUTLAY Totals:		\$10,864	\$0	\$0	\$0	\$0	\$0
3651 - PUBLIC WORKS SEWER UTILITIES TOTALS:		\$448,564	\$503,834	\$503,697	\$339,634	\$465,325	\$481,399

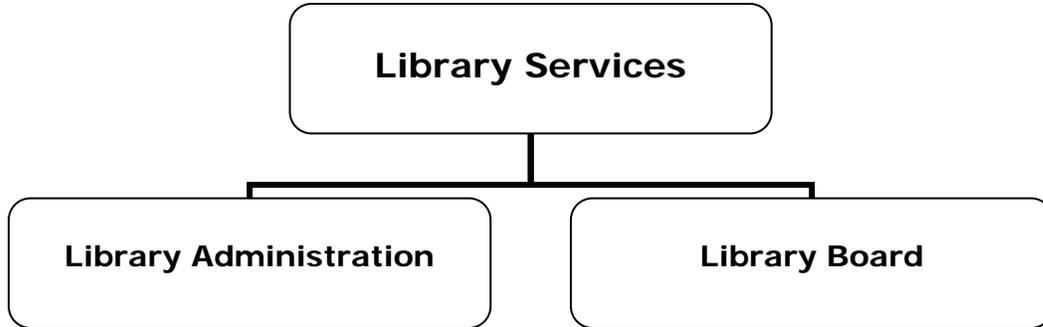
401-3655 - PUBLIC WORKS WATER OPERATIONS (W/S)

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
401-3655-434.4110	FULLTIME SALARIES & WAGES	\$76,848	\$94,503	\$94,503	\$68,480	\$91,306	\$97,120
401-3655-434.4130	OVERTIME PAY	13,267	10,191	10,191	11,834	15,779	10,191
401-3655-434.4131	HOLIDAY HRS WORKED	373	0	0	123	163	0
401-3655-434.4143	LONGEVITY PAY	492	1,522	1,522	1,400	1,867	1,538
401-3655-434.4145	INCENTIVE-CERTIFICATE PAY	90	0	0	450	600	600
401-3655-434.4149	CELL PHONE ALLOWANCE	155	162	162	115	154	162
401-3655-434.4710	SOCIAL SECURITY/MEDICARE	6,040	6,984	6,984	5,476	7,302	8,186
401-3655-434.4720	TMRS RETIREMENT	14,322	16,670	16,670	12,907	17,209	16,820
401-3655-434.4810	HEALTH/DENTAL INSURANCE	28,703	31,324	31,324	22,788	30,384	32,125
401-3655-434.4820	LIFE INSURANCE	194	264	264	184	245	261
401-3655-434.4830	DISABILITY INSURANCE	208	273	273	200	266	281
401-3655-434.4840	WORKERS COMP INSURANCE	847	1,687	1,687	1,226	1,635	1,925
401-3655-434.4850	EAP SERVICES	107	134	134	100	134	174
401-3655-434.4890	FLEX PLAN ADMINISTRATION	40	50	50	37	50	72
40 - SALARIES & BENEFITS Totals:		\$141,687	\$163,764	\$163,764	\$125,319	\$167,092	\$169,455
50 - SUPPLIES							
401-3655-434.5200	PERSONNEL SUPPLIES	\$2,508	\$2,800	\$2,800	\$1,836	\$2,747	\$3,400
401-3655-434.5301	FUEL	8,997	18,300	18,300	5,468	14,291	15,000
401-3655-434.5400	OPERATING SUPPLIES	2,389	2,400	2,900	2,229	2,972	2,600
401-3655-434.5475	WATER METERS & BOXES	39,778	51,000	51,000	40,516	54,022	51,000
401-3655-434.5495	CHEMICALS	2,754	9,000	9,000	7,367	9,822	9,000
401-3655-434.5800	OPERATING EQUIPMENT<\$5000	2,755	3,800	3,800	1,119	2,492	3,800
50 - SUPPLIES Totals:		\$59,180	\$87,300	\$87,800	\$58,534	\$86,346	\$84,800
60 - MAINTENANCE							
401-3655-434.6300	VEHICLE MAINTENANCE	\$3,994	\$6,000	\$6,000	\$3,010	\$4,013	\$6,000
401-3655-434.6543	WATER PLANT MAINTENANCE	129,476	110,500	117,269	48,968	137,098	55,000
401-3655-434.6547	WATER METER MAINTENANCE	5,896	8,600	8,600	318	5,424	8,600
401-3655-434.6800	EQUIPMENT MAINTENANCE	139	2,300	2,300	812	1,083	2,300
401-3655-434.6801	EMERGENCY GENERATOR MAINT	5,254	12,000	16,123	6,901	11,363	12,000
60 - MAINTENANCE Totals:		\$144,759	\$139,400	\$150,292	\$60,009	\$158,981	\$83,900
70 - SERVICES							
401-3655-434.7311	VEHICLE INSURANCE	\$1,461	\$1,566	\$1,566	\$1,430	\$1,907	\$2,000
401-3655-434.7400	OPERATING SERVICES	14,476	32,200	42,309	13,824	53,431	95,000
401-3655-434.7471	PURCHASED WATER	1,121,642	1,123,900	1,123,900	875,133	1,211,844	1,405,932
401-3655-434.7494	PERMITS & INSPECTION FEES	41,611	45,800	46,406	46,256	61,674	52,810
401-3655-434.7498	JUDGMENTS & DAMAGE CLAIM	0	500	1,288	1,287	1,287	500
401-3655-434.7510	TRAINING	990	2,400	2,625	2,235	2,980	3,000
401-3655-434.7520	TRAVEL REIMBURSEMENTS	24	300	300	28	187	300
401-3655-434.7611	ELECTRICITY	116,712	164,057	164,057	101,495	136,826	164,057
401-3655-434.7612	TELEPHONE/COMMUNICATIONS	346	500	500	350	466	500
401-3655-434.7613	NATURAL GAS	1,208	2,100	2,100	561	1,749	2,100
401-3655-434.7830	RENTAL	568	1,000	1,000	1,698	2,263	3,100
401-3655-434.7831	VEHICLE LEASE-INTERNAL	3,276	3,275	3,275	2,457	3,275	3,276
401-3655-434.7840	POLLUTION CONTROL & ABATE	18,946	19,800	23,000	17,243	23,000	23,000
70 - SERVICES Totals:		\$1,321,260	\$1,397,398	\$1,412,326	\$1,063,996	\$1,477,890	\$1,755,575
90 - OTHER							
401-3655-434.9342	95 CITY OF HOUSTON BONDS	\$158,914	\$148,193	\$148,193	\$129,600	\$172,799	\$148,193
90 - OTHER Totals:		\$158,914	\$148,193	\$148,193	\$129,600	\$172,799	\$148,193
3655 - PUBLIC WORKS WATER OPERATIONS TOTALS:		\$1,825,799	\$1,936,055	\$1,962,375	\$1,437,458	\$2,063,109	\$2,241,923

401-3656 - PUBLIC WORKS SEWER OPERATIONS (W/S)

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 PROPOSED BUDGET
40 - SALARIES & BENEFITS							
401-3656-433.4110	FULLTIME SALARIES & WAGES	\$205,563	\$246,255	\$246,255	\$175,858	\$234,477	\$243,124
401-3656-433.4130	OVERTIME PAY	15,673	13,708	13,708	11,800	15,733	13,708
401-3656-433.4131	HOLIDAY HRS WORKED	827	0	0	108	944	0
401-3656-433.4143	LONGEVITY PAY	3,956	3,935	3,935	3,635	3,635	3,970
401-3656-433.4145	INCENTIVE-CERTIFICATE PAY	2,325	1,800	1,800	3,850	5,133	5,100
401-3656-433.4149	CELL PHONE ALLOWANCE	1,364	1,920	1,920	1,366	1,920	1,920
401-3656-433.4190	ACCRUED PAYROLL	3,061	0	0	0	0	0
401-3656-433.4710	SOCIAL SECURITY/MEDICARE	16,909	19,012	19,012	14,499	19,332	18,942
401-3656-433.4720	TMRS RETIREMENT	36,598	41,937	41,937	30,798	41,064	41,476
401-3656-433.4810	HEALTH/DENTAL INSURANCE	34,791	50,933	50,933	28,702	38,269	41,088
401-3656-433.4820	LIFE INSURANCE	550	684	684	499	666	683
401-3656-433.4830	DISABILITY INSURANCE	587	712	712	540	720	718
401-3656-433.4840	WORKERS COMP INSURANCE	2,618	4,527	4,527	3,215	4,527	4,389
401-3656-433.4850	EAP SERVICES	227	290	290	218	290	290
401-3656-433.4890	FLEX PLAN ADMINISTRATION	84	108	108	81	108	181
40 - SALARIES & BENEFITS Totals:		\$325,133	\$385,821	\$385,821	\$275,169	\$366,820	\$375,589
50 - SUPPLIES							
401-3656-433.5200	PERSONNEL SUPPLIES	\$3,092	\$4,700	\$4,700	\$2,365	\$3,653	\$5,600
401-3656-433.5301	FUEL	6,170	18,300	18,300	3,997	12,329	15,000
401-3656-433.5400	OPERATING SUPPLIES	1,515	2,400	2,900	1,656	2,208	2,600
401-3656-433.5800	OPERATING EQUIPMENT <\$5,000	300	300	300	527	703	500
50 - SUPPLIES Totals:		\$11,078	\$25,700	\$26,200	\$8,545	\$18,893	\$23,700
60 - MAINTENANCE							
401-3656-433.6300	VEHICLE MAINTENANCE	\$7,149	\$6,000	\$6,579	\$4,529	\$6,988	\$9,000
401-3656-433.6552	LIFT STATION MAINTENANCE	121,710	52,000	163,029	26,572	130,430	55,000
401-3656-433.6800	EQUIPMENT MAINTENANCE	913	3,100	3,100	195	1,259	3,100
401-3656-433.6801	EMERGENCY GENERATOR MAINT	24,245	47,000	47,213	189	45,311	47,000
60 - MAINTENANCE Totals:		\$154,017	\$108,100	\$219,921	\$31,484	\$183,988	\$114,100
70 - SERVICES							
401-3656-433.7311	VEHICLE INSURANCE	\$2,129	\$3,656	\$3,656	\$1,815	\$3,656	\$3,656
401-3656-433.7400	OPERATING SERVICES	0	0	8,736	2,165	7,886	9,600
401-3656-433.7473	BLACKHAWK WW OPERATIONS	1,562,284	2,118,700	2,090,017	926,161	1,934,882	2,118,700
401-3656-433.7498	JUDGMENTS & DAMAGE CLAIMS	1,000	500	1,765	1,765	1,765	500
401-3656-433.7510	TRAINING	1,018	3,200	3,200	1,728	2,304	4,000
401-3656-433.7520	TRAVEL REIMBURSEMENTS	18	400	400	27	136	400
401-3656-433.7530	MEMBERSHIPS	0	200	200	0	200	350
401-3656-433.7611	ELECTRICITY	130,385	129,442	129,442	89,584	124,445	129,442
401-3656-433.7613	NATURAL GAS	9,122	10,470	10,470	6,061	9,032	10,470
401-3656-433.7830	RENTAL	128	1,000	1,000	104	139	1,000
401-3656-433.7831	VEHICLE LEASE-INTERNAL	10,037	12,060	12,060	9,045	12,060	12,060
70 - SERVICES Totals:		\$1,716,121	\$2,279,628	\$2,260,946	\$1,038,456	\$2,096,505	\$2,290,178
80 - CAPITAL OUTLAY							
401-3656-433.8300	VEHICLES	\$20,533	\$0	\$0	\$0	\$0	\$0
401-3651-433.8400	CAPITAL OPERATING EQUIPMENT	0	10,000	10,000	2,185	10,000	0
80 - CAPITAL OUTLAY Totals:		\$20,533	\$10,000	\$10,000	\$2,185	\$10,000	\$0
90 - OTHER							
401-3656-433.9061	BLACKHAWK WWTP OPER RESERVE	\$16,324	\$13,900	\$43,900	\$28,348	\$37,797	\$13,900
401-3656-433.9343	GCWDA-WWTP CLARIFIER PROJ	0	245,641	245,641	0	0	245,641
90 - OTHER Totals:		\$16,324	\$259,541	\$289,541	\$28,348	\$37,797	\$259,541
3656 - PUBLIC WORKS SEWER OPERATIONS TOTALS:		\$2,243,205	\$3,068,790	\$3,192,429	\$1,384,187	\$2,714,004	\$3,063,108

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
401-3770-434.4110	FULLTIME SALARIES & WAGES	\$100,159	\$81,091	\$81,091	\$56,800	\$79,233	\$81,498
401-3770-434.4130	OVERTIME PAY	1,661	3,500	3,500	436	2,581	3,500
401-3770-434.4131	HOLIDAY HRS WORKED	120	0	0	0	150	0
401-3770-434.4143	LONGEVITY PAY	0	487	487	410	410	469
401-3770-434.4145	INCENTIVE-CERTIFICATE PAY	4,170	3,660	3,660	3,380	3,660	4,620
401-3770-434.4149	CELL PHONE ALLOWANCE	974	1,020	1,020	726	1,020	1,020
401-3770-434.4710	SOCIAL SECURITY/MEDICARE	7,322	6,227	6,227	4,268	6,190	6,803
401-3770-434.4720	TMRS RETIREMENT	16,840	14,067	14,067	9,673	14,067	14,116
401-3770-434.4810	HEALTH/DENTAL INSURANCE	28,706	20,527	20,527	14,955	20,527	21,061
401-3770-434.4820	LIFE INSURANCE	276	225	225	163	218	219
401-3770-434.4830	DISABILITY INSURANCE	295	235	235	171	228	248
401-3770-434.4840	WORKERS COMP INSURANCE	217	301	301	209	278	301
401-3770-434.4850	EAP SERVICES	109	81	81	61	82	116
401-3770-434.4890	FLEX PLAN ADMINISTRATION	41	30	30	23	30	30
40 - SALARIES & BENEFITS Totals:		\$160,890	\$131,451	\$131,451	\$91,274	\$128,674	\$134,001
50 - SUPPLIES							
401-3770-434.5200	PERSONNEL SUPPLIES	\$282	\$1,100	\$1,100	\$387	\$516	\$1,300
401-3770-434.5301	FUEL	1,407	2,558	2,558	278	1,470	2,000
401-3770-434.5400	OPERATING SUPPLIES	93	200	200	0	100	200
50 - SUPPLIES Totals:		\$1,782	\$3,858	\$3,858	\$665	\$2,087	\$3,500
60 - MAINTENANCE							
401-3770-434.6300	VEHICLE MAINTENANCE	\$131	\$1,500	\$1,500	\$55	\$273	\$1,500
60 - MAINTENANCE Totals:		\$131	\$1,500	\$1,500	\$55	\$273	\$1,500
70 - SERVICES							
401-3770-434.7130	ENGINEERING SERVICES	\$0	\$10,000	\$10,000	\$506	\$10,000	\$10,000
401-3770-434.7311	VEHICLE INSURANCE	1,012	1,085	1,085	764	1,085	1,085
401-3770-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	212	0	0	500
401-3770-434.7510	TRAINING	611	800	800	29	739	2,000
401-3770-434.7520	TRAVEL REIMBURSEMENTS	51	500	500	0	250	500
401-3770-434.7530	MEMBERSHIPS	45	300	300	126	300	300
401-3770-434.7540	PUBLICATIONS	0	120	120	0	120	120
401-3770-434.7831	VEHICLE LEASE-INTERNAL	3,012	3,718	3,718	2,790	3,718	3,719
70 - SERVICES Totals:		\$4,731	\$17,023	\$16,735	\$4,215	\$16,212	\$18,224
3770 - CIP ADMINISTRATION TOTALS:		\$167,535	\$153,832	\$153,544	\$96,208	\$147,245	\$157,225



Library Services

Mission Statement

The mission of the Friendswood Public Library is to provide all persons in the community confidential access to materials that can improve their minds, and also to provide an environment in which individuals may freely pursue intellectual, educational, and recreational interests through diverse services and resources in a variety of formats.

Current Operations

The Friendswood Public Library serves as an informational, educational, and recreational resource to all citizens of Friendswood. Currently the library collection consists of over 98,000 physical items and 70 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, pre-loaded tablets, and electronic resources.

Adult services staff serve the community through reference services online, 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, scanning services, 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, career and college test preparation, genealogy databases, software and technology training, and an online guide to fiction and nonfiction literature. Adult educational and cultural programs are provided throughout the year. Through the library, 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 elementary, 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. Saturday and evening family story times are 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 2016-17

- Completed expansion and renovation of facility and began the full implementation of services utilizing new and reconfigured spaces, including training opportunities in a new computer lab room, activities in a new Children's department and Community room, and full use of a new large Meeting space.
- Created a makerspace to provide access to technologies promoting STEM resources, including tablets, 3D printer and 3D scanner, Green Screen and video equipment and software.
- Partnered with library board and focus group to develop 2017-2022 Long Range Plan approved by library board and city council.
- Partnered with SCORE (counselors to America's Small Business) to provide a place for entrepreneurs and small business owners to receive counseling and access business resources.
- Partnered with FISD Transition Center to host student activities and training at library facility.
- Hosted Great Decisions discussion groups, one of the largest discussion programs on world affairs.
- Purchased fifteen additional Launchpad tablets for adult and young adult education through a *Libraries and Literacy* grant from the Texas Workforce Commission and the Texas State Library and Archives Commission.

2017-2018 Departmental Goals and Performance Measures

Major Departmental Goals for FY 2017-18

- Evaluate resources and strategies to provide improved access to library materials and services, including collection re-organization and online discovery systems.
- Evaluate means to provide online registration and fine payment options.
- Provide new training in makerspace technologies such as video and video software training, robotics and 3D printing technologies.
- Expand access to online book and film content.
- Utilize social media to improve access to library programs and training opportunities.
- Host special events for ages 11 – 18 such as comic or movie conventions, writing workshops, and read-a-thons.
- Evaluate options for providing e-printing services.

Library Services

Library Department	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
#of full time equivalents (FTE's)	14.62	14.97	14.97	14.97	14.97
Division Expenditures	\$1,036,843	\$1,096,614	\$1,158,171	\$1,191,796	\$1,216,055
Outputs					
# of Total physical items in library collection	97,042	94,131	98,000	98,000	98,000
# of Total electronic items in library collection	44,048	53,586	54,000	54,000	65,000
# of Items catalogued & processed	8,024	7,188	9,000	9,000	9,000
# of programs	1042	658	1000	1050	1100
# of Computers available public use	33	33	33	33	35
# of Reading club signups	2,591	2,098	2,600	2,600	2,700
Measures of Effectiveness					
# of Items checked out	350,145	301,158	350,000	350,000	375,000
# of Attendance at programs	30,751	25,936	30,000	30,000	35,000
# of Computer usage	25,002	18,969	26,000	26,000	28,000
# of Library visits	153,755	150,865	153,755	150,000	160,000
# of Reading club completion	77%	69%	78%	78%	78%
# of Reference transactions	28,324	31,900	32,000	32,000	34,000
# of Loans received from other libraries	557	724	775	775	800
# of Loans provided to other libraries	639	591	600	600	800
Measures of Efficiency					
Circulation per capita*	8.2	7.0	8.8	8.0	9.0
Items per capita*	3.32	3.42	3.38	3.25	3.50
Sq. footage per capita*	0.36	0.36	0.36	0.51	0.51
Monthly Operating Costs	\$88,404	\$91,385	\$96,514	\$99,316	\$101,338
Department expenditures per capita	\$26.57	\$27.96	\$29.43	\$30.28	\$30.08

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

**LIBRARY SERVICES
DEPARTMENT SUMMARY**

EXPENDITURE BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
LIBRARY SERVICES	\$1,096,614	\$1,158,171	\$1,202,006	\$840,423	\$1,191,796	\$1,216,055	5.0%
DEPARTMENT TOTAL	\$1,096,614	\$1,158,171	\$1,202,006	\$840,423	\$1,191,796	\$1,216,055	5.0%

EXPENDITURE BY CLASSIFICATION

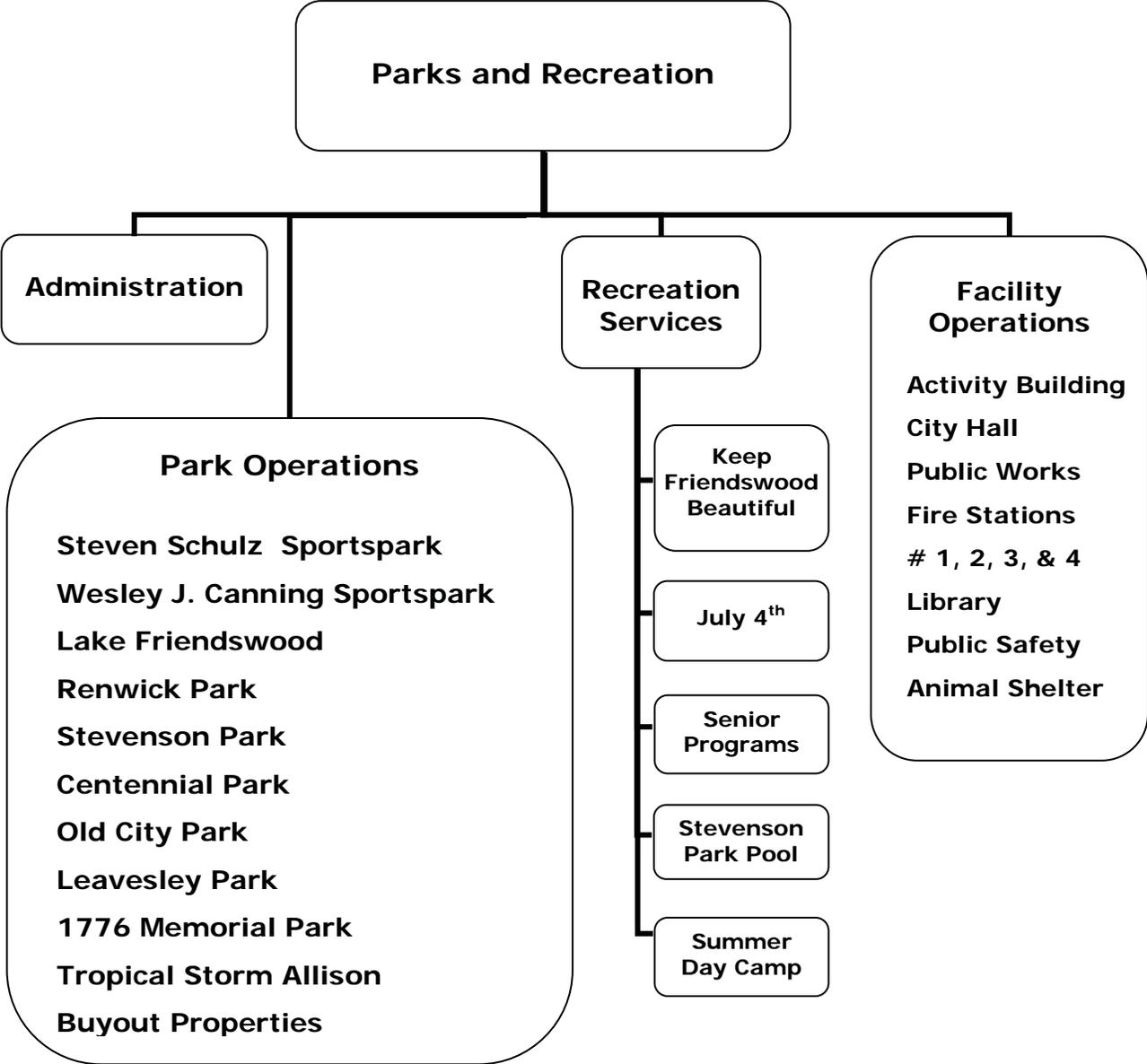
CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES AND BENEFITS	\$915,509	\$979,237	\$979,237	\$704,301	\$970,067	\$1,037,121	5.9%
SUPPLIES	161,415	154,469	169,425	106,792	169,019	154,469	0.0%
MAINTENANCE	420	840	840	394	794	840	0.0%
SERVICES	19,271	23,625	26,174	15,772	25,585	23,625	0.0%
CAPITAL OUTLAY	0	0	26,330	13,165	26,330	0	0.0%
CLASSIFICATION TOTAL	\$1,096,614	\$1,158,171	\$1,202,006	\$840,423	\$1,191,796	\$1,216,055	5.0%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
LIBRARY SERVICES	14.62	14.97	14.97	14.97	14.97	14.97	0.0%
PERSONNEL TOTAL	14.62	14.97	14.97	14.97	14.97	14.97	0.0%

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-6310-459.4110	FULLTIME SALARIES & WAGES	\$515,764	\$547,313	\$547,313	\$395,746	\$546,662	\$563,435
001-6310-459.4120	PART-TIME WAGES	68,455	114,536	114,536	49,290	77,720	118,080
001-6310-459.4130	OVERTIME PAY	2,570	855	855	4,018	5,357	855
001-6310-459.4131	HOLIDAY HRS WORKED	0	0	0	34	46	0
001-6310-459.4143	LONGEVITY PAY	6,780	6,260	6,260	5,920	7,893	6,565
001-6310-459.4145	INCENTIVE-CERTIFICATE PAY	3,650	3,000	3,000	2,250	3,000	3,000
001-6310-459.4149	CELL PHONE ALLOWANCE	896	1,200	1,200	854	1,139	1,200
001-6310-459.4190	ACCRUED PAYROLL	8,714	0	0	0	0	0
001-6310-459.4220	PART-TIME WAGES	42,999	31,393	31,393	35,693	47,591	31,971
001-6310-459.4710	SOCIAL SECURITY/MEDICARE	46,407	50,546	50,546	34,658	46,210	55,470
001-6310-459.4720	TMRS RETIREMENT	97,995	105,485	105,485	74,092	98,789	107,174
001-6310-459.4810	HEALTH/DENTAL INSURANCE	116,369	112,643	112,643	97,169	129,559	142,323
001-6310-459.4820	LIFE INSURANCE	1,517	1,673	1,673	1,209	1,612	1,715
001-6310-459.4830	DISABILITY INSURANCE	1,617	1,746	1,746	1,299	1,732	1,833
001-6310-459.4840	WORKERS COMP INSURANCE	651	1,166	1,166	1,090	1,453	1,324
001-6310-459.4850	EAP SERVICES	876	1,162	1,162	784	1,045	1,160
001-6310-459.4890	FLEX PLAN ADMINISTRATION	250	259	259	194	259	1,016
40 - SALARIES & BENEFITS Totals:		\$915,509	\$979,237	\$979,237	\$704,301	\$970,067	\$1,037,121
50 - SUPPLIES							
001-6310-459.5100	OFFICE SUPPLIES	\$1,393	\$1,550	\$1,550	\$1,379	\$1,444	\$1,550
001-6310-459.5400	OPERATING SUPPLIES	13,033	10,050	10,050	3,046	13,298	10,050
001-6310-459.5482	BOOKS	75,636	95,000	98,395	61,264	96,119	91,000
001-6310-459.5483	PERIODICALS	32	537	537	519	519	67
001-6310-459.5484	VIDEOS	10,202	11,800	12,025	7,459	11,070	11,800
001-6310-459.5485	AUDIO BOOKS	9,692	17,100	13,500	8,709	14,660	13,500
001-6310-459.5487	CD	781	915	915	468	768	915
001-6310-459.5488	ELECTRONIC RESOURCES	13,672	10,967	11,567	10,489	11,567	19,037
001-6310-459.5800	OPERATING EQUIPMENT<\$5000	36,975	6,550	20,885	13,458	19,574	6,550
50 - SUPPLIES Totals:		\$161,415	\$154,469	\$169,425	\$106,792	\$169,019	\$154,469
60 - MAINTENANCE							
001-6310-459.6400	OPERATING MAINTENANCE	\$0	\$400	\$400	\$0	\$400	\$400
001-6310-459.6800	EQUIPMENT MAINTENANCE	420	440	440	394	394	440
60 - MAINTENANCE Totals:		\$420	\$840	\$840	\$394	\$794	\$840
70 - SERVICES							
001-6319-459.7400	OPERATING SERVICES	\$2,230	\$2,670	\$3,061	\$2,277	\$3,372	\$3,062
001-6310-459.7401	POSTAL / COURIER SERVICES	1,335	1,800	1,800	1,180	1,430	1,800
001-6310-459.7510	TRAINING	3,947	5,260	3,260	1,865	3,365	5,260
001-6310-459.7520	TRAVEL REIMBURSEMENTS	3,790	3,900	5,900	3,391	5,265	3,900
001-6310-459.7530	MEMBERSHIPS	1,701	1,745	1,745	1,577	1,745	1,745
001-6310-459.7720	SOFTWARE SUPPORT SERVICES	1,401	400	400	0	400	400
001-6310-459.7800	CONTRACT SERVICES	0	1,000	608	0	608	608
001-6310-459.7910	COMMUNITY EVENTS/PROGRAMS	4,868	6,850	9,400	5,481	9,400	6,850
70 - SERVICES Totals:		\$19,271	\$23,625	\$26,174	\$15,772	\$25,585	\$23,625
80 - CAPITAL OUTLAY							
001-6319-459.8141	FACILITY RENOVATIONS	\$0	\$0	\$26,330	\$13,165	\$26,330	\$0
80 - CAPITAL OUTLAY Totals:		\$0	\$0	\$26,330	\$13,165	\$26,330	\$0
6310 - LIBRARY SERVICES TOTALS:		\$1,096,614	\$1,158,171	\$1,202,006	\$840,423	\$1,191,796	\$1,216,055

* FY18 combined Library Board division 6319 with Library Services division 6310



Parks and Recreation

Mission Statement

The mission of the Parks and Recreation Department is to provide the highest level of services and programs to the citizens at the greatest value, in a manner that warrants the highest degree of public confidence in our integrity and efficiency.

Departmental Accomplishments in FY 2016-17

- Completed renovations and upgrades to Municipal Courtroom to include Court Administration Office.
- Completed maintenance improvements to the Police and Fire Marshal Offices.
- Completed maintenance improvements to City Hall interior offices.
- Completed upgrades to Lake Friendswood to include Restroom Building and Covered Pavilion.
- The successful implementation of new program called the Acorn Aquatic Academy (youth swim lessons)

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, Shultz Sportspark, Cannon Sportspark, Leavesley Park, Old City Park, Renwick Park, Stevenson Park, 1776 Park and Lake Friendswood.

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 and Edgewood Drive. Maintenance items such as plumbing repairs, electrical repairs, landscape maintenance, field layout and striping, tree trimming and removal, fence and gate repairs, field lighting maintenance and repairs and softball infield maintenance are some of the major tasks also performed by the Park staff.

The set up and daily labor for special events such as the 4th of July Celebration, Memorial Day Celebration, Spring Sparkle, Fall Haul, Youth Sports Day, Kid Fish, Concerts in the Park, Movie in the Park, Santa in the Park and many other special events are also part of the Park Operations schedule.

Facility Operations

The Parks and Recreation Department is responsible for the maintenance and upkeep of the City Hall building, the Public Safety building, Friendswood Public Library, the Activities Building, the Public Works building, Animal Control building and Fire Stations 1, 2, 3, and 4. Maintenance and upkeep of all City facilities are done on a scheduled basis. Special projects and other maintenance requests are performed on a work order priority system. Janitorial services are accomplished through contract services.

Building Operations shares the same staff as Parks Operations. All work order requests for anything from moving boxes, to setting up chairs and tables, to major HVAC repairs are handled by this same staff. As the City grows and more facilities are built, the amount of work order requests steadily increases. The staff is being cross trained to handle a wide variety of tasks.

Recreation Programs

The goal is to provide fun and safe recreational programs/events for citizens of all ages. The objective is to focus on recreational activities that impact both need and interest of the community. Recreational programs include the Senior Activity Program, Summer Day Camp, Sesquicentennial Swimming Pool, Adult Sport Leagues and Tournaments, 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 BeastMode, 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 Keep Friendswood Beautiful Committee and the Parks subcommittee 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 park improvements include the development of the new dog park located at Old City Park and will showcase the construction of a new larger restroom building and covered pavilion. The Old City Park project will also include the construction of a concrete walking trail, new playground equipment, new access controlled park gates, new picnic tables and trash cans.

Recreation Programs

- Continue Concert-In-The Park Series with 9 concerts from May through June
- Continue Movies –In-The Park Series with 5 movies from July through August
- Plan and Program the 123rd Annual Fourth of July Celebration
- Plan and Program the 15th Annual Youth Fishing Derby
- Plan and Program the 10th Annual Santa in the Park
- Plan and Program the 5th 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 decision packages are included with the FY18 adopted budget.

Bond Project Improvement related

BPI – Increase to Facility Supplies for Lake FWD, OCP and Basketball Pavilion	Ongoing Cost	\$4,000
BPI – Increase in Operating Supplies and Maintenance for Dog Park	Ongoing Cost	\$2,000

General Fund

Increase to Summer Day Camp Program	Ongoing Cost	\$12,000
Parks Laborer (with benefits – 1.0 FTE) Hire date Jan 1	Ongoing Cost	\$49,636
PSB Generator Cover	One Time Cost	\$20,000
Increase Contingency Budget	Ongoing Cost	\$30,000

The following decision packages are not included in the FY18 adopted budget:

Additional Vehicle – F250 Regular Cab w/ service bed	One Time Cost	\$32,642
Tool Cat Replacement	One Time Cost	\$40,000
Replace Stevenson Park Pool Restrooms	One Time Cost	\$450,000
Fencing Fabric Replacement at Sportspark	One Time Cost	\$46,300
Replacement Aerator	One Time Cost	\$25,000
Turf Tractor	One Time Cost	\$30,000
Stevenson Park Walking Trail Curbs improvements	One Time Cost	\$196,000

Parks and Recreation

Departmental Performance Measures by Division

Major Departmental Goals for FY 2017-18

- 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
- Continue the improvements to Old City Park which includes the development of the dog park and additional park amenities
- Successful implementation of the final phases of the 2013 Bond Projects
- Securing additional parkland and green space with the purchase of property near Lake Friendswood
- Updating, improving and expanding beautification projects at all city facilities to include new upgrades to the Medians on Friendswood Drive

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

Administration	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	2.33	2.33	2.00*	2.00	2.00
Division Expenditures	\$313,383	\$290,982	\$264,879	\$263,562	\$279,016
Outputs					
# of grants applied for	1	2	4	4	4
# of committees and subcommittees	6	5	5	5	5
# of news alert subscribers	New measure data not available	10,125	10,250	10,755	11,000
# of educational brochures produced	New measure data not available	1	1	1	1
Revenue Collected for Facility Reservations	\$48,461	\$49,399	\$55,000	\$60,000	\$75,000
Measures of Effectiveness					
Placement award with Keep Texas Beautiful	3 rd place	3 rd Place	1 st place	Not Eligible	Not Eligible
Number of Likes for Facebook Positing	New measure data not available	600	1000	1,750	2,250
Measures of Efficiency					
Monthly Operations Cost	\$26,115	\$24,249	\$22,073	\$21,964	\$23,251
Division Expenditures per capita	\$8.03	\$7.42	\$6.73	\$6.70	\$6.90

Parks and Recreation

Recreation Programs	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of Full-Time Equivalent (FTE's)	9.3	9.3	9.7	9.7	9.7
# of summer camp seasonal workers	16	16	16	16	16
# of Stevenson park pool seasonal workers	16	16	16	16	16
Division Expenditures	\$795,020	\$818,827	\$921,560	\$928,015	\$948,278
Outputs					
# of Fitness Class scheduled	797	1122	1200	1330	1350
# of fitness program types	7	7	7	8	7
# of Community Events scheduled	28	27	30	32	33
# of trips and events offered by Senior Citizen Program	186	165	150	165	170
# of weekly programs offered by Senior Citizen Program	32	35	35	32	39
# of visits to Sesquicentennial Pool	7,493	11,013	7,652	9,300	9,500
Total # of participants registered for Summer Camp	486	540	540	540	540
# of teams registered in adult leagues	175	166	175	175	190
# of Responses to Annual Surveys	100	200	200	220	300
Measures of Effectiveness					
% of Events actually held	96%	98%	98%	98%	100%
% of households registered using RecTrac	45%	50%	50%	75%	80%
Average monthly attendance at Senior Citizen Programs	1,457	1,472	1,500	1,580	1,650
% of participants "satisfied" with Summer Camp Program	New measure Data not available	94%	95%	98%	98%
% of participants "satisfied" with Fitness Programs	New measure Data not available	88%	90%	92%	98%
% of participants "satisfied" with Senior Citizen Program	New measure Data not available	92%	95%	95%	97%
Measures of Efficiency					
Monthly Operational Costs	\$66,252	\$68,236	\$76,797	\$77,335	\$79,023
Division Expenditures per capita	\$20.37	\$20.88	\$23.41	\$23.58	\$23.46

Parks and Recreation

Parks Operations	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
# of full time equivalents (FTE's)	8.00	8.00	8.00	8.00	9.00
Division Expenditures	\$1,129,837	\$1,277,114	\$1,361,327	\$1,301,979	\$1,449,611
Outputs					
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	8	8	8
# of Special Projects Requested	5	4	6	6	6
# of parks mowed	6	7	8	8	9
Total dollars spent for dead tree removal	\$13,925	\$10,550	\$10,550	\$12,000	\$13,600
Measures of Effectiveness					
# of Parks work orders completed within 5 days	75	80	85	80	85
% of Work Orders for Parks completed within 5 Days	90%	90.5%	92%	94%	94%
Measures of Efficiency					
Monthly Operational Cost	\$94,153	\$106,426	\$113,444	\$108,498	\$120,801
Division Expenditures per capita	\$28.95	\$32.56	\$34.59	\$33.08	\$35.86

Parks and Recreation

Facility Operations	FY15 Actual	FY16 Actual	FY17 Budget	FY17 Estimated	FY18 Forecast
Inputs					
Division Expenditures	\$647,050	\$646,054	\$729,156	\$913,384	\$733,026
Outputs					
Total square footage of City building facilities	91,027	97,027	97,027	97,027	97,027
Total # of Maintenance Work Orders for Buildings logged	500	575	555	555	625
Measures of Effectiveness					
# of work orders completed within 5 days	530	517	525	550	600
% of Work Orders for Building Maintenance completed within 5 days	92%	90%	91.5%	93.5%	94%
Average janitorial services cost per sq. foot (not including supplies)	\$1.34	\$1.25	\$1.98	\$1.42	\$2.05
Measures of Efficiency					
Monthly Operational Costs	\$53,921	\$53,838	\$60,763	\$76,115	\$61,086
Division Expenditures per capita	\$16.58	\$16.47	\$18.53	\$23.21	\$18.13

**PARKS AND RECREATION
DEPARTMENT SUMMARY**

EXPENDITURE BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
ADMINISTRATION	\$290,982	\$264,879	\$265,086	\$192,630	\$263,562	\$279,016	5.3%
RECREATION PROGRAM	818,827	921,560	946,639	573,662	928,015	948,278	2.9%
PARKS OPERATIONS	1,277,114	1,361,327	1,361,244	963,057	1,301,979	1,449,611	6.5%
FACILITY OPERATIONS	646,054	729,156	916,801	625,233	913,384	733,026	0.5%
DEPARTMENT TOTAL	\$3,032,978	\$3,276,922	\$3,489,770	\$2,354,581	\$3,406,940	\$3,409,931	4.1%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
SALARIES AND BENEFITS	\$1,274,128	\$1,363,741	\$1,363,741	\$863,755	\$1,307,207	\$1,465,846	7.5%
SUPPLIES	165,080	220,469	230,445	151,611	206,670	231,139	4.8%
MAINTENANCE	348,132	327,407	533,409	368,651	539,351	327,923	0.2%
SERVICES	1,167,814	1,355,305	1,348,856	957,245	1,335,953	1,365,023	0.7%
CAPITAL OUTLAY	77,824	10,000	13,320	13,319	17,759	20,000	100.0%
CLASSIFICATION TOTAL	\$3,032,978	\$3,276,922	\$3,489,770	\$2,354,581	\$3,406,940	\$3,409,931	4.1%

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY17 TO FY18
ADMINISTRATION	2.33	2.00	2.00	2.00	2.00	2.00	0.0%
RECREATION PROGRAM	9.30	9.70	9.70	9.70	9.70	9.70	0.0%
PARKS OPERATIONS	8.00	9.20	9.20	9.20	9.20	10.20	10.9%
PERSONNEL TOTAL	19.63	20.90	20.90	20.90	20.90	21.90	10.9%

6401 - PARKS & RECREATION ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-6401-451.4110	FULLTIME SALARIES & WAGES	\$182,647	\$168,366	\$168,366	\$118,755	\$165,340	\$171,605
001-6401-451.4130	OVERTIME PAY	4,595	1,238	1,238	770	1,027	1,238
001-6401-451.4143	LONGEVITY PAY	1,533	1,605	1,605	1,495	1,495	1,620
001-6401-451.4144	VEHICLE ALLOWANCE	6,170	5,400	5,400	3,947	5,400	5,400
001-6401-451.4145	INCENTIVE-CERTIFICATE PAY	900	900	900	525	700	0
001-6401-451.4149	CELL PHONE ALLOWANCE	1,737	1,620	1,620	1,153	1,620	1,620
001-6401-451.4190	ACCRUED PAYROLL	4,197	0	0	0	0	0
001-6401-451.4710	SOCIAL SECURITY/MEDICARE	14,552	12,876	12,876	9,401	12,534	13,884
001-6401-451.4720	TMRS RETIREMENT	31,760	28,073	28,073	19,837	26,450	28,818
001-6401-451.4810	HEALTH/DENTAL INSURANCE	13,969	10,505	10,505	7,964	10,619	18,462
001-6401-451.4820	LIFE INSURANCE	482	466	466	337	449	474
001-6401-451.4830	DISABILITY INSURANCE	506	487	487	353	471	523
001-6401-451.4840	WORKERS COMP INSURANCE	215	284	284	1,878	2,504	288
001-6401-451.4850	EAP SERVICES	122	116	116	87	116	116
001-6401-451.4890	FLEX PLAN ADMINISTRATION	46	43	43	32	43	43
40 - SALARIES & BENEFITS Totals:		\$263,431	\$231,979	\$231,979	\$166,534	\$228,768	\$244,091
50 - SUPPLIES							
001-6401-451.5100	OFFICE SUPPLIES	\$1,626	\$2,000	\$2,000	\$1,193	\$1,591	\$2,000
001-6401-451.5200	PERSONNEL SUPPLIES	331	350	350	303	404	350
001-6401-451.5400	OPERATING SUPPLIES	1,130	1,650	1,457	1,279	1,705	1,650
001-6401-451.5800	OPERATING EQUIPMENT<\$5000	210	500	1,400	1,388	1,851	500
50 - SUPPLIES Totals:		\$3,297	\$4,500	\$5,207	\$4,163	\$5,551	\$4,500
70 - SERVICES							
001-6401-451.7400	OPERATING SERVICES	\$494	\$500	\$0	\$0	\$0	\$500
001-6401-451.7401	POSTAL / COURIER SERVICES		800	800	76	102	800
001-6401-451.7510	TRAINING	1,105	1,100	1,100	990	1,320	1,100
001-6401-451.7520	TRAVEL REIMBURSEMENTS	1,123	2,350	2,350	303	404	2,350
001-6401-451.7530	MEMBERSHIPS	435	650	650	440	587	675
001-6401-451.7800	CONTRACT SERVICES	21,097	23,000	23,000	20,123	26,831	25,000
70 - SERVICES Totals:		\$24,254	\$28,400	\$27,900	\$21,933	\$29,243	\$30,425
6401 - PARKS & RECREATION ADMIN TOTALS:		\$290,982	\$264,879	\$265,086	\$192,630	\$263,562	\$279,016

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-6420-452.4110	FULLTIME SALARIES & WAGES	\$132,978	\$146,862	\$146,862	\$105,041	\$144,555	\$153,593
001-6420-452.4130	OVERTIME PAY	681	2,095	2,095	758	2,010	2,095
001-6420-452.4143	LONGEVITY PAY	570	890	890	795	795	975
001-6420-452.4144	VEHICLE ALLOWANCE	5,279	5,400	5,400	3,947	5,400	5,400
001-6420-452.4145	INCENTIVE-CERTIFICATE PAY	5,700	5,700	5,700	3,800	5,700	5,100
001-6420-452.4149	CELL PHONE ALLOWANCE	1,924	2,595	2,595	1,644	2,595	2,340
001-6420-452.4710	SOCIAL SECURITY/MEDICARE	10,520	11,705	11,705	8,304	11,072	12,967
001-6420-452.4720	TMRS RETIREMENT	23,166	25,633	25,633	18,168	24,224	26,913
001-6420-452.4810	HEALTH/DENTAL INSURANCE	30,839	32,293	32,293	23,373	31,164	33,330
001-6420-452.4820	LIFE INSURANCE	353	407	407	305	407	424
001-6420-452.4830	DISABILITY INSURANCE	368	425	425	318	424	485
001-6420-452.4840	WORKERS COMP INSURANCE	1,029	2,104	2,104	923	1,230	2,063
001-6420-452.4850	EAP SERVICES	147	223	223	129	172	174
001-6420-452.4890	FLEX PLAN ADMINISTRATION	56	151	151	48	64	138
40 - SALARIES & BENEFITS Totals:		\$213,609	\$236,483	\$236,483	\$167,551	\$229,812	\$245,997
50 - SUPPLIES							
001-6420-452.5200	PERSONNEL SUPPLIES	\$444	\$450	\$450	\$409	\$545	\$450
001-6420-452.5400	OPERATING SUPPLIES	7,362	20,800	12,551	9,657	12,876	22,400
001-6420-452.5800	OPERATING EQUIPMENT <\$5000	965	3,000	4,257	2,383	3,178	3,000
50 - SUPPLIES Totals:		\$8,771	\$24,250	\$17,258	\$12,449	\$16,599	\$25,850
70 - SERVICES							
001-6420-452.7400	OPERATING SERVICES	\$5,085	\$5,100	\$7,100	\$5,499	\$7,332	\$7,500
001-6420-452.7510	TRAINING	1,683	2,000	2,000	1,679	1,879	2,170
001-6420-452.7520	TRAVEL REIMBURSEMENTS	1,750	2,615	1,915	849	1,132	4,808
001-6420-452.7530	MEMBERSHIPS	480	500	500	318	500	550
001-6420-452.7710	SOFTWARE LICENSES FEES	0	9,405	9,010	7,893	9,010	300
001-6420-452.7800	CONTRACT SERVICES	22,947	25,000	29,560	14,322	29,464	25,000
001-6420-452.7910	COMMUNITY EVENTS/PROGRAMS	27,684	27,100	31,100	29,022	30,895	29,100
70 - SERVICES Totals:		\$59,629	\$71,720	\$81,185	\$59,581	\$80,212	\$69,428
6420 - RECREATION PROGRAMS TOTALS:		\$282,010	\$332,453	\$334,926	\$239,581	\$326,622	\$341,275

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-6422-452.4130	OVERTIME PAY	\$27,188	\$22,375	\$22,375	\$0	\$22,341	\$22,375
001-6422-452.4710	SOCIAL SECURITY/MEDICARE	26	1,712	1,712	0	1,712	1,712
001-6422-452.4720	TMRS RETIREMENT	0	3,506	3,506	0	3,506	3,518
001-6422-452.4840	WORKERS COMP INSURANCE	75	249	249	0	249	332
40 - SALARIES & BENEFITS Totals:		\$27,289	\$27,842	\$27,842	\$0	\$27,808	\$27,937
50 - SUPPLIES							
001-6422-452.5400	OPERATING SUPPLIES	\$6,460	\$4,275	\$6,443	\$4,009	\$6,084	\$4,275
50 - SUPPLIES Totals:		\$6,460	\$4,275	\$6,443	\$4,009	\$6,084	\$4,275
70 - SERVICES							
001-6422-452.7400	OPERATING SERVICES	\$0	\$1,200	\$2,232	\$385	\$2,167	\$1,200
001-6422-452.7401	POSTAL / COURIER SERVICES	1	0	0	8	8	0
001-6422-452.7481	TRANSPORTATION SERVICES	6,359	6,000	2,218	0	5,218	6,500
001-6422-452.7800	CONTRACT SERVICES	720	800	800	0	800	800
001-6422-452.7830	RENTAL	19,294	20,850	20,650	9,880	20,650	20,850
001-6422-452.7910	COMMUNITY EVENTS/PROGRAMS	26,049	32,700	41,982	41,982	41,982	34,700
70 - SERVICES Totals:		\$52,423	\$61,550	\$67,882	\$52,255	\$70,825	\$64,050
6422 - JULY 4TH PROGRAM TOTALS:		\$86,172	\$93,667	\$102,167	\$56,264	\$104,717	\$96,262

6423 - SUMMER DAY CAMP PROGRAM

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-6423-452.4222	SEASONAL WAGES	\$62,756	\$65,837	\$65,837	\$17,578	\$65,785	\$65,054
001-6423-452.4710	SOCIAL SECURITY/MEDICARE	4,801	5,037	5,037	1,345	5,037	4,977
001-6423-452.4840	WORKERS COMP INSURANCE	208	976	976	315	976	964
001-6423-452.4850	EAP SERVICES	0	0	0	39	52	0
40 - SALARIES & BENEFITS Totals:		\$67,765	\$71,850	\$71,850	\$19,276	\$71,850	\$70,995
50 - SUPPLIES							
001-6423-452.5200	PERSONNEL SUPPLIES	\$1,756	\$1,450	\$1,450	\$1,112	\$1,394	\$1,450
001-6423-452.5400	OPERATING SUPPLIES	8,757	11,000	11,000	3,884	11,404	14,000
50 - SUPPLIES Totals:		\$10,513	\$12,450	\$12,450	\$4,996	\$12,798	\$15,450
70 - SERVICES							
001-6423-452.7400	OPERATING SERVICES	\$0	\$150	\$150	\$123	\$150	\$150
001-6423-452.7481	TRANSPORTATION SERVICES	7,490	10,000	10,000	0	10,000	10,000
001-6423-452.7510	TRAINING	0	0	500	243	324	200
001-6423-452.7520	TRAVEL REIMBURSEMENTS	362	500	500	294	490	1,100
001-6423-452.7612	TELEPHONE/COMMUNICATIONS	118	200	200	371	387	200
001-6423-452.7910	COMMUNITY EVENTS/PROGRAMS	16,773	20,500	20,500	975	20,097	29,500
70 - SERVICES Totals:		\$24,743	\$31,350	\$31,850	\$2,005	\$31,448	\$41,150
6423 - SUMMER DAY CAMP PROGRAM TOTALS:		\$103,021	\$115,650	\$116,150	\$26,277	\$116,096	\$127,595

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
50 - SUPPLIES							
001-6424-458.5200	PERSONNEL SUPPLIES	\$335	\$900	\$900	\$0	\$500	\$900
001-6424-458.5400	OPERATING SUPPLIES	9,656	12,000	10,437	6,989	9,319	12,000
001-6424-458.5800	OPERATING EQUIPMENT <\$5000	0	0	8,500	6,875	8,500	0
50 - SUPPLIES Totals:		\$9,991	\$12,900	\$19,837	\$13,864	\$18,319	\$12,900
60 - MAINTENANCE							
001-6424-458.6210	LANDSCAPING	\$7,087	\$10,000	\$6,000	\$6,000	\$11,000	\$12,000
60 - MAINTENANCE Totals:		\$7,087	\$10,000	\$6,000	\$6,000	\$11,000	\$12,000
70 - SERVICES							
001-6424-458.7400	OPERATING SERVICES	\$7,930	\$13,100	\$19,999	\$14,985	\$16,968	\$13,100
001-6424-458.7510	TRAINING	1,160	900	1,275	875	1,167	900
001-6424-458.7520	TRAVEL REIMBURSEMENTS	0	1,000	1,000	321	428	1,000
001-6424-458.7530	MEMBERSHIPS	100	150	150	100	150	150
001-6424-458.7910	COMMUNITY EVENTS/PROGRAMS	22,880	23,000	27,585	27,433	27,582	25,000
001-6424-458.7922	KFB BEAUTIFICATION GRANTS	2,000	2,000	2,000	2,000	2,000	2,000
70 - SERVICES Totals:		\$34,070	\$40,150	\$52,009	\$45,713	\$48,295	\$42,150
80 - CAPITAL OUTLAY							
001-6424-458.8800	CAPITAL EQUIPMENT	\$6,500	\$0	\$0	\$0	\$0	\$0
80 - CAPITAL OUTLAY Totals:		\$6,500	\$0	\$0	\$0	\$0	\$0
6424 - KEEP FRWD BEAUTIFUL TOTALS:		\$57,647	\$63,050	\$77,846	\$65,577	\$77,613	\$67,050

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-6428-452.4222	SEASONAL WAGES	\$45,433	\$53,427	\$53,427	\$11,902	\$53,427	\$57,052
001-6428-452.4710	SOCIAL SECURITY/MEDICARE	3,476	4,083	4,083	911	4,083	4,364
001-6428-452.4840	WORKERS COMP INSURANCE	174	779	779	248	779	845
001-6428-452.4850	EAP SERVICES	0	0	0	53	53	0
40 - SALARIES & BENEFITS Totals:		\$49,083	\$58,289	\$58,289	\$13,114	\$58,342	\$62,261
50 - SUPPLIES							
001-6428-452.5100	OFFICE SUPPLIES	\$79	\$100	\$100	\$12	\$96	\$100
001-6428-452.5200	PERSONNEL SUPPLIES	1,930	2,150	2,150	1,730	2,050	2,150
001-6428-452.5400	OPERATING SUPPLIES	1,500	1,850	1,850	1,184	1,850	1,850
001-6428-452.5495	CHEMICALS	9,628	8,000	12,400	9,392	12,400	10,800
001-6428-452.5620	JANITORIAL SUPPLIES	514	500	1,200	569	1,200	500
001-6428-452.5800	OPERATING EQUIPMENT<\$5000	3,615	2,150	2,100	726	2,100	2,150
50 - SUPPLIES Totals:		\$17,266	\$14,750	\$19,800	\$13,612	\$19,696	\$17,550
60 - MAINTENANCE							
001-6428-452.6210	LANDSCAPING	\$1,208	\$500	\$500	\$0	\$500	\$500
001-6428-452.6561	SWIMMING POOL MAINTENANCE	2,632	3,593	2,143	122	2,143	3,593
001-6428-452.6600	FACILITY MAINTENANCE	1,143	3,750	3,050	2,882	3,082	3,750
60 - MAINTENANCE Totals:		\$4,983	\$7,843	\$5,693	\$3,004	\$5,725	\$7,843
70 - SERVICES							
001-6428-452.7400	OPERATING SERVICES	\$2,037	\$3,200	\$3,200	\$1,333	\$1,777	\$3,200
001-6428-452.7510	TRAINING - STEVENSON POOL	90	0	75	60	80	75
001-6428-452.7520	TRAVEL REIMBURSEMENTS	0	0	75	49	66	0
001-6428-452.7611	ELECTRICITY	15,646	14,651	14,651	13,136	15,136	14,651
001-6428-452.7612	TELEPHONE/COMMUNICATIONS	1,767	1,562	1,562	59	1,578	1,562
001-6428-452.7613	NATURAL GAS	1,382	2,870	2,870	703	1,438	2,870
001-6428-452.7620	JANITORIAL SERVICES	490	2,400	261	0	0	1,500
001-6428-452.7800	CONTRACT SERVICES	6,792	8,000	7,089	5,054	7,089	4,000
70 - SERVICES Totals:		\$28,204	\$32,683	\$29,783	\$20,394	\$27,164	\$27,858
6428 - STEVENSON PARK POOL TOTALS:		\$99,536	\$113,565	\$113,565	\$50,124	\$110,927	\$115,512

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-6429-452.4110	FULLTIME SALARIES & WAGES	\$88,410	\$92,052	\$92,052	\$65,847	\$90,204	\$94,487
001-6429-452.4120	PART-TIME WAGES	18,198	19,481	19,481	13,107	17,476	19,702
001-6429-452.4130	OVERTIME PAY	3,662	872	872	4,043	5,390	872
001-6429-452.4143	LONGEVITY PAY	1,015	1,240	1,240	1,135	1,135	1,255
001-6429-452.4145	INCENTIVE-CERTIFICATE PAY	0	0	0	400	533	600
001-6429-452.4710	SOCIAL SECURITY/MEDICARE	7,794	7,899	7,899	5,935	7,913	8,944
001-6429-452.4720	TMRS RETIREMENT	17,539	17,808	17,808	13,186	17,581	18,565
001-6429-452.4810	HEALTH/DENTAL INSURANCE	25,968	24,934	24,934	18,128	24,170	25,577
001-6429-452.4820	LIFE INSURANCE	233	257	257	179	239	261
001-6429-452.4830	DISABILITY INSURANCE	248	266	266	195	260	279
001-6429-452.4840	WORKERS COMP INSURANCE	1,026	1,853	1,853	1,364	1,819	1,907
001-6429-452.4850	EAP SERVICES	113	174	174	87	115	174
001-6429-452.4890	FLEX PLAN ADMINISTRATION	42	43	43	32	43	65
40 - SALARIES & BENEFITS Totals:		\$164,248	\$166,879	\$166,879	\$123,637	\$166,879	\$172,688
50 - SUPPLIES							
001-6429-452.5100	OFFICE SUPPLIES	\$881	\$700	\$1,081	\$603	\$1,008	\$1,000
001-6429-452.5200	PERSONNEL SUPPLIES	70	150	150	72	96	150
001-6429-452.5301	FUEL	2,504	4,440	4,440	774	3,032	3,240
001-6429-452.5400	OPERATING SUPPLIES	2,854	6,500	3,984	1,797	4,396	6,000
001-6429-452.5800	OPERATING EQUIPMENT<\$5000	3,696	2,400	3,245	1,943	2,590	2,400
50 - SUPPLIES Totals:		\$10,005	\$14,190	\$12,900	\$5,189	\$11,123	\$12,790
60 - MAINTENANCE							
001-6429-452.6300	VEHICLE MAINTENANCE	\$3,051	\$2,000	\$2,000	\$1,072	\$1,430	\$2,000
60 - MAINTENANCE Totals:		\$3,051	\$2,000	\$2,000	\$1,072	\$1,430	\$2,000
70 - SERVICES							
001-6429-452.7311	VEHICLE INSURANCE	\$1,639	\$1,756	\$1,756	\$1,165	\$1,756	\$1,756
001-6429-452.7401	POSTAL / COURIER SERVICES	52	100	100	31	41	100
001-6429-452.7492	SPECIAL EVENTS	543	0	0	0	0	0
001-6429-452.7498	JUDGMENTS & DAMAGE CLAIM	0	500	500	0	0	500
001-6429-452.7510	TRAINING	0	300	300	40	40	300
001-6429-452.7520	TRAVEL REIMBURSEMENTS	144	300	300	215	287	300
001-6429-452.7612	TELEPHONE/COMMUNICATIONS	52	150	150	98	131	150
001-6429-452.7910	COMMUNITY EVENTS/PROGRAMS	10,708	17,000	17,100	4,390	10,353	10,000
70 - SERVICES Totals:		\$13,138	\$20,106	\$20,206	\$5,939	\$12,608	\$13,106
6429 - SENIOR ACTIVITY CENTER TOTALS:		\$190,442	\$203,175	\$201,985	\$135,838	\$192,040	\$200,584

ACCOUNT NUMBER	ACCOUNT NAME	FY16 ACTUAL	FY17 ORIGINAL BUDGET	FY17 AMENDED BUDGET	FY17 YTD 6/30/17	FY17 YEAR END ESTIMATE	FY18 ADOPTED BUDGET
40 - SALARIES & BENEFITS							
001-6430-456.4110	FULLTIME SALARIES & WAGES	\$325,068	\$338,259	\$338,259	\$241,832	\$338,731	\$379,099
001-6430-456.4120	PART-TIME WAGES W/BENEFITS	0	56,130	56,130	6,108	14,252	55,801
001-6430-456.4130	OVERTIME PAY	12,441	7,734	7,734	9,517	12,690	7,734
001-6430-456.4143	LONGEVITY PAY	1,835	2,880	2,880	2,345	2,345	2,835
001-6430-456.4145	INCENTIVE-CERTIFICATE PAY	2,400	2,400	2,400	1,550	2,400	2,100
001-6430-456.4149	CELL PHONE ALLOWANCE	3,764	4,020	4,020	2,931	4,020	3,915
001-6430-456.4710	SOCIAL SECURITY/MEDICARE	25,391	30,069	30,069	19,828	29,937	34,492
001-6430-456.4720	TMRS RETIREMENT	54,902	64,472	64,472	42,545	56,727	71,605
001-6430-456.4810	HEALTH/DENTAL INSURANCE	57,758	56,147	56,147	41,064	54,752	74,348
001-6430-456.4820	LIFE INSURANCE	897	1,100	1,100	670	893	1,071
001-6430-456.4830	DISABILITY INSURANCE	946	1,143	1,143	716	955	1,123
001-6430-456.4840	WORKERS COMP INSURANCE	2,680	5,142	5,142	4,033	5,377	6,678
001-6430-456.4850	EAP SERVICES	454	684	684	378	503	693
001-6430-456.4890	FLEX PLAN ADMINISTRATION	169	239	239	126	168	383
40 - SALARIES & BENEFITS Totals:		\$488,704	\$570,419	\$570,419	\$373,642	\$523,749	\$641,877
50 - SUPPLIES							
001-6430-456.5200	PERSONNEL SUPPLIES	\$7,797	\$9,987	\$8,808	\$4,867	\$8,748	\$10,437
001-6430-456.5300	VEHICLE SUPPLIES	40	106	106	0	0	106
001-6430-456.5301	FUEL	7,934	17,381	17,381	2,289	8,052	9,281
001-6430-456.5400	OPERATING SUPPLIES	19,905	23,750	21,687	20,249	21,599	26,000
001-6430-456.5495	CHEMICALS	5,519	6,000	80	9	12	6,000
001-6430-456.5600	FACILITY SUPPLIES	3,447	3,500	3,500	3,326	3,500	8,000
001-6430-456.5620	JANITORIAL SUPPLIES	6,960	10,000	9,660	4,779	7,934	12,000
001-6430-456.5800	OPERATING EQUIPMENT <\$5000	25,565	32,300	42,327	35,775	39,441	35,000
50 - SUPPLIES Totals:		\$77,167	\$103,024	\$103,550	\$71,294	\$89,286	\$106,824
60 - MAINTENANCE							
001-6430-456.6210	LANDSCAPING	\$75,303	\$29,184	\$39,119	\$35,059	\$46,745	\$30,000
001-6430-456.6220	LIGHTING MAINTENANCE	8,182	12,000	9,740	4,042	8,246	14,000
001-6430-456.6230	PARKING LOT MAINTENANCE	378	1,000	0	0	0	1,000
001-6430-456.6240	FENCE MAINTENANCE	0	3,000	200	183	243	3,000
001-6430-456.6300	VEHICLE MAINTENANCE	8,995	3,800	9,255	6,638	8,850	5,000
001-6430-456.6400	OPERATING MAINTENANCE	42,289	34,000	33,700	27,297	29,578	35,000
001-6430-456.6600	FACILITY MAINTENANCE	63,928	44,500	71,542	66,294	71,542	50,000
001-6430-456.6800	EQUIPMENT MAINTENANCE	5,992	6,500	10,010	4,219	9,148	11,500
60 - MAINTENANCE Totals:		\$205,067	\$133,984	\$173,566	\$143,730	\$174,353	\$149,500
70 - SERVICES							
001-6430-456.7311	VEHICLE INSURANCE	\$4,291	\$4,847	\$4,847	\$3,040	\$4,847	\$4,847
001-6430-456.7400	OPERATING SERVICES	1,190	3,300	2,300	274	2,260	3,300
001-6430-456.7498	JUDGMENTS & DAMAGE CLAIM	500	500	500	0	0	500
001-6430-456.7510	TRAINING	985	1,640	1,040	625	920	1,640
001-6430-456.7520	TRAVEL REIMBURSEMENTS	935	968	113	0	750	968
001-6430-456.7530	MEMBERSHIPS	268	720	720	0	720	720
001-6430-456.7611	ELECTRICITY	133,186	133,460	133,460	78,916	125,221	133,460
001-6430-456.7612	TELEPHONE/COMMUNICATIONS	0	0	0	158	211	0
001-6430-456.7613	NATURAL GAS	420	530	530	183	444	530
001-6430-456.7620	JANITORIAL SERVICES	28,242	34,800	34,800	33,544	34,800	41,830
001-6430-456.7625	SAFETY SERVICES	3,853	4,500	4,500	2,833	4,500	4,500
001-6430-456.7680	MOWING SERVICES	248,646	330,398	291,373	223,603	298,137	330,398
001-6430-456.7690	HOA MAINTENANCE FEES	1,650	1,650	2,130	2,130	2,130	2,130
001-6430-456.7800	CONTRACT SERVICES	5,740	6,250	3,250	1,990	3,153	6,250
001-6430-456.7830	RENTAL	2,502	3,000	3,490	772	1,402	3,000
001-6430-456.7831	VEHICLE LEASE-INTERNAL	17,336	17,337	17,337	13,005	17,337	17,337
70 - SERVICES Totals:		\$449,745	\$543,900	\$500,390	\$361,072	\$496,832	\$551,410
80 - CAPITAL OUTLAY							
001-6430-456.8400	CAPITAL OPERATING EQUIP	\$45,325	\$10,000	\$13,320	\$13,319	\$17,759	\$0
001-6430-456.8800	CAPITAL EQUIPMENT	11,107	0	0	0	0	0
80 - CAPITAL OUTLAY Totals:		\$56,432	\$10,000	\$13,320	\$13,319	\$17,759	\$0
6430 - PARKS OPERATIONS TOTALS:		\$1,277,114	\$1,361,327	\$1,361,244	\$963,057	\$1,301,979	\$1,449,611

ACCOUNT NUMBER	ACCOUNT NAME	FY16	FY17	FY17	FY17	FY17	FY18
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/17	YEAR END ESTIMATE	ADOPTED BUDGET
50 - SUPPLIES							
001-6460-419.5400	OPERATING SUPPLIES	\$16,405	\$19,130	\$20,000	\$14,092	\$18,790	\$20,000
001-6460-419.5600	FACILITY SUPPLIES	898	6,000	6,000	1,069	1,426	6,000
001-6460-419.5800	OPERATING EQUIPMENT<\$5000	4,307	5,000	7,000	6,873	7,000	5,000
50 - SUPPLIES Totals:		\$21,610	\$30,130	\$33,000	\$22,035	\$27,215	\$31,000
60 - MAINTENANCE							
001-6460-419.6210	LANDSCAPING	\$6,402	\$7,000	\$6,130	\$6,130	\$8,173	\$7,000
001-6460-419.6230	PARKING LOT MAINTENANCE	1,845	0	0	0	0	0
001-6460-419.6600	FACILITY MAINTENANCE	87,186	123,000	307,895	198,493	298,673	76,000
001-6460-419.6620	CONTINGENCY	18,889	20,000	25,025	5,000	25,025	50,000
001-6460-419.6800	EQUIPMENT MAINTENANCE	13,622	15,080	7,100	5,222	14,972	15,080
001-6460-419.6801	EMERGENCY GENERATOR MAINT	0	8,500	0	0	0	8,500
60 - MAINTENANCE Totals:		\$127,944	\$173,580	\$346,150	\$214,845	\$346,843	\$156,580
70 - SERVICES							
001-6460-419.7611	ELECTRICITY	\$172,266	\$183,314	\$183,314	\$122,441	\$173,255	\$183,314
001-6460-419.7612	TELEPHONE/COMMUNICATIONS	175,368	131,641	143,846	130,675	153,034	131,641
001-6460-419.7613	NATURAL GAS	2,672	3,821	3,821	2,268	3,024	3,821
001-6460-419.7620	JANITORIAL SERVICES	92,117	155,120	155,120	92,236	155,120	155,120
001-6460-419.7625	SAFETY SERVICES	6,551	8,100	8,100	5,653	7,537	8,100
001-6460-419.7680	MOWING SERVICES	3,060	7,000	7,000	7,425	10,905	7,000
001-6460-419.7800	CONTRACT SERVICES	25,319	32,050	32,050	23,443	30,835	32,050
001-6460-419.7830	RENTAL	4,256	4,400	4,400	4,211	5,615	4,400
70 - SERVICES Totals:		\$481,608	\$525,446	\$537,651	\$388,354	\$539,326	\$525,446
80 - CAPITAL OUTLAY							
001-6460-419.8140	BUILDING RENOVATIONS	\$14,892	\$0	\$0	\$0	\$0	\$0
001-6460-419.8400	CAPITAL OPERATING EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$20,000
80 - CAPITAL OUTLAY Totals:		\$14,892	\$0	\$0	\$0	\$0	\$20,000
6460 - FACILITY OPERATIONS TOTALS:		\$646,054	\$729,156	\$916,801	\$625,233	\$913,384	\$733,026

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Personnel by Department Schedule

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

	FY16 Actual	FY17 Year End Estimate	FY18 Current Services	FY18 FAW/DP	FY18 Adopted Budget
CITY ATTORNEY	1.00	1.00	1.00	0.00	1.00
TOTAL MAYOR & COUNCIL	1.00	1.00	1.00	0.00	1.00
MUNICIPAL CLERK	3.00	3.00	3.00	0.00	3.00
ELECTIONS	0.20	0.20	0.20	0.00	0.20
RECORDS MANAGEMENT	2.00	2.00	2.00	0.00	2.00
TOTAL CITY SECRETARY	5.20	5.20	5.20	0.00	5.20
ADMINISTRATION ³	3.55	4.40	4.40	0.00	4.40
ECONOMIC DEVELOPMENT	1.00	1.00	1.00	0.00	1.00
TOTAL CITY MANAGER	4.55	5.40	5.40	0.00	5.40
FINANCE - (GF) ¹	9.00	8.00	8.00	0.00	8.00
FINANCE - (WS)	4.00	4.00	4.00	0.00	4.00
MUNICIPAL COURT	6.70	6.70	6.70	0.00	6.70
HUMAN RESOURCES	4.00	4.00	4.00	0.00	4.00
RISK MANAGEMENT - (GF)	1.00	1.00	1.00	0.00	1.00
INFORMATION TECHNOLOGY	4.00	4.00	4.00	1.00	5.00
TOTAL ADMINISTRATIVE SERVICES	28.70	27.70	27.70	1.00	28.70
ADMINISTRATION	5.00	5.00	5.00	0.00	5.00
COMMUNICATIONS	13.60	13.60	13.60	0.00	13.60
PATROL ²	49.12	51.12	51.12	0.00	51.12
DOT PATROL	1.00	1.00	1.00	0.00	1.00
CRIMINAL INVESTIGATIONS ²	14.00	14.00	14.00	0.00	14.00
ANIMAL CONTROL	4.00	4.00	4.00	0.00	4.00
TOTAL POLICE	86.72	88.72	88.72	0.00	88.72
FIRE CITY ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
TOTAL FVFD	0.00	0.00	0.00	0.00	0.00
ADMINISTRATION	5.20	5.20	5.20	0.00	5.20
EMERGENCY MANAGEMENT	1.40	1.40	1.40	0.00	1.40
TOTAL FIRE MARSHAL	6.60	6.60	6.60	0.00	6.60
ADMINISTRATION ^{2/3}	1.39	2.00	2.00	0.00	2.00
PLANNING AND ZONING ^{2/3}	4.60	5.00	5.00	0.00	5.00
INSPECTION/CODE ENFORCEMENT ³	4.90	4.70	4.70	0.00	4.70
TOTAL COMMUNITY DEVELOPMENT	10.89	11.70	11.70	0.00	11.70
ADMINISTRATION - (GF) ³	2.73	2.40	2.40	0.00	2.40
ADMINISTRATION - (WS)	1.60	1.60	1.60	0.00	1.60
STREET OPERATIONS	12.00	12.00	12.00	1.00	13.00
DRAINAGE OPERATIONS	4.00	4.00	4.00	0.00	4.00
WATER UTILITIES	6.00	6.00	6.00	0.00	6.00
SEWER UTILITIES	6.00	6.00	6.00	0.00	6.00
WATER OPERATIONS	2.30	2.30	2.30	0.00	2.30
SEWER OPERATIONS	5.00	5.00	5.00	0.00	5.00
UTILITY CUSTOMER SERVICE	2.00	2.00	2.00	0.00	2.00
ENGINEERING/PROJECTS - (GF)	2.60	2.60	2.60	0.00	2.60
ENGINEERING/PROJECTS - (WS)	1.40	1.40	1.40	0.00	1.40
TOTAL PUBLIC WORKS	45.63	45.30	45.30	1.00	46.30
ADMINISTRATION	14.62	14.97	14.97	0.00	14.97
TOTAL LIBRARY SERVICES	14.62	14.97	14.97	0.00	14.97
ADMINISTRATION ³	2.33	2.00	2.00	0.00	2.00
RECREATION PROGRAMS	9.30	9.70	9.70	0.00	9.70
PARKS OPERATIONS	8.00	9.20	9.20	1.00	10.20
TOTAL PARKS AND RECREATION	19.63	20.90	20.90	1.00	21.90
TOTAL PERSONNEL	223.54	227.49	227.49	3.00	230.49

¹ Staffing reduction through attrition

² Reorganization within divisions of the department

³ Aligning budgeted FTE's with actual work activity

Adopted Decision Packages and Forces at Work

FY 2017-18 DECISION PACKAGES
(Not included in the Adopted Budget)

GENERAL FUND

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL
ASO - IT	City Wide Wi-Fi Phase 2	\$50,000	\$0	\$50,000
Parks - Ops	Additional Staff - Parks Laborer (w/benefits-1.0 FTE)	\$0	\$61,804	\$61,804
PW - Streets	Industrial Zero Turn Riding Mower	\$14,000	\$0	\$14,000
PW	Message Board (1)	\$21,431	\$0	\$21,431
Police	Freedom Application software licenses	\$8,000	\$0	\$8,000
CSO	Novus AGENDA-Meeting Management Software	\$1,500	\$8,550	\$10,050
Parks - Ops	Additional Vehicle - F250 Regular Cab w/ service bed	\$32,642	\$0	\$32,642
PW - Streets	Addition to fleet - 2018 F150 Extended Cab Pickup	\$28,000	\$0	\$28,000
CSO - PD	FOIA Subpoena Processing Module	\$1,000	\$4,800	\$5,800
Police - Comm	Eventide API	\$110,880	\$2,600	\$113,480
Parks - Ops	Tool Cat Replacement	\$40,000	\$0	\$40,000
Parks - Ops	Replace Stevenson Park Pool Restrooms	\$450,000	\$0	\$450,000
Parks - Ops	Fencing Fabric Replacement at Sportspark	\$46,300	\$0	\$46,300
Parks - Ops	Replacement Aerator	\$25,000	\$0	\$25,000
Parks - Ops	Turf Tractor	\$30,000	\$0	\$30,000
PW - Streets	Street Sweeper	\$165,000	\$0	\$165,000
Parks - Ops	Stevenson Park Walking Trail Curbs improvements	\$196,000	\$0	\$196,000
FVFD	Health Insurance Cost Increase	\$0	\$6,500	\$6,500
FVFD - Fire	Personal Protective Equipment	\$0	\$10,000	\$10,000
FVFD - Admin	Worker Comp Insurance Increases	\$0	\$5,000	\$5,000
FVFD - EMS	Operating Supplies - Medications - EMS	\$0	\$5,000	\$5,000
FVFD - Admin	Add Staff for Friday/Weekend for 2 Ambulances (3 shifts)	\$0	\$30,000	\$30,000
FVFD - Fire	Operating Equipment	\$0	\$5,000	\$5,000
FVFD - EMS	Small Equipment Maintenance - EMS	\$0	\$2,000	\$2,000
FVFD - EMS	Vehicle Maintenance - EMS	\$0	\$5,000	\$5,000
FVFD - Fire Admin	Underfunded EMS Positions 2016 and 2017 (adjusted amount)	\$0	\$12,220	\$12,220
FVFD - Admin	Merit Increases for Full Time Staff (5 FTE's 2017)	\$0	\$10,800	\$10,800
FVFD - Admin	Vehicle Insurance Increases	\$0	\$5,000	\$5,000
FVFD - Fire	Operating Equipment Maintenance	\$0	\$5,000	\$5,000
FVFD	Fire Training Field Improvements (moved to CIP 1x New)	\$0	\$400,000	\$400,000
FVFD	Community Events/Awards Banquet Increase	\$0	\$2,000	\$2,000
UNFUNDED DECISION PACKAGES TOTAL (GENERAL FUND)		\$1,219,753	\$581,274	\$1,801,027

WATER AND SEWER FUND

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL
Water Ops	Increase to Water Plant Maintenance	\$0	\$30,000	\$30,000
Sewer Utilities	Replace (PW108) Mini Excavator	\$50,000	\$0	\$50,000
Sewer Ops	Increase to Lift Station Maintenance	\$0	\$50,000	\$50,000
Sewer Ops	Lift Station Maintenance Contract Services	\$0	\$40,000	\$40,000
Water Utilities	Replace (PW109) Mid-Sized Mini Excavator-Trailer Package	\$100,000	\$0	\$100,000
Sewer Ops	4-Inch Submersible Pump Replacement	\$61,000	\$0	\$61,000
Sewer Utilities	Additional Staff - Maintenance Worker	\$0	\$66,969	\$66,969
Water Utilities	Addition to Fleet - 2018 F550 Truck	\$45,000	\$0	\$45,000
Sewer Utilities	Vacuum-Jet Combination Truck	\$425,000	\$0	\$425,000
Sewer Ops	Lift Stations #9 & #11 Pumps/Controls	\$27,000	\$0	\$27,000
Water Utilities	Trench Safety Equipment - Aluminum Modular Box	\$15,000	\$0	\$15,000
Water Ops	Portable Generator Set (WW#4)	\$150,000	\$0	\$150,000
UNFUNDED DECISION PACKAGES TOTAL (WATER & SEWER FUND)		\$873,000	\$186,969	\$1,059,969

Tax Information

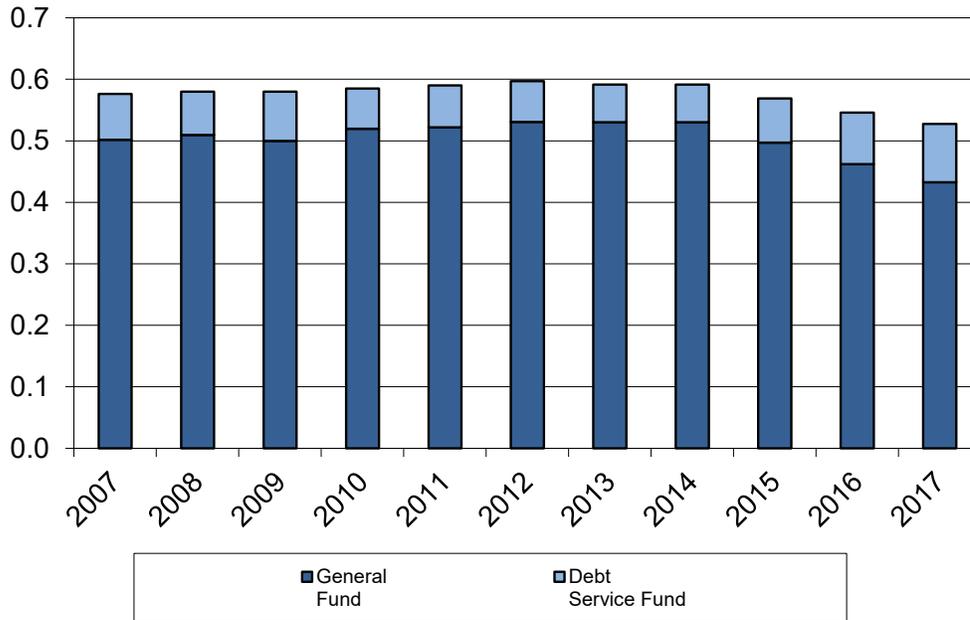
ESTIMATED AD VALOREM TAX COLLECTIONS - GCAD & HCAD Certified Roll

Estimated Taxable Value as of September 7, 2017	\$2,799,620,242	
Divided by 100	<u>100</u>	
Rate Base	\$27,996,202	
Tax Rate	<u>0.5274</u>	
Estimated Tax Levy	\$14,764,945	
Estimated Collection Rate	<u>99%</u>	
Adjusted Tax Collections, 2016-17		\$14,654,385
Estimated Value of Properties in ARB Review Status	\$133,767,380	
Divided by 100	<u>100</u>	
Rate Base	\$1,337,674	
Tax Rate	<u>0.5274</u>	
Estimated Tax Levy		\$700,195
Estimated Collection Rate & Levy of Over 65 Frozen Ceilings	99%	\$2,551,484
		<hr/>
ESTIMATED TOTAL TAX LEVY		<u>\$17,906,063</u>

TAXABLE VALUE AND LEVY COMPARISON

Fiscal Year Ending	Tax Year	Total Taxable Assessed Value	Homestead Exemption	Tax Rate	Total Tax Levy	Percent Increase Over Prior Year
2003-04	2003	\$1,689,163,292	20%	\$0.6385	\$10,785,308	11.9%
2004-05	2004	\$1,757,469,314	20%	\$0.6385	\$11,221,442	4.0%
2005-06	2005	\$1,840,094,487	20%	\$0.6040	\$11,114,170	-1.0%
2006-07	2006	\$2,011,630,820	20%	\$0.5821	\$11,708,758	5.3%
2007-08	2007	\$2,134,576,240	20%	\$0.5764	\$12,303,697	5.1%
2008-09	2008	\$2,242,178,295	20%	\$0.5797	\$12,998,473	5.6%
2009-10	2009	\$2,271,459,062	20%	\$0.5797	\$13,167,648	1.3%
2010-11	2010	\$2,336,118,472	20%	\$0.5851	\$13,668,629	3.8%
2011-12	2011	\$2,362,929,430	20%	\$0.5902	\$13,947,215	2.0%
2012-13	2012	\$2,392,531,721	20%	\$0.5970	\$14,283,414	2.4%
2013-14	2013	\$2,502,557,278	20%	\$0.5914	\$14,653,660	2.6%
2014-15	2014	\$2,633,486,696	20%	\$0.5914	\$15,440,708	5.4%
2015-16	2015	\$2,926,095,717	20%	\$0.5687	\$16,403,663	6.2%
2016-17	2016	\$3,173,373,806	20%	\$0.5460	\$17,009,094	3.7%
2017-18	2017	\$3,420,831,171	20%	\$0.5274	\$17,906,063	5.3%

Tax Rate Comparison



Historical Tax Rate Comparison

Fiscal Year	Tax Year	General Fund	Service Fund	Total Tax Rate*
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
2016-17	2016	\$0.4620	\$0.0840	\$0.5460
2017-18	2017	\$0.4324	\$0.0950	\$0.5274

* Tax Rate Includes 20% Homestead Exemption

**Sales Tax Revenue Comparison
FY16 through FY18**

Month of Receipt	FY16 Actual	FY17 Estimate	FY18 Adopted General Fund	FY18 Adopted Streets*	FY18 Adopted Economic Dev**	FY18 Adopted Budget
December	\$413,272	\$402,230	\$402,230	\$94,677	\$32,652	\$529,559
January	376,271	373,698	373,698	91,268	30,423	\$495,389
February	643,357	622,092	622,093	151,850	50,617	\$824,560
March	373,411	393,101	429,851	103,863	34,621	\$568,335
April	342,715	359,495	396,245	95,602	31,867	\$523,714
May	521,329	540,082	576,833	139,662	46,554	\$763,049
June	390,418	404,294	441,044	106,486	35,495	\$583,025
July	384,931	384,931	421,681	101,765	33,922	\$557,368
August	567,741	567,741	604,492	146,481	48,827	\$799,800
September	360,438	360,438	397,188	95,864	31,955	\$525,007
October	397,705	397,705	434,455	104,912	34,971	\$574,338
November	581,278	581,278	618,030	149,762	49,921	\$817,713
Total	\$5,352,866	\$5,387,085	\$5,717,840	\$1,382,192	\$461,825	\$7,561,857

*Fund established in FY17 to record sales tax revenue collected for City streets maintenance and improvements.

**Fund established in FY17 to record sales tax revenue collected for economic development improvements of the City's downtown area.

City of Friendswood's sales tax rate increased from 7.75% to 8.25% with voter approval in May 2016. The 1/2 cent sales tax rate increase is City of Friendswood's sales tax rate increased from 7.75% to 8.25% with voter approval in May 2016. The 1/2 cent sales tax rate increase is distributed in the following manner:

\$0.00375 for Streets maintenance and improvements

\$0.00125 for Economic Development improvements in the City's downtown area

FY18 projected revenue includes impact of proposed telecommunications sales tax exemption repeal (less 1/4 from proposed budget of \$425,250 to account for delayed collection start date in FY18).

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 an example of deferred revenue.

DELINQUENT TAXES

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPRECIATION

Gradual conversion of the cost of a tangible fixed or capital asset as an operational cost over the projected useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

ENTERPRISE FUND

(1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or purposes.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES

Reduction in net financial resources which represents the operational cost of doing business.

FISCAL YEAR

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is October thru September.

FORCES AT WORK

(FAW) A budget term used to describe supplemental department expenditures as a result of federal and/or state unfunded mandates or local governmental laws or actions or market impacts.

FRANCHISE

A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

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

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
BPI: Bond Project Impact
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 Performance Grant
EMS: Emergency Medical 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 Rate Ordinances

(Title: An ordinance adopting the City of Friendswood, Texas, General Budget for the Fiscal Year 2017/2018.)

ORDINANCE NO. 2017-32

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FRIENDSWOOD, TEXAS, GENERAL BUDGET FOR THE FISCAL YEAR 2017/2018; 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 July 31, 2017, the City Manager presented to the City Council a proposed Budget of the expenditures of the City of Friendswood for the fiscal year 2017/2018, 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, a public hearing on such Budget was held in the Council Chambers in the City Hall, at which hearing 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 2017/2018 fiscal year, and has determined that the proposed budgeted expenditures will not exceed total estimated income,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, STATE OF TEXAS:

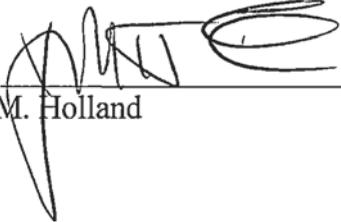
Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct.

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 2017/2018,” 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 2017/2018, the amounts set forth in said approved Budget for the various purposes stated therein. The total amounts now thus appropriated and the funds from which the same are derived are as follows;

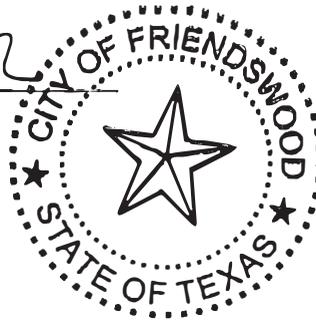
Beginning Fund Balance, 10/01/2017	\$39,934,092
Total Revenues	<u>\$43,565,771</u>
Total Resources Available for Appropriation	\$83,499,863
Total Expenditures and Other Financing Uses	<u>\$56,304,137</u>
Ending Fund Balance, 9/30/2018	<u>\$27,195,726</u>

PASSED, APPROVED, AND ADOPTED BY A RECORD VOTE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, ON THE FIRST AND FINAL READING THIS 2nd DAY OF OCTOBER, 2017.


 Kevin M. Holland
 Mayor

ATTEST:


 Melinda Welsh, TRMC
 City Secretary



RECORD VOTE:

<u>COUNCIL MEMBER:</u>	<u>VOTED FOR</u>	<u>VOTED AGAINST</u>
KEVIN HOLLAND, MAYOR	X	
STEVE ROCKEY	X	
SALLY BRANSON	X	
JIM HILL	X	
MIKE FOREMAN	X	
JOHN H. SCOTT	X	
CARL W. GUSTAFSON	X	

**CITY OF FRIENDSWOOD
PROPOSED BUDGET SUMMARY
FISCAL YEAR 2017-2018**

	17-18 PROPOSED BUDGET
REVENUES	
Taxes	27,423,823
Charges for Services	12,719,484
Permits and Licenses	841,816
Fines	714,605
Intergovernmental Revenues	250,491
Interest	205,942
Vehicle Lease Reimbursements	380,684
Miscellaneous Receipts	<u>1,028,926</u>
TOTAL REVENUES	43,565,771
Fund Balance Used or (Carried Forward)	
General Fund	(482,500)
Police Investigation Fund	320
Municipal Court Building Security/Technology Fund	(1,409)
Sidewalk Installation Fund	120
Park Land Dedication Fund	(89,823)
Streets Improvement Fund	(939,737)
Fwd Downtown Economic Development Improvements	(291,853)
Tax Debt Service Fund	(3,356)
2014/2016 GO Bond Funds	(6,464,476)
1776 Part Trust Fund	200
Water & Sewer Operations Fund	(227,310)
2016 Water & Sewer Bond Construction Fund	(4,280,494)
Water Impact Fees	18,420
Sewer Impact Fees	18,361
Water and Sewer Revenue Debt Service	4,300
Vehicle Replacement Plan Fund	<u>771</u>
	(12,738,466)
Total Resources Available	<u>30,827,305</u>
EXPENDITURES	
General Government	6,385,650
Public Safety	12,638,047
Community Development and Public Works	10,465,546
Parks & Recreation	4,574,100
Vehicle Replacement Fund	381,413
Capital Improvements	14,756,720
Debt Service	<u>7,102,761</u>
TOTAL EXPENDITURES	56,304,237
REVENUES OVER (UNDER) EXPENDITURES	(25,476,932)
BEGINNING FUND BALANCE	<u>28,317,798</u>
ENDING FUND BALANCE	<u>41,056,264</u>

(Title: 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, 2017, and ending September 30, 2018.)

ORDINANCE NO. 2017-33

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, 2017, AND ENDING SEPTEMBER 30, 2018; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.

* * * * *

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the latter of September 30th or the 60th day after the date the City receives the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year), each of such two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Friendswood, Texas, consists of two such components, a tax rate of \$0.0950 for debt service and a tax rate of \$0.432349 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 2nd day of October, 2017, 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, 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, 2017 and ending September 30, 2018, to fund the City's fiscal year 2017-2018 municipal budget, an ad valorem tax at the total rate of \$0.527349 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 FEWER TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE DECREASED BY 6.4 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$29.65.**

Section 3. Of the total tax levied in Section 2 hereof, \$0.432349 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2017-2018.

Section 4. Of the total tax levied in Section 2 hereof, \$0.0950 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

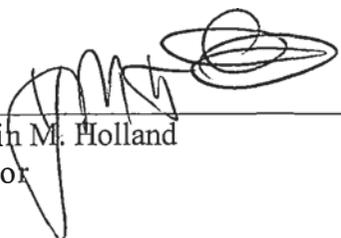
other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the fiscal year 2017-2018.

Section 5. All ad valorem taxes levied hereby, in the total amount of \$0.527349 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, 2018. All ad valorem taxes due the City of Friendswood, Texas, and not paid on or before January 31st following the year for which they were levied, shall bear penalty and interest as prescribed in the Texas Tax Code.

Section 6. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Friendswood, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

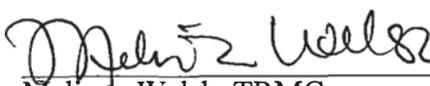
Section 7. All ordinances and parts of ordinance in conflict herewith are, to the extent of such conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED BY A RECORD VOTE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, ON THE FIRST AND FINAL READING THIS 2nd DAY OF OCTOBER, 2017.



Kevin M. Holland
Mayor

ATTEST:



Melinda Welsh, TRMC
City Secretary



Ord 2017-33

