



CITY OF FRIENDSWOOD, TEXAS

ANNUAL ADOPTED BUDGET

FISCAL YEAR
2021 - 2022





CITY OF FRIENDSWOOD, TEXAS

ANNUAL ADOPTED BUDGET

OCTOBER 1, 2021 - SEPTEMBER 30, 2022

Mayor Mike Foreman
Mayor Pro Tem Robert J. Griffon
Position #1 Steve Rockey
Position #2 Sally Branson
Position #3 Trish Hanks
Position #5 John Scott
Position #6 Brent Erenwert

City Manager
Morad Kabiri

Assistant City Manager
Steven Rhea

City Secretary
Leticia Brysch

Police Chief
Robert B. Wieners

Fire Marshal
Brian Mansfield

Community Development Director
Aubrey Harbin

Engineering Director
Jildardo Arias

Public Works Director
René Ibarra

Library Director
Matt Riley

Parks & Recreation Director
James Toney

Human Resources Director
Haley Brown

Information Technology Director
James O'Brien

Administrative Services Director
Katina Hampton

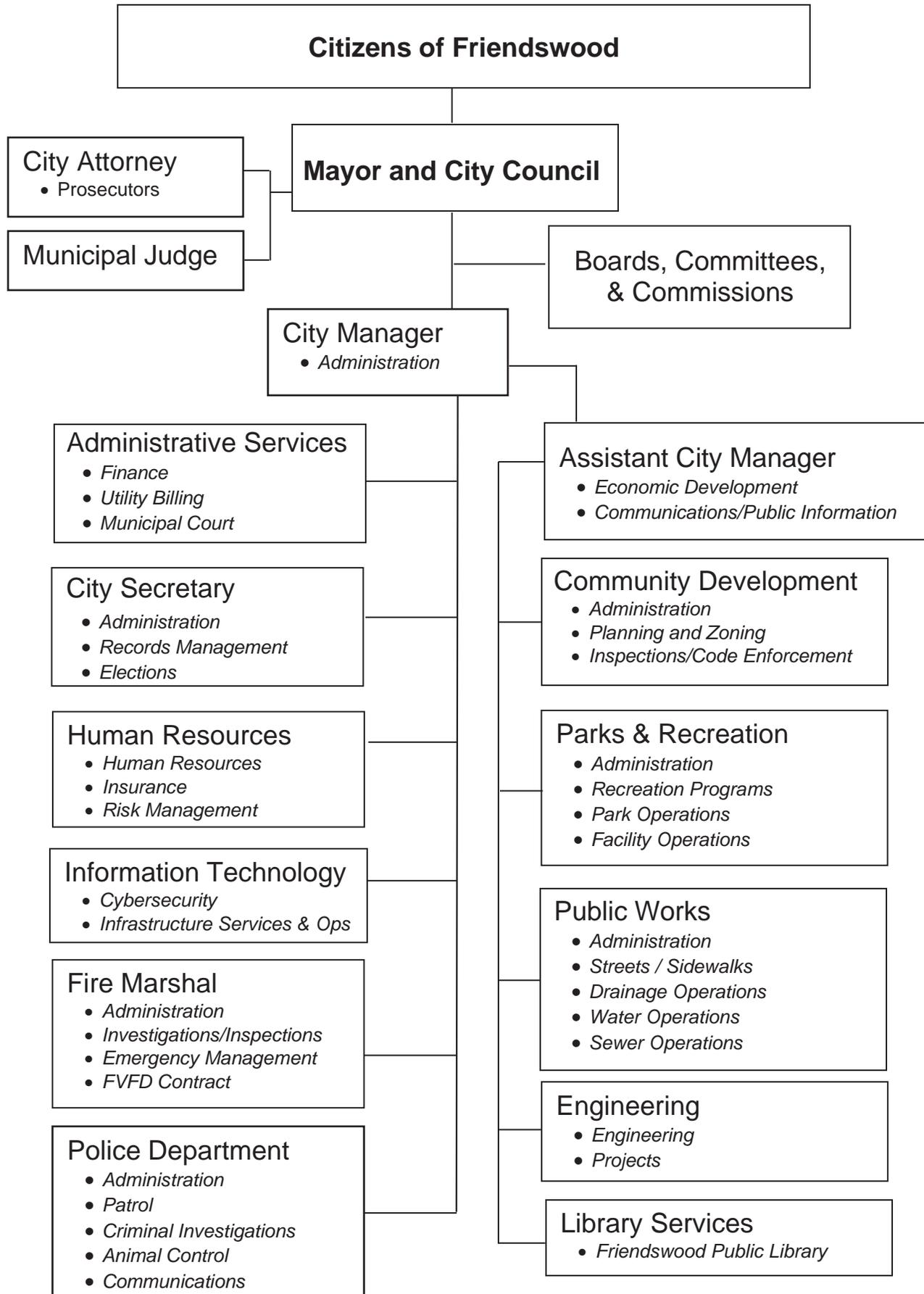
Administrative Services Dep. Director
Rhonda Bloskas

Budget Manager
Emily Peltier

Financial Analyst
Stephen Shen

Thanks to all the City Staff who assisted throughout the budget process

**CITY OF FRIENDSWOOD
Organization Chart**



In accordance with Texas Senate Bill (S.B.) 2

This adopted budget is estimated to raise more property taxes than last year’s budget by \$1,583,232 (8.1%). The adopted tax rate of 48.73 cents is 5.05 cents or 10.4% less than the unused increment adjusted voter-approved tax rate of 53.78 cents. Adopted budget includes \$365,629 in 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 \$63,610,368.

Debt service obligations of the City of Friendswood, secured by property taxes, in fiscal year 2021-2022: \$4,335,517.

Property Tax Comparison (per \$100 valuation)	FY 21 Adopted	FY 22 Adopted
Adopted Tax Rate	\$0.487314	\$0.487314
Adopted O&M Rate	\$0.392152	\$0.385147
Adopted I&S Rate	\$0.095161	\$0.102167
No New Revenue Tax Rate	\$0.487314	\$0.452977
No New Revenue Operating Rate	\$0.476906	\$0.368366
Maximum Debt Tax Rate	\$0.108144	\$0.115125
Voter Approved Tax Rate (includes unused 2020 increment)	\$0.532452	\$0.537790

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

City of Friendswood’s 2021 adopted total tax rate is \$0.4873 which includes the maintenance & operations (M&O) rate of \$0.3851 and the debt service (I&S) rate of \$0.1022.

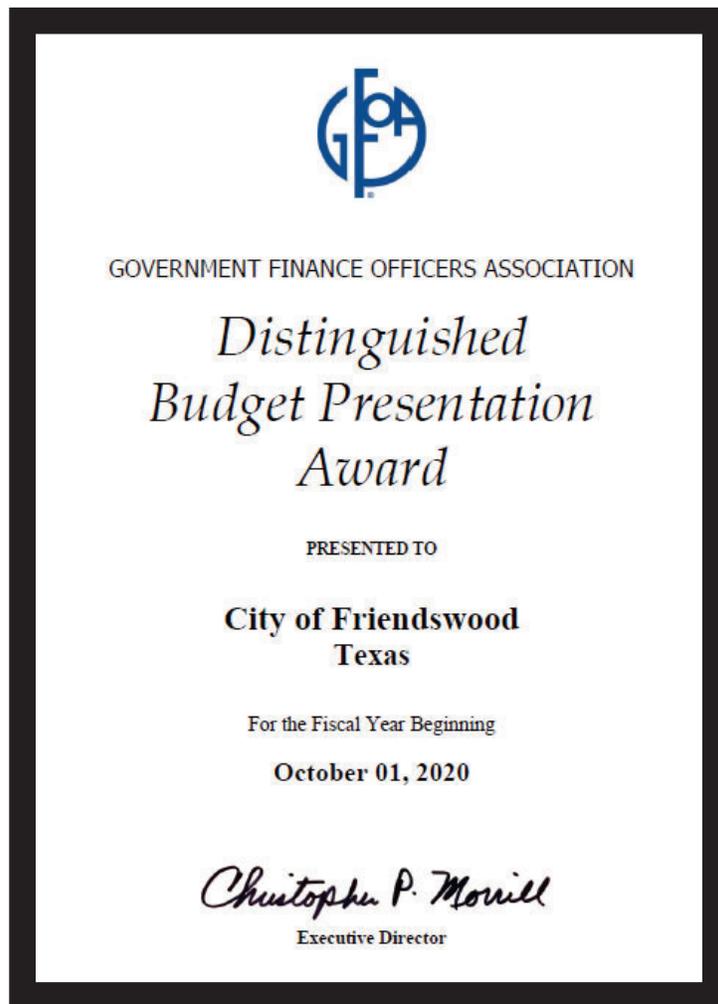
City Council	Position	Vote on Budget	Vote on Tax Rate
Mike Foreman	Mayor	Yes	Yes
Robert J. Griffon	Mayor Pro-Tem	Yes	Yes
Steve Rockey	Position 1	Yes	Yes
Sally Branson	Position 2	Yes	Yes
Trish Hanks	Position 3	Yes	Yes
John Scott	Position 5	Yes	Yes
Brent Erenwert	Position 6	Yes	Yes

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, 2020**.

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 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 Funds, Fire/EMS Donation Fund, Hazard Mitigation Grant Program, Texas Water Development Board Flood Mitigation Acquisition Grant, 2017 Community Development Block Grant-Disaster Relief (Harris and Galveston County), 2021 Coronavirus State and Local Fiscal Recovery Fund, Municipal Court Fund, Sidewalk Installation Fund, Park Land Dedication Fund, Streets Maintenance Fund, Tax Debt Service Fund, 1776 Park Trust 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 the Vehicle Replacement Fund and Friendswood Downtown Economic Development 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 reserved for the **Debt & Capital section**. The tax and revenue debt service portion of this section contains summary schedules, tax debt service and revenue debt service to maturity charts and payment schedules for each bond issue of the City. Currently, the City's Capital Improvement Plan is being reviewed by the Community Development Department and City departmental Directors. The *proposed* 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 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 FY20 actual; FY21 original budget; FY21 amended budget; year to date 6/30/2021 actual expenditures; year-end estimate for FY21; and FY22 *adopted* budget data.

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

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CITY OF FRIENDSWOOD

October 01, 2021

Honorable Mayor and City Council:

After the year that was 2020, I could not have imagined another year filled with more new challenges and opportunities than what Friendswood, this region, and our nation had faced the previous year. Coming off the heels of a global pandemic, lockdowns, divisive national politics, 2021 was a welcome reprieve in some respects, but also highlighted long-term issues that will impact our community.

As you know, the adoption of the *No New Revenue Tax Rate* this past fiscal year presented a number of challenges. The growth in *Debt Service* from the issuance of voter approved *General Obligation* bonds, squeezed available funding for *Operations & Maintenance*. Staff nimbly adjusted and made strategic cuts to better position the organization for the future; investing in key assets and finding efficiencies where we could. These actions and the receipt of federal COVID funds have allowed the City to have a healthy fund balance in the *General Fund*, which in turn, has given Friendswood the opportunity to address deferred maintenance items at a number of our facilities and on a number of pieces of large equipment.

I would like to commend Council for their leadership in addressing deferred maintenance issues, and staff for their continued resiliency and versatility.

Knowing the difficulties that lay ahead, staff once again recommitted to their annual efforts undergoing a thorough evaluation of each expense and revenue. This includes hundreds of hours of careful thought, lively discussion, and focused teamwork. This effort has resulted in efficiencies identified, restructuring to better position resources, and the establishment of vital partnerships. Some of the milestones achieved this past fiscal year include:

- The continuation and completion of a record number of street projects throughout the City;
- Undergoing utility reconstruction/rehabilitation work on some of the City's more prominent facilities;
- Investing in automated water meters to address water loss and revenue, as well as to address a soon to be obsolete meter reading operation;
- Partnering with local and regional agencies to tackle monumental drainage projects;
- Adjusting resources from one department to another to help off-set demands without increasing the budget; and
- Restructuring operational functions as it relates to Communications.

As I mentioned last year, all of this and much more was done with the lowest tax rate in the history of the City. Moving forward, Friendswood continues to face challenges brought on by the pandemic, such as steep inflation on a number of goods and services, and a continuation of our efforts following Hurricane Harvey.

How are we positioning ourselves for the future and the issues at hand? One: we're investing in our most valuable asset, our staff. Included within the budget is funding for merit-based pay increases.

Two: we're being dynamic, evaluating the needs for the City across multiple areas, and making adjustments.

City Council should once again be applauded 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 **T**rust, **R**espect, **A**ccountability, and **Q**uality. 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,

A handwritten signature in blue ink, appearing to read 'Morad Kabiri', with a stylized flourish at the end.

Morad Kabiri, City Manager

Budget in Brief

The pages that follow summarize the City of Friendswood's fiscal year 2021-22 adopted budget.

Revenues

1. The budget includes total revenue projections of \$125 million in all funds. This is an increase of \$28.7 million over the fiscal year 2020-21 adopted budget. The majority of this increase, \$26.2 million is the City's plan to use fund balance/retained earnings to offset expenditures. These expenditures include capital improvement projects slated for completion in 2022. Below are the highlights of the revenue projections:
 - Property tax revenue reflects an increase for tax year 2021 of about \$1,167,098 over prior year budget projections related to new construction and property tax value increases to cover operating expenses, deferred facilities maintenance, deferred equipment purchases, and debt service obligations related to the general obligation bonds authorized by voters in 2013 and 2019.
 - Sales tax revenue budget is up approximately 11.5% based on fiscal year 2020-21 collections and includes revenue from the 1/8 of 1% sales tax for downtown economic development and 3/8 of 1% sales tax for streets maintenance.
 - Franchise tax revenue budget is down 8.3% based on fiscal year 2020-2021 collections.
 - Intergovernmental revenue reflects an increase of 77.7% or \$8.1 million. The majority of the increase is directly related to the Coronavirus State and Local Fiscal Recovery (CSFRF) grant funds allocated to the City of Friendswood from the American Rescue Plan Act (ARPA).
 - Charges for Services budget is expected to increase 8.9% from prior year adopted budget. As a result of the Utility Rate Study conducted in FY19, the City's utility rates were increased over 5 years. The adopted budget reflects a projected increase in utility charges for services of \$1.4 million or 9% primarily from sewer charges to support operations and infrastructure improvement needs.
 - Municipal Court fines and fees in the adopted budget are expected to increase by about 34.1% based on an increase in the number of traffic tickets processed during FY21 and anticipated continuation of this trend into FY22.
 - Interest earnings are expected to decrease by about 79.9% from prior year adopted budget based on earnings received in FY21. This is primarily due to the decrease in interest rates starting in March 2020 as a reaction to the public health emergency crisis.
 - Vehicle Replacement Fund lease payments are expected to increase by 4% due to the inflationary factor built into the plan to support future replacement costs.
 - Miscellaneous Receipts decreased by \$9.0 due to the anticipated bond proceeds issued in FY21.
 - Planned use of fund balance/retained earnings used to offset capital improvements is \$50.8 million. These capital improvement projects are slated for completion over the next few years.
2. The FY22 adopted budget was developed with a tax rate of \$0.4873 per \$100 valuation. As a result, approximately \$365,629 in property tax revenue is expected to be generated from properties added to the tax roll this year (i.e. new construction).
 - The adopted maintenance and operations (M&O) rate is \$0.3851 and the interest and sinking or debt service (I&S) rate is projected to be \$0.1022.

3. The estimated net taxable value is \$4,243,567,347; an increase of \$278,976,966 above certified values including supplemental rolls for tax year 2020.

- Certified values from Galveston Central Appraisal District and Harris County Appraisal District indicate overall growth in property values.
- 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 \$0.4873 tax rate, the 2020 property tax bill would be approximately \$780. The tax bill using the voter approved rate including any unused 2020 increment would be \$850.

Historical Revenue Budget (All Funds)

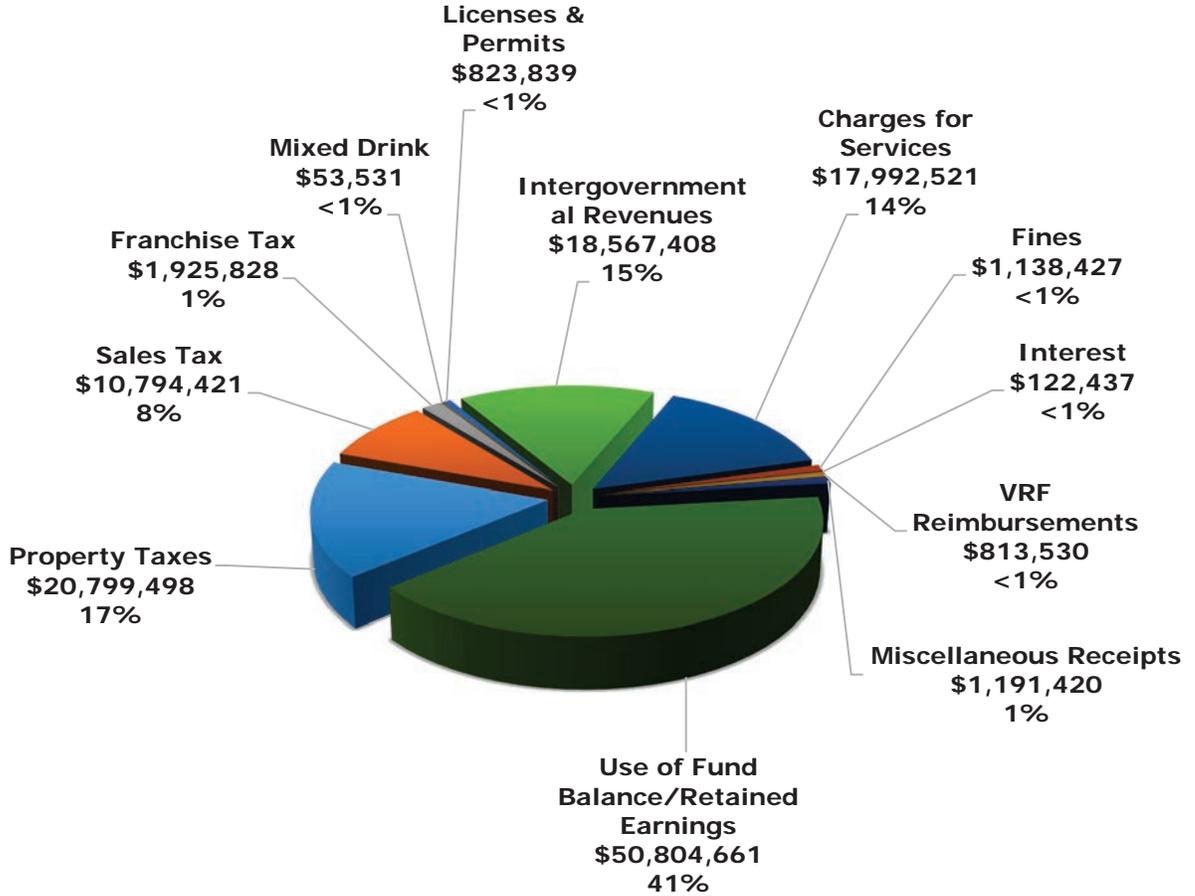
Revenue Source	FY22		FY21		FY20	
	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
Property Taxes*	\$20,799,498	5.94%	\$19,632,400	1.0%	\$19,446,815	7.3%
Sales Tax	\$10,794,421	11.50%	\$9,681,364	10.5%	\$8,760,322	5.0%
Franchise Tax	\$1,925,828	-8.35%	\$2,101,190	-2.5%	\$2,155,318	28.6%
Mixed Drink	\$53,531	-7.77%	\$58,040	3.2%	\$56,250	1.8%
Licenses & Permits	\$823,839	-5.74%	\$874,049	2.0%	\$857,216	1.0%
Intergovernmental Revenues**	\$18,567,408	77.74%	\$10,446,506	1691.2%	\$583,200	6.4%
Charges for Services	\$17,992,521	8.89%	\$16,523,232	0.1%	\$16,505,919	21.0%
Fines	\$1,138,427	34.14%	\$848,700	1.3%	\$837,580	11.4%
Interest	\$122,437	-79.87%	\$608,256	-36.9%	\$964,300	139.9%
VRF Reimbursements	\$813,530	3.95%	\$782,590	13.2%	\$691,400	25.5%
Miscellaneous Receipts***	\$1,191,420	-88.32%	\$10,201,863	925.0%	\$995,315	7.5%
Fund Balance/Retained Earnings	\$50,804,661	106.86%	\$24,559,425	-11.1%	\$27,627,928	116.4%
Total	\$125,027,521	29.8%	\$96,317,615	21.2%	\$79,481,563	35.6%

* Amounts include prior year delinquent property tax collections with penalty and interest. The FY21 adopted budget was amended to reduce property tax revenue based on the effective tax rate adoption.

** Includes Coronavirus State and Local Fiscal Recovery Grant and Community Development Block Grant funding

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

**FY22 Adopted Budget Revenues
\$125,027,521
(all funds)**



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$50,804,661; resulting in revenues offsetting budgeted expenditures.

Expenditures

1. The adopted budget appropriates approximately \$122,652,640 million in expenditures, excluding inter-fund transfers. This is an increase of approximately \$26.96 million or 28.18% from the fiscal year 2020-21 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 and 2019 and the Water and Sewer Revenue Bonds issued in 2016, 2018, and 2021. Capital improvements afforded by the streets and downtown economic development corporation sales tax are included. In addition, the City has several projects utilizing federal grant funding and interlocal partnerships.
2. Personnel costs make up 70% of the City's General Fund operational budget. The adopted budget includes staffing of 241.65 full-time equivalents (FTE). Adopted changes in personnel expenditures include:
 - Reclassification of 1 full-time position in Fire Marshal's Office; eliminating a part-time position.
 - The City's TMRS contribution rate will decrease from 16.74% to 16.44% on January 1, 2022.
 - An estimated 5.4% healthcare insurance cost increase totaling approximately \$101,141 is required in the General Fund and a \$16,846 cost increase in the Water & Sewer Fund.
 - The adopted budget includes decisions packages for funding merit in both the General Fund (\$502,604) and Water and Sewer Fund (\$61,068). This equates to an average of 2.75%. Merit is awarded based on individual employee performance.
 - A position in the City Secretary's Office will be restored.
 - Two Peace Officer positions will be restored.
 - Two positions in the City Manager's Office were eliminated.
 - One Peace Officer position will be transferred to the Criminal Investigations Divisions.
 - Public Works Water Utilities and Operations will add two positions.
 - One position in Administrative Services was eliminated.
 - Additions in FY22 include the following:
 - Library Digital Services Specialist – 0.65 FTE (part-time to full-time position)
 - Engineering Intern (Part-time) – 0.45 FTE
 - Information Technology Business Analyst I – 1 FTE
 - Parks Laborer – 0.40 FTE (part-time to full-time position)
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 \$176,900 (General Fund) and \$949,051 (Water and Sewer Fund).
 - Decision Packages total \$938,857 (General Fund) and \$445,334 (Water and Sewer Fund).
4. Details for the forces at work and decision packages mentioned immediately above are as follows:
 - General Fund:
 - Health Insurance - \$101,141
 - FVFD Annual Contract Increase for Fire - \$7,200
 - FVFD Annual Contract Increase for EMS - \$82,600
 - Additional Public Safety Vehicle for School Resource Officer - \$87,100
 - City Wide Merit 2.75% - \$502,604
 - Salary Survey - \$20,000
 - Microsoft Office 365 - \$61,000
 - Insurance/Benefit Program - \$25,000
 - Digital Services Specialist - \$72,020 (offset by \$7,054 existing PT wages) - \$64,966
 - Engineering Intern - \$9,535

- Critical Facilities Evaluation - \$20,000
 - IT Business Analyst - \$111,733
 - Parks Laborer - \$56,151 (offset by \$23,308 existing PT wages) - \$32,843
 - Disc Golf Course Gate - \$10,000
 - Lake Friendswood Gate Rail - \$3,500
 - Sportspark Fencing Replacement - \$60,000 (offset by \$34,742 Park Land Dedication Fund)
 - Renwick Park Perimeter Fence - \$30,000
 - Stevenson Park Pool Deck Replacement - \$10,000
 - Stevenson Park Pool Cover - \$12,418
 - Splash Class (Level 0 Swim Class) (offset by program fees) - \$5,000
 - The Egg Drop (offset by program fees) - \$2,500
- Water & Sewer Fund:
 - Health Insurance - \$16,846
 - Southeast Water Purification Plant CIP Program - \$810,000
 - Blackhawk Wastewater Operations Increase - \$139,051
 - City Wide Merit 2.75% - \$61,068
 - Class 5 Truck with Utility Bed - \$73,000
 - Mechanics Tools and Equipment - \$35,000
 - Operations Maintenance Worker - \$59,087
 - Class 5 Truck with Service Body - \$73,500
 - Crew Leader - \$73,747
 - Backhoe Replacement - \$131,000
5. In addition to the FY22 forces at work and decision packages, the adopted budget includes the following:
- \$4,204,880 for streets improvements
 - *\$500,000 as a current services level priority*
 - *\$3,704,880 funded by additional 3/8 of 1% sales tax*
 - \$2,824,272 for downtown economic development
 - \$159,226 for park improvements in the Park Land Dedication Fund
 - \$300,000 for sewer line maintenance in the Water & Sewer Fund
 - \$364,304 for G.O. Bond projects authorized in 2013 (parks master plan & street improvements)
 - \$1,992,200 for G.O. Bond project authorized in 2019 (renovation of the Blackhawk facility)
 - \$12,641,765 for G.O. Bond projects authorized in 2019 to be issued in June 2021 (replacement of fire station #2, expansion of public safety building, and drainage improvements)
 - \$1,466,182 for Water & Sewer projects funded with the 2016 Water & Sewer Revenue Bonds
 - \$15,588,555 for Water & Sewer projects funded with the 2018 Water & Sewer Revenue Bonds
 - \$13,079,984 for Water & Sewer projects funded with the 2021 Water & Sewer Revenue Bonds
 - \$8,780,000 for Water, Sewer, and Broadband Infrastructure projects to be funded with Coronavirus State and Local Fiscal Recovery federal grant funds
 - \$7,862,552 for Public Safety, Flood Control, and Acquisitions projects to be funded with Community Development Block Grants
6. Fleet replacements included in the adopted Vehicle Replacement Fund budget total \$638,200:
- Police Department – 1 animal control, 5 patrol units, 2 criminal investigations
 - Fire Marshal – 1 emergency management SUV
 - Parks – 1 truck
 - Engineering - 1 streets truck
7. Debt Service payments funded and detailed in the adopted budget are:
- Total Tax Debt Service (including capital leases) - \$63,610,368

- 2020-21 principal, interest & fiscal agent fee payments – \$4,335,517
- Total Water & Sewer Revenue Debt Service - \$76,022,000
 - 2020-21 principal, interest & fiscal agent fee payments - \$5,327,925
- Total Capital Lease Debt Service for FVFD equipment
 - 2020-21 principal and interest - \$132,832
 1. Year 2 of 7-year principal and interest payment for a fire purchased in FY20
 2. Year 3 of 6-year principal and interest payment for an ambulance purchased in FY20

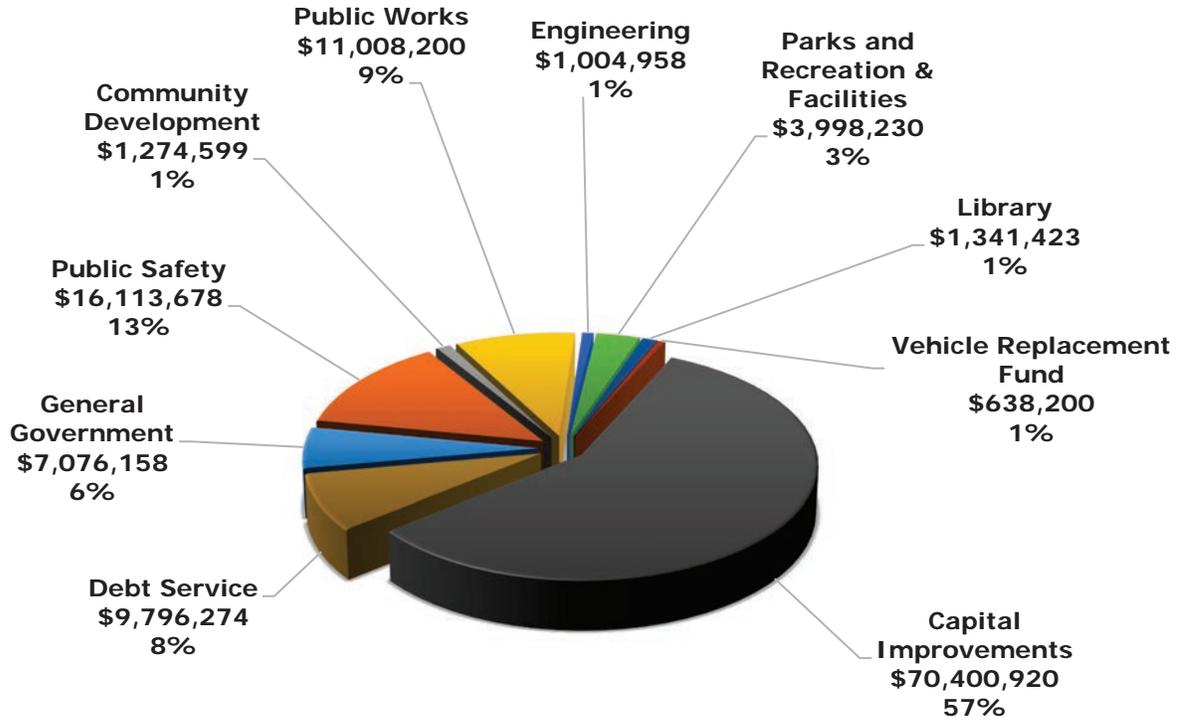
Historical Expenditures Budget (All Funds)

Expenditure	FY22		FY21		FY20	
	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
General Government	\$7,076,158	5.8%	\$6,685,274	-3.1%	\$6,895,676	13.2%
Public Safety	\$16,113,678	6.1%	\$15,182,310	5.2%	\$14,438,443	3.0%
Community Development	\$1,274,599	2.0%	\$1,249,281	1.8%	\$1,227,230	8.1%
Public Works	\$11,008,200	1.7%	\$10,822,745	-26.3%	\$14,678,833	46.2%
Engineering	\$1,004,958	14.0%	\$881,884	12.5%	\$783,759	100.0%
Parks & Recreation	\$3,998,230	5.4%	\$4,036,611	1.4%	\$3,979,553	15.6%
Library	\$1,341,423	5.4%	\$1,273,096	1.7%	\$1,252,132	1.1%
Vehicle Replacement	\$638,200	-2.1%	\$652,000	10.7%	\$589,000	85.9%
Capital Improvements	\$70,400,920	52.7%	\$46,114,898	70.4%	\$27,055,666	76.8%
Debt Service	\$9,796,274	11.4%	\$8,792,421	4.9%	\$8,385,351	25.4%
Total	\$122,652,640	28.2%	\$95,690,520	20.69%	\$79,285,643	36.1%

*General Government includes the following departments:

Mayor & Council	Administrative Services	Human Resources
City Secretary	Finance	Insurance
City Manager	Municipal Court	Risk Management
Information Technology	Utility Billing	

FY22 Adopted Budget Expenditures
\$122,652,640
(all funds)



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$50,804,661; resulting in revenues offsetting budgeted expenditures.

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

Changes between the Proposed and Adopted Budget

After the proposed budget was submitted to Council on July 29, 2021 and before the adopted budget, the revenue budgeted for General Fund was reduced by a decrease in certified property values from Harris County Appraisal District. To help offset this loss of revenue, operating expenditures in several departments were modified to balance the budget. Details are provided below. Revenue in the Vehicle Replacement Fund was reduced due to a decrease in internal lease payment related to a public safety vehicle. Expenditures were reduced in the 2017 Community Development Block Grant – Disaster Recovery fund based on a decrease in a project cost estimate.

GENERAL FUND (001)	
Original Proposed FY22 Revenue Estimate	\$31,981,832
Changes to Revenue:	
Changes to Harris County Appraisal District Certified Values	(342,062)
Changes to proposed miscellaneous revenue	(40,839)
Total Changes to Funding Available	(\$382,901)
Revised FY22 Revenue Estimates	\$31,598,931
Original Proposed FY22 Expenditure Estimate	\$33,498,832
Changes to Expenditures:	
Reduce General Government operating expenditures	(104,182)
Increase Public Safety operating expenditures	33,679
Reduce Community Development operating expenditures	(37,381)
Increase Public Works operating expenditures	3,648
Reduce Facilities operating lease expenditures	(278,665)
Total Changes to Expenditures Estimates	(\$382,901)
Revised FY22 Expenditure Estimates	\$33,115,931
VEHICLE REPLACEMENT FUND (301)	
Original Proposed FY22 Revenue Estimates	\$817,929
Changes to Revenue:	
Reduce Public Safety internal lease payment	(2,740)
Total Changes to Funding Available	(\$2,740)
Revised FY22 Revenue Estimates	\$815,189
Original Proposed FY22 Expenditure Estimates	\$638,200

Changes to the Adopted Budget due to Property Tax Rate Adoption

Changes to Expenditures:	
None	
Total Changes to Vehicle Replacement Fund	\$0
Revised FY22 Expenditure Estimates	\$638,200
2017 COMMUNITY DEVELOPMENT BLOCK GRANT - DISASTER RECOVERY (124)	
Original Proposed FY22 Revenue Estimates	\$5,199,187
Changes to Revenue:	
None	
Total Changes to Funding Available	\$0
Revised FY22 Revenue Estimates	\$5,199,187
Original Proposed FY22 Expenditure Estimates	\$5,005,102
Changes to Expenditures:	
Reduce project cost estimate	(7,902)
Total Changes to 2017 Community Development Block Grant - Disaster Recovery	(\$7,902)
Revised FY22 Expenditure Estimates	\$4,997,200

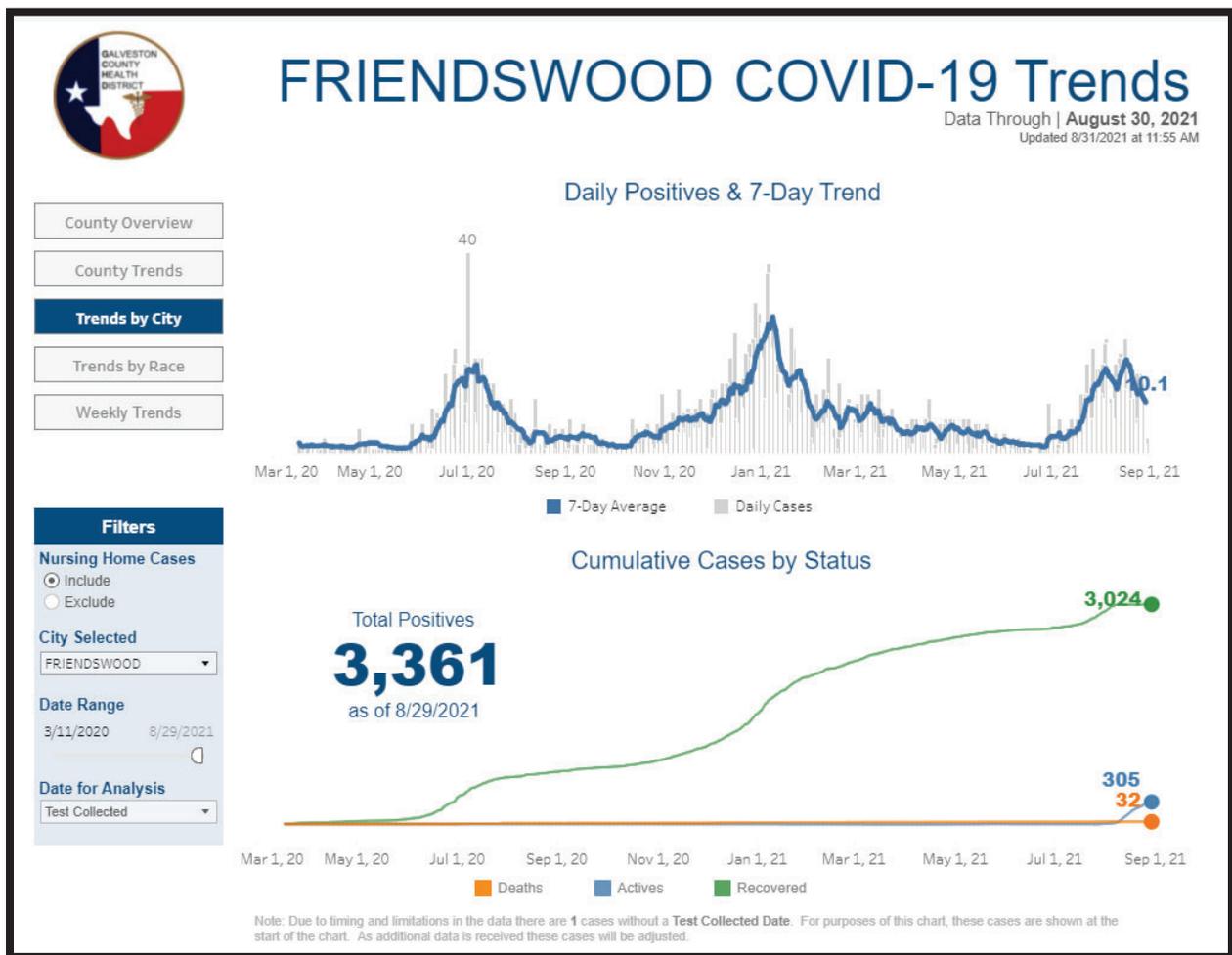
City of Friendswood and COVID-19 Impact

As the Covid-19 pandemic continues, city functions were able to continue without any major issues. Where alternatives could be made, staff did so to help meet citizens' needs. City facilities were closed again to the public starting July 7th through October 5, 2020 due to State of Texas Governor Abbott's mandates. Staff meetings were encouraged to be conducted via conference call or video chat, rather than in person, whenever possible.

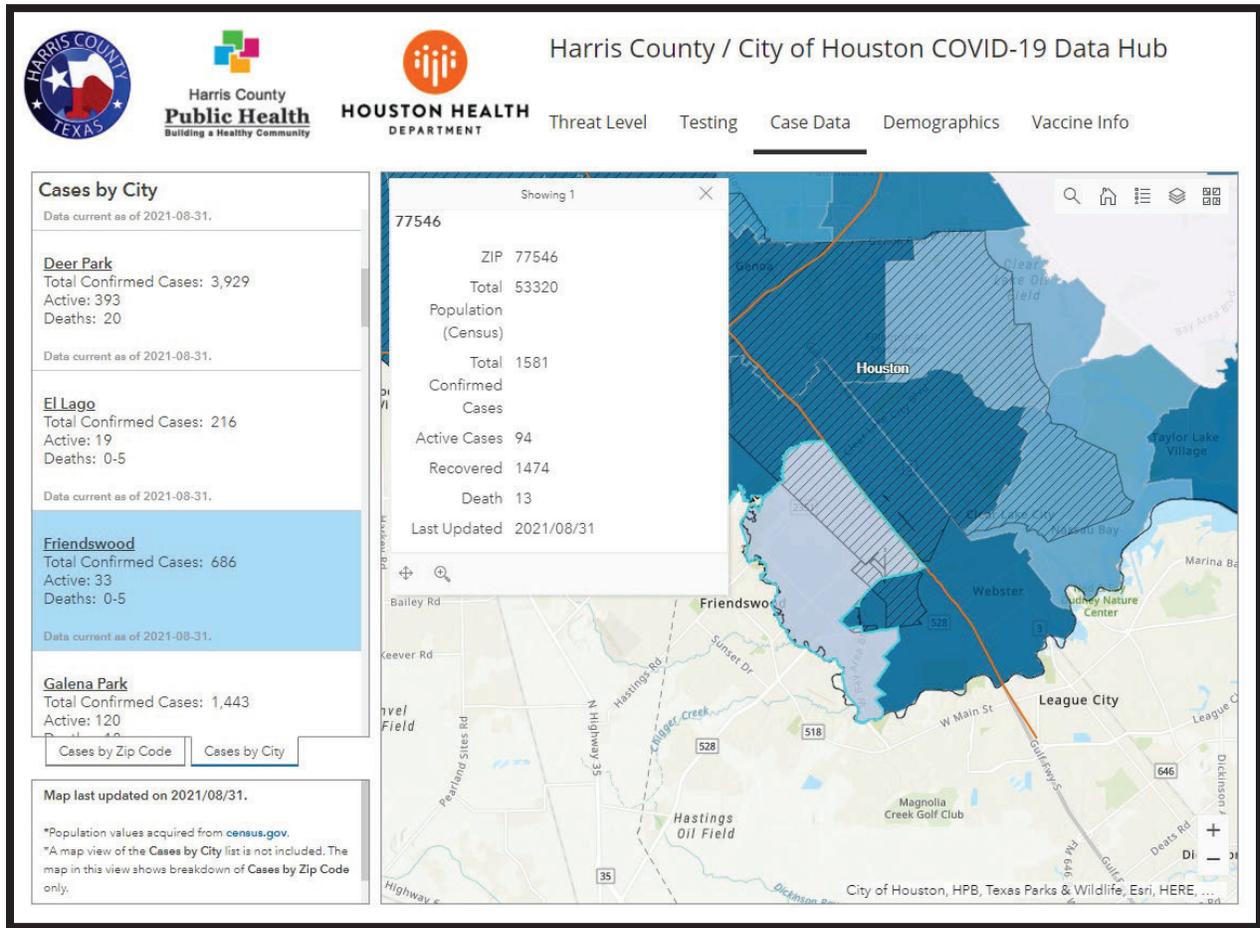
Before re-opening to the public on October 5, 2020, the City took steps to add protection for social distancing in areas visited most frequently. At City Hall, the receptionist area was relocated and walls with service windows were installed in offices of the City Secretary, City Manager, and Parks & Recreation departments. In all city facilities, social distance signs and markers, and hand sanitizer were installed in public areas for visitors use.

From March 2020 to August 2021, the total number of confirmed cases for the City of Friendswood is 4,942 (11.8% of population) and total number of deaths is 45 (0.11% of population). This includes both counties in which Friendswood is located.

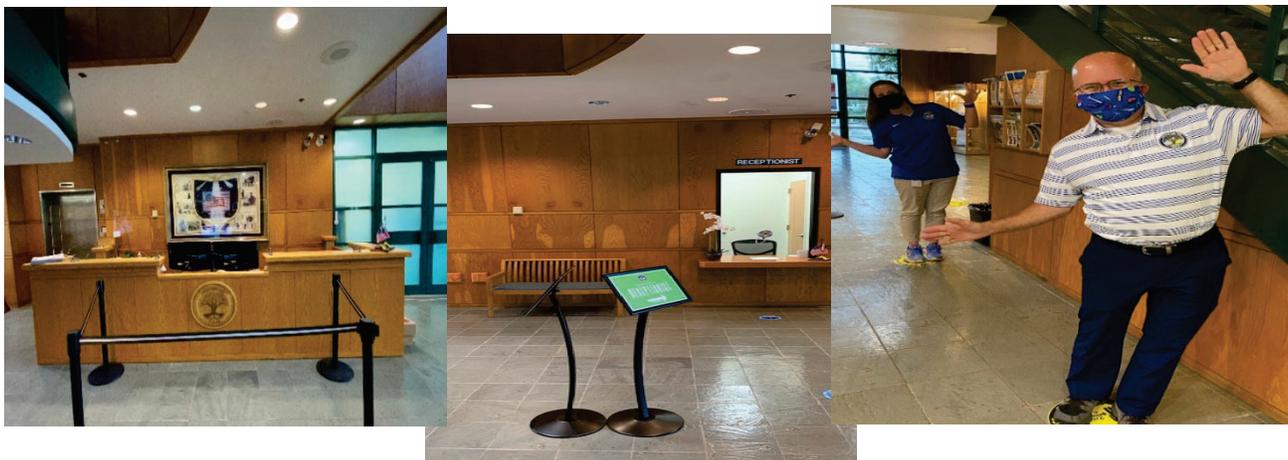
In April 2021, Governor Abbott issued an Executive Order prohibiting the mandating of Covid-19 vaccinations by any government entity in the State of Texas. As of August 2021, the City of Friendswood fulltime employees were trending at a vaccination rate of 50%. However, this data is provided by employees on a voluntary basis as the City continues to abide by the Governor's orders.



City of Friendswood and COVID-19 Impact



Moving forward to ensure safety protocols are in place, employee temperatures are taken every morning as they enter the buildings. Face masks are strongly encouraged when in contact with other employees, visitors, and in public areas throughout the facilities. Large meetings are prohibited and the use of technology to meet virtually is encouraged. However, the City made the decision to revoke work-from-home agreements unless particular situations require telework. In addition to Governor Abbott's Executive Order in April, he expanded the Executive Order in August 2020 to prohibit government entities, including school districts, from mandating facial masks. City staff has seen minimal impact of employee time lost because of these precautions.



Department Highlights

Parks and Recreation: The yearly 12-week summer day camp was canceled. Stevenson Park Pool open hours were reduced, and a limited number of participants were allowed in the pool. Swim lessons were also canceled. Fitness classes were not held in person, but instead virtual live classes were held via the City of Friendswood's Parks and Recreation Facebook page. The City parks remained open to the public, however, to follow social distancing protocols, the playgrounds, volleyball courts, basketball courts, tennis courts were closed for a period. As the Governor of Texas allowed places to open back up, part of the park areas were available to the public. A new and very popular fairy trail was also added in Stevenson Park, which was a safe, social distance activity for the city's younger residents. In addition to all this, the department offered Concerts and Movies in the Park that were viewed from attendee vehicles. The Senior Center has been closed since March 13, 2020 for the safety of Friendswood Senior members. However, virtual activities like bingo, fitness classes, and Zumba classes were hosted. Also, meals were still delivered for those participants in the Galveston County Senior Program. A reverse 4th of July parade was held. Rather than the residents gathering on Friendswood Drive, the parade visited several subdivisions. Parks and Recreation also held a 4th of July scavenger hunt.



Library: The Library was also closed to the public, but alternative arrangements were made so visitors could still check out library books through the drive thru window. A special book bag program was created for parents to continue to get books for their children. Over 10,000 books were distributed between April and September through this program. Home delivery was also established to ensure homebound residents could continue to receive books and other library material. More internet traffic was seen accessing the Library's online databases for books, audiobooks, streaming videos, magazines and more. Virtual classes were also held for workforce solutions, poetry reading, ESL classes, book discussion groups, and summer reading challenges to name a few. The Library quickly jumped into gear to make sure they met and exceeded the needs of their visitors.

Utilities payments and Permit applications: The City utilize drop off boxes and internet to serve those who wanted to make payments for utilities, start new utility service, and to drop off permit applications, and plans.

Information Technology (IT): IT continued their great service to the employees. The online helpdesk to log a technical issue was utilized more than before. Remote connect solutions were expanded to help resolve those issues which allowed social distancing between employees. New solutions were introduced with the use of virtual meeting programs, remote worker options, and the reconfiguration of office spaces. We continue to review technology and options to continue offering services that aid in dealing with the pandemic.

Public Works: Public Works provided additional personal protective equipment to staff. The number of staff riding to job sites in trucks were reduced. Barricades were put around job sites to reduce contact with citizens when possible. The staff's lunch area was modified to allow greater spacing between employees. Walls were built to create a reception area in the building. HEPA Air Purifiers were purchased and stationed throughout the facility. Lastly, all common areas, work vehicles, and heavy equipment are disinfected routinely.

City of Friendswood and COVID-19 Impact



Police Department: At the police department, we have been screening personnel for signs and symptoms of COVID-19 using a question screening tool and temperature check. All divisions are taking additional safety precautions, such as providing additional personal protective equipment and instruction officers on steps they can take to keep themselves safe. Suspending and adjusting roll call briefings to avoid convening groups of officers, instead necessary briefings were conducted outdoors. Staff and Officers attempted to limit in-person interactions by encouraging phone calls or if necessary, met in the lobby or in front of the building. The community was encouraged to report lower-level issues online or over the phone. When officers do have to respond in person, they are being encouraged to take steps to limit contact.

During the height of the pandemic, arrests for low-level offenses were discouraged to avoid introducing new people to the jail. Also, proactive motor vehicle enforcement was limited to instances of more serious violations observed by officers. Face-to-face interactions with the community, such as ride-a-longs, facility tours, and in-person community meetings were limited. Finally, the department employed the services of a company offering bioclean spraying. It includes spraying of all areas within the police department and interior spraying of all police cars.





ADOPTED BUDGET

FISCAL YEAR 2021-2022

OPERATING FUNDS

\$125 MILLION
REVENUE



\$122.7 MILLION
EXPENDITURES

*Difference in revenue and expenditures is reserved for capital projects beyond current year

DID YOU KNOW?

Over the last 40 years, the City's total tax rate has decreased by 25 cents!

WHERE DOES THE MONEY COME FROM?



WHERE DO THE DOLLARS GO?



City of Friendswood, Texas

City Overview



Community

Friendswood continues to be in the top category of most national surveys that rank the best places to live and raise a family. Some of the reasons why are the consistently low tax rate, low crime rate, proximity to the nation's sixth largest metropolitan area, and superior public schools. Within Friendswood are beautiful parks providing recreation facilities for all ages and outdoor entertainment and leisure activities throughout the year. It's a hometown respite for Friendswood's affluent resident base of well-educated, high-income families. More than half are professionals with an estimated average household income of \$145,000 – one of the highest in the Houston area.

History

Friendswood was founded in 1895 as a Quaker colony; one of only three in Texas. After looking at Alvin and Galveston, Frank Brown located a 1,500 acre tract and suggested to his fellow settlers that they name the community "Friendswood" in honor of the Society of Friends. The town remained predominantly Quaker until 1958, when a local Baptist church was organized. The community incorporated in 1960. With the burgeoning NASA Johnson Space Center nearby in 1962, many Friendswood residents began to commute there or to Houston, and Friendswood became a "bedroom" suburb.

City Overview

Today

Now 126 years after its founding, Friendswood is home for approximately 41,870 residents. The triad of Quaker values upon which Friendswood was founded: faith, family, and education, are still seen through the tremendous volunteer spirit at the roots of community involvement. Residents participate in civic and educational events. The Fourth of July celebration is the longest consecutive year's observance in America, dating back to 1895. In the present and looking forward, the goal is steady, sustained quality growth to perpetuate a well-balanced community. Friendswood offers single-family residential housing in pleasant, park-like settings which are tucked-away but accessible to needed paths of mobility. Friendswood is committed to attracting more local enterprises. Its "Live Here, Work Here" program encourages business owners to base their operations here, allowing them and their employees to take full advantage of Friendswood's amenities. This will complement and enhance the unique community environment present in Friendswood over the past 126 years; one that is cherished by residents and business owners alike.

Location

Encompassing 21 square miles, Friendswood is located in southeast Texas near the Texas Gulf Coast, between downtown Houston and Galveston. It spans across both northern Galveston County and southern Harris County. Residents and visitors can quickly access Friendswood through Farm to Market Roads 2351, 518, and 528. Friendswood has its own airstrip in the Polly Ranch neighborhood. Hobby Airport (for commercial aviation) and Ellington Airport (general aviation) are located within a 30 minute drive. Bush Intercontinental Airport, an aviation gateway to the world, is just 45 minutes away. Major sectors of Friendswood's economic base include aerospace, specialty chemicals, healthcare, retail, and tourism.



City Overview

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 along FM 518 and development of the City's "panhandle" area near FM 2351. City leaders have approved special tools and incentives to revitalize downtown to promote mixed-use, multi-story developments with pedestrian streetscapes and other amenities. 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), established in 1948, is one of the top rated school districts in Texas. FISD covers 15 square miles and borders the Alvin, Pearland and Clear Creek school districts. FISD is in a great location for enrichment learning in Space, Engineering, Medicine, Marine Biology and Petrochemical areas. Their website is <https://myfisd.com/>



Clear Creek Independent School District (CCISD) serves numerous communities across 103 square miles on both sides of Clear Lake and Interstate 45. CCISD proudly serves the educational growth of more than 42,000 students. It is the 31st largest school district in Texas, out of 1,247 districts. Their website is <https://www.ccisd.net/>

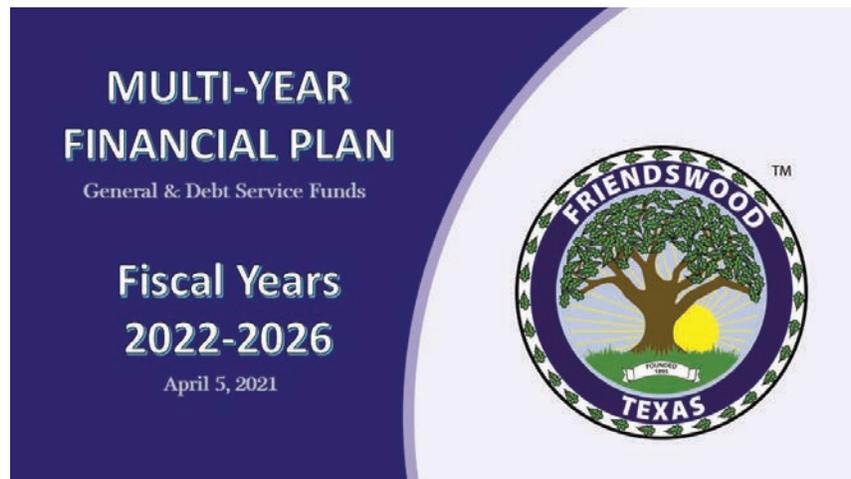
Long Term Planning

A Multi-Year Financial Plan (MYFP) was developed in 2006. Originally, staff was directed to develop a plan to forecast the City's financial condition through 2020, the projected build-out date. The first version of this plan was drafted and later reduced in scope to a five-year projection. At this time, the MYFP will continue to help plan and forecast in five-year increments. The revised build-out date is projected within the next 10 to 20 years.

The MYFP is based on the City's strategic planning efforts, including the Comprehensive Land Use Plan, Vision 2020 and the Capital Improvements Plan. Departmental operational plans funding requirements to provide programs and services are included in the MYFP as well. Funding needs and available resources, both current and alternative revenue enhancements, are identified. Expenditures are projected based on departmental needs assessments and are organized based on "one-time" and "on-going" expenditures. In collaboration with Council, the plan is updated at least annually and serves as the basis of budget development.

City Overview

By City Charter, the budget presented to Council must be balanced. The MYFP forecast recognizes the need for a balanced budget. The MYFP is a dynamic forecasting tool; adjusted to reflect circumstantial changes affecting current and future outcomes and City Council direction for the annual budget adoption.



The latest MYFP was presented to Council on April 5, 2021 for Fiscal Years 2022-2026. This is a high-level overview. It plans for the General Fund and Debt Service Fund. Critical assumptions and planning factors were outlined. Revenue planning data considered while building the MYFP is residential and commercial growth projections, current trends, tax base, fiscal policies, revenue forecasting, adjustments to fees or the addition of new fees and alternative revenue sources.

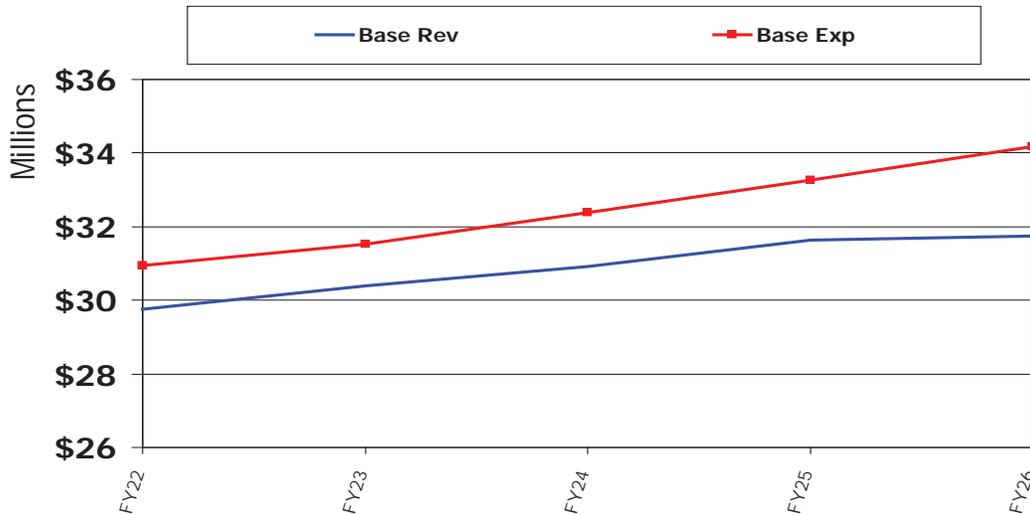
The MYFP is designed to estimate and project using the No New Revenue Rate (NNRR) which generates about the same revenue year to year on the same properties taxed in current and prior year. Based on preliminary values received from the county appraisal districts, revaluations of 4.2% are in year 1 and 3% in years 2 through 5 have been included in the plan for existing residential and commercial properties. Additional scenarios are also included in the plan for a flat tax rate and the voter approval tax rate options. The plan includes sales tax, other revenues such as franchise tax, building permits, court fines, parks & recreation fees, intergovernmental revenue, inter-fund transfers, and interest. An increase in sales tax revenue for FY22 is about 3% and other revenues are based on an estimated growth in population of about 2%.

Expenditures for personnel are increased each year by 3% for wages and benefits. Non-personnel expenditures are increased year over year by 2% which is based on historical trends. Other planning assumptions taken into consideration is the required 90-day operating reserve balance by the City's financial policy. The policy does allow the use of unassigned fund balance (above the 90-day reserve) for expenditures such as:

- Emergencies
- One-time expenditures without operating cost increase
- Major capital purchases
- Start-up expenditures for new programs

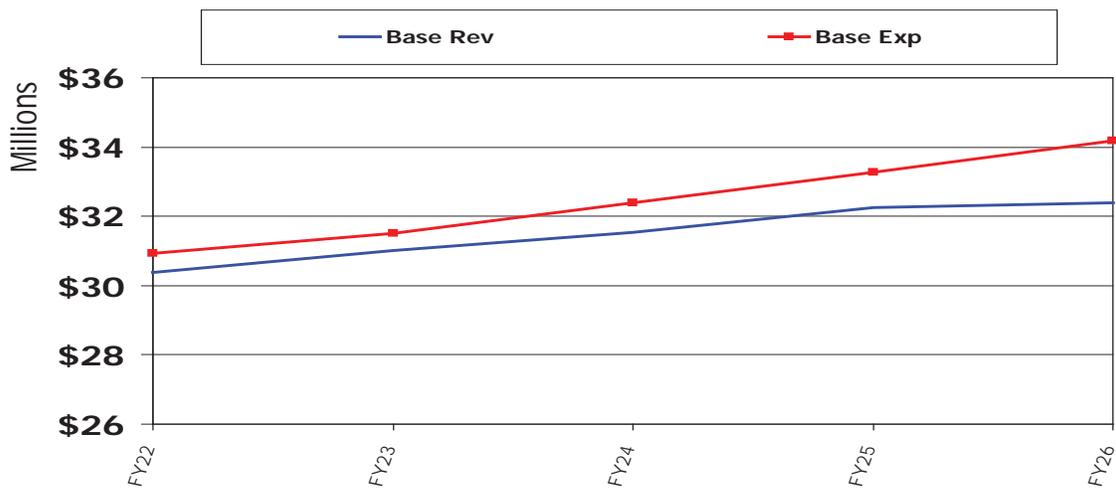
General Fund – Baseline Revenues & Expenditures (No New Revenue Rate)

The chart below reflects the MYFP assumptions of the estimated no new revenue rate (NNRR) as of April 5, 2021, and expenditures to meet current service level expectations with 2019 General Obligation (G.O.) rounds 1 & 2 for debt service. At the NNRR, revenue (blue line) is not projected to adequately support current service level expenses for the upcoming years, and there are no decision packages or forces at work included.



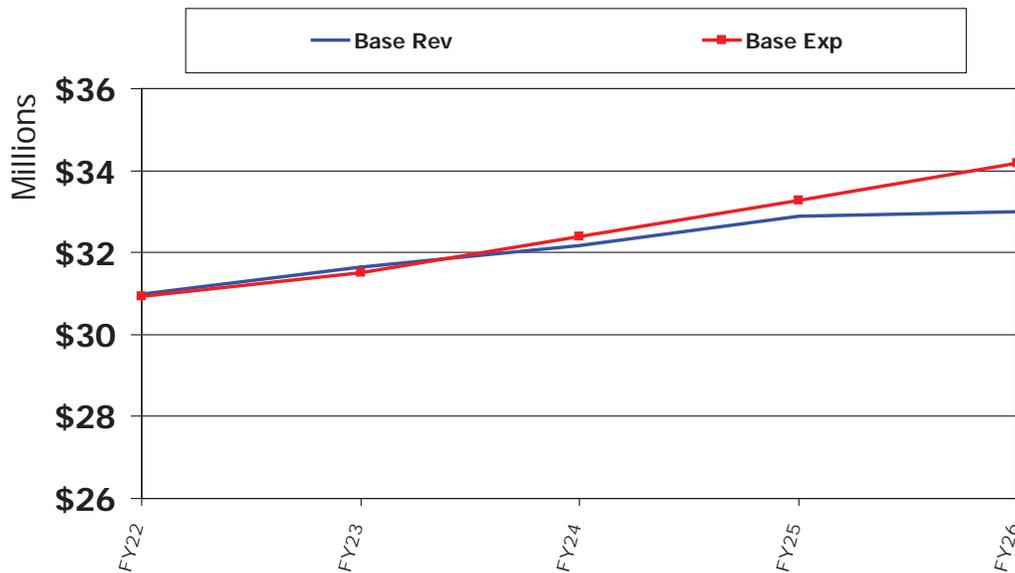
General Fund – Baseline Revenues & Expenditures (flat tax rate)

The second chart reflects a MYFP scenario using the estimated flat tax rate as of April 5, 2021 and expenditures to meet current service level expectations and new debt for the year 1 (fiscal year 2021-2022). As with the NNRR, the flat tax rate does not produce the revenue needed support current services level expenses for the upcoming years.



General Fund – Baseline Revenues & Expenditures (voter approval tax rate)

This third chart reflects a MYFP scenario using the voter approval tax rate as of April 5, 2021, where expenditures meet current service level expectations and new debt for the year 1 (fiscal year 2021-2022). The City's 90-day reserve requirement is projected to be maintained through the fiscal year 2025 at the current tax rate or the voter approval tax rate.



All charts exclude \$500,000 for the City's ongoing streets maintenance program from the General Fund projections. It is noted that funding for the street maintenance program in FY22 will come from prior year unexpended appropriations. The November 2020 election ballot included a proposition to continue the City's Streets Improvement Sales Tax and was authorized by the voters.

To reiterate, every year in preparation for the proposed budget, the MYFP is reviewed and adjusted to reflect the changes in the current fiscal year and in the future years of the plan.

Community Demographics

Demographics

Land size 21.2 sq. miles
2021 Friendswood population est.: 41,870
Number of households: 15,111
Average household size: 2.84

Median Age: 41

Population by age:

Under 14 years	17%
15-19 years	7%
20-44 years	30%
45-64 years	30%
65 years and over	16%

2021 est. annual household income:
\$144,937

96% high school graduation rate
34% of residents have a bachelor's degree
17% of residents have a graduate degree

Houston DMA population: 6,997,384

Education

Served by 2 Public School Districts
(in order by land area served)
Friendswood ISD - 5A
Web: www.fisd12.net
Clear Creek ISD - 6A
Web: www.ccisd.net

Recreation

10 City parks
2 County parks
288 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,
Memorial Day 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

Labor Force and Economic Base

Labor Pool: 16-65
Friendswood: 19,863
Houston Area: 3,487,842
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

Quality of Life

2020 avg. homestead value: \$306,045
2020 avg. taxable home value: \$244,836
2020 avg. new home value: \$363,061

2021 Cost of Living Index, Annual Average

Houston	96.5
Atlanta	107.5
Chicago	106.9
Miami	123.1
Los Angeles	173.3
Washington,DC	152.1
New York	187.2

2020 Low crime rate per 1,000 population

Friendswood	7.08
Alvin	33.64
Galveston	39.23
Houston	55.65
League City	14.95
Pearland	17.84
Sugar Land	14.20
Webster	74.40
Texas City	31.92

Community Demographics

Financial Status

City Bond Rating

Standard and Poor's:

General Obligation "AA+"

Revenue Bonds "AA-"

Tax Year 2021 Assessed Value:

\$5,731,284,973

Tax Year 2021 Taxable Value:

\$4,313,760,765

Actual FY 2019-20:

Sales tax revenue: \$9,329,200

Projected FY 2020-21:

Sales tax revenue: \$10,480,021

Total sales tax rate: 8.25%

6.25% State

2.00% City

Proposed Tax Year 2021:

City property tax rate: \$0.4873

\$0.3851 General Fund

\$0.1022 Debt Service

Top Employers

Friendswood ISD

H.E. Butt Grocery Company

Kroger Texas, LP (2 locations)

City of Friendswood

Clear Creek ISD

UTMB (4 locations)

Friendship Haven Healthcare &

Rehabilitation

McDonald's (2 locations)

U.S. Post Office

Atria Assisted Living and Memory Care

Top Non-Residential Taxpayers

Texas-New Mexico Power Co.

Tannos Land Holding I LLC

A-S 108 Friendswood Crossing LP

The Beldon Friendswood LLC

Frontier Land VPLL

DR Horton – Texas LTD

H.E. Butt Grocery Company

CHP Friendswood SNF LLC

Comcast of Houston LLC

Maxi-Ban LTD

Friendswood Huntington Woods

Centerpoint Energy Entex

Leisure Lane LLC

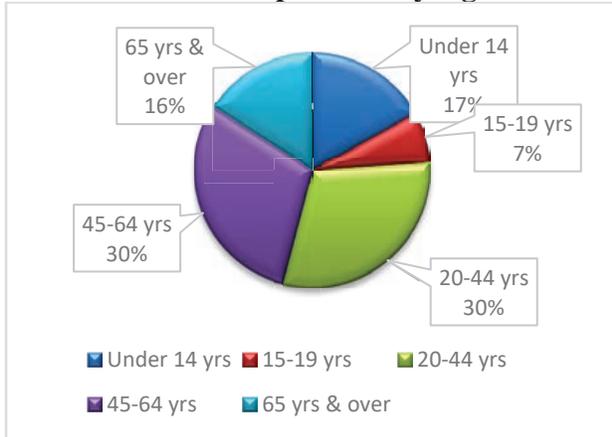
HCP Friendswood LLC –

Brookdale Senior Living

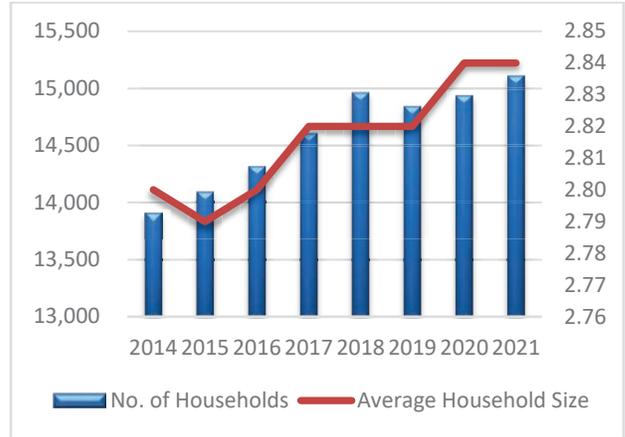
Kroger Texas LLC

Community Demographics

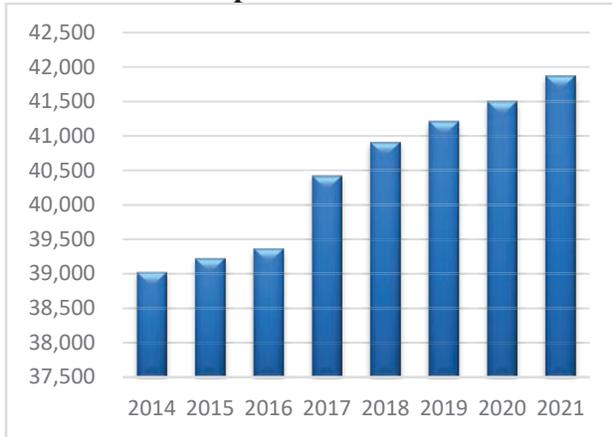
Estimated Population by Age



Estimated Households at 06/30/2021



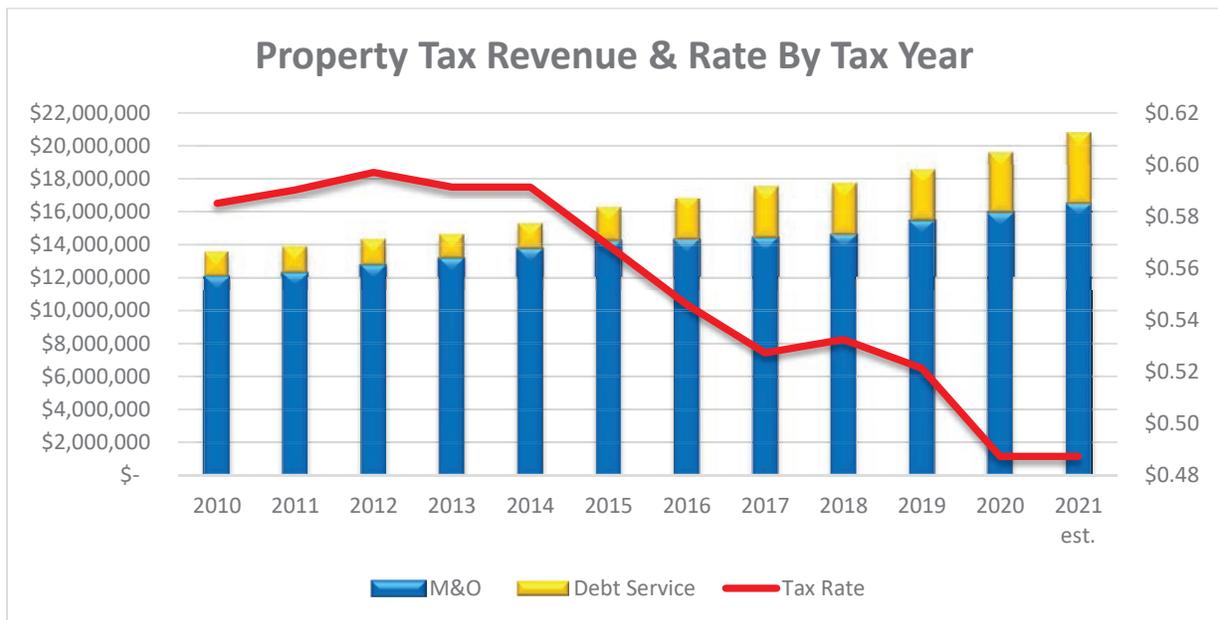
Estimated Population at 06/30/2021



Estimated Household Income



Property Tax Revenue & Rate By Tax Year



Fiscal Year Fact Sheet

Net Assessed Property Valuation (estimated of 7/28/2021):	\$4,243,567,347
Proposed Tax Rate per \$100 Valuation:	\$0.4873
Square Miles:	approx. 21
Population, Estimated as of 7/01/2021:	41,870

Staffing	<u>FY21</u>	<u>FY22</u>
Full-time employees (FTE):	221.00	224.00
Part-time employees (FTE):	<u>18.15</u>	<u>17.65</u>
Total employees:	239.15	241.65

Number of Utility Customers as of 7/6/2021)	<u>FY21</u>	<u>FY22</u>
Water:	14,035	14,109
Sewer:	12,973	13,044

Utility Rates - (Billed Bi-monthly):

Current Monthly Water Rates:

Minimum Charge - Single Family Residential (includes 3,000 gallons)	
Meter Size up to 1 inch	\$ 21.65
Meter Size 1 ½"	\$ 66.41
Meter Size 2"	\$106.44
Meter Size 3"	\$177.10
Meter Size 4"	\$278.04
Meter Size 6"	\$530.39
Meter Size 8"	\$833.21

Volumetric Charges - Single Family Residential (consumption over 3,000 gallons)	
3,001 – 10,000 gallons	\$3.21 per 1,000 gallons
10,001 – 25,000 gallons	\$4.01 per 1,000 gallons
Above 25,000 gallons	\$6.02 per 1,000 gallons

Minimum Charge - Commercial, Multi-unit (residential or commercial), Irrigation/Sprinkler	
Meter Size up to 1 inch	\$ 21.65
Meter Size 1 ½"	\$ 66.41
Meter Size 2"	\$106.44
Meter Size 3"	\$177.10
Meter Size 4"	\$278.04
Meter Size 6"	\$530.39
Meter Size 8"	\$833.21

Fiscal Year Fact Sheet

Volumetric Charges - Commercial, Multi-unit (residential or commercial)	
\$4.90 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	\$6.02 per 1,000 gallons

Current Monthly Sewer Rates:

Minimum Charge – All customer classes	\$25.36
Volumetric Charges – Single Family Residential (based on Winter Months Avg.)	\$4.16 per 1,000 gallons
Volumetric Charges – Residential (multi-unit) & Commercial (single or multi-unit)	\$4.16 per 1,000 gallons

Current Monthly Sanitation Rate: \$16.24 + 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	Human Resources	Information Technology	Police Department	Fire Marshal's Office	Community Development	Public Works	Engineering	Library	Parks and Recreation	
	■	■	■	■	■	■	■	■	■	■	■	■	■	1) Communication
	■		■	■	■	■			■					2) Economic Development
	■		■						■	■	■	■	■	3) Preservation
	■	■	■	■	■	■	■	■	■	■	■	■	■	4) Partnerships
	■			■	■	■	■	■	■	■	■		■	5) Public Safety
	■	■	■	■	■	■	■	■	■	■	■	■	■	6) Organization Development

City Planning for the Future

Planning Tool	Purpose	Budgetary Impacts
Comprehensive Plan (2008)	Identifies long-range capital and infrastructure needs in the following: <ul style="list-style-type: none"> • Existing & Future Land Use • Major Thoroughfares • Utility Systems • Community Facilities • Parks and Open Space • Community Facilities and Drainage Element 	The City's operational and capital budgets increase as a result of projects identified in the Comprehensive Plan. <ul style="list-style-type: none"> • Property tax revenue expected to increase as available land is developed. • State funding may be available to the City for major thoroughfare development. • One-time capital expenditures are included in the budget based on streets, facilities, parks and utility infrastructure improvement needs identified in the plan. • Tax rate increases may be needed to support identified projects.
Master Drainage Plan* (1993; updated in 2007)	Identifies long-range improvement needs for City drainage or storm water run-off and water quality	The City's operational and capital budgets increase as a result of projects identified in the Master Drainage Plan. <ul style="list-style-type: none"> • Tax rates may increase or bond issuances may occur to support drainage infrastructure improvements needs.
Master Streetlight Plan (1994)	Provides an inventory of City owned streetlights with replacement schedule based on expected useful life.	Based on funding availability, the annual capital operating budget may increase due to streetlight replacement needs. <ul style="list-style-type: none"> • General Fund revenue sources could be used to support streetlight replacements.
Information Technology Master Plan (2000) Technology Strategic Plan (2011-2012)	Identifies needs and replacement of the City's technology resources (hardware and software)	The City's operational and capital budgets increase as a result of projects identified in the Information Technology Master and/or Strategic Plans. <ul style="list-style-type: none"> • Capital lease financing options, General and Enterprise Fund revenue sources could be used to support for IT capital expenses.
Ground Water Reduction Plan (2001)	Provides estimated water consumption patterns, recommendations for water conservation methods, water rate structures to support capital improvements needed Based on the Harris-Galveston Coastal Subsidence District regulations on groundwater withdrawal reduction requirements	As funds are available, the City's enterprise fund operational and capital budgets increase due to improvement projects included in the plan. <ul style="list-style-type: none"> • Capital project funding options could include revenue bond issuances, increase utility user fees.

City Planning for the Future

Planning Tool	Purpose	Budgetary Impacts
<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;">Emergency Operations Plan (2019 Update)</p> <p style="text-align: center;">Galveston County Hazard Mitigation Plan (2016 Update)</p> <p style="text-align: center;">Harris County Hazard Mitigation Plan (2020 Update)</p> <p style="text-align: center;">Continuity of Operations COOP (2016)</p>	<p>Details the City's emergency management program by providing the framework for coordinating and integrating all activities necessary to build, sustain, and improve capabilities to prevent, protect against, mitigate, respond to, and recover from threatened or actual natural, technological, or human-caused disasters.</p> <p>Hazard mitigation planning enables action to reduce loss of life and property, lessening the impact of disasters and creating a more resilient community.</p> <p>The COOP plan identifies how the City will respond to adverse events that affect City facilities, equipment, or staff. The plan identifies essential functions within the City and prioritizes them. The City's pandemic plan is a component of the COOP.</p>	<p>The EOP is necessary to coordinate emergency response between all City Departments, the FWVFD, and other local partners. The EOP designates responsibilities for various response functions. The EOP also qualifies the City for the Emergency Management Performance Grant (EMPG) and other pre and post disaster grant funding.</p> <p>A FEMA-approved Hazard Mitigation Plan allows the City to qualify for certain types of non-emergency disaster assistance, including funding for mitigation projects.</p> <p>Depending on availability, City funding may be utilized to respond to a COOP or pandemic type event. The COOP plan does not directly affect federal or State grant opportunities.</p>
<p style="text-align: center;">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 style="text-align: center;">Pavement Master Plan (2018)</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 style="text-align: center;">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>

City Planning for the Future

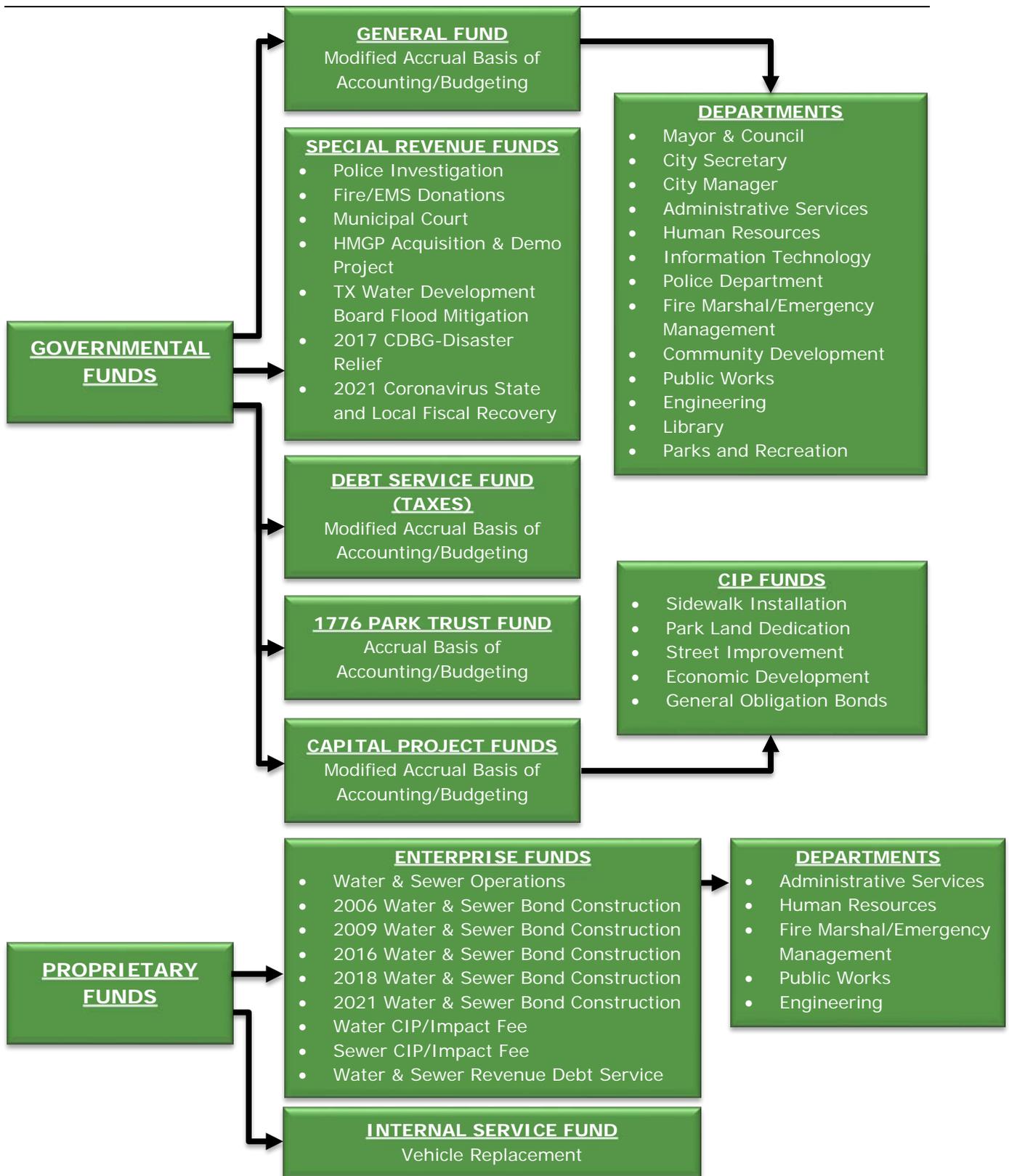
Planning Tool	Purpose	Budgetary Impacts
Parks and Open Space Master Plan* (2010)	Establishes a 10-year guide for parks and facilities capital improvements Based on National Recreation and Parks Association (NRPA) standards for cities of Friendswood's size and population	Based on service level expectations and available funds, capital improvements and associated operational costs identified in the Plan are included in the City's operational and capital budgets.
Economic Development Marketing Plan and Strategic Plan (2015)	Targets and encourages business and industries whose creation, expansion or relocation to Friendswood will stimulate the City's economy	Operating budget includes funding for marketing and advertising costs identified in the Plans to meet the City's economic development goals.
Friendswood Downtown District Improvement Plan (2018)	Improving and funding downtown district projects including but not limited to streets, targeted infrastructure, paved sidewalks, pedestrian amenities including lighting, benches, signage, and other related public improvements, and the maintenance and operations expenses of such projects.	Improvement projects are based on funding availability from the one-eighth (1/8) of one-cent Type B sales tax.
Design Criteria Manual (2021)	The City's Design Criteria Manual is updated periodically for the most current and comprehensive standards covering the design, construction, and installation of public infrastructure related improvements within the City of Friendswood.	The City's Design Criteria Manual has been updated to reflect the new higher standards recently adopted in the updated Flood Ordinance adopted by Council on December 7, 2020.
Library Long-Range Strategic Plan (2017-2022)	Provides citizen survey results and Library Planning Committee input calling for the expansion or relocation of the City's existing Library facility Addresses library service recommended to meet the needs of Friendswood's growing population	Additional operational costs and debt service payments will be included in the City's future operating budgets.
Multi-Year Financial Plan (2021-2022)	Projects the City's General Fund operating budget revenues and expenditures over a 5-year period Forecasts the impact of existing and potential debt service on the City's operating budget	Year 1 of the multi-year financial plan is the basis for the City's annual operating budget Projections included in the plan are adjusted during annual budget development based on service level expectations and current economic factors
City Operating Budget (2021-2022)	Functions as an annual financial, operations, communications and policy guide for carrying out the City's mission of service to its citizens	Revenue and expenditures required to meet the City's established goals make up the City's annual operating budget

**Currently being updated*

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Fund Flowchart



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 FY20 actual; FY21 Original and Amended budgets as well as year-to-date actual through June; and the FY22 Adopted Budget. The General Fund and the Bond Construction Funds 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, public works, engineering, library, and parks and recreation.)

Special Revenue Funds

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

- Police Investigation Funds
- Fire/EMS Donation Fund
- Municipal Court Fund
- Hazard Mitigation Grant Program Acquisition & Demolition Project
- Texas Water Board Flood Mitigation Acquisition Grant
- 2017 Community Development Block Grant-Disaster Relief (Harris County)
- 2017 Community Development Block Grant-Disaster Relief (Galveston County)
- 2021 Coronavirus State and Local Fiscal Recovery

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

Capital Project Funds are governmental funds used to account for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The Bond Construction Funds are presented as one Capital Projects Fund in the Annual Comprehensive Financial Report. However, the City budgets each of the components (2010 General Obligation Bonds, 2015-2017 General Obligation Bonds, 2020 General Obligation Bonds, and 2021 General Obligation Bonds) as a separate Capital Projects Fund. There are eight budgeted capital project funds.

- 2010 General Obligation Bond Fund
- 2015-2017 General Obligation Bond Funds
- 2020 General Obligation Bond Fund
- 2021 General Obligation Bond Fund
- Sidewalk Installation Fund
- Park Land Dedication Fund
- Streets Maintenance Fund

- Economic Development Fund

Fund Definitions

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 eight separate funds in the City's accounting system, but presented as one Enterprise Fund in the Annual Comprehensive Financial Report. However, the City budgets each of the eight 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
- 2018 Water and Sewer Bond Construction Fund
- 2021 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

Fund Definitions

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/C	CSO	CMO	ASO	HR	IT	PD	FMO	CDD	PW	ENG	LIB	PR
General Operating													
Police Investigation													
HMGP Acquisition & Demolition													
TX Water Board Flood Mitigation													
2017 CDBG-DR Harris Co.													
2017 CDBG-DR Galv. Co.													
2021 Coronavirus Recovery													
Fire/EMS Donations													
Municipal Court													
Sidewalk Installation													
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/C -Mayor & City Council
- CSO -City Secretary's Office
- CMO -City Manager's Office
- ASO -Administrative Services Office
- HR -Human Resources
- IT -Information Technology
- PD -Police Department
- FMO -Fire Marshal's Office
- CDD -Community Development Dept.
- PW -Public Works
- ENG -Engineering
- LIB -Library
- PR -Parks & Recreation

Financial Polices

The **Financial Management Policy** is reviewed every year. The goal of this policy is to help the City achieve a long-term, stable, and positive, financial condition. The purpose of this policy is to provide guidance for planning and directing the City's daily financial affairs.

Revisions to the Financial Management Policy are brought to the City Council for approval within a proposed budget. The current Financial Management Policy is included in the adopted budget document.

The **Investment Policy** is reviewed and approved annually. It is brought to City Council for approval outside the budget process. The policy states that the Director of Administrative Services is designated as the Investment Officer of the City and is responsible for the implementation of these polices. The Policy also states how the investment committee is formed and functions. The committee includes three unpaid private sector financial professionals appointed by the City Council to serve staggered three-year terms. The Investment Committee shall serve in an advisory capacity only. The committee meets quarterly.

These policies are reviewed annually with any revisions needed being presented to City Council for adoption.

Introduction

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

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

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

Financial Objectives

Revenues

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

Expenditures

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

Fund Balance/Retained Earnings

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

Capital Expenditures and Improvements

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

Debt Management

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

Investments

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

Intergovernmental Relations

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

Grants

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

Economic Development

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

Fiscal Monitoring

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

Accounting, Auditing and Financial Reporting

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

Internal Control

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

Risk Management

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

Budget

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

I. Revenues

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

Balance and Diversification in Revenue Sources

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

User Fees

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

Property Tax Revenues/Tax Rate

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

Utility/Enterprise Funds User Fees

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

Administrative Services Charges

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

Revenue Estimates for Budgeting

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

Revenue Collection and Administration

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

II. Expenditures

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

Current Funding Basis

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

Avoidance of Operating Deficits

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

Maintenance of Capital Assets

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

Periodic Program Reviews

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

Purchasing

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

III. Fund Balance/Working Capital/Net Assets

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

General Fund Unassigned Fund Balance

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

Unrestricted Net Position 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. 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.
- 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 be administered pursuant to the terms of an escrow agreement, the Responsible Person will:

Financial Management Policy

- 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);

Financial Management Policy

- 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 investments 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. 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)

Charter Budget Provisions

Section 8.03. Annual Budget

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

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

Charter Budget Provisions

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

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

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

Section 8.04. Amendments after adoption

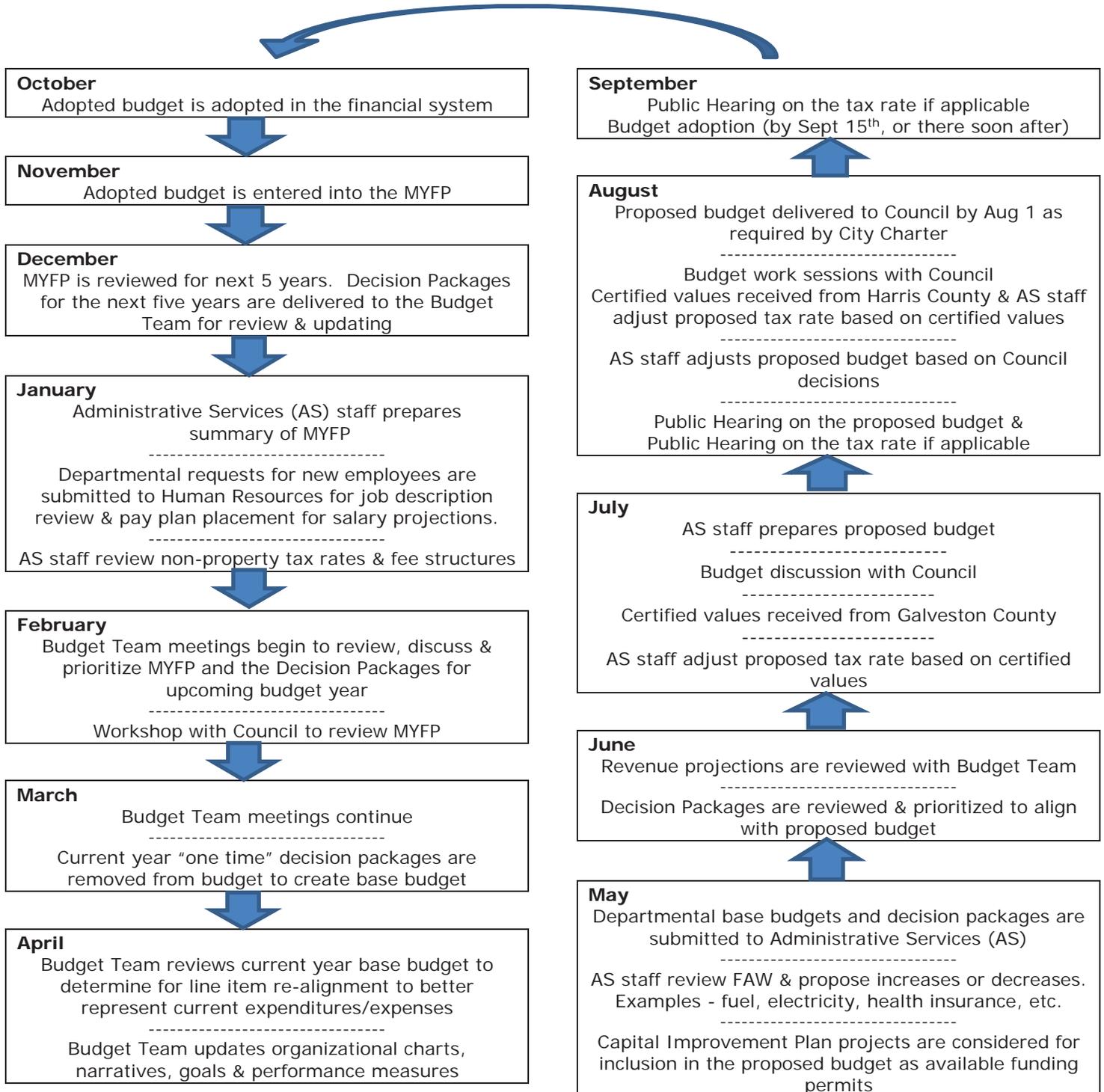
- (a) Supplemental appropriations: If during the fiscal year the manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council by ordinance may make supplemental appropriation for the year up to the amount of such excess.
- (b) Emergency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

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

Budget Process

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

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



Budget & Tax Rate (above NNRR) Calendar

Month	Activity	Responsible Party
April 30	Departmental base budgets & decision packages submitted to Budget Office	Dept Directors or Designee
May 5	Budget Team Meeting Present Decision Packages & Forces at Work	Dept. Directors or Designee and Budget Team
May 7	Ranking of Decision Packages due to Budget Office	City Council, City Mgr. and Asst. City Mgr & Budget Team
May 21	Departmental Narratives, Goals & Org. Charts due to Budget Office	Dept Directors or Designee
July 10	Review Key Budget Drivers at City Council Retreat	City Council and City Mgr
July 19	Review Revenue Projections & Preliminary Budget Priorities	Admin. Services and Budget Team*
	Review Decision Packages & align with Proposed Budget	Admin. Services
July 23	Deliver Proposed Transmittal Letter & Budget in Brief to City Manager for review	City Manager
	Final Draft of Proposed Transmittal Letter & Budget in Brief due from City Manager to Budget Office	City Manager
July 26	Receive certified property values from Galveston Central Appraisal District (GCAD and HCAD)	GCAD and HCAD
	Adjust Proposed Tax Rate (if needed)	Admin Services
July 30	Deliver Proposed Budget to City Council & City Secretary (due date per City Charter is August 1st)	City Mgr & Admin Services
Tax Rate – August 2	City Website Posting of No New Revenue & Voter Approval Tax Rates	Admin Services & PIO & Social Media Specialist
August 2	Proposed Budget work session with City Council	City Council, City Mgr and Budget Team
Tax Rate – August 2	Council action to propose tax rate	City Council
Tax Rate – August 4	PUBLICATION - Notice of Public Hearing on Proposed Tax Rate in Friendswood Reporter News	GCTO, Admin Services and City Secretary's Office
Tax Rate – August 4	Internet and PEG Channel Notice of Public Hearing on Tax Rate (run continuously August 4 th - September 13 th)	Admin Services & PIO & Social Media Specialist
August 9, 16, 23	If needed, Monday dates available to have additional budget work sessions	City Council, City Mgr, and Budget Team
August 18	Publication of Public Hearing on Proposed Budget in Friendswood Reporter News	Admin Services and City Secretary's Office
August 26	72 hour notice of Public Hearing on Budget (Open Meetings Notice)	Admin Services and City Secretary's Office
August 30	SPECIAL COUNCIL MEETING PUBLIC HEARING ON PROPOSED BUDGET	Admin Services, City Mgr and City Council
Tax Rate – September 9	72 hour notice of Public Hearing on Proposed Tax Rate (Open Meetings Notice)	Admin Services and City Secretary's Office
September 9	72 hour notice of Council Meeting to adopt Budget (Open Meetings Notice)	Admin Services and City Secretary's Office
September 13	First & Final reading of ordinances adopting budget (Vote to adopt budget AND ratification vote to adopt budget raising total property taxes)	City Council
September 13	PUBLIC HEARING ON PROPOSED TAX RATE First & Final reading of ordinances adopting Tax Rate	Admin Services, City Mgr and City Council
September 13	First & Final reading of ordinance adopting tax rate (above NNRR)	City Council

RESOLUTION NO. R2021-15

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, APPROVING THE PUBLIC FUNDS MANAGEMENT AND INVESTMENT POLICY.

* * * * *

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS:

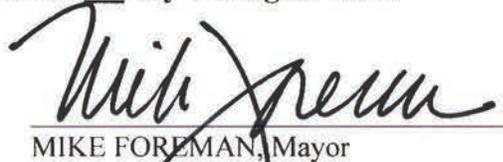
Section 1. The City Council has reviewed the Public Funds Management and Investment Policy attached hereto and made a part hereof for all purposes be, and it is hereby, approved as the Official Public Funds Management and Investment Policy of the City of Friendswood, Texas. The Policy shall record any changes made to the Policy previously adopted.

Section 2. The City Secretary is hereby directed to place on said Investment Policy an endorsement, which shall be signed by the City Secretary, which shall read as follows:

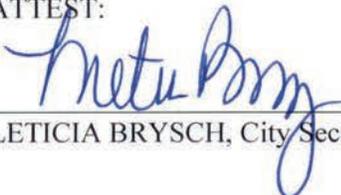
“The Investment Policy of the City of Friendswood, Texas,
approved by City Council the 2nd day of August 2021”

Such Investment Policy, as thus endorsed, shall be kept on file in the office of the City Secretary as a public record.

PASSED, APPROVED, AND RESOLVED, this the 2nd day of August 2021.


MIKE FOREMAN, Mayor

ATTEST:


LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:


MARY KAY FISCHER, City Attorney



**CITY OF FRIENDSWOOD, TEXAS
INVESTMENT POLICY**

August 2, 2021

I. **Policy** - It is the policy of the City of Friendswood that, giving due regard to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines. The City's portfolio shall be designed and managed in a manner responsive to the highest public trust and consistent with this policy. Investments shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City. The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. This policy will adopt passive investment strategies designed to minimize administrative expenses while obtaining market-average rates of return and incurring minimal risks. It is the intent of the City to be in complete compliance with local law and the Texas Public Funds Investment Act.

II. **Scope** - This investment policy applies to all financial assets and funds placed for investment by the City. The City commingles its funds for investment purposes for efficiency and investment opportunity. These funds are defined in the City's Annual Comprehensive Financial Report and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Enterprise Funds
- Trust and Agency Funds

And any new funds created by the City, unless specifically exempted by the City Council and this policy.

Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of the City by outside agencies under deferred compensation.

III. **Objectives** - The investment policy of the City shall be governed by these primary objectives: safety, liquidity and yield. The suitability of each investment decision will be made on the basis of these objectives.

A. **Safety** - The foremost objective of the investment program shall be to assure



the safety of the invested funds. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital while minimizing credit rate and interest rate risk. Investment for speculation purposes is prohibited.

1. Credit Risk and Concentration of Credit Risk – The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, and concentration of credit risk, the risk of loss attributed to the magnitude of investment in a single issuer.
2. Interest Rate Risk – The city will manage the risk that the interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates.
3. Collateralization – The City requires collateralization of all uninsured collected balances of invested funds and any accrued interest on funds invested; acceptance, substitution, release and valuation of collateral for City investments shall be in accordance with the Public Funds Collateral Act, Chapter 2257, Texas Government Code.

B. **Liquidity** - Funds will be invested with maturities necessary to maintain sufficient liquidity to provide adequate and timely working funds.

C. **Yield** – Return on investment is of least importance compared to the safety and liquidity objectives described above.

IV. **Legal Limitations, Responsibilities and Investment Authority** - Authority and parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code (the “Act”).

The Interlocal Cooperation Act, Chapter 791, Texas Government Code, authorizes local governments in Texas to participate in investment pools established thereunder. That statute and reference to authorized investment in investment pools in the Act, is primary authority for use of investment pools by political subdivisions of the State of Texas.

V. **Delegation of Investment Authority** - The Director of Administrative Services is designated as the Investment Officer of the City and is responsible for the implementation of these policies, and for assuring that investment management decisions and activities fully comply herewith. The Investment Officer shall develop and maintain administrative procedures for the operation of the investment program, which are in strict accordance with this investment policy, as approved by the City Council. The Investment Officer and Liaison/Deputy Investment Officer shall comply with training requirements of the Public Funds Investment Act (PFIA). Investment Officer(s) must obtain 10 hours of PFIA training within 12 months of assuming investment responsibilities and 8 hours of PFIA training every

two years thereafter. The investment training session shall be provided by an independent source approved by the City Council or Investment Committee. An “independent source” from which investment training shall be obtained shall include a professional organization, an institute of higher learning or any other sponsor, other than a Business Organization with whom the City may engage in an investment transaction. The Deputy Director of Administrative Services – Finance shall serve as designated liaison/deputy investment officer in the event circumstances require timely action and the Investment Officer is not available. However, no officer or designee may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer and approved by the City Manager.

VI. **Standards of Care** - To be observed.

As fiduciaries of the City’s assets, City Council retains ultimate responsibility of the investment portfolio.

A. **Prudence** The standard of prudence used by the City of Friendswood shall be the “Prudent Person Rule” and shall be applied in the context of managing the overall portfolio. This standard states: “the person designated as Investment Officer shall exercise the judgment and care, under prevailing circumstances, that a prudent person would exercise in the management of the person’s own affairs.” In determining whether the Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

1. The investment of all funds under the City’s control, over which the officer had responsibility; and
2. Whether the investment decision was consistent with the written investment policy of the City.

B. **Ethics** - Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose, in writing, to the Texas Ethics Commission and the City’s governing body, any material interests, including personal business relationships, with any financial institution with which it is proposed that the City conduct business. For the purposes of this section, an investment officer has a personal business relationship with a business organization if: (1) the investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization; (2) funds received by the investment officer from the business organization exceed 10 percent of the investment officer’s gross income for the previous year; or (3) the investment officer has acquired from the business organization during the previous year

investments with a book value of \$2,500 or more for the personal account of the investment officer. In accordance with Texas Government Code 573 and for the purposes of this section, if Investment Officer(s) is related within the second degree by affinity or consanguinity to an individual seeking to transact investment business with the City, the Investment Officer(s) will file a disclosure statement of this fact in writing with the Texas Ethics Commission and the City's governing body.

C. **Liquidity** - To meet the investment objectives of the City, the maturity of investments shall be targeted to coincide with the cash flow needs of the City. Funds of the City shall be invested in instruments whose maturities do not exceed approved periods as determined by their policy. Unless matched to a specific requirement, the Investment Officer may not invest more than 30% of the portfolio for a period greater than two (2) years. The Investment Officer may not invest in any portion of the portfolio for a period greater than three (3) years.

D. **Diversification** - The investment portfolio shall be diversified to minimize the risk of loss resulting from over-concentration of assets in a specific maturity, specific issuer or specific class of securities. Nevertheless, the City recognizes that in a diversified portfolio, occasional measured interest losses are inevitable, and must be considered within the context of the overall portfolio's investment return. At a minimum, diversification standards by security type and issuer shall be:

<u>Security Type</u>	<u>Maximum % of Portfolio</u>
U.S. Treasuries & securities with the U.S. Government's guarantee	Not To Exceed 75%
U.S. Government Agencies and instrumentalities	Not To Exceed 75%
Certificates of Deposit	Not To Exceed 75%
Money Market Funds	Not To Exceed 30%
Local Government Investment Pools *(No more than 50% shall be invested in any single pool.)	Not To Exceed 75%*

E. **Yield** - The core of investments shall be limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. The earnings from investments shall be used in a manner that best serves the public trust and interests of the City in compliance with applicable covenants or other legal restrictions.

F. **Safekeeping and Custody** - To protect against potential fraud and embezzlement, the cash and investments of the City of Friendswood shall be secured by the City, or through third party custody and safekeeping procedures as herein designated. The third party custodian shall be required

to issue safekeeping receipts to the City listing each specific security, description, maturity, CUSIP number, yield and/or coupon and other pertinent information. Each safekeeping receipt shall clearly indicate that the instrument is held for the City of Friendswood. All safekeeping arrangements shall be documented by the Investment Officer.

All investment transactions shall be executed on “delivery vs. payment” basis to ensure that securities are deposited in the eligible financial institutions prior to the release of funds.

VII. **Internal Controls** - The City Council shall establish an annual process of independent review by an external auditor. This review shall provide internal control by assuring compliance with policies and procedures. Compliance and management controls of the City’s investment policy will be included in this annual review.

VIII. **Investment Committee** - Upon adoption of this policy an Investment Committee shall be established. Members include three unpaid private sector financial professionals (example: banker, broker, CPA) appointed by the City Council to serve staggered three-year terms. The Investment Committee shall serve in an advisory capacity only. The Committee shall perform such duties assigned to it by this Policy and such other duties as may, from time to time, be assigned to it by the City Council.

The Investment Committee shall meet at least quarterly. It may meet more often as desired. Two members may request a meeting. Two members constitute a quorum.

The Investment Committee is charged with the duty of determining general investment strategies for the City and monitoring results. It shall include in its deliberations such topics as economic outlook, investment strategies, portfolio diversification and maturity structure, potential risks to City funds, the target rate of return on the investment portfolio and annual review and approval of authorized depositories, brokers/dealers.

IX. **Authorized Investments** - Specific security instruments are authorized under the provisions of the Public Funds Investment Act. The conservative philosophy employed by the City is to choose investments in a manner which ensures safety, while promoting diversity of market sector and maturity. The choice of high-grade government instruments is designed to provide for the safety of principal, return an acceptable yield and assure marketability. City funds may be invested only in the following:

A. Obligations of the U.S. Government, its agencies and instrumentalities and government sponsoring enterprises (GSEs), not to exceed three (3) years to stated maturities, excluding collateralized mortgage obligations (CMOs).

B. Certificates of deposit or other financial institution deposits issued by a depository institution that has its main office or a branch office in Texas, guaranteed or insured by the Federal Deposit Insurance Corporation (or its successor), or

collateralized, in accordance with Section 2256.010, the Texas Government Code and Chapter 2257 the Public Funds Collateral Act, and not to exceed three (3) years to stated maturity. Both principal and interest earned on the investment will be guaranteed, insured or collateralized as stated.

C. No-load money market mutual funds that are registered and regulated by the Securities and Exchange Commission subject to the limitations contained in Section 2256.014, Texas Government Code.

D. Local Government Investment Pools, such as TexPool Investment Pool (TexPool), Lone Star Investment Pool (LSIP) and Texas CLASS investment pool, provided such pools comply with Chapter 2256, Sections .016, .017, .018,.019 and .0204, Texas Government Code.

E. Commercial Paper in accordance with Section 2256.013, of the Local Government Code. The stated maturity must be 365 days or fewer from the date of its issuance, rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies or one national recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized an existing under the laws of the United State or any state.

X. **Loss of Required Minimum Rating** – Rating status of investments of the City’s portfolio will be reviewed quarterly by the Investment Officer(s). All prudent measures, consistent with the City’s investment policy, will be exercised to liquidate investments downgraded below the A-1 or P-1 required by this policy.

XI. **Existing Investment Exemption** – The City is not required to liquidate an investment which was an authorized investment type at the time of purchase.

XII. **Authorized Financial Dealers and Institutions** - The Investment Officer shall maintain a list of financial institutions authorized to provide investment services. In addition, a list shall also be maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Texas. These may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Investment Officer with the following: audited financial statements, proof of registration with Financial Industry Regulatory Authority (FINRA) and proof of state registration.

A written copy of the investment policy shall be presented to any person offering to engage in an investment transaction with the City. For purposes of this subsection, “a business organization includes investment pools. The qualified representative of the business

organization offering to engage in an investment transaction with” the City “shall execute a written instrument” (Exhibit “A”) “to the effect that the business organization has: (1) received and reviewed the investment policy of the City; and (2) acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between” the City “and the organization that are not authorized by” the City’s “investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City’s “entire portfolio or requires an interpretation of subjective investment standards.”

- XIII. **Competitive Bidding Requirement** - Securities and certificates of deposits may be purchased or sold only after a reasonable review of the offers/bids, to verify that the City is receiving fair market value/price for the investment. At least three (3) competitive offers/bids must be obtained prior to purchase or sell of securities and certificates of deposits. Comparison of investment pools will occur to confirm that the City receives fair market value/return on investments.
- XIV. **Methods to Monitor the Market Price of Investments** - The market price of investments acquired with public funds will be monitored through one of the following methods: (1) accessing financial information provided by the safekeeping custodian via communication software; (2) obtaining pricing information as provided in financial publications, such as the Wall Street Journal; and (3) obtaining pricing information from qualified broker/dealers or financial institution representatives. Market value of the City’s investments will be reviewed and calculated on a monthly basis. The quarterly investment report will include the market value of the portfolio.
- XV. **Reporting** - The Investment Officer shall prepare and submit to the City Manager and City Council a quarterly report of investment transactions for all funds of the City. Quarterly investment reports will be reviewed annually by an independent auditor. The report shall include all information as required by Section 2256.023 of the Act.
- XVI. **Limitation of Personal Liability** - The Investment Officer and those delegated investment authority under this policy, when acting in accordance with the written procedures and this policy and in accord with the Prudent Person Rule, shall be relieved of personal responsibility and liability in the management of the portfolio provided that deviations from expectations for a specific security’s credit risk or market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects.
- XVII. **Investment Strategy** - The City of Friendswood shall maintain a portfolio which involves investment strategy considerations, designed to address the unique characteristics of the fund groups represented in the portfolio. The objectives of each fund group must be considered in context of the structure of the overall portfolio.
 - A. **Operating Funds** - Investment strategies for operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate

investment liquidity. The secondary objective is to create a portfolio structure which will experience minimal volatility during economic cycles. This may be accomplished by purchasing high quality, short to medium term securities which will complement each other.

B. Capital and Special Projects Funds - Primary strategy for these fund types is to assure that anticipated cash requirements are matched to ensure adequate liquidity at the time of payment. A portion of investments (at least 10%) should be highly liquid to allow for flexibility and unanticipated project outlays. The stated final maturity date of any security held should not exceed the estimated project completion date.

C. Debt Service Fund – In accordance with Section 2256.0208, investment strategies for debt service funds will have as their primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date.

D. Overall Short-term Strategy - The City uses a consolidated cash system for cash and investments where cash is commingled and ownership tracked by equity accounts. From this a considerable amount is available for investment in highly liquid local government investment pools. Interest earnings are apportioned back based on equity in the pool. Use of the pool enables short-term interfund borrowing during the course of the year using “due-to/due-from” accounting methodology. This gives considerable flexibility to the immediate cash needs of an individual fund. In addition, the City’s portfolio will have a maximum dollar-weighted average maturity of 3 years or less based on the stated maturity date (if applicable) of each investment.

E. Bond Proceeds - Exclusive of all other City investments, up to 100% of the proceeds from a bond sale may be invested in a separate pooled (LGIP) account, and are not subject to the liquidity and diversification limitations found elsewhere in this policy.

F. Performance Benchmarks – Comparative data such as coupon rates, market price, market value, interest rates and rating agencies will be used to gauge performance of the City’s investment portfolio.

XVIII. Intent - It is the stated intent of this Policy to adhere by and to be in conformance with the statute known as the Public Funds Investment Act, Chapter 2256, Texas Government Code, as amended by House Bill 2799 enacted by the 75th Texas Legislature. Specific interpretation of a section contrary to this intent shall not void the remaining Policy.

XIX. Adoption - This Investment Policy shall be formally adopted by Resolution of the City Council. The Policy shall be reviewed on an annual basis by the City Manager and City Council.

Exhibit A

TEXAS PUBLIC FUNDS INVESTMENT ACT

CERTIFICATION BY BUSINESS ORGANIZATION

This certification is executed on behalf of the City of Friendswood (the Investor) and _____ (the Business Organization) pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the Act), in connection with investment transactions conducted between the Investor and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

The undersigned is a Qualified Representative of the Business Organization offering to enter in an investment transaction with the Investor as such terms are used in the Public Funds Investment Act, Chapter 2256, Texas Government Code; and

The Qualified Representative of the Business Organization has received and reviewed the Investment Policy furnished by the Investor; and

The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the Investor that are not authorized by the City of Friendswood's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards.

Qualified Representative of the Business Organization

Signature: _____

Name: _____

Title: _____

Date: _____

LIST OF AUTHORIZED DEPOSITORIES AND QUALIFIED BROKERS
AUTHORIZED TO ENGAGE IN INVESTMENT TRANSACTIONS
WITH THE CITY OF FRIENDSWOOD

1. BOK Financial Securities, Inc.
2. FHN Financial Capital Markets
3. Hilltop Securities
4. Wells Fargo Brokerage Services, LLC
5. Wells Fargo Bank
6. Lonestar Investment Pool
7. TexPool
8. Texas Class
9. Cantor Fitzgerald & Company

The above list of broker/dealers and financial institutions were approved by the Investment Committee at a regular meeting, and are qualified to engage in investment transactions with the City of Friendswood, as required by the Texas Public Funds Investment Act, Chapter 2256, Section .025.

Name: Katina Hampton, Investment Officer

Date: August 2, 2021

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**BUDGET FUND SUMMARY
(ALL FUNDS)**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
TAXES	\$30,295,846	\$31,472,994	\$31,148,467	\$25,993,869	\$31,583,409	\$33,573,278
PERMITS AND LICENSES	871,376	874,049	874,049	595,387	810,146	823,839
INTERGOVERNMENTAL REVENUES	3,812,898	10,446,506	3,786,623	5,790,839	5,910,158	18,567,408
CHARGES FOR SERVICES	16,341,868	16,523,232	16,523,232	11,082,944	17,885,499	17,992,521
FINES	732,583	848,700	848,700	907,423	1,179,617	1,138,427
INTEREST EARNED	643,356	608,256	608,256	75,544	182,077	122,437
VRF REIMBURSEMENTS	691,404	782,590	782,590	586,956	782,590	813,530
MISCELLANEOUS RECEIPTS	14,510,290	10,201,863	31,471,556	31,807,332	32,037,672	1,191,420
USE OF FUND BALANCE/RETAINED EARNINGS	9,435,303	24,559,425	14,364,803	3,673,596	7,447,150	50,804,661
TOTAL REVENUES	\$77,334,924	\$96,317,615	\$100,408,276	\$80,513,891	\$97,818,319	\$125,027,521

EXPENDITURES						
GENERAL GOVERNMENT	\$6,762,809	\$6,685,274	\$6,931,040	\$4,573,470	\$6,805,548	\$7,076,158
PUBLIC SAFETY	15,400,462	15,182,310	15,404,328	11,182,082	15,613,328	16,113,678
COMMUNITY DEVELOPMENT	1,139,570	1,249,281	1,236,692	783,341	1,155,426	1,274,599
PUBLIC WORKS	11,807,376	10,822,745	14,400,241	7,017,152	14,275,212	11,008,200
ENGINEERING	815,303	881,884	895,519	619,115	914,906	1,004,958
PARKS AND RECREATION	3,499,970	4,036,611	4,432,772	2,559,506	4,322,864	3,998,230
LIBRARY	1,182,286	1,273,096	1,297,051	846,364	1,273,593	1,341,423
VEHICLE REPLACEMENT FUND	426,950	652,000	1,038,861	949,392	1,122,908	638,200
CAPITAL IMPROVEMENTS	18,899,981	46,114,898	43,010,596	8,993,229	12,680,982	70,400,920
DEBT SERVICE	10,860,104	8,792,421	9,045,672	7,097,696	9,334,776	9,796,274
TOTAL EXPENDITURES	\$70,794,809	\$95,690,520	\$97,692,773	\$44,621,347	\$67,499,543	\$122,652,640
			*		**	***

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.
FY22 uses totaling \$50,804,661 for operational and capital expenditures in the following funds:
 - General Fund - \$1,517,000
 - Fire/EMS Donation Fund - \$136,900
 - Municipal Court Fund - \$120,285
 - Park Land Dedication Fund - \$108,957
 - Streets Improvement Fund - \$1,678,799
 - 2015/2016/2017 General Obligation Bond Funds - \$363,787
 - 2020 General Obligation Bond Fund - \$1,989,998
 - 2021 General Obligation Bond Fund - \$12,626,226
 - 2016 Water & Sewer Bond Construction Fund - \$1,464,494
 - 2018 Water & Sewer Bond Construction Fund - \$15,570,666
 - 2021 Water & Sewer Bond Construction Fund - \$13,063,751
 - Economic Development Improvements Fund - \$2,163,798

REVENUES AND EXPENDITURES BY FUND

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
GENERAL FUND	\$31,253,031	\$28,653,202	\$30,426,495	\$25,913,805	\$31,349,036	\$30,019,400
POLICE INVESTIGATION FUND	50,787	1,425	1,425	7,684	12,799	423
HMGP ACQUISITION & DEMOLITION GRANT	845,474	0	283,049	308,146	283,049	528,739
TWDB FLOOD MITIGATION ASSISTANCE GRANT	0	0	0	1,698,513	1,698,513	280,299
CDBG - DR - HARRIS COUNTY	0	4,401,736	965,108	965,108	965,108	3,152,787
CDBG - DR - GALVESTON COUNTY	0	5,454,167	0	0	0	5,199,187
CORONAVIRUS STATE & LOCAL FISCAL RECOVERY	0	0	0	0	0	8,780,000
FIRE/EMS DONATION FUND	1,653,970	217,150	217,150	160,550	220,937	216,567
MUNICIPAL COURT FUND	44,113	50,850	50,850	68,330	91,136	49,474
SIDEWALK INSTALLATION FUND	9,721	245	245	131	174	88
PARK LAND DEDICATION FUND	69,359	50,775	50,775	42,998	57,314	50,269
STREETS IMPROVEMENT FUND	1,779,444	1,835,071	1,835,071	1,133,112	1,970,028	2,026,081
ECONOMIC DEVELOPMENT IMPROVEMENTS FUND	597,943	616,481	616,481	482,223	661,805	678,474
TAX DEBT SERVICE FUND	5,622,442	3,758,163	3,758,163	3,661,099	3,709,134	4,357,117
GO BOND CONSTRUCTION FUNDS	8,237,456	9,140,000	14,398,884	14,360,859	14,362,358	18,258
VEHICLE REPLACEMENT FUND	726,815	787,590	810,139	589,448	882,954	815,189
WATER & SEWER FUND	16,310,029	16,253,599	16,253,599	11,320,401	17,904,003	17,562,581
2006 WATER & SEWER BOND CONSTRUCTION FUND	527	0	0	0	0	0
2009 WATER & SEWER BOND CONSTRUCTION FUND	4,130	0	0	0	0	0
2016 WATER & SEWER BOND CONSTRUCTION FUND	27,358	25,000	25,000	852	1,037	1,688
2018 WATER & SEWER BOND CONSTRUCTION FUND	188,586	200,000	200,000	9,275	11,275	17,889
2021 WATER & SEWER BOND CONSTRUCTION FUND	0	0	15,838,303	15,840,927	15,842,709	16,233
WATER & SEWER CIP/IMPACT FEE FUNDS	455,157	293,651	293,651	269,395	337,704	447,485
WATER & SEWER REVENUE DEBT SERVICE FUND	23,094	18,900	18,900	7,404	10,051	4,610
1776 PARK TRUST FUND	184	185	185	34	45	22
USE OF FUND BALANCE/RETAINED EARNINGS	9,435,303	24,559,425	14,364,803	3,673,596	7,447,150	50,804,661
TOTAL REVENUES	\$77,334,924	\$96,317,615	\$100,408,276	\$80,513,891	\$97,818,319	\$125,027,521
EXPENDITURES						
GENERAL FUND	\$30,005,150	\$30,711,055	\$35,935,749	\$24,428,217	\$34,758,274	\$33,115,931
POLICE INVESTIGATION FUND	31,589	0	31,842	32,067	32,067	0
HMGP ACQUISITION & DEMOLITION GRANT	974,869	0	283,049	640,763	686,302	0
TWDB FLOOD MITIGATION ASSISTANCE GRANT	1,697,663	0	0	276,749	281,149	0
CDBG - DR - HARRIS COUNTY	3,594	4,401,736	965,108	1,075,650	1,248,949	2,865,352
CDBG - DR - GALVESTON COUNTY	0	5,454,167	60,895	184,122	262,882	4,997,200
CORONAVIRUS STATE & LOCAL FISCAL RECOVERY	0	0	0	0	0	8,780,000
FIRE/EMS DONATION FUND	964,652	366,907	366,907	262,036	378,896	353,467
MUNICIPAL COURT FUND	40,723	47,552	49,190	41,506	41,626	169,759
SIDEWALK INSTALLATION FUND	0	0	0	0	0	0
PARK LAND DEDICATION FUND	15,130	157,638	74,474	59,991	74,474	159,226
STREETS IMPROVEMENT FUND	3,943,786	2,060,241	764,827	411,801	768,459	3,704,880
ECONOMIC DEVELOPMENT IMPROVEMENT FUND	4,969	2,160,213	102,796	16,718	102,796	2,826,272
TAX DEBT SERVICE FUND	5,740,039	3,729,089	3,825,529	2,820,102	3,824,503	4,335,517
GO BOND CONSTRUCTION FUNDS	7,515,710	17,653,277	16,690,450	674,814	1,228,864	14,998,269
VEHICLE REPLACEMENT FUND	426,950	652,000	1,038,861	949,392	1,122,908	638,200
WATER & SEWER FUND	10,377,679	10,001,594	15,111,988	6,480,785	15,110,359	10,245,921
2006 WATER & SEWER BOND CONSTRUCTION FUND	0	0	0	0	0	0
2009 WATER & SEWER BOND CONSTRUCTION FUND	350,882	0	0	0	0	0
2016 WATER & SEWER BOND CONSTRUCTION FUND	1,441,857	1,573,687	62,292	62,292	62,292	1,466,182
2018 WATER & SEWER BOND CONSTRUCTION FUND	2,335,581	11,855,939	2,578,580	2,059,579	2,202,378	15,588,555
2021 WATER & SEWER BOND CONSTRUCTION FUND	0	0	14,884,811	156,811	156,811	13,079,984
WATER & SEWER CIP/IMPACT FEE FUNDS	0	0	0	0	0	0
WATER & SEWER REVENUE DEBT SERVICE FUND	4,910,135	4,865,425	4,865,425	3,987,950	5,155,555	5,327,925
1776 PARK TRUST FUND	13,852	0	0	0	0	0
TOTAL EXPENDITURES	\$70,794,809	\$95,690,520	\$97,692,773	\$44,621,347	\$67,499,543	\$122,652,640

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.

FY22 uses totaling \$50,804,661 for operational and capital expenditures in the following funds:

General Fund - \$1,517,000	2015/2016/2017 General Obligation Bond Funds - \$363,787
Fire/EMS Donation Fund - \$136,900	2020 General Obligation Bond Fund - \$1,989,998
Municipal Court Fund - \$120,285	2021 General Obligation Bond Fund - \$12,626,226
Park Land Dedication Fund - \$108,957	2016 Water & Sewer Bond Construction Fund - \$1,464,494
Streets Improvement Fund - \$1,678,799	2018 Water & Sewer Bond Construction Fund - \$15,570,666
	2021 Water & Sewer Bond Construction Fund - \$13,063,751
	Economic Development Improvements Fund - \$2,163,798

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 Annual Comprehensive 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
- Charges for Services

Expenditures include:

- General Government
 - Mayor & Council
 - City Secretary
 - City Manager
 - Administrative Services
 - Human Resources
 - Information Technology
- Public Safety
 - Police
 - Fire Marshal / FVFD
- Community Development
- Public Works
 - Streets
 - Drainage
- Engineering
- Library
- Parks and Recreation

**GENERAL FUND (001)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
PROPERTY TAX	\$15,518,951	\$15,883,312	\$15,492,178	\$15,087,324	\$15,254,396	\$16,443,981
SALES TAX	7,046,535	7,261,012	7,327,619	4,555,221	7,860,016	8,095,816
FRANCHISE	2,142,660	2,101,190	2,101,190	1,049,317	2,093,398	1,925,828
MIXED DRINKS	50,599	58,040	58,040	37,194	55,790	53,531
LICENSES AND PERMITS	871,376	874,049	874,049	595,387	810,146	823,839
INTERGOVERNMENTAL REVENUES	2,967,424	590,603	2,538,466	2,819,072	2,963,488	626,396
CHARGES FOR SERVICES	188,684	503,483	503,483	380,784	470,614	467,362
FINES AND FORFEITURES	690,913	799,700	799,700	839,780	1,089,427	1,089,427
INTEREST EARNED	197,606	168,600	168,600	9,567	27,246	34,000
OTHER	547,716	413,213	559,170	535,485	719,840	459,220
ASSET DISPOSITION	11,568	0	4,000	4,675	4,675	0
TOTAL REVENUES	\$30,234,031	\$28,653,202	\$30,426,495	\$25,913,805	\$31,349,036	\$30,019,400
EXPENDITURES						
MAYOR & COUNCIL	\$385,811	\$379,962	\$374,729	\$216,272	\$359,530	\$377,793
CITY SECRETARY	528,347	525,178	567,986	405,652	559,332	720,410
CITY MANAGER	1,187,530	1,142,670	1,117,398	781,028	1,119,052	873,439
ADMINISTRATIVE SERVICES	1,655,797	1,788,236	1,722,745	1,170,796	1,711,918	1,760,365
HUMAN RESOURCES	803,789	909,461	901,170	591,547	828,174	990,174
INFORMATION TECHNOLOGY	1,502,696	1,296,789	1,504,139	922,456	1,518,187	1,651,559
POLICE	11,087,236	12,145,895	12,330,567	8,085,266	11,914,986	12,804,812
FIRE MARSHAL**	3,338,099	2,819,863	2,823,729	2,849,754	3,399,376	3,038,472
COMMUNITY DEVELOPMENT	1,139,570	1,249,281	1,236,692	783,341	1,155,426	1,274,599
PUBLIC WORKS	2,654,669	2,155,398	2,259,476	1,494,013	2,146,700	2,189,157
ENGINEERING	479,661	488,615	503,125	353,648	522,654	578,498
LIBRARY SERVICES	1,182,286	1,273,096	1,297,051	846,364	1,273,593	1,341,423
PARKS AND RECREATION	3,499,970	4,036,611	4,432,772	2,559,506	4,322,864	3,998,230
TOTAL OPERATIONS	\$29,445,459	\$30,211,055	\$31,071,579	\$21,059,643	\$30,831,792	\$31,598,931
STREETS	\$548,331	\$500,000	\$1,682,192	\$384,598	\$1,874,105	\$500,000
DRAINAGE	0	0	0	0	0	0
PARKS	11,360	0	0	0	400,000	0
EQUIPMENT	0	0	198,000	0	698,808	0
FACILITY	0	0	2,983,978	2,983,977	953,569	1,017,000
TOTAL IMPROVEMENTS	\$559,691	\$500,000	\$4,864,170	\$3,368,575	\$3,926,482	\$1,517,000
TOTAL EXPENDITURES	\$30,005,150	\$30,711,055	\$35,935,749	\$24,428,217	\$34,758,274	\$33,115,931
OPERATING TRANSFERS IN	\$1,477,704	\$1,557,853	\$1,557,853	\$1,168,390	\$1,557,853	\$1,579,531
OPERATING TRANSFERS OUT	(77,051)	0	(60,895)	(60,895)	(60,895)	0
CAPITAL LEASE PROCEEDS	1,019,000	0	0	0	0	0
INCREASE (DECREASE) IN FUND BALANCE	\$2,648,535	(\$500,000)	(\$4,012,296)	\$2,593,083	(\$1,912,280)	(\$1,517,000)
BEGINNING FUND BALANCE	\$14,223,489	\$16,872,024	\$16,872,024	\$16,872,024	\$16,872,024	\$14,959,744
ENDING FUND BALANCE	\$16,872,024	\$16,372,024	\$12,859,728	\$19,465,107	\$14,959,744	\$13,442,744

* Projected fund balance at September 30, 2021 is \$14.96 million. Of the \$14.96M, approximately \$0.9M is considered non-spendable or restricted leaving a remaining unassigned fund balance of \$13.44 million, which includes a 90-day operating reserve of \$6.9 million as set forth in the City's financial policies. The decrease in fund balance is a result of the planned capital improvement projects, including \$500,000 for streets and \$1,017,000 for new facilities.

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."

** The FVFD Contract is included in the Fire Marshal's Budget. The total contract with FVFD for FY22 is \$2,719,900 (Fire \$1,140,000 / EMS \$1,579,900). Quarterly payments of the contract amount will be reduced by \$900,000 which is the expected revenue FVFD will receive from EMS billings.

*** The decrease in fund balance is a result of the planned capital improvement projects, including \$500,000 for streets and \$1,017,000 for new facilities.

SPECIAL REVENUE FUNDS

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

Hazard Mitigation Grant Program

This fund is used to account for federal grant funds related to the acquisition and demolition of flood-prone residential structures located within the City. The federal cost share is 75% and the local cost share is 25%. The local cost share is being funded by the State (75% of the local cost share) and the homeowner. The fund will be closed out at the completion of the project.

Texas Water Development Board Flood Mitigation Acquisition Grant

This fund is used to account for the FEMA Flood Mitigation Assistance Grant Program. The funds will be used for the acquisition and demolition of properties in flood-prone areas. The federal cost share is 100%. The fund will be closed out at the completion of the project.

2017 Community Development Block Grant – Disaster Recovery

This fund is used to account for Community Development Block Grant – Disaster Recovery following Hurricane Harvey. The fund will be closed out at the completion of the project. Funds will be used for the *Harris County* side of the City for the following projects:

- Blackhawk Property Acquisition and Rehabilitation (Emergency Shelter)
- Forest Bend Detention Pond

2017 Community Development Block Grant – Disaster Recovery

This fund is used to account for Community Development Block Grant – Disaster Recovery following Hurricane Harvey. The fund will be closed out at the completion of the project. Funds will be used for the *Galveston County* side of the City for the following projects:

- Utility Relocate at Clear Creek Utility Bridge (Pipe rack project)
- Deepwood Flood Control Project
- Acquisitions Deepwood Properties
- Acquisitions Frenchman's Creek

2021 Coronavirus State and Local Fiscal Recovery Grant

This fund is used to account for federal grant funds related to the fiscal recovery of Coronavirus. The Coronavirus State and Local Fiscal Recovery Funds provide eligible state, local, territorial, and Tribal governments with a substantial infusion of resources to meet pandemic response needs and rebuild a stronger, and more equitable economy as the country recovers. Funds will be used for Water & Sewer Infrastructure projects.

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.

Municipal Court Fund

In 1999, the State Legislature authorized a Court Technology and Court Security Fee for Municipal Court fines. In 2019, the State Legislature authorized additional fees for truancy and jury services. 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, juvenile services and any expenses incurred related to jury services.

POLICE INVESTIGATION FUNDS (101, 102 & 103)
FUND SUMMARY

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
FEDERAL GOVERNMENT	\$48,134	\$0	\$0	\$0	\$0	\$0
STATE GOVERNMENT	0	0	0	7,020	11,948	0
INTEREST EARNED	2,653	1,425	1,425	664	851	423
OTHER	0	0	0	0	0	0
TOTAL REVENUES	\$50,787	\$1,425	\$1,425	\$7,684	\$12,799	\$423
EXPENDITURES						
PUBLIC SAFETY						
SPECIAL OPERATIONS	\$31,589	\$0	\$31,842	\$32,067	\$32,067	\$0
TOTAL EXPENDITURES	\$31,589	\$0	\$31,842	\$32,067	\$32,067	\$0
OTHER FINANCING SOURCES						
TRANSFERS IN (OUT)	\$0	\$0	\$0	\$0	\$0	\$0
INCREASE (DECREASE) IN FUND BALANCE	\$19,198	\$1,425	(\$30,417)	(\$24,382)	(\$19,268)	\$423
BEGINNING FUND BALANCE	\$182,158	\$201,356	\$201,356	\$201,356	\$201,356	\$182,088
ENDING FUND BALANCE	\$201,356	\$202,781	\$170,939	\$176,974	\$182,088	\$182,511

**HAZARD MITIGATION GRANT PROGRAM ACQUISITION & DEMOLITION PROJECT (120)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
FEDERAL GOVERNMENT	\$677,819	\$0	\$283,049	\$283,049	\$283,049	\$397,023
STATE GOVERNMENT	167,655	0	0	25,097	0	131,716
INTEREST EARNED	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
TOTAL REVENUES	\$845,474	\$0	\$283,049	\$308,146	\$283,049	\$528,739
EXPENDITURES						
ACQUISITION AND DEMOLITION	\$974,869	\$0	\$283,049	\$640,763	\$686,302	\$0
TOTAL EXPENDITURES	\$974,869	\$0	\$283,049	\$640,763	\$686,302	\$0
INCREASE (DECREASE) IN FUND BALANCE	(\$125,486)	\$0	\$0	(\$332,617)	(\$403,253)	\$528,739
BEGINNING FUND BALANCE	\$0	(\$125,486)	(\$125,486)	(\$125,486)	(\$125,486)	(\$528,739)
ENDING FUND BALANCE	(\$125,486)	(\$125,486)	(\$125,486)	(\$458,103)	(\$528,739)	\$0

*

* This fund was created in FY20 to account for federal grant funds related to the acquisition and demolition of flood-prone residential structures located within the City. The federal cost share is 75% and the local cost share is 25%. The local cost share is funded by the homeowner.

**TEXAS WATER DEVELOPMENT BOARD FLOOD MITIGATION ACQUISITION GRANT (121)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
FEDERAL GOVERNMENT	\$0	\$0	\$0	\$1,698,513	\$1,698,513	\$280,299
INTEREST EARNED	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
TOTAL REVENUES	\$0	\$0	\$0	\$1,698,513	\$1,698,513	\$280,299
EXPENDITURES						
ACQUISITION AND DEMOLITION	\$1,697,663	\$0	\$0	\$276,749	\$281,149	\$0
TOTAL EXPENDITURES	\$1,697,663	\$0	\$0	\$276,749	\$281,149	\$0
INCREASE (DECREASE) IN FUND BALANCE	(\$1,697,663)	\$0	\$0	\$1,421,764	\$1,417,364	\$280,299
BEGINNING FUND BALANCE	\$0	(\$1,697,663)	(\$1,697,663)	(\$1,697,663)	(\$1,697,663)	(\$280,299)
ENDING FUND BALANCE	(\$1,697,663)	(\$1,697,663)	(\$1,697,663)	(\$275,899)	(\$280,299)	\$0

*

* This fund was created in FY20 to account for the FEMA Flood Mitigation Assistance Grant Program. The funds will be used for the acquisition and demolition of properties in flood-prone areas. The federal cost share is 100%.

**2017 COMMUNITY DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY (123)
(Harris County) FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
FEDERAL GOVERNMENT	\$0	\$4,401,736	\$965,108	\$965,108	\$965,108	\$3,152,787
INTEREST EARNED	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
TOTAL REVENUES	\$0	\$4,401,736	\$965,108	\$965,108	\$965,108	\$3,152,787
EXPENDITURES						
PUBLIC SAFETY	\$0	\$979,308	\$787,748	\$791,022	\$791,022	\$188,286
DRAINAGE	3,594	3,422,428	177,360	284,628	457,926	2,677,066
TOTAL EXPENDITURES	\$3,594	\$4,401,736	\$965,108	\$1,075,650	\$1,248,949	\$2,865,352
INCREASE (DECREASE) IN FUND BALANCE	(\$3,594)	\$0	\$0	(\$110,542)	(\$283,841)	\$287,435
BEGINNING FUND BALANCE	\$0	(\$3,594)	(\$3,594)	(\$3,594)	(\$3,594)	(\$287,435)
ENDING FUND BALANCE	(\$3,594)	(\$3,594)	(\$3,594)	(\$114,136)	(\$287,435)	\$0

* This fund was created in FY20 to account for the CDBG-DR Grant funds to be used for the following projects on the *Harris County* side of the City:

Blackhawk Property Acquisition and Rehabilitation (Emergency Shelter)	\$979,308
Forest Bend Detention Pond	\$3,426,022

**2017 COMMUNITY DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY (124)
(Galveston County) FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
FEDERAL GOVERNMENT	\$0	\$5,454,167	\$0	\$0	\$0	\$5,199,187
INTEREST EARNED	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
TOTAL REVENUES	\$0	\$5,454,167	\$0	\$0	\$0	\$5,199,187
EXPENDITURES						
FLOOD CONTROL	\$0	\$2,691,517	\$60,895	\$160,950	\$212,500	\$2,327,412
ACQUISITION AND DEMOLITION	0	2,762,650	0	23,172	50,382	2,669,788
TOTAL EXPENDITURES	\$0	\$5,454,167	\$60,895	\$184,122	\$262,882	\$4,997,200
INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	(\$123,227)	(\$201,987)	\$201,987
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	(\$201,987)
ENDING FUND BALANCE	\$0	\$0	\$0	(\$123,227)	(\$201,987)	\$0

*

* This fund was created in FY20 to account for the CDBG-DR Grant funds to be used for the following projects on the *Galveston County* side of the City:

Pipe Rack Project	\$	1,118,720
Deepwood Flood Control Project	\$	1,572,797
Acquisitions Deepwood Properties	\$	887,346
Acquisitions Frenchman's Creek	\$	1,875,305

**2021 Coronavirus State and Local Fiscal Recovery (125)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
FEDERAL GOVERNMENT	\$0	\$0	\$0	\$0	\$0	\$8,780,000
INTEREST EARNED	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$8,780,000
EXPENDITURES						
FLOOD CONTROL	\$0	\$0	\$0	\$0	\$0	\$0
ACQUISITION AND DEMOLITION	0	0	0	0	0	0
INFRASTRUCTURE	0	0	0	0	0	8,780,000
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$8,780,000
INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0

*

* This fund was created in FY21 to account for the Coronavirus State and Local Fiscal Recovery federal grant funds to be used for Water, Sewer or Broadband infrastructure. The identified projects are:

Lift Station #1 Rehabilitation/Mitigation	\$797,000
Lift Station #4 Rehabilitation/Mitigation	\$1,594,000
Lift Station #17 Rehabilitation/Mitigation	\$797,000
Surface Water Station #3	\$4,600,000
Elevated Water Storage Tank #2 Rehab	\$954,000

**FIRE/EMS DONATION FUND (131)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
DONATIONS	\$215,472	\$215,000	\$215,000	\$158,214	210,953	\$215,000
INTEREST EARNED	7,035	2,150	2,150	2,336	2,984	1,567
MISC REVENUE	598,448	0	0	0	0	0
TOTAL REVENUES	\$820,955	\$217,150	\$217,150	\$160,550	\$213,937	\$216,567
EXPENDITURES						
PUBLIC SAFETY	\$120,934	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	70,643	197,907	197,907	132,832	197,907	132,832
CAPITAL OUTLAY	773,075	169,000	169,000	129,204	180,989	220,635
TOTAL EXPENDITURES	\$964,652	\$366,907	\$366,907	\$262,036	\$378,896	\$353,467
OTHER FINANCING SOURCES						
TRANSFERS IN (OUT)	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL LEASE PROCEEDS	772,015	0	0	0	0	0
SALE OF CAPITAL ASSETS	61,000	0	0	0	7,000	0
TOTAL OTHER FINANCING SOURCES	\$833,015	\$0	\$0	\$0	\$7,000	\$0
INCREASE (DECREASE) IN FUND BALANCE	\$689,318	(\$149,757)	(\$149,757)	(\$101,486)	(\$157,959)	(\$136,900)
BEGINNING FUND BALANCE	\$71,489	\$760,807	\$760,807	\$760,807	\$760,807	\$602,848
ENDING FUND BALANCE	\$760,807	\$611,050	\$611,050	\$659,321	\$602,848	\$465,948

In previous years, donated funds were disbursed to the Friendswood Volunteer Fire Department (FVFD) on a quarterly basis to purchase capital equipment. Beginning in FY20, donated funds are retained by the City and used to purchase capital equipment for use by FVFD. This year's budget includes the following equipment:

SCBA Air Compressor	\$55,000
Automatic Defibrillators	\$4,635
Ambulance Remount	\$161,000

FY22 Debt Service includes the following:

- 2nd of 7 principal & interest payment for a fire truck purchased in FY20
- 3rd of 6 principal & interest payment for an ambulance purchased in FY20

**MUNICIPAL COURT FUND (150)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
COURT SECURITY FEES	\$15,491	\$17,700	\$17,700	\$23,783	\$31,711	\$17,700
COURT TECHNOLOGY FEES	15,298	16,000	16,000	19,845	26,461	16,000
COURT TRUANCY PREVENTION FEES	10,670	15,000	15,000	23,546	31,395	15,000
COURT JURY SERVICES FEES	211	300	300	468	624	300
INTEREST EARNED	2,443	1,850	1,850	687	946	474
TOTAL REVENUES	\$44,113	\$50,850	\$50,850	\$68,330	\$91,136	\$49,474
EXPENDITURES						
COURT SECURITY PROJECTS	\$10,874	\$14,552	\$14,552	\$9,592	\$9,592	\$12,909
COURT TECHNOLOGY PROJECTS	29,849	33,000	34,638	31,914	32,034	36,850
COURT TRUANCY PREVENTION PROJECTS		0	0	0	0	0
COURT JURY SERVICES PROJECTS	0	0	0	0	0	0
CAPITAL OUTLAY SECURITY	0	0	0	0	0	120,000
CAPITAL OUTLAY TECHNOLOGY	0	0	0	0	0	0
TOTAL EXPENDITURES	\$40,723	\$47,552	\$49,190	\$41,506	\$41,626	\$169,759
OPERATING TRANSFERS OUT	\$0	\$0	\$0	\$0	\$0	\$0
INCREASE (DECREASE) IN FUND BALANCE	\$3,390	\$3,298	\$1,660	\$26,823	\$49,511	(\$120,285)
BEGINNING FUND BALANCE	\$231,733	\$235,123	\$235,123	\$235,123	\$235,123	\$284,634
ENDING FUND BALANCE	\$235,123	\$238,421	\$236,783	\$261,947	\$284,634	\$164,349

*
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* As of 6/30/2021, the fund balance equity share of the Municipal Court Fund is approximately:

Court Security - 65.3%
Court Technology - 21.1%
Court Truancy Prevention - 13.4%
Court Jury Services - 0.20%

** The decrease in fund balance is a result of the capital outlay security project planned for FY22. Court security funds will be used in the expansion of our public safety facility and municipal courtrooms.

TAX DEBT SERVICE FUND

The Tax Debt Service Fund is used to account for property taxes levied for payment of principal and interest on all general long-term debt of the City. The basis of budgeting for the Tax Debt Service Fund is the modified accrual method and is the same as the basis of accounting reported in the Annual Comprehensive 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 \$0.4873 per \$100 of net assessed value at 100% collection on a projected net assessed tax base of \$4,243,567,347.

Per the City's Financial Advisor, using the Texas Attorney General's guideline for home-rule cities, the City's legal debt margin is based on a tax rate of \$1.35 per \$100 of net assessed property value with a projected 100% collection of the tax levy. For FY22, the City's legal debt margin is \$50,818,815. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of \$57,288,159 or less.

Legal Debt Margin Calculation

Data needed for the calculation includes the City's estimated net assessed property valuation (\$4,243,567,347), the Texas Constitution home-rule cities maximum debt service requirement amount (\$57,288,159) and the City's maximum annual debt service requirement amount for existing G.O. debt (\$6,469,344).

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.

$$\mathbf{\$4,243,567,347 / \$100 \times \$1.35 = \$57,288,159}$$

The City's maximum annual G.O. debt service requirement for existing G.O. debt of \$6,469,344 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 for existing G.O. debt amount from the City's maximum legal debt service requirement amount.

$$\text{Friendswood's Legal Debt Margin} = \$57,288,159 \text{ minus } \$6,469,344 \text{ or } \mathbf{\$50,818,815}$$

According to the City's Financial Advisor, a debt margin of \$50,818,815 translates into additional debt capacity of about \$840 million in bonds (depending on factors such as the number of sales and the interest environment).

**TAX DEBT SERVICE FUND (201)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
AD VALOREM TAXES	\$3,185,530	\$3,729,088	\$3,729,088	\$3,641,552	\$3,681,552	\$4,335,517
DELINQUENT PROPERTY TAXES	19,271	20,000	20,000	16,454	18,252	20,000
INTEREST EARNED	9,293	9,075	9,075	3,093	9,330	1,600
TOTAL REVENUES	\$3,214,094	\$3,758,163	\$3,758,163	\$3,661,099	\$3,709,134	\$4,357,117
EXPENDITURES						
DEBT SERVICE*						
PRINCIPAL	\$2,221,257	\$2,438,779	\$2,438,779	\$2,143,512	\$2,438,779	\$2,722,150
INTEREST	1,110,504	1,286,060	1,382,500	674,590	1,381,474	1,608,867
ISSUE COSTS	33,716	0	0	0	0	0
FISCAL AGENT FEES	2,300	4,250	4,250	2,000	4,250	4,500
TOTAL EXPENDITURES	\$3,367,777	\$3,729,089	\$3,825,529	\$2,820,102	\$3,824,503	\$4,335,517
OTHER FINANCING SOURCES (USES)						
BOND PROCEEDS	\$2,065,000	\$0	\$0	\$0	\$0	\$0
PREMIUM ON BOND ISSUANCE	343,348	0	0	0	0	0
OPERATING TRANSFERS IN (OUT)	92,497	0	96,440	96,440	96,440	0
PAYMENTS TO REFUNDING BOND ESCROW AGENT	(2,372,262)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	\$128,583	\$0	\$96,440	\$96,440	\$96,440	\$0
INCREASE (DECREASE) IN FUND BALANCE	(\$25,100)	\$29,074	\$29,074	\$937,437	(\$18,929)	\$21,600
BEGINNING FUND BALANCE	\$57,009	\$31,909	\$31,909	\$31,909	\$31,909	\$12,980
ENDING FUND BALANCE	\$31,909	\$60,983	\$60,983	\$969,346	\$12,980	\$34,580

* Debt service payments in this fund include:

- 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)
- Principal & interest payments on General Obligation Improvement and Refunding Bonds issued in 2020 for \$9.860 million (round 1 of bonds authorized by voters in 2019).
- Principal & interest payments on General Obligation Improvement and Refunding Bonds issued in 2021 for \$16.235 million (round 2 of bonds authorized by voters in 2019).

CAPITAL PROJECT FUNDS

2015 – 2017 General Obligation Bonds Funds

This fund is used to account for the proceeds of the general obligation bonds in the amount of \$24,085,000 approved by voters on November 5, 2013. These bonds 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

2020 General Obligation Bond Fund

This fund is used to account for the proceeds of the general obligation bonds (round 1) in the amount of \$8,000,000 approved by voters on November 5, 2019. This bond was approved to fund the following improvements:

Purchase and Renovation of Blackhawk Facility	\$ 2,000,000
<u>Drainage Improvements</u>	<u>6,000,000</u>
Total	\$ 8,000,000

2021 General Obligation Bond Fund

This fund is used to account for the proceeds of the general obligation bonds (round 2) in the amount of \$14,100,000 approved by voters on November 5, 2019. This bond was approved to fund the following improvements:

Replace Station #2 & Upgrade Fire Training Field	\$ 4,100,000
Expand Public Safety Building	\$ 5,000,000
<u>Drainage Improvements</u>	<u>\$ 5,000,000</u>
Total	\$14,100,000

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 Parks and Recreation 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 Improvement Fund

This fund is used to account for revenues collected from the optional additional 3/8 of 1% sales tax for maintenance of the City's existing streets. The sales tax for street maintenance and improvements was first approved by voters in May 2016 and reauthorized in November 2020. The tax requires voter approval every four years.

CAPITAL PROJECT FUNDS

Friendswood Downtown Economic Development Improvements 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.

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 Annual Comprehensive Financial Report.

2015 GENERAL OBLIGATION BOND FUND (253)
2016 GENERAL OBLIGATION BOND FUND (254)
2017 GENERAL OBLIGATION BOND FUND (255)
FUND SUMMARY

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
INTEREST EARNED	\$18,784	\$25,000	\$25,000	\$320	\$364	\$517
OTHER	8,397	0	0	0	0	0
TOTAL REVENUES	\$27,181	\$25,000	\$25,000	\$320	\$364	\$517
EXPENDITURES						
CAPITAL IMPROVEMENTS						
PUBLIC WORKS						
STREETS & DRAINAGE	\$1,793,704	\$701,920	\$7,386	\$965	\$965	\$293,104
PARKS						
MASTER PLAN	0	129,041	146,200	48,625	75,000	71,200
DOG PARK	7,330	0	0	0	0	0
OLD CITY PARK	12,254	0	0	0	0	0
FACILITIES	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,813,288	\$830,961	\$153,586	\$49,590	\$75,965	\$364,304
OTHER FINANCING SOURCES (USES)						
OPERATING TRANSFERS IN (OUT)	(\$53,167)	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES)	(\$53,167)	\$0	\$0	\$0	\$0	\$0
 INCREASE (DECREASE) IN FUND BALANCE	 (\$1,839,274)	 (\$805,961)	 (\$128,586)	 (\$49,270)	 (\$75,601)	 (\$363,787)
BEGINNING FUND BALANCE	\$2,278,662	\$439,388	\$439,388	\$439,388	\$439,388	\$363,787
ENDING FUND BALANCE	\$439,388	(\$366,573)	\$310,802	\$390,118	\$363,787	\$0

*

* These funds are used to record expenditures resulting from the General Obligations Bonds authorized in November 2013.

**2020 GENERAL OBLIGATION BOND FUND (256)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
INTEREST EARNED	\$4,783	\$15,000	\$15,000	\$1,274	\$1,458	\$2,202
TOTAL REVENUES	\$4,783	\$15,000	\$15,000	\$1,274	\$1,458	\$2,202
EXPENDITURES						
CAPITAL IMPROVEMENTS						
PUBLIC WORKS						
DRAINAGE IMPROVEMENTS	\$5,563,135	\$6,016,737	\$436,864	\$436,864	\$436,864	\$0
FACILITIES						
BLACKHAWK FACILITY	0	2,005,579	2,000,000	7,800	7,800	1,992,200
TOTAL EXPENDITURES	\$5,563,135	\$8,022,316	\$2,436,864	\$444,664	\$444,664	\$1,992,200
OTHER FINANCING SOURCES (USES)						
BOND PROCEEDS	\$7,795,000	\$0	\$0	\$0	\$0	\$0
PREMIUM ON BOND ISSUANCE	410,492	0	0	0	0	0
BOND ISSUE COSTS	(139,287)	0	0	0	0	0
OPERATING TRANSFERS IN (OUT)	(66,205)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	\$8,000,000	\$0	\$0	\$0	\$0	\$0
INCREASE (DECREASE) IN FUND BALANCE	\$2,441,648	(\$8,007,316)	(\$2,421,864)	(\$443,390)	(\$443,206)	(\$1,989,998)
BEGINNING FUND BALANCE	\$0	\$2,441,648	\$2,441,648	\$2,441,648	\$2,441,648	\$1,998,442
ENDING FUND BALANCE	\$2,441,648	(\$5,565,668)	\$19,784	\$1,998,258	\$1,998,442	\$8,444

*

* This fund is used to record expenditures resulting from round one of the General Obligations Bonds authorized in November 2019.

The bond funds will be used for the following:

Renovation of the Blackhawk Facility for Public Works & Parks Maintenance	\$2,000,000
Drainage Improvements	\$6,000,000

**2021 GENERAL OBLIGATION BOND FUND (257)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
INTEREST EARNED	\$0	\$0	\$0	\$381	\$1,652	\$15,539
TOTAL REVENUES	\$0	\$0	\$0	\$381	\$1,652	\$15,539
EXPENDITURES						
CAPITAL IMPROVEMENTS						
PUBLIC WORKS						
DRAINAGE IMPROVEMENTS	\$0	\$0	\$5,000,000	\$14,406	\$14,891	\$4,235,109
FACILITIES						
NEW FIRE STATION & TRAINING FIELD	0	4,390,000	4,100,000	166,154	320,000	3,780,000
PUBLIC SAFETY BUILDING EXPANSION	0	4,410,000	5,000,000	0	373,344	4,626,656
TOTAL EXPENDITURES	\$0	\$8,800,000	\$14,100,000	\$180,560	\$708,235	\$12,641,765
OTHER FINANCING SOURCES (USES)						
BOND PROCEEDS	\$0	\$9,100,000	\$13,185,000	\$13,185,000	\$13,185,000	\$0
PREMIUM ON BOND ISSUANCE	0	0	1,173,884	1,173,884	1,173,884	0
BOND ISSUE COSTS	0	0	(162,444)	(162,444)	(162,444)	0
OPERATING TRANSFERS IN (OUT)	0	0	(96,440)	(96,440)	(96,440)	0
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$9,100,000	\$14,100,000	\$14,100,000	\$14,100,000	\$0
INCREASE (DECREASE) IN FUND BALANCE	\$0	\$300,000	\$0	\$13,919,821	\$13,393,417	(\$12,626,226)
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$13,393,417
ENDING FUND BALANCE	\$0	\$300,000	\$0	\$13,919,821	\$13,393,417	\$767,191

*

* This fund was set up to record expenditures that will result from round two of the General Obligations Bonds authorized in November 2019. The bonds will be used for the following:

Expansion of the Public Safety Building	\$5,000,000
Replace Fire Station #2	\$4,100,000
Drainage Improvements	\$5,000,000

SIDEWALK INSTALLATION FUND (160)
FUND SUMMARY

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
REVENUE	\$9,275	\$0	\$0	\$0	\$0	\$0
INTEREST EARNED	446	245	245	131	174	88
TOTAL REVENUES	\$9,721	\$245	\$245	\$131	\$174	\$88
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	\$9,721	\$245	\$245	\$131	\$174	\$88
BEGINNING FUND BALANCE	\$33,884	\$43,605	\$43,605	\$43,605	\$43,605	\$43,779
ENDING FUND BALANCE	\$43,605	\$43,850	\$43,850	\$43,736	\$43,779	\$43,867

*

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

**PARK LAND DEDICATION FUND (164)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
COMMUNITY PARK FEES	\$68,400	\$50,000	\$50,000	\$42,600	\$56,800	\$50,000
OTHER PROGRAM FEES	0	0	0	0	0	0
INTEREST EARNED	959	775	775	398	514	269
TOTAL REVENUES	\$69,359	\$50,775	\$50,775	\$42,998	\$57,314	\$50,269
EXPENDITURES						
OPERATING TRANSFERS IN (OUT)	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EQUIPMENT	0	0	0	0	0	0
CAPITAL IMPROVEMENTS	15,130	157,638	74,474	59,991	74,474	159,226
TOTAL EXPENDITURES	\$15,130	\$157,638	\$74,474	\$59,991	\$74,474	\$159,226
INCREASE (DECREASE) IN FUND BALANCE	\$54,229	(\$106,863)	(\$23,699)	(\$16,994)	(\$17,160)	(\$108,957)
BEGINNING FUND BALANCE	\$71,888	\$126,117	\$126,117	\$126,117	\$126,117	\$108,957
ENDING FUND BALANCE	\$126,117	\$19,254	\$102,418	\$109,124	\$108,957	\$0

*

* Fund balance in the Park Land Dedication Fund will be depleted in FY22 for the following uses:

Restroom and Shower	\$ 16,484
Playground at Old City Park	\$ 60,000
Tennis Court Resurfacing	\$ 30,000
Stevenson Basketball Court Resurfacing	\$ 7,000
Centennial Basketball Court Resurfacing	\$ 11,000
Fencing Replacement at Sportspark	\$ 34,742

**STREETS IMPROVEMENT FUND (170)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
SALES TAXES	\$1,749,225	\$1,815,271	\$1,815,271	\$1,129,470	\$1,965,004	\$2,023,954
INTEREST EARNED	30,219	19,800	19,800	3,642	5,024	2,127
TOTAL REVENUES	\$1,779,444	\$1,835,071	\$1,835,071	\$1,133,112	\$1,970,028	\$2,026,081
EXPENDITURES						
OPERATING TRANSFERS IN (OUT)	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENTS	3,943,786	2,060,241	764,827	411,801	768,459	3,704,880
TOTAL EXPENDITURES	\$3,943,786	\$2,060,241	\$764,827	\$411,801	\$768,459	\$3,704,880
INCREASE (DECREASE) IN FUND BALANCE	(\$2,164,342)	(\$225,170)	\$1,070,244	\$721,311	\$1,201,569	(\$1,678,799)
BEGINNING FUND BALANCE	\$2,641,572	\$477,230	\$477,230	\$477,230	\$477,230	\$1,678,799
ENDING FUND BALANCE	\$477,230	\$252,060	\$1,547,474	\$1,198,541	\$1,678,799	\$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

The sales tax for street maintenance and improvements requires voter approval every four years. A Special Election was held in November 2020. The voters reauthorized the sales tax for street maintenance and improvements for another four years expiring on December 31, 2024.

**FRIENDSWOOD DOWNTOWN ECONOMIC DEVELOPMENT IMPROVEMENT FUND (175)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUES						
SALES TAXES	\$583,075	\$605,081	\$605,081	\$477,338	655,001	\$674,651
REIMBURSEMENTS	1,189	0	0	0	0	0
INTEREST EARNED	13,679	11,400	11,400	4,885	6,804	3,823
TOTAL REVENUES	\$597,943	\$616,481	\$616,481	\$482,223	\$661,805	\$678,474
EXPENDITURES						
OPERATING TRANSFERS IN (OUT)	\$16,000	\$16,000	\$16,000	\$12,001	16,000	\$16,000
ADMINISTRATIVE EXPENSES	119	2,000	2,000	0	2,000	2,000
CONTRACT SERVICES	4,850	0	100,796	16,718	100,796	0
CAPITAL IMPROVEMENTS	0	2,158,213	0	0	0	2,824,272
TOTAL EXPENDITURES	\$20,969	\$2,176,213	\$118,796	\$28,719	\$118,796	\$2,842,272
 INCREASE (DECREASE) IN FUND BALANCE	 \$576,974	 (\$1,559,732)	 \$497,685	 \$453,504	 543,009	 (\$2,163,798)
 BEGINNING FUND BALANCE	 \$1,043,815	 \$1,620,789	 \$1,620,789	 \$1,620,789	 1,620,789	 \$2,163,798
 ENDING FUND BALANCE	 \$1,620,789	 \$61,057	 \$2,118,474	 \$2,074,293	 2,163,798	 \$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

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**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
OTHER FINANCING SOURCES						
INTEREST EARNED	\$184	\$185	\$185	\$34	\$45	\$22
TOTAL OTHER FINANCING SOURCES	\$184	\$185	\$185	\$34	\$45	\$22
NON-OPERATING EXPENSES						
1776 PARK IMPROVEMENTS	\$13,852	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$13,852	\$0	\$0	\$0	\$0	\$0
INCREASE (DECREASE) IN FUND BALANCE	(\$13,668)	\$185	\$185	\$34	\$45	\$22
BEGINNING FUND BALANCE	\$24,738	\$11,070	\$11,070	\$11,070	\$11,070	\$11,115
ENDING FUND BALANCE	\$11,070	\$11,255	\$11,255	\$11,104	\$11,115	\$11,137

*

* 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 Annual Comprehensive Financial Report to reflect the results of operations similar to private enterprise.

The accrual basis of accounting is used for reporting purposes in the Annual Comprehensive 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
- 2016 Water and Sewer Bond Construction Fund
- 2018 Water and Sewer Bond Construction Fund
- 2021 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 Bonds 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 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 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 OPERATION FUND (401)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
OPERATING REVENUES						
WATER REVENUES	\$8,176,325	\$8,227,489	\$8,227,489	\$4,902,542	\$8,200,503	\$8,200,503
SEWER REVENUES	7,522,708	7,499,460	7,499,460	5,530,681	8,877,468	8,877,468
ADMINISTRATIVE FEES	448,717	393,650	393,650	353,081	437,200	437,200
SALES OF WATER METERS	28,460	30,000	30,000	14,665	30,000	30,000
MISCELLANEOUS	8,400	0	0	379	379	0
TOTAL REVENUES	\$16,184,610	\$16,150,599	\$16,150,599	\$10,801,348	\$17,545,550	\$17,545,171
OPERATING EXPENSES						
ADMINISTRATIVE SERVICES - FINANCE	\$517,612	\$480,420	\$479,520	\$325,724	\$463,281	\$506,659
HUMAN RESOURCES - INSURANCE	176,258	160,558	160,558	143,278	143,278	193,759
FIRE MARSHAL - STORM PUBLIC WORKS	8,806	0	0	44,285	44,285	0
ADMINISTRATION	245,906	269,596	267,721	184,033	270,249	269,141
WATER UTILITIES	629,213	804,819	850,554	448,606	831,038	981,263
SEWER UTILITIES	541,501	555,355	558,190	354,507	551,263	693,237
WATER OPERATIONS	3,547,248	3,749,323	4,191,539	2,728,063	4,210,192	3,271,067
SEWER OPERATIONS	3,938,371	3,024,585	6,009,642	1,633,784	6,023,893	3,297,316
UTILITY CUSTOMER SERVICE	250,468	263,669	263,119	174,146	241,877	307,019
ENGINEERING	335,642	393,269	392,394	265,467	392,252	426,460
TOTAL EXPENDITURES	10,191,025	9,701,594	13,173,237	6,301,893	13,171,608	9,945,921
OPERATING INCOME	\$5,993,585	\$6,449,005	\$ 2,977,362	\$ 4,499,455	\$ 4,373,942	\$7,599,250
NON-OPERATING REVENUES (EXPENSES)						
INTEREST EARNED	\$102,817	\$103,000	\$103,000	\$25,027	\$93,980	\$17,410
OTHER NON-OPERATING REVENUE	22,602	\$0	0	264,473	264,473	\$0
INSURANCE REIMBURSEMENT	0	\$0	0	229,553	0	\$0
CAPITAL IMPROVEMENTS	(186,654)	(300,000)	(1,938,751)	(178,892)	(1,938,751)	(300,000)
TRANSFERS IN (OUT)	(5,926,254)	(6,127,278)	(6,127,278)	(4,595,459)	(6,127,278)	(6,591,456)
TOTAL NON OPERATING	(\$5,987,489)	(\$6,324,278)	(\$7,963,029)	(\$4,255,298)	(\$7,707,576)	(\$6,874,046)
NET INCOME/(LOSS)	\$6,096	\$124,727	(\$4,985,667)	\$244,157	(\$3,333,634)	\$725,204
BEGINNING WORKING CAPITAL	\$10,445,319	\$10,451,415	\$10,451,415	\$10,451,415	\$10,451,415	\$7,117,781
ENDING WORKING CAPITAL	\$10,451,415	\$10,576,142	\$5,465,748	\$10,695,572	\$7,117,781	\$7,842,985

* The projected working capital at September 30, 2021 is \$7.1 million. The decrease in working capital is a result of the Blackhawk WWTP Aeration System upgrade expected to be completed in FY21. The balance includes a 90-day operating reserve of \$2.5 million, as set forth in the City's financial policies. The reserve is designed "to protect the City utility fund's creditworthiness as well as its financial position from unforeseeable emergencies." The policies state "additional undesignated funds will be allowed to accumulate in a fund designated for future utility/operating capital improvements."

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

City of Houston Raw Water System Buy-In	\$3,500,000
Contingency for Possible Future 36" and 42" Distribution Line Repairs	\$100,000

** The purchase of additional sewer capacity at the Blackhawk WWTP was not included in the FY22 budget resulting in an increase in working capital.

**2006 WATER AND SEWER BOND CONSTRUCTION FUND (418)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
NON-OPERATING REVENUES						
INTEREST EARNED	\$527	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$527	\$0	\$0	\$0	\$0	\$0
CAPITAL FINANCING ACTIVITIES						
CAPITAL IMPROVEMENTS						
PUBLIC WORKS						
DISTRIBUTION SYSTEM IMPROVEMENTS (WATER)	\$0	\$0	\$0	\$0	\$0	\$0
COLLECTION SYSTEM IMPROVEMENTS (SEWER)	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING EXPENSES						
TRANSFERS IN (OUT)	(\$44,674)	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	(\$44,674)	\$0	\$0	\$0	\$0	\$0
INCREASE (DECREASE) IN FUND BALANCE	(\$44,147)	\$0	\$0	\$0	\$0	\$0
BEGINNING FUND BALANCE	\$44,147	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0

*

* 2006 Water & Sewer Bond Construction Funds were depleted in FY20 with completion of water and sewer capital improvement projects funded by the 2006 water & sewer revenue bond issuance.

**2009 WATER AND SEWER BOND CONSTRUCTION FUND (419)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
NON-OPERATING REVENUES						
INTEREST EARNED	\$4,130	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$4,130	\$0	\$0	\$0	\$0	\$0
CAPITAL FINANCING ACTIVITIES						
CAPITAL IMPROVEMENTS						
PUBLIC WORKS						
DISTRIBUTION SYSTEM IMPROVEMENTS (WATER)	\$239,379	\$0	\$0	\$0	\$0	\$0
COLLECTION SYSTEM IMPROVEMENTS (SEWER)	111,503	0	0	0	0	0
TOTAL EXPENDITURES	\$350,882	\$0	\$0	\$0	\$0	\$0
NON-OPERATING EXPENSES						
TRANSFERS IN (OUT)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
INCREASE (DECREASE) IN FUND BALANCE	(\$346,752)	\$0	\$0	\$0	\$0	\$0
BEGINNING FUND BALANCE	\$346,752	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0

*

* 2009 Water & Sewer Bond Construction Funds were depleted in FY20 with completion of the water and sewer capital improvement projects funded by the 2009 water & sewer revenue bond issue.

**2016 WATER AND SEWER BOND CONSTRUCTION FUND (420)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
NON-OPERATING REVENUES						
INTEREST EARNED	\$27,358	\$25,000	\$25,000	\$852	\$1,037	\$1,688
TRANSFERS FROM W&S REVENUE DEBT	0	0	0	0	0	0
BOND PROCEEDS	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0
TOTAL REVENUES	\$27,358	\$25,000	\$25,000	\$852	\$1,037	\$1,688
CAPITAL FINANCING ACTIVITIES						
CAPITAL IMPROVEMENTS						
PUBLIC WORKS						
DISTRIBUTION SYSTEM IMPROVEMENTS (WATER)	\$53,979	\$175,000	\$19,390	\$19,390	\$19,390	\$175,000
COLLECTION SYSTEM IMPROVEMENTS (SEWER)	1,387,878	1,398,687	42,902	42,902	42,902	1,291,182
TOTAL EXPENDITURES	\$1,441,857	\$1,573,687	\$62,292	\$62,292	\$62,292	\$1,466,182
NON-OPERATING EXPENSES						
TRANSFERS IN (OUT)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
INCREASE (DECREASE) IN FUND BALANCE	(\$1,414,499)	(\$1,548,687)	(\$37,292)	(\$61,440)	(\$61,255)	(\$1,464,494)
BEGINNING FUND BALANCE	\$2,940,248	\$1,525,749	\$1,525,749	\$1,525,749	\$1,525,749	\$1,464,494
ENDING FUND BALANCE	\$1,525,749	(\$22,938)	\$1,488,457	\$1,464,309	\$1,464,494	(\$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

The remaining bond funds will be used to fund the following projects:

Blackhawk WWTP- Aeration System Upgrade	\$1,166,182
Control Replacement for Surface Water Station #2	\$65,000
Control Replacement for Surface Water Station #1	\$65,000
Replace 6" Pumps for LS# 8, 17, 22 and 26	\$90,000
Spare Pump for LS #2	\$35,000
Spare Pump & Piping changes for Surface Water Station #2	\$45,000

**2018 WATER AND SEWER BOND CONSTRUCTION FUND (421)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
NON-OPERATING REVENUES						
INTEREST EARNED	\$188,586	\$200,000	\$200,000	\$9,275	\$11,275	\$17,889
BOND PROCEEDS	0	0	0	0	0	0
PREMIUM ON BONDS	0	0	0	0	0	0
TOTAL REVENUES	\$188,586	\$200,000	\$200,000	\$9,275	\$11,275	\$17,889
CAPITAL FINANCING ACTIVITIES						
CAPITAL IMPROVEMENTS						
PUBLIC WORKS						
DISTRIBUTION SYSTEM IMPROVEMENTS (WATER)	\$2,143,762	\$7,148,438	\$0	\$0	\$0	\$11,652,555
COLLECTION SYSTEM IMPROVEMENTS (SEWER)	191,819	4,707,501	2,578,580	2,059,579	2,202,378	3,936,000
TOTAL EXPENDITURES	\$2,335,581	\$11,855,939	\$2,578,580	\$2,059,579	\$2,202,378	\$15,588,555
NON-OPERATING EXPENSES						
BOND ISSUE COSTS	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS OUT	0	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
INCREASE (DECREASE) IN FUND BALANCE	(\$2,146,995)	(\$11,655,939)	(\$2,378,580)	(\$2,050,304)	(\$2,191,103)	(\$15,570,666)
BEGINNING FUND BALANCE	\$20,328,295	\$18,181,300	\$18,181,300	\$18,181,300	\$18,181,300	\$15,990,197
ENDING FUND BALANCE	\$18,181,300	\$6,525,361	\$15,802,720	\$16,130,996	\$15,990,197	\$419,531

* 2018 Water & Sewer Bond Construction Fund established upon the issuance of the 2018 Water & Sewer Revenue bonds. Below is a list of water and sewer projects with estimated costs that will be funded with these revenue bonds:

Automated Meter Implementation	\$9,073,555
Sanitary Sewer System Assessment Phase VII	\$100,000
EPA Required Risk Assessment	\$100,000
Water Plant #1 Tank Rehabilitation	\$1,207,000
Sanitary Sewer System Assessment Phase IV - Construction	\$1,464,000
Water Plants #3 and #4 Tank Replacement	\$1,272,000
Lift Station #22 (Forest Bend) Rehabilitation	\$1,372,000
Sanitary Sewer Plant Additional Capacity	\$1,000,000

The following projects originally budgeted to be funded with 2018 Water & Sewer Bonds will be funded with Coronavirus State and Local Recovery Funds through the American Rescue Plan Act (ARPA):

Lift Station #1 Rehabilitation/Mitigation	\$797,000
Lift Station #4 Rehabilitation/Mitigation	\$1,594,000
Lift Station #17 Rehabilitation/Mitigation	\$797,000
Surface Water Station #3	\$4,600,000
Elevated Water Storage Tank #2 Rehab	\$954,000

**2021 WATER AND SEWER BOND CONSTRUCTION FUND (422)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
NON-OPERATING REVENUES						
INTEREST EARNED	\$0	\$0	\$0	\$2,624	\$4,406	\$16,233
BOND PROCEEDS	0	0	13,690,000	13,690,000	13,690,000	0
PREMIUM ON BONDS	0	0	2,148,303	2,148,303	2,148,303	0
TOTAL REVENUES	\$0	\$0	\$15,838,303	\$15,840,927	\$15,842,709	\$16,233
CAPITAL FINANCING ACTIVITIES						
CAPITAL IMPROVEMENTS						
PUBLIC WORKS						
DISTRIBUTION SYSTEM IMPROVEMENTS (WATER)	\$0	\$0	\$11,556,000	\$0	\$0	\$11,279,984
COLLECTION SYSTEM IMPROVEMENTS (SEWER)	0	0	3,172,000	0	0	1,800,000
TOTAL EXPENDITURES	\$0	\$0	\$14,728,000	\$0	\$0	\$13,079,984
NON-OPERATING EXPENSES						
BOND ISSUE COSTS	\$0	\$0	\$156,811	\$156,811	\$156,811	\$0
TRANSFERS OUT	0	0	953,492	953,492	953,492	0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$1,110,303	\$1,110,303	\$1,110,303	\$0
INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$14,730,624	\$14,732,406	(\$13,063,751)
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$14,732,406
ENDING FUND BALANCE	\$0	\$0	\$0	\$14,730,624	\$14,732,406	\$1,668,655

*

* 2021 Water & Sewer Bond Construction Fund established upon the issuance of the 2021 Water & Sewer Revenue bonds. Below is a list of water and sewer projects with estimated costs that will be funded with these revenue bonds:

42-inch Water Main Replacement	\$11,279,984
Sanitary Sewer System Assessment VIII Construction	\$1,800,000

**WATER CIP/IMPACT FEE FUND (480)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
NON-OPERATING REVENUES						
IMPACT FEES	\$275,085	\$208,800	\$208,800	\$140,108	\$169,655	\$218,438
INTEREST EARNED	233	178	178	58	261	27
MISCELLANEOUS	0	0	0	0	0	0
TOTAL NON-OPERATING REVENUES	\$275,318	\$208,978	\$208,978	\$140,166	\$169,916	\$218,465
NON-OPERATING EXPENSES						
TRANSFERS OUT	\$280,000	\$200,000	\$200,000	\$133,333	\$166,666	\$100,000
TOTAL NON-OPERATING EXPENSES	\$280,000	\$200,000	\$200,000	\$133,333	\$166,666	\$100,000
INCREASE (DECREASE) IN FUND BALANCE	(\$4,682)	\$8,978	\$8,978	\$6,833	\$3,250	\$118,465
BEGINNING FUND BALANCE	\$9,363	\$4,681	\$4,681	\$4,681	\$4,681	\$7,931
ENDING FUND BALANCE	\$4,681	\$13,659	\$13,659	\$11,514	\$7,931	\$126,396

* Expected increase to Retained Earnings in this fund due to:
Residential development is expected to exceed that of FY21 (125 new residential home starts are projected)

**SEWER CIP/IMPACT FEE FUND (580)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
NON-OPERATING REVENUES						
IMPACT FEES	\$179,066	\$84,000	\$84,000	\$128,829	\$167,259	\$228,750
INTEREST EARNED	773	673	673	400	529	270
MISCELLANEOUS	0	0	0	0	0	0
TOTAL NON-OPERATING REVENUES	\$179,839	\$84,673	\$84,673	\$129,229	\$167,788	\$229,020
NON-OPERATING EXPENSES						
TRANSFERS OUT	\$125,000	\$80,000	\$80,000	\$60,000	\$80,000	\$200,000
TOTAL NON-OPERATING EXPENSES	\$125,000	\$80,000	\$80,000	\$60,000	\$80,000	\$200,000
INCREASE (DECREASE) IN FUND BALANCE	\$54,839	\$4,673	\$4,673	\$69,229	\$87,788	\$29,020
BEGINNING FUND BALANCE	\$60,681	\$115,520	\$115,520	\$115,520	\$115,520	\$203,308
ENDING FUND BALANCE	\$115,520	\$120,193	\$120,193	\$184,749	\$203,308	\$232,328

* Expected increase to Retained Earnings in this fund due to:
Residential development is expected to exceed that of FY21 (125 new residential home starts are projected)

**WATER AND SEWER REVENUE DEBT SERVICE FUND (490)
FUND SUMMARY**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
NON-OPERATING REVENUES						
INTEREST EARNED	\$23,094	\$18,900	\$18,900	\$7,404	\$10,051	\$4,610
TRANSFERS IN	4,941,099	4,865,425	4,865,425	4,585,894	5,785,583	5,327,925
TOTAL REVENUES	\$4,964,193	\$4,884,325	\$4,884,325	\$4,593,298	\$5,795,634	\$5,332,535
NON-OPERATING EXPENSES						
DEBT SERVICE						
PRINCIPAL	\$2,945,000	\$3,015,000	\$3,015,000	\$3,015,000	\$3,015,000	\$3,115,000
INTEREST	1,940,635	1,846,675	1,846,675	949,325	2,115,430	2,208,425
ISSUANCE COSTS	20,000	0	0	21,375	21,375	0
FISCAL AGENT FEES	4,500	3,750	3,750	2,250	3,750	4,500
TRANSFERS OUT	0	0	0	0	0	0
TOTAL EXPENDITURES	\$4,910,135	\$4,865,425	\$4,865,425	\$3,987,950	\$5,155,555	\$5,327,925
INCREASE (DECREASE) IN FUND BALANCE	\$54,058	\$18,900	\$18,900	\$605,348	\$640,079	\$4,610
BEGINNING FUND BALANCE	\$2,015,026	\$2,069,084	\$2,069,084	\$2,069,084	\$2,069,084	\$2,709,163
ENDING FUND BALANCE	\$2,069,084	\$2,087,984	\$2,087,984	\$2,674,432	\$2,709,163	\$2,713,773

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
6-8	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**

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
OPERATING REVENUES						
DEPARTMENT LEASE REVENUES	\$691,404	\$782,590	\$782,590	\$586,956	\$782,590	\$813,530
TRANSFER FROM OTHER FUNDS	73,142	0	0	0	0	0
ASSET DISPOSITION	27,493	0	5,999	0	52,968	0
INSURANCE REIMBURSEMENTS	0	0	16,550	0	44,250	0
MISCELLANEOUS	164	0	0	0	0	0
INTEREST EARNED	7,754	5,000	5,000	2,492	3,146	1,659
TOTAL REVENUES	\$799,957	\$787,590	\$810,139	\$589,448	\$882,954	\$815,189
OPERATING EXPENSES						
VEHICLE REPLACEMENT PLAN						
VEHICLES & EQUIPMENT	\$426,950	\$652,000	\$1,038,861	\$949,392	\$1,122,908	\$638,200
NON-OPERATING EXPENSES						
TRANSFERS OUT	0	0	0	0	0	0
TOTAL EXPENDITURES	\$426,950	\$652,000	\$1,038,861	\$949,392	\$1,122,908	\$638,200
OPERATING INCOME	\$373,007	\$135,590	(\$228,722)	(\$359,944)	(\$239,954)	\$176,989
BEGINNING RETAINED EARNINGS	\$1,967,670	\$2,340,677	\$2,340,677	\$2,340,677	\$2,340,677	\$2,100,723
ENDING RETAINED EARNINGS	\$2,340,677	\$2,476,267	\$2,111,955	\$1,980,733	\$2,100,723	\$2,277,712

* The net value of the assets (vehicles & equipment in the fleet) included in retaining earnings is approximately \$1,416,865

This year's budget includes the following vehicle replacements:

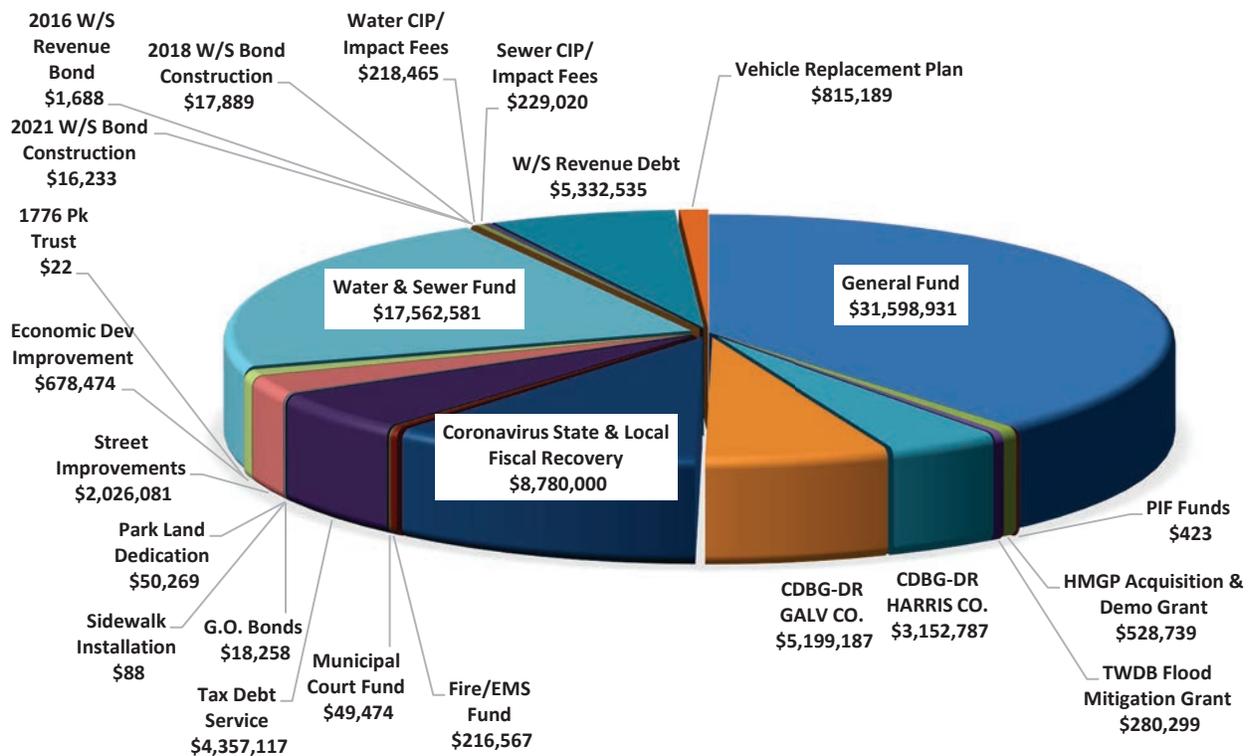
- 8 Police Department (1-Animal Control, 2-Criminal Investigations, 5-Patrol)
- 1 Fire Marshal's Office
- 1 Parks
- 1 Engineering

Revenue Summary Chart and Schedules by Fund

Revenue Summary Chart by Fund

The adopted revenue budget for fiscal year 2021-22 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.

FY22 Adopted Budget Revenues - All Funds \$81,130,316 (includes inter-fund transfers)



REVENUE SCHEDULES
001 - GENERAL FUND

ACCOUNT DESCRIPTION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
CURRENT PROPERTY TAXES	\$15,420,339	\$15,758,312	\$15,367,178	\$15,006,627	\$15,147,494	\$16,343,981
DELINQUENT PROPERTY TAXES	98,612	125,000	125,000	80,697	106,902	100,000
SALES TAX	7,046,535	7,261,012	7,327,619	4,555,221	7,860,016	8,095,816
TNMPCO FRANCHISE	1,071,444	1,109,852	1,109,852	434,801	1,119,059	1,042,370
HL&P FRANCHISE	130,828	137,700	137,700	103,214	137,618	137,700
MUNICIPAL ROW ACCESS FEES	91,637	137,000	137,000	46,108	55,151	60,000
ENTEX FRANCHISE	228,453	120,100	120,100	155,374	250,000	225,000
CABLE FRANCHISE	375,439	484,938	484,938	193,698	389,081	376,246
VIDEO SERVICE FRANCHISE	47,593	0	0	0	0	0
PEG FEES	109,621	0	0	54,203	54,203	0
WASTE CONNECTIONS TX FRANCHISE	87,645	111,600	111,600	61,918	88,286	84,512
MIXED DRINK TAX	50,599	58,040	58,040	37,194	55,790	53,531
TAXES	\$24,758,745	\$25,303,554	\$24,979,027	\$20,729,055	\$25,263,600	\$26,519,156
WRECKER PERMITS	\$60	\$20	\$20	\$90	\$90	\$60
ALCOHOLIC BEVERAGE PERMIT	16,357	10,000	10,000	7,410	9,880	10,652
NOISE ORDINANCE PERMIT	70	200	200	100	100	150
ANIMAL ESTABLISHMENT PERMIT	25	0	0	0	0	0
NUISANCE ABATE PROCEEDING	0	0	0	0	0	0
APP FEE-WELL DRILL PERMIT	1,070	0	0	0	0	0
NETWORK NODES AND POLES	0	10,000	10,000	0	0	0
AFTER HOURS INSPECTION	200	75	75	0	0	100
BUILDING PERMITS	476,241	404,770	404,770	330,017	437,909	436,438
ELECTRIC PERMITS	51,288	60,380	60,380	40,649	53,747	52,950
PLUMBING PERMITS	52,031	68,850	68,850	40,936	53,914	52,606
DEVELOPMENT PERMITS	425	500	500	200	250	300
AIR CONDITIONING PERMITS	36,467	26,000	26,000	24,355	33,709	33,496
PLAN INSPECTION FEES	146,623	195,950	195,950	96,135	133,555	146,259
RE INSPECTION FEES	1,435	455	455	1,191	1,191	1,000
SIGN PERMITS	246	1,000	1,000	21	21	200
ALARM PERMITS	83,975	90,000	90,000	53,453	80,656	84,439
BANNER PERMIT FEE	275	500	500	250	300	400
ANIMAL LICENSES	540	900	900	580	775	740
ELECTRICAL LICENSES	0	400	400	0	0	0
CONTRACTOR LICENSE REGIST	0	0	0	0	0	0
METRICOM INC AGREEMENT	4,048	4,049	4,049	0	4,049	4,049
LICENSES AND PERMITS	\$871,376	\$874,049	\$874,049	\$595,387	\$810,146	\$823,839
FEDERAL GOVERNMENT	\$1,902,385	\$0	\$0	\$307,570	\$307,570	\$0
BUREAU OF JUSTICE GRANTS	4,373	0	0	3,578	3,578	0
FEMA GRANTS	445,314	0	1,943,383	2,062,183	2,062,183	0
HOMELAND SECURITY GRANTS	0	0	4,480	4,480	4,480	0
GRANTS	6,690	0	0	0	0	0
TX STATE LIBRARY GRANTS	3,942	0	0	0	0	0
CRIMINAL JUSTICE DIVISION	61,678	52,000	52,000	49,248	73,872	68,000
LAW ENFORCEMENT TRAINING	5,149	5,140	5,140	4,686	4,686	4,990
EMERGENCY MGMT DIVISION	30,876	38,480	38,480	0	30,000	30,000
TDEM	22,702	0	0	22,570	22,570	0
LOCAL GOVERNMENTS	12,000	12,000	12,000	9,400	12,000	12,000
FRIENDSWOOD ISD	451,692	453,613	453,613	324,808	412,000	481,406
CLEAR CREEK ISD	20,623	29,370	29,370	30,549	30,549	30,000
INTERGOVERNMENTAL	\$2,967,424	\$590,603	\$2,538,466	\$2,819,072	\$2,963,488	\$626,396
CREDIT CARD FEES	\$42,294	\$36,000	\$36,000	\$48,894	\$70,713	\$75,000
FACILITY SECURITY FEES	105	35,000	35,000	14,339	14,339	35,000
PLATT FEES	5,100	7,350	7,350	11,100	13,000	8,800
COMMERCIAL SITE PLAN	2,500	5,000	5,000	1,000	1,500	4,000
REZONING FEES	1,400	2,000	2,000	1,600	2,100	2,000
BOARD OF ADJUSTMENT FEES	0	300	300	0	0	0
VACATION OF EASEMENT/R-O-W	300	300	300	0	0	300
ZONING COMPLIANCE CERT	3,075	2,500	2,500	2,250	3,000	3,100
CONSTRUCTION PLAN REVIEW	1,000	1,500	1,500	6,000	8,000	1,500
BID SPEC DOCUMENTS	0	100	100	108	108	108
ANIMAL CNTRL/SHELTER FEES	425	1,500	1,500	435	570	1,000
ANIMAL ADOPTION FEES	3,216	10,000	10,000	2,140	2,873	4,000
SWIMMING POOL FEES	10,810	45,000	45,000	62,069	70,000	56,735
RECREATION PROGRAM/EVENTS	6,975	16,000	16,000	6,215	6,215	14,500
AMPHITHEATER RENTAL FEES	0	300	300	225	225	200
CONCESSION AGREEMENTS	600	500	500	599	599	600
LAKE FRIENDSWOOD FEES	0	1,500	1,500	0	0	0
SPORTS COMPLEX FEES	3,383	5,000	5,000	9,588	12,784	5,000
OLD CITY PARK FEES	0	8,000	8,000	0	0	0

REVENUE SCHEDULES
001 - GENERAL FUND

ACCOUNT DESCRIPTION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
STEVENS PARK FEES	300	2,500	2,500	60	60	350
PAVILION FEES	2,564	19,500	19,500	13,423	15,966	16,000
GAZEBO FEES	425	2,350	2,350	825	1,000	1,500
LEAVESLEY PARK FEES	10,533	34,000	34,000	11,423	13,472	15,000
ACTIVITY USER FEE	2,765	2,000	2,000	625	1,000	2,000
NON-RESIDENTIAL FEE	1,025	1,350	1,350	1,425	1,800	1,350
LEAGUE FEES-ADULT	32,768	30,000	30,000	36,847	50,000	40,000
SUMMER DAY CAMP	145	161,433	161,433	110,435	135,000	135,000
AEROBIC CLASS FEES	15,181	20,000	20,000	17,014	18,000	16,319
OTHER FEES	0	0	0	25	25	0
OTHER PROGRAM FEES	17,605	10,000	10,000	0	0	0
BOOTH FEES	8,230	13,000	13,000	3,855	10,000	11,000
FUN RUN RECEIPTS/DONATION	14,160	12,000	12,000	2,465	2,465	9,000
SPONSORSHIP FEES	1,800	17,500	17,500	15,800	15,800	8,000
CHARGES FOR SERVICES	\$188,684	\$503,483	\$503,483	\$380,784	\$470,614	\$467,362
COURT FINES AND FEES	\$540,949	\$642,000	\$642,000	\$691,499	\$900,000	\$925,646
WARRANTLESS ARREST (AF)	18,893	18,000	18,000	24,697	34,016	26,638
WARRANTLESS ARREST (CAPWAR)	36,754	44,000	44,000	26,005	32,372	37,553
CHILD SAFETY (CS)	452	1,800	1,800	4,966	4,966	2,215
TRAFFIC FEE (TFC)	6,076	4,000	4,000	8,687	11,000	7,250
HARRIS CO CHILD SAFETY	11,674	12,000	12,000	9,438	12,851	12,462
ADMINISTRATIVE FEE - DPTS	1,422	2,000	2,000	1,508	1,860	1,741
10% TP-COURT ADM (35)	2,859	2,000	2,000	11,296	15,991	7,033
40% TP - CITY FUNDS (35)	5,735	9,000	9,000	2,123	2,679	5,807
JURY FEE \$3	15	20	20	0	0	20
STATE TRAFFIC (5% CITY)	3,875	2,700	2,700	5,683	8,104	4,750
CITY'S 10% CJF	8	20	20	1	2	20
CONSOLIDATED COURT COST-10% ADM	19,567	20,000	20,000	35,248	46,336	28,642
STATE DOT COURT FINE	0	0	0	125	0	0
LIBRARY	13,470	20,160	20,160	5,254	6,000	6,000
FALSE ALARMS	29,164	22,000	22,000	13,250	13,250	23,650
FINES	\$690,913	\$799,700	\$799,700	\$839,780	\$1,089,427	\$1,089,427
INVESTMENTS	\$111,519	\$88,000	\$88,000	\$678	\$15,320	\$17,000
TEXPOOL	27,041	26,700	26,700	1,056	1,166	3,000
TEXAS CLASS	8,182	8,600	8,600	635	803	2,000
TX CLASS GOVT	37,109	40,000	40,000	1,837	2,270	5,000
CHECKING ACCOUNTS	6,955	5,300	5,300	5,361	7,687	7,000
MARKING INVEST TO MARKET	6,800	0	0	0	0	0
INTEREST REVENUE	\$197,606	\$168,600	\$168,600	\$9,567	\$27,246	\$34,000
LIENS	\$0	\$0	\$0	\$0	\$0	\$0
TOWER RENTAL FEES	142,667	140,000	140,000	31,664	132,810	135,100
MISC RECEIPTS	9,875	2,388	2,388	56,959	56,959	41,106
DISPATCHING SERVICES	18,072	18,000	18,000	15,000	18,000	18,000
INTERMODAL PERMIT FUNDS	7,722	0	0	3,383	3,383	0
ADMIN FEE-CHILD SUPPORT	661	720	720	395	520	500
RECYCLING RECEIPTS	479	600	600	0	0	242
REFUSE ADMIN FEE	221,858	222,430	222,430	170,505	229,351	230,000
ADMIN FEES-MISC RECEIPTS	659	750	750	1,311	1,500	1,002
LATE FEE-ALARM PERMIT	1,120	600	600	1,040	1,400	1,070
RETURN CHECK FEE	35	175	175	35	70	105
REIMBURSEMENTS	4,850	8,800	8,800	6,526	6,526	5,000
INSURANCE	8,548	0	24,723	76,929	76,929	0
PY INSURANCE REIMB	0	0	81,521	91,251	91,251	0
PRIOR PERIOD EXPENDITURES	0	0	0	2,181	2,181	0
PURCHASING REBATES	11,187	0	0	14,134	18,845	18,845
PRIOR YEAR REVENUE	60,394	0	0	18,020	18,020	0
DOCUMENTS	116	600	600	45	45	500
VENDING PROCEEDS	0	400	400	0	0	0
DONATIONS	51,459	2,750	42,463	44,662	60,000	2,750
SR PROGRAM DONATIONS	8,014	15,000	15,000	1,445	2,050	5,000
MISCELLANEOUS RECEIPTS	\$547,716	\$413,213	\$559,170	\$535,485	\$719,840	\$459,220
TRANS FROM W&S FUND	\$1,461,704	\$1,541,853	\$1,541,853	\$1,156,390	\$1,541,853	\$1,563,531
TRANS FROM FDEDC FUND	16,000	16,000	16,000	12,000	16,000	16,000
TRANS FROM VRP	0	0	0	0	0	0
GAIN/LOSS ON SALE OF FIXED ASSETS	7,000	0	4,000	4,000	4,000	0
SALE OF CITY PROPERTY	4,568	0	0	675	675	0
CAPITAL LEASE PROCEEDS	1,019,000	0	0	0	0	0
OTHER FINANCING SOURCES	\$2,508,272	\$1,557,853	\$1,561,853	\$1,173,065	\$1,562,528	\$1,579,531
GENERAL FUND TOTAL REVENUES	\$32,730,736	\$30,211,055	\$31,984,348	\$27,082,195	\$32,906,889	\$31,598,931

REVENUE SCHEDULES
OTHER FUNDS

ACCOUNT DESCRIPTION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
101 - POLICE SEIZURE FEDERAL						
SEIZED REVENUES-FEDERAL	\$35,444	\$0	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE	\$35,444	\$0	\$0	\$0	\$0	\$0
INVESTMENTS	\$945	\$500	\$500	\$349	\$443	\$142
TEXPOOL	253	100	100	12	13	26
TEXAS CLASS	80	80	80	6	7	13
TX CLASS GOVT	358	200	200	19	22	40
CHECKING ACCOUNTS	44	30	30	46	61	53
INTEREST REVENUE	\$1,680	\$910	\$910	\$432	\$546	\$274
TOTAL POLICE SEIZURE FEDERAL	\$37,125	\$910	\$910	\$432	\$546	\$274
102 - POLICE SEIZURE STATE						
SEIZED REVENUES-STATE	\$12,690	\$0	\$0	\$7,020	\$11,948	\$0
INTERGOVERNMENTAL REVENUE	\$12,690	\$0	\$0	\$7,020	\$11,948	\$0
INVESTMENTS	\$284	\$80	\$80	\$127	\$170	\$56
TEXPOOL	66	60	60	5	5	10
TEXAS CLASS	21	20	20	2	2	5
TX CLASS GOVT	358	300	300	19	20	16
CHECKING ACCOUNTS	10	10	10	19	26	21
INTEREST REVENUE	\$738	\$470	\$470	\$172	\$223	\$108
GAIN/LOSS ON SALE OF FIXED ASSETS	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANOUS RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL POLICE SEIZURE STATE	\$13,428	\$470	\$470	\$7,192	\$12,171	\$108
103 - FEDERAL TREASURY						
SEIZED REVENUES-FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENTS	\$133	\$10	\$10	\$48	\$64	\$21
TEXPOOL	33	10	10	2	2	4
TEXAS CLASS	11	10	10	1	1	2
TX CLASS GOVT	48	10	10	3	3	6
CHECKING ACCOUNTS	6	5	5	7	10	8
INTEREST REVENUE	\$231	\$45	\$45	\$61	\$80	\$41
TOTAL FEDERAL TREASURY	\$231	\$45	\$45	\$61	\$80	\$41
120 - HMGP ACQUISITION & DEMOLITION PROJECT FUND						
FEDERAL GOVERNMENT	\$677,819	\$0	\$283,049	\$283,049	\$283,049	\$397,023
TDEM	\$167,655	\$0	\$0	\$25,097	\$0	\$131,716
INTERGOVERNMENTAL REVENUE	\$845,474	\$0	\$283,049	\$308,146	\$283,049	\$528,739
TRANS FROM GENERAL FUND	0	0	0	0	0	0
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL HMGP ACQUISITION & DEMOLITION PROJECT FUND	\$845,474	\$0	\$283,049	\$308,146	\$283,049	\$528,739
121 - TEXAS WATER DEVELOPMENT BOARD FLOOD MITIGATION ACQUISITION GRANT FUND						
FEDERAL GOVERNMENT	\$0	\$0	\$0	\$1,698,513	\$1,698,513	\$280,299
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$1,698,513	\$1,698,513	\$280,299
TOTAL HMGP ACQUISITION & DEMOLITION PROJECT FUND	\$0	\$0	\$0	\$1,698,513	\$1,698,513	\$280,299
123 - 2017 COMMUNITY DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY (HARRIS CO.) FUND						
FEDERAL GOVERNMENT	\$0	\$4,401,736	\$965,108	\$965,108	\$965,108	\$3,152,787
INTERGOVERNMENTAL REVENUE	\$0	\$4,401,736	\$965,108	\$965,108	\$965,108	\$3,152,787
TOTAL HMGP ACQUISITION & DEMOLITION PROJECT FUND	\$0	\$4,401,736	\$965,108	\$965,108	\$965,108	\$3,152,787
124 - 2017 COMMUNITY DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY (GALVESTON CO.) FUND						
FEDERAL GOVERNMENT	\$0	\$5,454,167	\$0	\$0	\$0	\$5,199,187
INTERGOVERNMENTAL REVENUE	\$0	\$5,454,167	\$0	\$0	\$0	\$5,199,187
TRANS FROM GENERAL FUND	0	0	60,895	60,895	60,895	0
OTHER FINANCING SOURCES	\$0	\$0	\$60,895	\$60,895	\$60,895	\$0
TOTAL HMGP ACQUISITION & DEMOLITION PROJECT FUND	\$0	\$5,454,167	\$60,895	\$60,895	\$60,895	\$5,199,187
125 - 2021 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY						
FEDERAL GOVERNMENT	\$0	\$0	\$0	\$0	\$0	\$8,780,000
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$8,780,000
TOTAL CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY	\$0	\$0	\$0	\$0	\$0	\$8,780,000

REVENUE SCHEDULES
OTHER FUNDS

ACCOUNT DESCRIPTION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
131 - FIRE/EMS DONATION FUND						
INVESTMENTS	\$4,158	\$1,000	\$1,000	\$1,863	\$2,400	\$813
TEXPOOL	993	300	300	67	71	146
TEXAS CLASS	309	300	300	34	40	74
TX CLASS GOVT	1,379	500	500	107	123	230
CHECKING ACCOUNTS	197	50	50	265	350	304
INTEREST REVENUE	\$7,036	\$2,150	\$2,150	\$2,336	\$2,984	\$1,567
DONATIONS	\$215,472	\$215,000	\$215,000	\$158,214	\$210,953	\$215,000
MISCELLANEOUS REVENUE	598,448	0	0	0	0	0
SALE OF FIXED ASSETS	61,000	0	0	0	0	0
MISCELLANEOUS RECEIPTS	\$874,920	\$215,000	\$215,000	\$158,214	\$210,953	\$215,000
CAPITAL LEASES	\$772,015	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$772,015	\$0	\$0	\$0	\$0	\$0
TOTAL FIRE/EMS DONATION FUND	\$1,653,971	\$217,150	\$217,150	\$160,550	\$213,937	\$216,567
150 - MUNICIPAL COURT FUND						
BLDG SECURITY FUND	\$15,491	\$17,700	\$17,700	\$23,783	\$31,711	\$17,700
TECHNOLOGY FUND	15,298	16,000	16,000	19,845	26,461	16,000
TRUANCY PREVENTION FEES	10,670	15,000	15,000	23,546	31,395	15,000
JURY SERVICE FEES	211	300	300	468	624	300
MUNICIPAL COURT FEES	\$41,670	\$49,000	\$49,000	\$67,642	\$90,191	\$49,000
INVESTMENTS	\$1,400	\$800	\$800	\$543	\$757	\$247
TEXPOOL	356	300	300	19	21	44
TEXAS CLASS	115	200	200	10	12	22
TX CLASS GOVT	511	500	500	32	38	69
CHECKING ACCOUNTS	61	50	50	83	117	92
INTEREST REVENUE	\$2,443	\$1,850	\$1,850	\$687	\$945	\$474
TOTAL MUNICIPAL COURT FUND	\$44,113	\$50,850	\$50,850	\$68,329	\$91,136	\$49,474
160 - SIDEWALK INSTALL FUND						
SIDEWALK INSTALLATION	\$9,275	\$0	\$0	\$0	\$0	\$0
SIDEWALK INSTALLATION FEES	\$9,275	\$0	\$0	\$0	\$0	\$0
INVESTMENTS	\$259	\$100	\$100	\$104	\$140	\$46
TEXPOOL	64	50	50	4	4	8
TEXAS CLASS	20	20	20	2	2	4
TX CLASS GOVT	91	70	70	6	7	13
CHECKING ACCOUNTS	11	5	5	15	21	17
INTEREST REVENUE	\$445	\$245	\$245	\$131	\$174	\$88
TOTAL SIDEWALK INSTALL FUND	\$9,720	\$245	\$245	\$131	\$174	\$88
164 - PARK LAND DEDICATION FUND						
COMMUNITY PARKS	\$1,800	\$50,000	\$32,000	\$0	\$0	\$50,000
PARK FEES-EFFECTIVE FY13	66,600	0	0	42,600	56,800	0
PARK FEES	\$68,400	\$50,000	\$32,000	\$42,600	\$56,800	\$50,000
INVESTMENTS	\$546	\$400	\$400	\$313	\$409	\$140
TEXPOOL	141	100	100	12	13	25
TEXAS CLASS	44	50	50	6	7	13
TX CLASS GOVT	201	200	200	19	22	39
CHECKING ACCOUNTS	27	25	25	48	63	52
INTEREST REVENUE	\$959	\$775	\$775	\$398	\$514	\$269
TOTAL PARK LAND DEDICATION FUND	\$69,359	\$50,775	\$32,775	\$42,998	\$57,314	\$50,269
170 - STREET IMPROVEMENTS FUND						
SALES TAX	\$1,749,225	\$1,815,271	\$1,815,271	\$1,129,470	\$1,965,004	\$2,023,954
TAXES	\$1,749,225	\$1,815,271	\$1,815,271	\$1,129,470	\$1,965,004	\$2,023,954
INVESTMENTS	\$16,975	\$7,000	\$7,000	\$3,064	\$4,211	\$1,104
TEXPOOL	4,564	4,000	4,000	69	78	198
TEXAS CLASS	1,457	2,000	2,000	40	53	101
TX CLASS GOVT	6,484	6,000	6,000	120	154	312
CHECKING ACCOUNTS	739	800	800	348	530	412
INTEREST REVENUE	\$30,219	\$19,800	\$19,800	\$3,641	\$5,026	\$2,127
TOTAL STREET IMPROVEMENTS FUND	\$1,779,444	\$1,835,071	\$1,835,071	\$1,133,111	\$1,970,030	\$2,026,081
175 - ECONOMIC DEVELOPMENT DISTRICT FUND						
SALES TAX	\$583,075	\$605,081	\$605,081	\$477,338	\$655,001	\$674,651
REIMBURSEMENTS	1,189	0	0	0	0	0
TAXES	\$584,264	\$605,081	\$605,081	\$477,338	\$655,001	\$674,651
INVESTMENTS	\$8,125	\$6,600	\$6,600	\$3,823	\$5,406	\$2,183
TEXPOOL	1,897	1,600	1,600	139	151	320
TEXAS CLASS	600	1,000	1,000	76	95	160
TX CLASS GOVT	2,705	2,000	2,000	232	280	500
CHECKING ACCOUNTS	351	200	200	615	872	660
INTEREST REVENUE	\$13,678	\$11,400	\$11,400	\$4,885	\$6,804	\$3,823
TOTAL ECONOMIC DEVELOPMENT DISTRICT FUND	\$597,942	\$616,481	\$616,481	\$482,223	\$661,805	\$678,474

REVENUE SCHEDULES
OTHER FUNDS

ACCOUNT DESCRIPTION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
201 - TAX DEBT SERVICE FUND						
CURRENT PROPERTY TAXES	\$3,185,530	\$3,729,088	\$3,729,088	\$3,641,552	\$3,681,552	\$4,335,517
DELINQUENT PROPERTY TAXES	19,271	20,000	20,000	16,454	18,252	20,000
TAXES	\$3,204,801	\$3,749,088	\$3,749,088	\$3,658,006	\$3,699,804	\$4,355,517
INVESTMENTS	\$4,991	\$3,700	\$3,700	\$2,478	\$3,823	\$830
TEXPOOL	1,653	2,000	2,000	64	2,000	150
TEXAS CLASS	436	1,100	1,100	41	1,100	80
TX CLASS GOVT	1,943	2,000	2,000	104	2,000	230
CHECKING ACCOUNTS	268	275	275	407	407	310
INTEREST REVENUE	\$9,291	\$9,075	\$9,075	\$3,094	\$9,330	\$1,600
TRANS FROM 2020 G.O. IMPROVEMENT & REFUNDING BOND	\$66,205	\$0	\$0	\$0	\$0	\$0
CAPITAL PROJECTS FUND	26,292	0	96,440	96,440	96,440	0
BOND PROCEEDS	2,065,000	0	0	0	0	0
PREMIUM	343,348	0	0	0	0	0
OTHER FINANCING SOURCES	\$2,500,845	\$0	\$96,440	\$96,440	\$96,440	\$0
TOTAL TAX DEBT SERVICE FUND	\$5,714,937	\$3,758,163	\$3,854,603	\$3,757,540	\$3,805,574	\$4,357,117
252 - 2010 G.O. BOND FUND						
TEXAS CLASS	\$16	\$0	\$0	\$0	\$0	\$0
INTEREST REVENUE	\$16	\$0	\$0	\$0	\$0	\$0
TOTAL 2010 G.O. BOND FUND	\$16	\$0	\$0	\$0	\$0	\$0
253 - 2015 G.O. BOND (ROUND 1) FUND						
TEXAS CLASS	\$618	\$0	\$0	\$0	\$0	\$0
INTEREST REVENUE	\$618	\$0	\$0	\$0	\$0	\$0
PRIOR YEAR EXPENDITURES	\$8,397	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$8,397	\$0	\$0	\$0	\$0	\$0
TOTAL 2015 G.O. BOND (ROUND 1) FUND	\$9,015	\$0	\$0	\$0	\$0	\$0
254 - 2016 G.O. BOND (ROUND 2) FUND						
TEXAS CLASS	\$1,947	\$5,000	\$5,000	\$122	\$140	\$198
INTEREST REVENUE	\$1,947	\$5,000	\$5,000	\$122	\$140	\$198
TOTAL 2016 G.O. BOND (ROUND 2) FUND	\$1,947	\$5,000	\$5,000	\$122	\$140	\$198
255 - 2017 G.O. BOND (ROUND 3) FUND						
TEXAS CLASS	\$0	\$0	\$0	\$0	\$0	\$0
TX CLASS GOVT	16,219	20,000	20,000	198	224	319
INTEREST REVENUE	\$16,219	\$20,000	\$20,000	\$198	\$224	\$319
TOTAL 2015 G.O. BOND (ROUND 3) FUND	\$16,219	\$20,000	\$20,000	\$198	\$224	\$319
256 - 2020 G.O. IMPROVEMENT & REFUNDING BOND FUND						
TX CLASS GOVT	\$4,782	\$15,000	\$15,000	\$1,274	\$1,458	\$2,202
INTEREST REVENUE	\$4,782	\$15,000	\$15,000	\$1,274	\$1,458	\$2,202
BOND PROCEEDS	\$7,795,000	\$0	\$0	\$0	\$0	\$0
PREMIUM	410,492	0	0	0	0	0
OTHER FINANCING SOURCES	\$8,205,492	\$0	\$0	\$0	\$0	\$0
TOTAL 2020 G.O. IMPROVEMENT & REFUNDING BOND FUND	\$8,210,274	\$15,000	\$15,000	\$1,274	\$1,458	\$2,202
257 - 2021 G.O. IMPROVEMENT & REFUNDING BOND FUND						
TX CLASS GOVT	\$0	\$0	\$0	\$381	\$1,652	\$15,539
INTEREST REVENUE	\$0	\$0	\$0	\$381	\$1,652	\$15,539
BOND PROCEEDS	\$0	\$9,100,000	\$13,185,000	\$13,185,000	\$13,185,000	\$0
PREMIUM	0	0	1,173,884	1,173,884	1,173,884	0
OTHER FINANCING SOURCES	\$0	\$9,100,000	\$14,358,884	\$14,358,884	\$14,358,884	\$0
TOTAL 2020 G.O. IMPROVEMENT & REFUNDING BOND FUND	\$0	\$9,100,000	\$14,358,884	\$14,359,265	\$14,360,536	\$15,539
301 - VEHICLE REPLACEMENT FUND						
INVESTMENTS	\$4,556	\$1,500	\$1,500	\$1,997	\$2,539	\$861
TEXPOOL	1,090	1,000	1,000	76	80	154
TEXAS CLASS	347	1,000	1,000	35	41	79
TX CLASS GOVT	1,559	1,300	1,300	117	133	243
CHECKING ACCOUNTS	201	200	200	267	353	322
INTEREST REVENUE	\$7,753	\$5,000	\$5,000	\$2,492	\$3,146	\$1,659
LEASE REVENUE	\$691,404	\$782,590	\$782,590	\$586,956	\$782,590	\$813,530
MISC RECEIPTS	164	0	0	0	0	0
INSURANCE	0	0	0	0	0	0
TRANS FROM GENERAL FUND	73,142	0	0	0	0	0
GAIN/LOSS ON SALE OF FIXED ASSETS	27,493	0	0	0	0	0
OTHER FINANCING SOURCES	\$792,203	\$782,590	\$782,590	\$586,956	\$782,590	\$813,530
TOTAL VEHICLE REPLACEMENT FUND	\$799,956	\$787,590	\$787,590	\$589,448	\$785,736	\$815,189

REVENUE SCHEDULES
OTHER FUNDS

ACCOUNT DESCRIPTION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
401 - WATER & SEWER (W&S) FUND						
FEMA GRANTS	\$0	\$0	\$0	\$264,473	\$264,473	\$0
TDEM	22,602	0	0	0	0	0
INTERGOVERNMENTAL REVENUE	\$22,602	\$0	\$0	\$264,473	\$264,473	\$0
CREDIT CARD FEES	\$139,358	\$135,000	\$135,000	\$117,780	\$157,040	\$150,000
SINGLE FMLY RES	5,978,077	6,003,653	6,003,653	3,568,466	5,918,505	5,918,505
SINGLE COMMERCIAL	533,983	528,437	528,437	364,538	615,848	615,848
MULTI FMLY RES	526,507	519,694	519,694	355,046	591,333	591,333
MULTI COMMERCIAL	77,130	71,344	71,344	66,407	114,508	114,508
SPRINKLER ONLY	930,452	992,290	992,290	463,688	799,395	799,395
OTHER	130,133	112,071	112,071	84,322	160,914	160,914
OTHER BILLED WATER REVENUE	43	0	0	75	0	0
SINGLE FMLY RES	6,685,874	6,695,534	6,695,534	4,901,675	7,805,599	7,805,599
SINGLE COMMERCIAL	367,035	352,348	352,348	277,993	475,214	475,214
MULTI FMLY RES	375,282	371,146	371,146	280,169	463,512	463,512
MULTI COMMERCIAL	51,396	47,073	47,073	49,281	84,782	84,782
OTHER	43,120	33,359	33,359	21,563	48,361	48,361
CHARGES FOR SERVICES	\$15,838,390	\$15,861,949	\$15,861,949	\$10,551,003	\$17,235,011	\$17,227,971
INVESTMENTS	\$55,522	\$50,000	\$50,000	\$19,425	\$50,733	\$9,040
TEXPOOL	14,635	15,000	15,000	735	12,000	1,620
TEXAS CLASS	4,739	15,000	15,000	398	12,000	820
TX CLASS GOVT	20,922	20,000	20,000	1,222	16,000	2,550
CHECKING ACCOUNTS	2,464	3,000	3,000	3,247	3,247	3,380
MARKING INVEST TO MARKET	4,534	0	0	0	0	0
INTEREST REVENUE	\$102,816	\$103,000	\$103,000	\$25,027	\$93,980	\$17,410
MISC RECEIPTS	\$0	\$0	\$0	\$379	\$379	\$0
ADMIN FEE-CHILD SUPPORT	350	0	0	344	484	0
ADMIN FEES	247,269	200,000	200,000	193,967	225,000	220,000
SAME DAY SERVICE FEE	7,275	5,900	5,900	4,725	6,300	6,400
DISCONNECT/RECONNECT FEE	45,675	45,000	45,000	31,100	41,467	45,000
TAMPERING FEE	6,100	5,000	5,000	3,000	4,000	5,000
PULLED METER FEES	200	500	500	200	200	200
BROKEN LOCK FEE	50	50	50	0	0	0
METER REPLACEMENT FEE	60	0	0	215	215	0
REBATE-SUBSIDENCE DISTRICT	8,400	0	0	0	0	8,400
RETURN CHECK FEE	2,380	2,200	2,200	1,750	2,494	2,200
INSURANCE	0	0	0	645	0	0
PY INSURANCE REIMB	0	0	0	228,908	0	0
SALE OF WATER METERS	28,460	30,000	30,000	14,665	30,000	30,000
MISCELLANEOUS RECEIPTS	\$346,219	\$288,650	\$288,650	\$479,898	\$310,539	\$317,200
TOTAL WATER & SEWER FUND	\$16,310,027	\$16,253,599	\$16,253,599	\$11,320,401	\$17,904,003	\$17,562,581
418 - 2006 W&S BOND CONSTRUCTION FUND						
TEXAS CLASS	\$527	\$0	\$0	\$0	\$0	\$0
INTEREST REVENUE	\$527	\$0	\$0	\$0	\$0	\$0
TOTAL 2006 W&S BOND CONSTRUCTION FUND	\$527	\$0	\$0	\$0	\$0	\$0
419 - 2009 W&S BOND CONSTRUCTION FUND						
TEXAS CLASS	\$4,130	\$0	\$0	\$0	\$0	\$0
INTEREST REVENUE	\$4,130	\$0	\$0	\$0	\$0	\$0
TOTAL 2009 W&S BOND CONSTRUCTION FUND	\$4,130	\$0	\$0	\$0	\$0	\$0
420 - 2016 W&S BOND CONSTRUCTION FUND						
TEXAS CLASS	\$0	\$0	\$0	\$0	\$0	\$0
TX CLASS GOVT	27,358	25,000	25,000	852	1,037	1,688
INTEREST REVENUE	\$27,358	\$25,000	\$25,000	\$852	\$1,037	\$1,688
TOTAL 2016 W&S BOND CONSTRUCTION FUND	\$27,358	\$25,000	\$25,000	\$852	\$1,037	\$1,688
421 - 2018 W&S BOND CONSTRUCTION FUND						
TEXAS CLASS	\$0	\$0	\$0	\$0	\$0	\$0
TX CLASS GOVT	188,586	200,000	200,000	9,275	11,275	17,889
INTEREST REVENUE	\$188,586	\$200,000	\$200,000	\$9,275	\$11,275	\$17,889
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0
PREMIUM	0	0	0	0	0	0
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL 2018 W&S BOND CONSTRUCTION FUND	\$188,586	\$200,000	\$200,000	\$9,275	\$11,275	\$17,889
422 - 2021 W&S BOND CONSTRUCTION FUND						
TX CLASS GOVT	\$0	\$0	\$0	\$2,624	\$4,406	\$16,233
INTEREST REVENUE	\$0	\$0	\$0	\$2,624	\$4,406	\$16,233
BOND PROCEEDS	\$0	\$0	\$13,690,000	\$13,690,000	\$13,690,000	\$0
PREMIUM	0	0	2,148,303	2,148,303	2,148,303	0
OTHER FINANCING SOURCES	\$0	\$0	\$15,838,303	\$15,838,303	\$15,838,303	\$0
TOTAL 2021 W&S BOND CONSTRUCTION FUND	\$0	\$0	\$15,838,303	\$15,840,927	\$15,842,709	\$16,233

REVENUE SCHEDULES
OTHER FUNDS

ACCOUNT DESCRIPTION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
480 - WATER CIP/IMPACT FEE FUND						
CW IMPACT FEES	\$275,085	\$208,800	\$208,800	\$140,108	\$169,655	\$218,438
CHARGES FOR SERVICES	\$275,085	\$208,800	\$208,800	\$140,108	\$169,655	\$218,438
INVESTMENTS	\$128	\$66	\$66	\$48	\$223	\$14
TEXPOOL	35	37	37	1	3	3
TEXAS CLASS	11	12	12	1	3	1
TX CLASS GOVT	51	55	55	2	22	4
CHECKING ACCOUNTS	8	8	8	6	10	5
INTEREST REVENUE	\$233	\$178	\$178	\$58	\$261	\$27
TOTAL WATER CIP/IMPACT FEE FUND	\$275,318	\$208,978	\$208,978	\$140,166	\$169,916	\$218,465
490 - W&S REVENUE DEBT SERVICE FUND						
INVESTMENTS	\$12,496	\$8,500	\$8,500	\$5,880	\$8,073	\$2,390
TEXPOOL	3,692	3,500	3,500	218	234	430
TEXAS CLASS	1,237	2,000	2,000	103	128	220
TX CLASS GOVT	5,114	4,500	4,500	333	398	680
CHECKING ACCOUNTS	556	400	400	869	1,217	890
INTEREST REVENUE	\$23,095	\$18,900	\$18,900	\$7,403	\$10,050	\$4,610
TRANS FROM W&S FUND	\$4,464,550	\$4,585,425	\$4,585,425	\$3,439,069	\$4,585,425	\$5,027,925
TRANS FROM 2006 BONDS	44,674	0	0	0	0	0
TRANS FROM WATER CIP/IMPACT FEE FUND	280,000	200,000	200,000	133,333	166,666	100,000
TRANS FROM 2021 W/S BOND FUND	0	0	0	953,492	953,492	0
TRANS FROM TAX DEBT SERVICE FUND	26,875	0	0	0	0	0
TRANS FROM SEWER CIP/IMPACT FEE FUND	125,000	80,000	80,000	60,000	80,000	200,000
TRANS FROM 2009 W&S BOND CONSTRUCTION FUND	0	0	0	0	0	0
TRANS FROM 2018 W&S BOND CONSTRUCTION FUND	0	0	0	0	0	0
OTHER FINANCING SOURCES	\$4,941,099	\$4,865,425	\$4,865,425	\$4,585,894	\$5,785,583	\$5,327,925
TOTAL W&S REVENUE DEBT SERVICE FUND	\$4,964,194	\$4,884,325	\$4,884,325	\$4,593,297	\$5,795,633	\$5,332,535
580 - SEWER CIP/IMPACT FEE FUND						
CW IMPACT FEES	\$179,066	\$84,000	\$84,000	\$128,829	\$167,259	\$228,750
CHARGES FOR SERVICES	\$179,066	\$84,000	\$84,000	\$128,829	\$167,259	\$228,750
INVESTMENTS	\$453	\$345	\$345	\$308	\$406	\$140
TEXPOOL	109	112	112	12	13	30
TEXAS CLASS	35	35	35	6	8	10
TX CLASS GOVT	156	162	162	20	24	40
CHECKING ACCOUNTS	21	19	19	54	78	50
INTEREST REVENUE	\$774	\$673	\$673	\$400	\$529	\$270
TOTAL SEWER CIP/IMPACT FEE FUND	\$179,840	\$84,673	\$84,673	\$129,229	\$167,788	\$229,020
701 - 1776 PARK TRUST FUND						
INVESTMENTS	\$101	\$80	\$80	\$26	\$37	\$12
TEXPOOL	28	30	30	1	1	2
TEXAS CLASS	10	25	25	1	1	1
TX CLASS GOVT	43	40	40	2	1	3
CHECKING ACCOUNTS	4	10	10	4	5	4
INTEREST REVENUE	\$186	\$185	\$185	\$34	\$45	\$22
TOTAL 1776 PARK TRUST FUND	\$186	\$185	\$185	\$34	\$45	\$22

General and Administrative Transfers

TRANSFERS TO OTHER FUNDS

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
GENERAL FUND						
VEHICLE REPLACEMENT FUND	\$73,142	\$0	\$0	\$0	\$0	\$0
HAZARD MITIGATION GRANT PROGRAM FUND	3,909	0	0	0	0	0
2017 CDBG (DR) - GALVESTON COUNTY	0	0	60,895	60,895	60,895	0
TOTAL	\$77,051	\$0	\$60,895	\$60,895	\$60,895	\$0
TAX DEBT SERVICE						
W&S REVENUE DEBT FUND	\$26,875	\$0	\$0	\$0	\$0	\$0
TOTAL	\$26,875	\$0	\$0	\$0	\$0	\$0
FRIENDSWOOD DOWNTOWN ECONOMIC DEVELOPMENT IMPROVEMENT FUND						
GENERAL FUND	\$16,000	\$16,000	\$16,000	\$12,000	\$16,000	\$16,000
TOTAL	\$16,000	\$16,000	\$16,000	\$12,000	\$16,000	\$16,000
VEHICLE REPLACEMENT PLAN FUND						
GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
GO BOND CONSTRUCTION FUNDS						
TAX DEBT SERVICE FUND	\$119,372	\$0	\$96,440	\$96,440	\$96,440	\$0
TOTAL	\$119,372	\$0	\$96,440	\$96,440	\$96,440	\$0
WATER & SEWER OPERATING FUND						
GENERAL FUND	\$1,461,704	\$1,541,853	\$1,541,853	\$1,156,390	\$1,541,853	\$1,563,531
W&S REVENUE DEBT SERVICE FUND	4,464,550	4,585,425	4,585,425	3,439,069	4,585,425	5,027,925
TOTAL	\$5,926,254	\$6,127,278	\$6,127,278	\$4,595,459	\$6,127,278	\$6,591,456
WATER CIP/IMPACT FEE FUND						
W&S REVENUE DEBT SERVICE FUND	\$280,000	\$200,000	\$200,000	\$133,333	\$166,666	\$100,000
TOTAL	\$280,000	\$200,000	\$200,000	\$133,333	\$166,666	\$100,000
SEWER CIP/IMPACT FEE FUND						
W&S REVENUE DEBT SERVICE FUND	\$125,000	\$80,000	\$80,000	\$60,000	\$80,000	\$200,000
TOTAL	\$125,000	\$80,000	\$80,000	\$60,000	\$80,000	\$200,000
WATER AND SEWER BOND FUNDS						
W&S REVENUE DEBT SERVICE FUND	\$44,674	\$0	\$0	\$953,492	\$953,492	\$0
TOTAL	\$44,674	\$0	\$0	\$953,492	\$953,492	\$0
TOTAL TRANSFERS TO OTHER FUNDS	\$6,615,226	\$6,423,278	\$6,580,613	\$5,911,619	\$7,500,771	\$6,907,456

TRANSFERS FROM OTHER FUNDS

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
GENERAL FUND						
FWD DOWNTOWN ECONOMIC DEVELOPMENT IMPROVEMENT FUND	\$16,000	\$16,000	\$16,000	\$12,000	\$16,000	\$16,000
W&S OPERATION FUND	1,461,704	1,541,853	1,541,853	1,156,390	1,541,853	1,563,531
TOTAL	\$1,477,704	\$1,557,853	\$1,557,853	\$1,168,390	\$1,557,853	\$1,579,531
HAZARD MITIGATION GRANT PROGRAM FUND						
GENERAL FUND	\$3,909	\$0	\$0	\$0	\$0	\$0
TOTAL	\$3,909	\$0	\$0	\$0	\$0	\$0
2017 CDBG(DR) - GALVESTON COUNTY						
GENERAL FUND	\$0	\$0	\$60,895	\$60,895	\$60,895	\$0
TOTAL	\$0	\$0	\$60,895	\$60,895	\$60,895	\$0
TAX DEBT SERVICE FUND						
2020 GO BOND CONSTRUCTION FUND	\$66,205	\$0	\$0	\$0	\$0	\$0
2015 GO BOND CONSTRUCTION FUND	53,167	0	0	0	0	0
2021 GO BOND CONSTRUCTION FUND	0	0	96,440	96,440	96,440	0
TOTAL	\$119,372	\$0	\$96,440	\$96,440	\$96,440	\$0
VEHICLE REPLACEMENT FUND						
GENERAL FUND	\$73,142	\$0	\$0	\$0	\$0	\$0
TOTAL	\$73,142	\$0	\$0	\$0	\$0	\$0
WATER & SEWER REVENUE DEBT SERVICE FUND						
W&S OPERATING FUND	\$4,464,550	\$4,585,425	\$4,585,425	\$3,439,069	\$4,585,425	\$5,027,925
WATER CIP/IMPACT FEE FUND	280,000	200,000	200,000	133,333	166,666	100,000
TAX DEBT SERVICE FUND	26,875	0	0	0	0	0
SEWER CIP/IMPACT FEE FUND	125,000	80,000	80,000	60,000	80,000	200,000
WATER/SEWER BOND FUNDS	44,674	0	0	953,492	953,492	0
TOTAL	\$4,941,099	\$4,865,425	\$4,865,425	\$4,585,894	\$5,785,583	\$5,327,925
TOTAL TRANSFERS FROM OTHER FUNDS	\$6,615,226	\$6,423,278	\$6,580,613	\$5,911,619	\$7,500,771	\$6,907,456

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SUMMARY OF DEBT SERVICE FUNDS

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
GENERAL OBLIGATION BONDS	\$1,810,720	\$2,174,956	\$2,271,396	\$1,654,103	\$2,301,218	\$3,754,931
REFUNDING BONDS	4,110,385	4,071,700	4,071,700	3,603,552	4,040,852	2,595,025
REVENUE BONDS	1,962,400	1,953,450	1,953,450	1,475,525	2,243,580	2,886,450
OTHER TAX DEBT	394,407	394,408	394,408	74,872	394,408	427,036
TOTAL	\$8,277,912	\$8,594,514	\$8,690,954	\$6,808,052	\$8,980,058	\$9,663,442

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 Annual Comprehensive Financial Report (ACFR).

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. In FY 2019-20, the City refinanced the Series 2010B General Obligation Bonds as a portion of the 2020 General Obligation Improvement Bonds. Debt service payments on this portion of the 2020 General Obligation Improvement Bonds will be supported by the Water & Sewer Fund. 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. 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. 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 FY22, the City's legal debt margin is \$50,818,815. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of less than \$50,818,815.

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:

\$4,243,567,347

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.

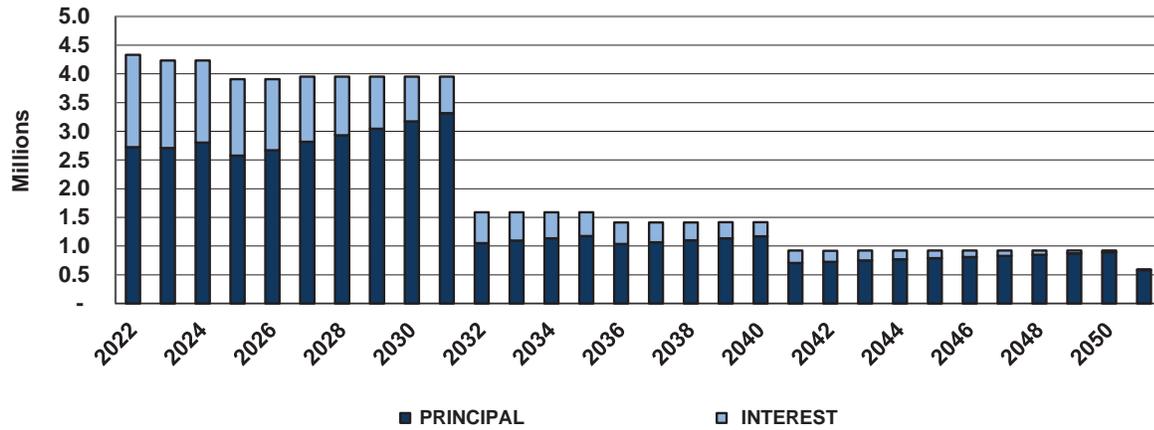
\$57,288,159 City of Friendswood's Maximum Legal Debt Service Requirement (based on tax rate of \$1.35 per \$100 value)

6,469,344 City of Friendswood's maximum annual debt service requirement for existing G.O. debt (will occur in fiscal year 2029)

\$50,818,815 City of Friendswood's FY22 Debt Margin

According to the City's Financial Advisor, a debt margin of \$50,818,815 translates into additional debt capacity of approximately \$840 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 *
2022	2,722,150	1,608,867	4,331,017
2023	2,707,997	1,523,764	4,231,761
2024	2,800,336	1,431,725	4,232,061
2025	2,575,000	1,333,469	3,908,469
2026	2,670,000	1,239,669	3,909,669
2027	2,815,000	1,136,803	3,951,803
2028	2,930,000	1,023,944	3,953,944
2029	3,045,000	905,669	3,950,669
2030	3,170,000	781,025	3,951,025
2031	3,315,000	637,775	3,952,775
2032	1,050,000	537,825	1,587,825
2033	1,095,000	494,925	1,589,925
2034	1,135,000	453,200	1,588,200
2035	1,175,000	412,850	1,587,850
2036	1,035,000	376,800	1,411,800
2037	1,065,000	345,300	1,410,300
2038	1,100,000	312,825	1,412,825
2039	1,135,000	279,300	1,414,300
2040	1,170,000	244,725	1,414,725
2041	705,000	216,600	921,600
2042	725,000	195,150	920,150
2043	750,000	174,572	924,572
2044	770,000	154,897	924,897
2045	790,000	134,684	924,684
2046	810,000	113,950	923,950
2047	830,000	92,694	922,694
2048	850,000	70,900	920,900
2049	875,000	48,509	923,509
2050	895,000	25,522	920,522
2051	585,000	6,947	591,947
TOTAL	\$47,295,483	\$16,314,885	\$63,610,368

*excludes fiscal agent fees associated with the outstanding bonds

TAX DEBT SERVICE FUND SUMMARY (201)

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
GENERAL OBLIGATION BONDS						
PRINCIPAL	\$920,000	\$1,115,000	\$1,115,000	\$1,115,000	\$1,115,000	\$2,235,000
INTEREST	855,204	1,056,956	1,153,396	537,603	1,183,218	1,516,181
ISSUANCE COST	33,716	0	0	0	0	0
PAYING AGENT FEES	1,800	3,000	3,000	1,500	3,000	3,750
TOTAL	\$1,810,720	\$2,174,956	\$2,271,396	\$1,654,103	\$2,301,218	\$3,754,931
REFUNDING BONDS						
PRINCIPAL	\$935,000	\$955,000	\$955,000	\$955,000	\$955,000	\$80,000
INTEREST	227,150	203,475	203,475	135,627	172,627	72,800
ISSUANCE COST	0	0	0	0	0	0
PAYING AGENT FEES	500	1,250	1,250	500	1,250	750
TOTAL	\$1,162,650	\$1,159,725	\$1,159,725	\$1,091,127	\$1,128,877	\$153,550
OTHER TAX DEBT						
PRINCIPAL	\$366,257	\$368,779	\$368,779	\$73,512	\$368,779	\$407,150
INTEREST	28,150	25,629	25,629	1,360	25,629	19,886
ISSUANCE COST	0	0	0	0	0	0
PAYING AGENT FEES	0	0	0	0	0	0
TOTAL	\$394,407	\$394,408	\$394,408	\$74,872	\$394,408	\$427,036
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	\$3,367,777	\$3,729,089	\$3,825,529	\$2,820,102	\$3,824,503	\$4,335,517

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

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY 22 ADOPTED BUDGET
93-13 PRINCIPAL - 2010 GO BONDS	\$135,000	\$0	\$0	\$0	\$0	\$0
93-15 PRINCIPAL - 2012 REFUNDING GO BONDS	855,000	880,000	880,000	880,000	880,000	0
93-16 PRINCIPAL - 2014 REFUNDING GO BONDS	80,000	75,000	75,000	75,000	75,000	80,000
93-17 PRINCIPAL - 2015 GO BONDS	460,000	475,000	475,000	475,000	475,000	490,000
93-18 PRINCIPAL - 2016 GO BONDS	120,000	125,000	125,000	125,000	125,000	125,000
93-20 PRINCIPAL - 2017 GO BONDS	205,000	300,000	300,000	300,000	300,000	400,000
93-48 PRINCIPAL - 2020 GO BONDS	0	215,000	215,000	215,000	215,000	210,000
93-50 PRINCIPAL - 2021 GO BONDS	0	0	0	0	0	1,010,000
BOND AND GO PRINCIPAL	\$1,855,000	\$2,070,000	\$2,070,000	\$2,070,000	\$2,070,000	\$2,315,000
93-71 PRINCIPAL - 17 COMPUTER REFRESH	\$0	\$0	\$0	\$0	\$0	\$0
93-75 PRINCIPAL - 17 FVFD RADIO REPLACEMENT	72,177	73,512	73,512	73,512	73,512	0
93-76 PRINCIPAL - 18 RADIO REPLACEMENT	93,503	96,935	96,935	0	96,935	100,493
93-77 PRINCIPAL - 20 CAPITAL EQUIPMENT	200,577	198,332	198,332	0	198,332	202,457
93-97 PRINCIPAL - 21 BLACKHAWK SERVER EQUIPMENT	0	0	0	0	0	104,200
OTHER DEBT PRINCIPAL	\$366,257	\$368,779	\$368,779	\$73,512	\$368,779	\$407,150
93-13 INTEREST - 2010 GO BONDS	\$52,263	\$0	\$0	\$0	\$0	\$0
93-15 INTEREST - 2012 REFUNDING GO BONDS	150,100	128,350	128,350	97,502	97,502	0
93-16 INTEREST - 2014 REFUNDING GO BONDS	77,050	75,125	75,125	38,125	75,125	72,800
93-17 INTEREST - 2015 GO BONDS	213,306	200,431	200,431	103,778	200,431	185,956
93-18 INTEREST - 2016 GO BONDS	326,300	323,850	323,850	162,550	323,850	321,350
93-20 INTEREST - 2017 GO BONDS	173,700	167,150	167,150	85,825	167,150	157,650
93-48 INTEREST - 2020 GO BONDS	89,635	365,525	365,525	185,450	365,525	354,900
93-50 INTEREST - 2021 GO BONDS	0	0	96,440	0	126,262	496,325
BOND AND GO INTEREST	\$1,082,354	\$1,260,431	\$1,356,871	\$673,230	\$1,355,845	\$1,588,981
93-71 INTEREST - 17 COMPUTER REFRESH	\$0	\$0	\$0	\$0	\$0	\$0
93-75 INTEREST - 17 FVFD RADIO REPLACEMENT	2,695	1,360	1,360	1,360	1,360	0
93-76 INTEREST - 18 RADIO REPLACEMENT	10,677	7,246	7,246	0	7,246	3,688
93-77 INTEREST - 20 CAPITAL EQUIPMENT	14,778	17,023	17,023	0	17,023	12,898
93-97 INTEREST - 21 BLACKHAWK SERVER EQUIPMENT	0	0	0	0	0	3,300
OTHER DEBT INTEREST	\$28,150	\$25,629	\$25,629	\$1,360	\$25,629	\$19,886
93-13 FISCAL FEES - 10 GO BONDS	\$1,050	\$750	\$0	\$0	\$0	\$0
93-15 FISCAL FEES - 12 REFUNDING GO BONDS	500	500	500	500	500	0
93-16 FISCAL FEES - 14 REFUNDING GO BONDS	0	750	750	0	750	750
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	750	750	0	750	750
93-48 FISCAL FEES - 20 GO BONDS	0	0	750	750	750	750
93-48 FISCAL FEES - 21 GO BONDS	0	0	0	0	0	750
FISCAL AGENT FEES	\$2,300	\$4,250	\$4,250	\$2,000	\$4,250	\$4,500
93-48 ISSUE COSTS - 2020 GO BONDS	\$33,716	\$0	\$0	\$0	\$0	\$0
ISSUE COSTS	\$33,716	\$0	\$0	\$0	\$0	\$0
TOTAL FOR TAX DEBT SERVICE FUND	\$3,367,777	\$3,729,089	\$3,825,529	\$2,820,102	\$3,824,503	\$4,335,517

TAX DEBT SERVICE FUND

Summary Schedule of Tax Debt Service to Maturity

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	2,722,150	1,608,867	4,331,017
2023	2,707,997	1,523,764	4,231,761
2024	2,800,336	1,431,725	4,232,061
2025	2,575,000	1,333,469	3,908,469
2026	2,670,000	1,239,669	3,909,669
2027	2,815,000	1,136,803	3,951,803
2028	2,930,000	1,023,944	3,953,944
2029	3,045,000	905,669	3,950,669
2030	3,170,000	781,025	3,951,025
2031	3,315,000	637,775	3,952,775
2032	1,050,000	537,825	1,587,825
2033	1,095,000	494,925	1,589,925
2034	1,135,000	453,200	1,588,200
2035	1,175,000	412,850	1,587,850
2036	1,035,000	376,800	1,411,800
2037	1,065,000	345,300	1,410,300
2038	1,100,000	312,825	1,412,825
2039	1,135,000	279,300	1,414,300
2040	1,170,000	244,725	1,414,725
2041	705,000	216,600	921,600
2042	725,000	195,150	920,150
2043	750,000	174,572	924,572
2044	770,000	154,897	924,897
2045	790,000	134,684	924,684
2046	810,000	113,950	923,950
2047	830,000	92,694	922,694
2048	850,000	70,900	920,900
2049	875,000	48,509	923,509
2050	895,000	25,522	920,522
2051	585,000	6,947	591,947
TOTAL	47,295,483	\$16,314,885	\$63,610,368

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>
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	\$1,990,000	\$221,800	\$2,211,800

Schedule of 2015 General Obligation Bonds By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	\$6,940,000	\$1,029,897	\$7,969,897

Schedule of 2016 General Obligation Bonds By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	\$6,760,000	\$2,480,850	\$9,240,850

TAX DEBT SERVICE FUND

Schedule of 2017 General Obligation Bonds By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	\$4,695,000	\$942,525	\$5,637,525

Schedule of 2020 General Obligation Bonds By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	210,000	354,900	564,900
2023	215,000	344,275	559,275
2024	235,000	333,025	568,025
2025	240,000	321,150	561,150
2026	260,000	308,650	568,650
2027	235,000	296,275	531,275
2028	245,000	284,275	529,275
2029	255,000	271,775	526,775
2030	265,000	258,775	523,775
2031	285,000	245,025	530,025
2032	515,000	227,600	742,600
2033	535,000	206,600	741,600
2034	560,000	184,700	744,700
2035	580,000	161,900	741,900
2036	420,000	144,000	564,000
2037	430,000	131,250	561,250
2038	445,000	118,125	563,125
2039	460,000	104,550	564,550
2040	470,000	90,600	560,600
2041	240,000	79,950	319,950
2042	250,000	72,600	322,600
2043	255,000	65,025	320,025
2044	265,000	57,225	322,225
2045	275,000	49,125	324,125
2046	280,000	40,800	320,800
2047	290,000	32,250	322,250
2048	300,000	23,400	323,400
2049	310,000	14,250	324,250
2050	320,000	4,800	324,800
TOTAL	\$9,645,000	\$4,826,875	\$14,471,875

TAX DEBT SERVICE FUND

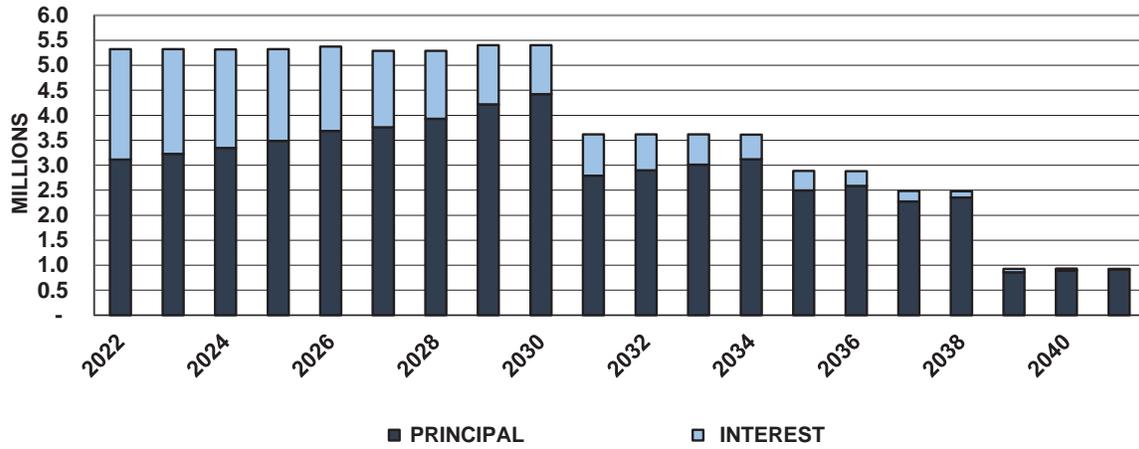
Schedule of 2021 General Obligation Bonds By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	1,010,000	496,325	1,506,325
2023	665,000	462,825	1,127,825
2024	700,000	435,525	1,135,525
2025	735,000	406,825	1,141,825
2026	770,000	376,725	1,146,725
2027	185,000	357,625	542,625
2028	195,000	350,025	545,025
2029	200,000	342,125	542,125
2030	210,000	333,925	543,925
2031	220,000	325,325	545,325
2032	535,000	310,225	845,225
2033	560,000	288,325	848,325
2034	575,000	268,500	843,500
2035	595,000	250,950	845,950
2036	615,000	232,800	847,800
2037	635,000	214,050	849,050
2038	655,000	194,700	849,700
2039	675,000	174,750	849,750
2040	700,000	154,125	854,125
2041	465,000	136,650	601,650
2042	475,000	122,550	597,550
2043	495,000	109,547	604,547
2044	505,000	97,672	602,672
2045	515,000	85,559	600,559
2046	530,000	73,150	603,150
2047	540,000	60,444	600,444
2048	550,000	47,500	597,500
2049	565,000	34,259	599,259
2050	575,000	20,722	595,722
2051	585,000	6,947	591,947
TOTAL	\$16,235,000	\$6,770,675	\$23,005,675

Obligations Under Capital Leases

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	407,150	19,886	427,036
2023	307,997	14,858	322,855
2024	315,336	7,519	322,855
TOTAL	\$1,030,483	\$42,263	\$1,072,746

REVENUE DEBT SERVICE TO MATURITY



YEAR	PRINCIPAL	INTEREST	TOTAL *
2022	\$3,115,000	\$2,208,425	\$5,323,425
2023	3,225,000	2,096,600	5,321,600
2024	3,345,000	1,973,275	5,318,275
2025	3,485,000	1,837,125	5,322,125
2026	3,685,000	1,687,950	5,372,950
2027	3,760,000	1,528,000	5,288,000
2028	3,930,000	1,362,225	5,292,225
2029	4,220,000	1,180,400	5,400,400
2030	4,420,000	983,300	5,403,300
2031	2,790,000	828,200	3,618,200
2032	2,900,000	717,900	3,617,900
2033	3,010,000	606,800	3,616,800
2034	3,120,000	493,300	3,613,300
2035	2,495,000	390,325	2,885,325
2036	2,585,000	296,475	2,881,475
2037	2,275,000	207,250	2,482,250
2038	2,355,000	122,875	2,477,875
2039	860,000	67,050	927,050
2040	890,000	40,800	930,800
2041	915,000	13,725	928,725
TOTAL	\$57,380,000	\$18,642,000	\$76,022,000

* excludes fiscal agent fees associated with the outstanding bonds

WATER AND SEWER REVENUE DEBT SERVICE FUND SUMMARY (490)

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
REVENUE BONDS						
PRINCIPAL	\$905,000	\$935,000	\$935,000	\$935,000	\$935,000	\$1,450,000
INTEREST	1,055,900	1,016,950	1,016,950	518,400	1,285,705	1,434,200
ISSUANCE COST	0	0	0	21,375	21,375	0
PAYING AGENT FEES	1,500	1,500	1,500	750	1,500	2,250
TOTAL	\$1,962,400	\$1,953,450	\$1,953,450	\$1,475,525	\$2,243,580	\$2,886,450
REFUNDING BONDS						
PRINCIPAL	\$2,040,000	\$2,080,000	\$2,080,000	\$2,080,000	\$2,080,000	\$1,665,000
INTEREST	884,735	829,725	829,725	430,925	829,725	774,225
ISSUANCE COST	20,000	0	0	0	0	0
PAYING AGENT FEES	3,000	2,250	2,250	1,500	2,250	2,250
TOTAL	\$2,947,735	\$2,911,975	\$2,911,975	\$2,512,425	\$2,911,975	\$2,441,475
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 W/S DEBT SERVICE FUND	\$4,910,135	\$4,865,425	\$4,865,425	\$3,987,950	\$5,155,555	\$5,327,925

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

	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY 22 ADOPTED BUDGET
93-14 PRINCIPAL - 10 REFUND GO BONDS (2001 W&S)	\$605,000	\$0	\$0	\$0	\$0	\$0
93-16 PRINCIPAL - 14 REFUND GO BONDS (2006 W&S)	5,000	10,000	10,000	10,000	10,000	875,000
93-18 PRINCIPAL - 16 REFUND GO BONDS (2006 W&S)	1,010,000	1,025,000	1,025,000	1,025,000	1,025,000	320,000
93-19 PRINCIPAL - 16A REFUND GO BONDS (2009 W&S)	420,000	440,000	440,000	440,000	440,000	470,000
93-48 PRINCIPAL - 20 REFUND GO BONDS (2001 W&S)	0	605,000	605,000	605,000	605,000	0
93-49 PRINCIPAL - 21 W&S BONDS	0	0	0	0	0	470,000
93-54 PRINCIPAL - 16 W&S BONDS	235,000	235,000	235,000	235,000	235,000	240,000
93-55 PRINCIPAL - 18 W&S BONDS	670,000	700,000	700,000	700,000	700,000	740,000
BOND PRINCIPAL	\$2,945,000	\$3,015,000	\$3,015,000	\$3,015,000	\$3,015,000	\$3,115,000
93-14 INTEREST - 10 REFUND GO BONDS (2001 W&S)	\$31,475	\$0	\$0	\$0	\$0	\$0
93-16 INTEREST - 14 REFUND GO BONDS (2006 W&S)	213,950	213,750	213,750	106,950	213,750	200,475
93-18 INTEREST - 16 REFUND GO BONDS (2006 W&S)	322,100	301,750	301,750	156,000	301,750	288,300
93-19 INTEREST - 16A REFUND GO BONDS (2009 W&S)	309,900	299,100	299,100	152,850	299,100	285,450
93-48 INTEREST - 20 REFUND GO BONDS (2001 W&S)	7,310	15,125	15,125	15,125	15,125	0
93-49 INTEREST - 21 W&S BONDS	0	0	0	0	268,755	458,000
93-54 INTEREST - 16 W&S BONDS	170,450	165,750	165,750	84,050	165,750	161,000
93-55 INTEREST - 18 W&S BONDS	885,450	851,200	851,200	434,350	851,200	815,200
BOND INTEREST	\$1,940,635	\$1,846,675	\$1,846,675	\$949,325	\$2,115,430	\$2,208,425
93-14 FISCAL FEES - 10 REFUND GO BONDS (2001 W&S)	\$750	\$0	\$0	\$0	\$0	\$0
93-16 FISCAL FEES - 14 REFUND GO BONDS (2006 W&S)	750	750	750	750	750	750
93-18 FISCAL FEES - 16 REFUND GO BONDS (2006 W&S)	750	750	750	0	750	750
93-19 FISCAL FEES - 16A REFUND GO BONDS (2009 W&S)	750	750	750	750	750	750
93-49 FISCAL FEES - 21 W&S BONDS	0	0	0	0	0	750
93-54 FISCAL FEES - 16 W&S BONDS	750	750	750	750	750	750
93-55 FISCAL FEES - 18 W&S BONDS	750	750	750	0	750	750
FISCAL AGENT FEES	\$4,500	\$3,750	\$3,750	\$2,250	\$3,750	\$4,500
93-49 ISSUE COSTS - 2021 W&S BONDS	\$0	\$0	\$0	\$21,375	\$21,375	\$0
95-10 ISSUE COSTS - OTHER FINANCING USES	20,000	0	0	0	0	0
ISSUE COSTS	\$20,000	\$0	\$0	\$21,375	\$21,375	\$0
TOTAL FOR WATER AND SEWER DEBT FUND	\$4,910,135	\$4,865,425	\$4,865,425	\$3,987,950	\$5,155,555	\$5,327,925

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
2022	2,509,900	605,100	1,657,773	550,652	4,167,673	1,155,752	5,323,425
2023	2,598,100	626,900	1,568,465	528,135	4,166,565	1,155,035	5,321,600
2024	2,694,500	650,500	1,468,600	504,675	4,163,100	1,155,175	5,318,275
2025	2,805,900	679,100	1,358,248	478,877	4,164,148	1,157,977	5,322,125
2026	2,980,500	704,500	1,238,604	449,346	4,219,104	1,153,846	5,372,950
2027	3,019,050	740,950	1,110,884	417,116	4,129,934	1,158,066	5,288,000
2028	3,155,800	774,200	977,454	384,771	4,133,254	1,158,971	5,292,225
2029	3,413,600	806,400	829,463	350,937	4,243,063	1,157,337	5,400,400
2030	3,577,500	842,500	669,202	314,098	4,246,702	1,156,598	5,403,300
2031	1,909,250	880,750	550,547	277,653	2,459,797	1,158,403	3,618,200
2032	1,986,000	914,000	475,407	242,493	2,461,407	1,156,493	3,617,900
2033	2,060,600	949,400	400,084	206,716	2,460,684	1,156,116	3,616,800
2034	2,133,400	986,600	323,771	169,529	2,457,171	1,156,129	3,613,300
2035	1,468,350	1,026,650	259,481	130,844	1,727,831	1,157,494	2,885,325
2036	1,519,350	1,065,650	205,849	90,626	1,725,199	1,156,276	2,881,475
2037	1,577,500	697,500	150,212	57,038	1,727,712	754,538	2,482,250
2038	1,632,450	722,550	92,511	30,364	1,724,961	752,914	2,477,875
2039	679,400	180,600	52,970	14,080	732,370	194,680	927,050
2040	703,100	186,900	32,232	8,568	735,332	195,468	930,800
2041	722,850	192,150	10,843	2,882	733,693	195,032	928,725
TOTAL	\$ 43,147,100	\$ 14,232,900	\$ 13,432,600	\$ 5,209,400	\$ 56,579,700	\$ 19,442,300	\$ 76,022,000

**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
BY MATURITY DATE**

YEAR	100% WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
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	\$ 5,785,000	\$ -	\$ 788,350	\$ -	\$ 6,573,350	\$ -	\$ 6,573,350

**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
BY MATURITY DATE**

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
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	\$ 6,835,000	\$ -	\$ 1,888,750	\$ -	\$ 8,723,750	\$ -	\$ 8,723,750

WATER AND WASTEWATER REVENUE DEBT SERVICE

**SCHEDULE OF 2016 WATERWORKS AND WASTEWATER SYSTEM
BY MATURITY DATE**

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
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	\$ -	\$ 4,590,000	\$ -	\$ 1,452,800	\$ -	\$ 6,042,800	\$ 6,042,800

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

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
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	\$ 7,680,000	\$ -	\$ 2,044,850	\$ -	\$ 9,724,850	\$ -	\$ 9,724,850

WATER AND WASTEWATER REVENUE DEBT SERVICE

**SCHEDULE OF 2018 WATERWORKS AND WASTEWATER SYSTEM
BY MATURITY DATE**

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2022	473,600	266,400	521,728	293,472	995,328	559,872	1,555,200
2023	496,000	279,000	497,488	279,837	993,488	558,837	1,552,325
2024	521,600	293,400	472,048	265,527	993,648	558,927	1,552,575
2025	547,200	307,800	445,328	250,497	992,528	558,297	1,550,825
2026	576,000	324,000	417,248	234,702	993,248	558,702	1,551,950
2027	604,800	340,200	387,728	218,097	992,528	558,297	1,550,825
2028	636,800	358,200	356,688	200,637	993,488	558,837	1,552,325
2029	668,800	376,200	324,048	182,277	992,848	558,477	1,551,325
2030	704,000	396,000	289,728	162,972	993,728	558,972	1,552,700
2031	736,000	414,000	257,408	144,792	993,408	558,792	1,552,200
2032	768,000	432,000	227,328	127,872	995,328	559,872	1,555,200
2033	796,800	448,200	196,032	110,268	992,832	558,468	1,551,300
2034	828,800	466,200	163,520	91,980	992,320	558,180	1,550,500
2035	864,000	486,000	129,664	72,936	993,664	558,936	1,552,600
2036	899,200	505,800	94,400	53,100	993,600	558,900	1,552,500
2037	937,600	527,400	57,664	32,436	995,264	559,836	1,555,100
2038	972,800	547,200	19,456	10,944	992,256	558,144	1,550,400
TOTAL	\$ 12,032,000	\$ 6,768,000	\$ 4,857,504	\$ 2,732,346	\$ 16,889,504	\$ 9,500,346	\$ 26,389,850

**SCHEDULE OF 2021 WATERWORKS AND WASTEWATER SYSTEM
BY MATURITY DATE**

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2022	371,300	98,700	361,820	96,180	733,120	194,880	928,000
2023	387,100	102,900	346,652	92,148	733,752	195,048	928,800
2024	402,900	107,100	330,852	87,948	733,752	195,048	928,800
2025	418,700	111,300	314,420	83,580	733,120	194,880	928,000
2026	434,500	115,500	297,356	79,044	731,856	194,544	926,400
2027	454,250	120,750	279,581	74,319	733,831	195,069	928,900
2028	474,000	126,000	261,016	69,384	735,016	195,384	930,400
2029	489,800	130,200	241,740	64,260	731,540	194,460	926,000
2030	513,500	136,500	221,674	58,926	735,174	195,426	930,600
2031	533,250	141,750	200,739	53,361	733,989	195,111	929,100
2032	553,000	147,000	181,779	48,321	734,779	195,321	930,100
2033	568,800	151,200	164,952	43,848	733,752	195,048	928,800
2034	584,600	155,400	147,651	39,249	732,251	194,649	926,900
2035	604,350	160,650	129,817	34,508	734,167	195,158	929,325
2036	620,150	164,850	111,449	29,626	731,599	194,476	926,075
2037	639,900	170,100	92,548	24,602	732,448	194,702	927,150
2038	659,650	175,350	73,055	19,420	732,705	194,770	927,475
2039	679,400	180,600	52,970	14,080	732,370	194,680	927,050
2040	703,100	186,900	32,232	8,568	735,332	195,468	930,800
2041	722,850	192,150	10,843	2,882	733,693	195,032	928,725
TOTAL	\$ 10,815,100	\$ 2,874,900	\$ 3,853,146	\$ 1,024,254	\$ 14,668,246	\$ 3,899,154	\$ 18,567,400

Capital Improvement Program

(Adopted by Council at the May 1, 2017 Council meeting; Resolution R2017-13)

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, Emergency Shelter)
- ❖ Park improvements (Ex.- Walking Trail, Restrooms, Pavilions, Parking Lots)
- ❖ Major repairs or construction of streets (Ex.– Chester Drive, Street Maintenance Program)
- ❖ Water and sewer improvements (Ex.– Automated Meters, Lift Station Program)
- ❖ Drainage improvements (Ex.– Deepwood Flood Control)
- ❖ Major equipment replacements/purchases (Ex.– Wheeled Excavator, Backhoe, Tractors)

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 unassigned 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 58,012. To meet the Parks and Open Space Master Plan standard, 580 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 identified capital improvements 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
- ❖ Improved Infrastructure
- ❖ 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. The population at the end of June 2021 was approximately 41,870; a 12.37% increase in 10 years and an increase of 44.2% 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 58,012.

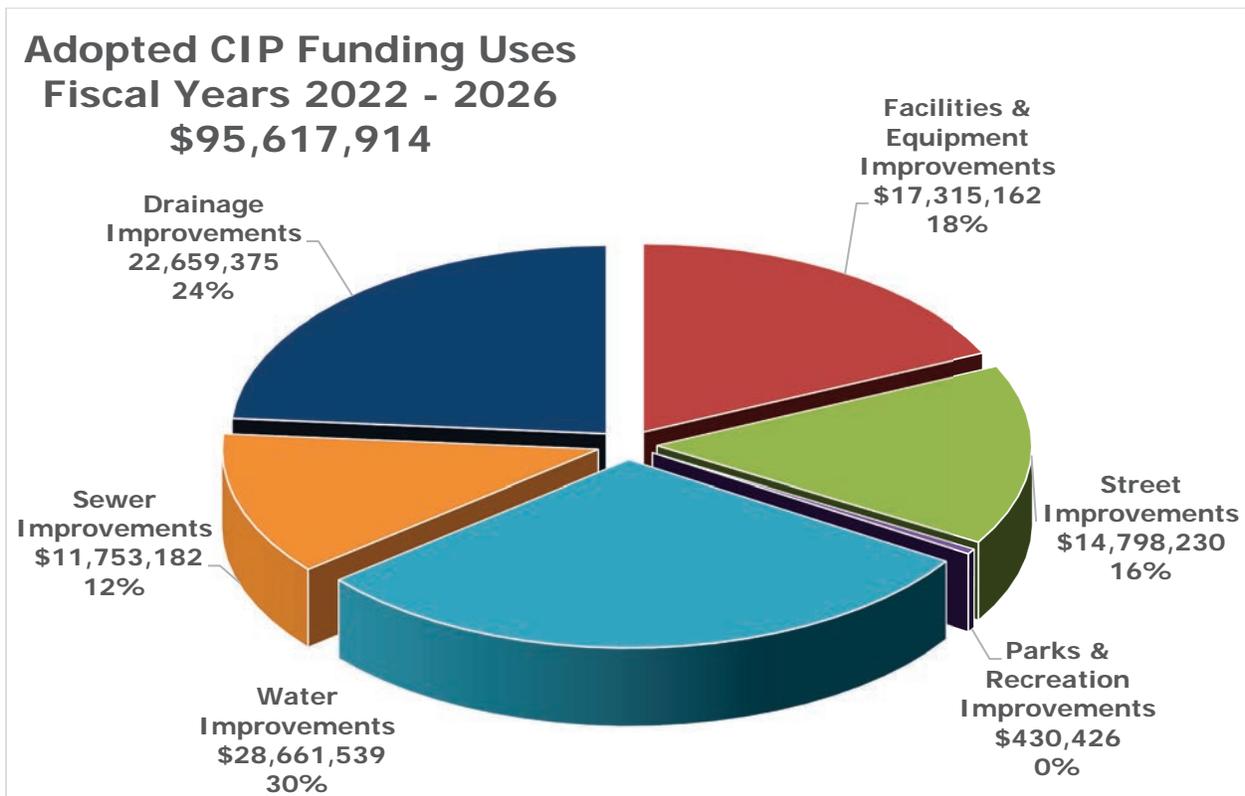
As a result of this projected growth and its subsequent impact, the CIP focus over the next five years will be almost equally balanced between utility infrastructure and drainage improvements to streets, parks, facilities and drainage improvements. Proceeds from the general obligation bonds authorized in November 2013, 2019, and 2021, unassigned 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 2009, 2016, 2018, and 2021 will allow for rehabilitation of lift stations and water plants, and wastewater treatment plant improvements in the CIP.

The capital budget (year 1 of the 5-year CIP) totals \$70,400,920 and includes repairs as prescribed in the City's streets maintenance master plan (based on severity of disrepair) and sewer line maintenance. It also includes and addresses almost \$12 million of drainage projects needed to mitigate potential future flooding issues. \$39.2 million is funded for water and sewer utility projects.

- ❖ **Streets Improvements** – Chester Drive, Annual Street Maintenance Program
- ❖ **Drainage Improvements** – Deepwood and Frenchman's Creek
- ❖ **Water and Sewer Utilities Improvements** – Automated Water Meter Implementation, Surface Water Station #3, Water Plant #1, 42" Water Main Replacement, Sanitary Sewer Assessments, Lift Station #4, Lift Station #1 & #17 Combination

Further portions of this document will show that 58% of the CIP funding uses during the next five years are proposed general government improvements including streets, facilities, parks, and drainage. Water and sewer improvement projects make up the other 42% of the CIP program. The shift from previous years toward drainage and utility-related projects is largely the result from the impact of Hurricane Harvey had on the City nearly three years ago. Beyond the next five years, the proposed CIP will likely refocus back towards streets, drainage and facilities improvements consisting of 60% of the plan. Utilities projects will then make up 40% of the plan.

Capital Improvement Program



CIP Impact on the Operating Budget

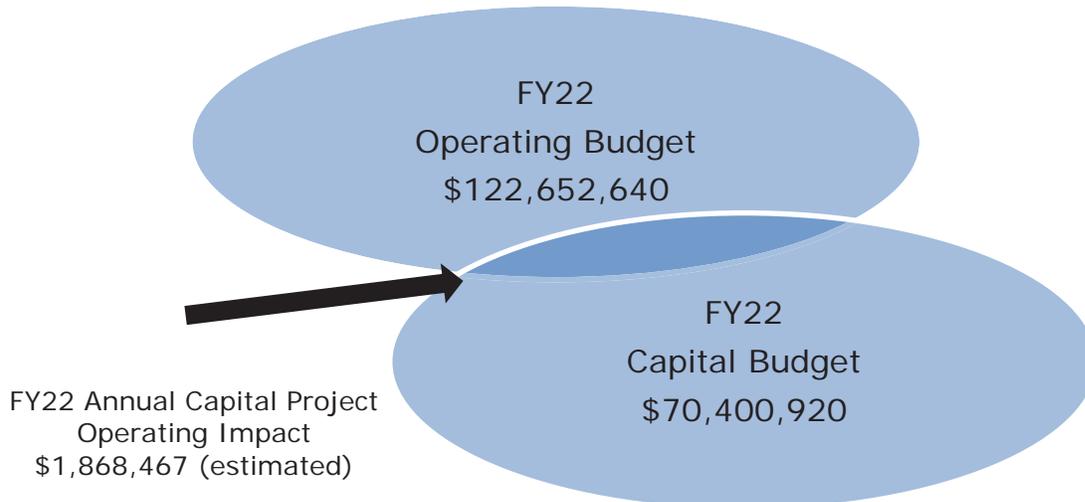
The Capital Improvement Program has a direct effect on the City's operating budget. During the annual budget process, ongoing costs for repairs, maintenance, operational expenditures and in some cases, new personnel cost resulting from capital improvements are addressed. Also addressed by City Council 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 unassigned fund balance appropriations for capital improvements.

For example, the following estimated maintenance and operating costs for capital improvements are included in the adopted operating budget for fiscal year 2021 – 2022. Annually, adjustments are made to the estimates based on the Municipal Cost Index percent of change.

- ❖ Operational supplies cost – approximately \$0.43 to \$1.27 per sq. ft.
- ❖ Facilities electricity cost – approximately \$4.22 to \$4.29 per sq. ft.
- ❖ Building maintenance cost – approximately \$1.27 to \$1.78 per sq. ft.
- ❖ Janitorial services cost – approximately \$1.25 to \$1.45 per sq. ft.
- ❖ Water, sewer & storm water line cleaning/maintenance – approximately \$2,179 per mile
- ❖ Wastewater Treatment – approximately \$1.52 per 1,000 gallons

Capital Improvement Program

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.



Of the \$1,868,467 estimated operating impact, \$1,517,000 will be paid from fund balance to fund Street Maintenance and FFE.

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 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. The City currently plans to issue an additional \$20 million in General Obligation Bonds earmarked specifically for drainage projects during years 2027-2033.

Capital Improvement Program

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.

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.

In December 2018, the City issued Water & Sewer revenue bonds totaling \$20 million. Planned utility projects will include sanitary sewer assessment phase IV through VI, lift station #1, #4 #17 and #23 reconstruction, water plant #1 tank rehabilitation, 42" water main replacement, second elevated water storage rehabilitation, surface water station #3, & sanitary sewer plant additional capacity.

In January 2021, the City issued Water & Sewer revenue bonds totaling \$14.1 million. Planned utility projects will include sanitary sewer assessment phase VII & VII, lift station #22 reconstruction, water plants #3 & #4 tank rehabilitation, 42" water main replacement, & sanitary sewer plant additional capacity.

The American Rescue Plan Act will provide the City of Friendswood with an allocation from the Coronavirus State and Local Fiscal Recovery federal grant. The total is estimated to be \$8,780,000. Utilizing this grant funding, the City will reorganize Water & Sewer projects originally included with the 2018 and 2021 Water & Sewer Revenue Bond packages. Automated water meters will be implemented at an approximate cost of \$9 million dollars. Our goal is to utilize all three funding sources to complete the list of projects.

In November 2019, the citizens of Friendswood voted to issue a series of general obligation bonds for a total of \$52.1 million dollars. Proposition A included \$2 million for the first renovation phase of the public works building on Blackhawk Boulevard. Proposition B included \$9.1 million to expand our public safety building and construct a new fire station and training field to replace Fire Station #2. Proposition F was the largest voter-approved package which will provide \$41 million to serve as seed money for the City to complete very large-scale drainage projects in partnership with other local entities.

	2019 GO Bond Propositions	Funding	Passed (Yes/No)
A	Blackhawk Public Works Facility	\$2,000,000	Yes
B	Municipal Public Safety Building/New Fire Station & Training Field	\$9,100,000	Yes
C	Municipal Community Center	\$9,000,000	No
D	Transportation/Pedestrian Facilities	\$7,600,000	No
E	Parks/Trails/Recreation Facilities	\$8,000,000	No
F	Storm Water/Drainage/Flood Control	\$41,000,000	Yes

Capital Improvement Program

Other funding sources such as state and federal grants, donations, inter-local agreements, capital leases and unassigned fund balance 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 \$1 million.

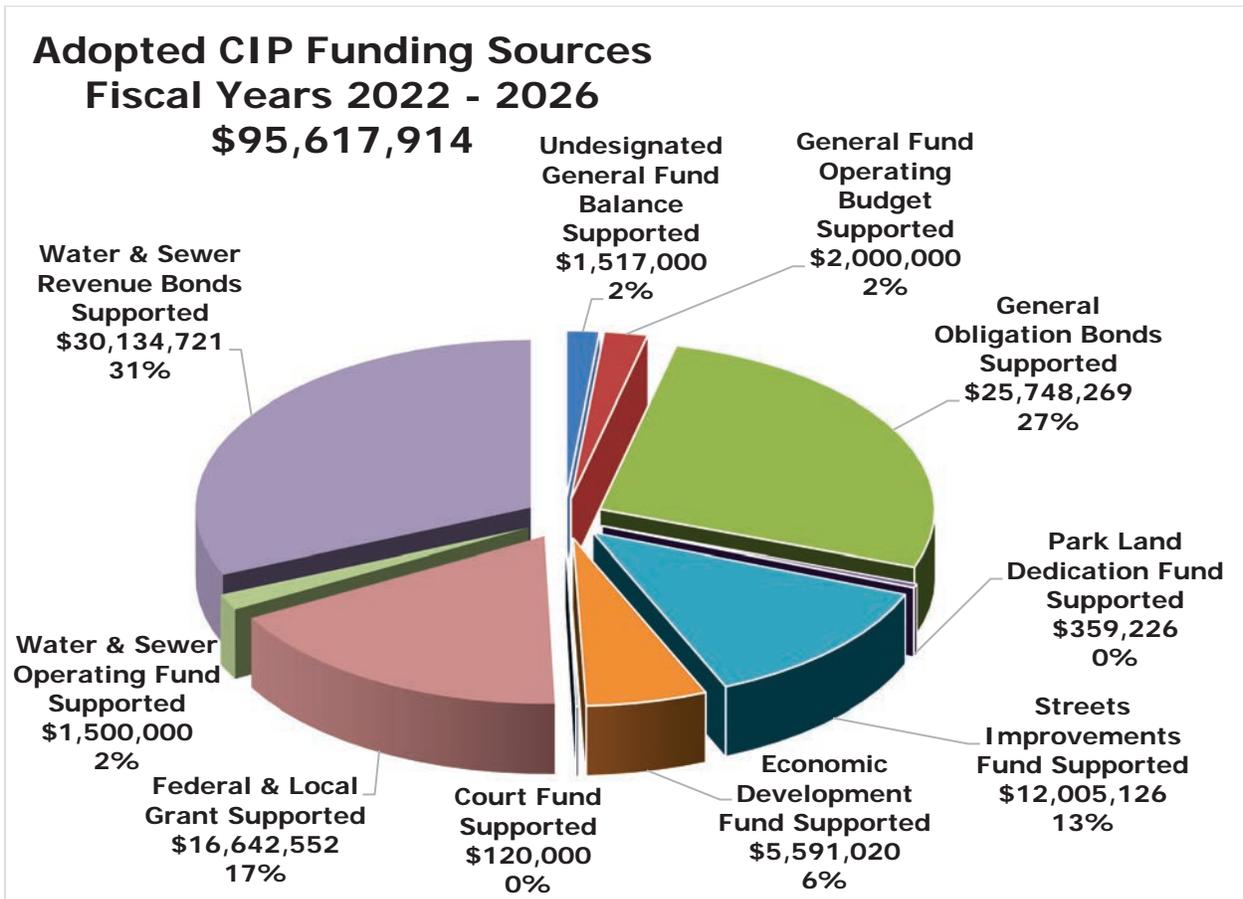
Initial project descriptions are included in this section of the budget. Greater details will be included in future budget documents as projects are included in each year's capital budget.

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.

The voter-approved sales tax for streets (3/8 cent) expired in Fiscal Year 2020. Friendswood citizens elected to reauthorize this sales tax at the November 2020 Special Election, extending the voter-approved sales tax for streets through December 2024.

Capital Improvement Program



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 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 budget and future budgets will include approximately \$500,000, for this capital expenditure. The CIP adopted \$500,000 in FY22 and proposed \$500,000 for each fiscal year 2023 through 2026.

The City's recommended significant non-routine capital expenditures for the next five years of the CIP plan, totaling \$95.7 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

Adopted General Government Funds	2022	2023	2024	2025	2026	Total 5 Year Plan
Drainage						
Estimated Cost	\$ 11,909,375	\$ 5,750,000	\$ -	\$ 5,000,000	\$ -	\$ 22,659,375
Authorized Funds	\$ 11,909,375	\$ 5,750,000	\$ -	\$ 5,000,000	\$ -	\$ 22,659,375
Supplemental Funds Needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities & Equipment						
Estimated Cost	\$ 14,548,414	\$ 681,398	\$ 688,211	\$ 695,094	\$ 702,045	\$ 17,315,162
Authorized Funds	\$ 14,548,414	\$ 681,398	\$ 688,211	\$ 695,094	\$ 702,045	\$ 17,315,162
Supplemental Funds Needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks						
Estimated Cost	\$ 230,426	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 430,426
Authorized Funds	\$ 230,426	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 430,426
Supplemental Funds Needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streets						
Estimated Cost	\$ 4,497,984	\$ 2,544,194	\$ 2,564,635	\$ 2,585,282	\$ 2,606,135	\$ 14,798,230
Authorized Funds	\$ 4,497,984	\$ 2,544,194	\$ 2,564,635	\$ 2,585,282	\$ 2,606,135	\$ 14,798,230
Supplemental Funds Needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Gen Govt Funds						
Estimated Cost	\$ 31,186,199	\$ 9,025,592	\$ 3,302,846	\$ 8,330,376	\$ 3,358,180	\$ 55,203,193
Authorized Funds	\$ 31,186,199	\$ 9,025,592	\$ 3,302,846	\$ 8,330,376	\$ 3,358,180	\$ 55,203,193
Supplemental Funds Needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Adopted Utility Funds	2022	2023	2024	2025	2026	Total 5 Year Plan
Sewer Improvements						
Estimated Cost	\$ 10,553,182	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 11,753,182
Authorized Funds	\$ 10,553,182	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 11,753,182
Supplemental Funds Needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Improvements						
Estimated Cost	\$ 28,661,539	\$ -	\$ -	\$ -	\$ -	\$ 28,661,539
Authorized Funds	\$ 28,661,539	\$ -	\$ -	\$ -	\$ -	\$ 28,661,539
Supplemental Funds Needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Utility Funds						
Estimated Cost	\$ 39,214,721	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 40,414,721
Authorized Funds	\$ 39,214,721	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 40,414,721
Supplemental Funds Needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Projects
Project Summary by Fund**

	Fund Number	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
General Fund	001	\$537,698	\$500,000	\$5,079,105	\$3,366,972	\$5,079,105	\$1,517,000
Hazard Mitigation Grant Program Acquisition & Demolition Project	120	974,870	0	283,049	640,763	682,393	0
Texas Water Development Board Flood Mitigation Acquisition Grant	121	1,697,663	0	0	276,749	281,149	0
2017 CDBG-DR Harvey (Harris County)	123	3,594	4,401,736	965,108	1,075,650	1,248,949	2,865,352
2017 CDBG-DR Harvey (Galveston Co/GLO)	124	0	5,454,167	60,895	184,122	262,882	4,997,200
2021 Coronavirus State and Local Recovery Fund	125	0	0	0	0	0	8,780,000
Municipal Court Fund	150	0	0	0	0	0	120,000
Park Land Dedication Fund	164	15,130	157,638	74,474	59,991	74,474	159,226
Streets Improvements Fund	170	3,943,787	2,060,241	764,827	411,801	768,459	3,704,880
Economic Development Improvements Fund	175	0	2,158,213	0	0	0	2,824,272
General Obligation Construction Funds	250-257	7,376,423	17,653,277	16,690,450	674,814	1,228,864	14,998,269
Water and Sewer Fund	401	186,654	300,000	1,938,751	178,892	1,938,751	300,000
2009 Water and Sewer Construction Fund	419	350,882	0	0	0	0	0
2016 Water and Sewer Construction Fund	420	1,441,857	1,573,687	62,292	62,292	62,292	1,466,182
2018 Water and Sewer Construction Fund	421	2,335,581	11,855,939	2,578,580	2,059,579	2,202,378	15,588,555
2021 Water and Sewer Construction Fund	422	0	0	14,728,000	0	0	13,079,984
1776 Park Trust Fund	701	13,852	0	0	0	0	0
Water and Sewer Funding to be Determined		0	0	0	0	0	0
		\$18,877,990	\$46,114,898	\$43,225,532	\$8,991,626	\$13,829,696	\$70,400,920

Capital Improvement Plan
 FY21-22 Budget
 General Fund

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget
Concrete Repairs	\$301,822	\$500,000	\$1,680,542	\$384,598	\$1,680,542	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Friendswood Lakes Blvd	224,516	0	0	0	0	0	0	0	0	0
Quaker Bend	0	0	1,650	1,650	1,650	0	0	0	0	0
STREET PROJECTS	\$526,338	\$500,000	\$1,682,192	\$386,248	\$1,682,192	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
1776 Park - Boat Ramp Installation	\$11,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centennial Park / Lakes of Falcon Ridge / Eagle Lakes Wall	0	0	416,189	0	416,189	0	0	0	0	0
PARKS PROJECTS	\$11,360	\$0	\$416,189	\$0	\$416,189	\$0	\$0	\$0	\$0	\$0
Blackhawk Building Acquisition	\$0	\$0	\$2,980,724	\$2,980,724	\$2,980,724	\$0	\$0	\$0	\$0	\$0
Furniture, Fixtures & Equipment: Public Safety Building	0	0	0	0	0	500,000	0	0	0	0
Furniture, Fixtures & Equipment: Fire Station #2	0	0	0	0	0	307,000	0	0	0	0
Furniture, Fixtures & Equipment: Emergency Operations Center	0	0	0	0	0	140,000	0	0	0	0
Furniture, Fixtures & Equipment: Blackhawk Building	0	0	0	0	0	70,000	0	0	0	0
FACILITY PROJECTS	\$0	\$0	\$2,980,724	\$2,980,724	\$2,980,724	\$1,017,000	\$0	\$0	\$0	\$0
GENERAL FUND PROJECTS	\$537,698	\$500,000	\$5,079,105	\$3,366,972	\$5,079,105	\$1,517,000	\$500,000	\$500,000	\$500,000	\$500,000

General Fund (001)
Capital Improvement Projects
Account Listing

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
84-00 Capital Operating Equipment	\$0	\$0	\$0	\$0	\$0	\$70,000
88-00 Capital Equipment	0	0	0	0	0	0
General Government Total	\$0	\$0	\$0	\$0	\$0	\$70,000
84-00 Capital Operating Equipment	\$0	\$0	\$0	\$0	\$0	\$947,000
88-00 Capital Equipment	0	0	0	0	0	0
Public Safety Total	\$0	\$0	\$0	\$0	\$0	\$947,000
81-20 Buildings	\$0	\$0	\$2,980,724	\$2,980,724	\$2,980,724	\$0
83-00 Vehicles	0	0	0	0	0	0
85-12 Asphalt Streets	301,822	500,000	1,680,542	384,598	1,680,542	500,000
85-19 Other Street Improvements	222,316	0	0	0	0	0
85-21 Sidewalks	0	0	0	0	0	0
85-96 Surveying	2,200	0	1,650	1,650	1,650	0
85-97 Construction Testing	0	0	0	0	0	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
Public Works Total	\$526,338	\$500,000	\$4,662,916	\$3,366,972	\$4,662,916	\$500,000
82-00 Other Property Improvements	0	0	416,189	0	416,189	0
82-30 Parking/Driveways/Sidewalks	0	0	0	0	0	0
84-00 Capital Operating Equipment	0	0	0	0	0	0
85-60 Parks Improvements	11,360	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
Culture & Recreation Total	\$11,360	\$0	\$416,189	\$0	\$416,189	\$0
81-10 Land	\$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	\$537,698	\$500,000	\$5,079,105	\$3,366,972	\$5,079,105	\$1,517,000

Capital Improvement Plan
FY21-22 Budget
Adopted General Obligation Projects

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget
Blackhawk Boulevard	\$1,267,230	\$701,920	\$7,386	\$965	\$965	\$0	\$0	\$0	\$0	\$0
Chester Avenue	0	0	0	0	0	293,104	0	0	0	0
Friendswood Lakes Boulevard (Interlocal Galv Co)	526,474	0	0	0	0	0	0	0	0	0
STREET PROJECTS	\$1,793,704	\$701,920	\$7,386	\$965	\$965	\$293,104	\$0	\$0	\$0	\$0
0 Clearview Ave	\$0	\$0	\$411,864	\$411,864	\$411,864	\$0	\$0	\$0	\$0	\$0
0 Clearview Ave	0	0	13,856	13,856	13,856	0	0	0	0	0
30 Clearview	0	0	0	0	0	0	0	0	0	0
151 S McKissick	63,135	0	0	0	0	0	0	0	0	0
706 North Clear Creek (1.36 acres)	0	0	1,035	550	1,035	400,000	0	0	0	0
Deepwood acquisition	0	0	0	0	0	887,346	0	0	0	0
Deepwood Infrastructure	0	0	0	0	0	1,572,797	0	0	0	0
Drainage Seed Project Funding	0	6,016,737	4,985,109	0	0	505,166	5,000,000	0	5,000,000	0
Forest Bend Offline Detention Pond	0	0	25,000	25,000	25,000	0	0	0	0	0
Frenchman's Creek - Demo & Hydromulch (overages)	0	0	0	0	0	255,000	0	0	0	0
Frenchman's Creek property (0.947 acres)	0	0	0	0	0	150,000	0	0	0	0
Frenchman's Creek Townhome (152 Moss Point)	0	0	0	0	0	250,000	0	0	0	0
Imperial Estates In-line Detention	5,500,000	0	0	0	0	0	0	0	0	0
Lower Clear Creek & Dickinson Bayou Studies	0	0	0	0	0	41,000	0	0	0	0
Master Drainage Plan	0	0	0	0	0	0	750,000	0	0	0
Pipe Rack relocation project	0	0	0	0	0	173,800	0	0	0	0
DRAINAGE PROJECTS	\$5,563,135	\$6,016,737	\$5,436,864	\$451,270	\$451,755	\$4,235,109	\$5,750,000	\$0	\$5,000,000	\$0
Dog Park Improvements	\$7,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Old City Park (gates and fencing)	12,254	0	0	0	0	0	0	0	0	0
Parks Master Plan	0	0	146,200	48,625	75,000	71,200	0	0	0	0
Stevenson Park Improvements	0	129,041	0	0	0	0	0	0	0	0
PARKS PROJECTS	\$19,584	\$129,041	\$146,200	\$48,625	\$75,000	\$71,200	\$0	\$0	\$0	\$0
Fire Station #2 & Training Field	\$0	\$4,390,000	\$4,100,000	\$76,806	\$320,000	\$3,780,000	\$0	\$0	\$0	\$0
Public Safety Bldg Expansion	0	4,410,000	5,000,000	89,348	373,344	4,626,656	0	0	0	0
Blackhawk Blvd Public Works Building Renovation	0	2,005,579	2,000,000	7,800	7,800	1,992,200	0	0	0	0
FACILITY PROJECTS	\$0	\$10,805,579	\$11,100,000	\$173,954	\$701,144	\$10,398,856	\$0	\$0	\$0	\$0
GENERAL OBLIGATION FUND PROJECTS	\$7,376,423	\$17,653,277	\$16,690,450	\$674,814	\$1,228,864	\$14,998,269	\$5,750,000	\$0	\$5,000,000	\$0

Source for Future Years: The Capital Improvement Program Manual

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

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
85-11 Concrete Streets	\$1,200,382	\$701,920	\$0	\$0	\$0	\$293,104
85-82 Design Engineering	44,660	0	1,400	965	965	0
85-90 CIP Contingency	0	0	5,986	0	0	0
85-91 Construction (Contracted)	526,474	0	0	0	0	0
85-97 Construction Testing	22,188	0	0	0	0	0
Public Works & Engineering Total	\$1,793,704	\$701,920	\$7,386	\$965	\$965	\$293,104
58-00 Operating Equipment < \$5000	\$7,330	\$0	\$0	\$0	\$0	\$0
85-82 Design Engineering	0	0	146,200	48,625	75,000	71,200
85-91 Construction (Contracted)	0	129,041	0	0	0	0
88-00 Capital Equipment	12,254	0	0	0	0	0
Culture & Recreation Total	\$19,584	\$129,041	\$146,200	\$48,625	\$75,000	\$71,200
GENERAL OBLIGATION BOND FUND PROJECTS	\$1,813,288	\$830,961	\$153,586	\$49,590	\$75,965	\$364,304

General Obligation Bonds Fund (256 - 257)
Capital Improvement Projects
Account Listing

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
85-82 Design Engineering	\$0	\$0	\$512,970	\$166,154	\$650,000	\$376,837
85-91 Construction (Contracted)	0	0	8,587,030	0	43,344	8,029,819
Public Safety Total	\$0	\$0	\$9,100,000	\$166,154	\$693,344	\$8,406,656
78-00 Contract Services	\$63,135	\$0	\$0	\$0	\$0	\$0
81-13 Appraisals	0	0	1,800	1,800	1,800	0
81-13 Appraisals	0	0	1,035	550	1,035	0
81-20 Buildings	0	10,805,579	2,000,000	7,800	7,800	1,992,200
82-10 Land	0	0	410,064	410,064	410,064	0
82-10 Land	0	0	13,856	13,856	13,856	0
85-30 Drainage Improvements	5,500,000	0	0	0	0	0
85-30 Drainage Improvements	0	0	4,985,109	0	0	4,235,109
85-81 Preliminary Engineering	0	0	25,000	25,000	25,000	0
85-91 Construction (Contracted)	0	6,016,737	0	0	0	0
Public Works & Engineering Total	\$5,563,135	\$16,822,316	\$7,436,864	\$459,070	\$459,555	\$6,227,309
GENERAL OBLIGATION BOND FUND PROJECTS	\$5,563,135	\$16,822,316	\$16,536,864	\$625,224	\$1,152,899	\$14,633,965

Capital Improvement Plan
 FY21-22 Budget
 Hazard Mitigation Grant Program
 Fund 120

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget
Acquisition Properties	\$974,870	\$0	\$283,049	\$640,763	\$682,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY ACQUISTION	\$974,870	\$0	\$283,049	\$640,763	\$682,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY ACQUISTION GRANT	\$974,870	\$0	\$283,049	\$640,763	\$682,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Hazard Mitigation Grant Program (120)
 Capital Improvement Projects
 Account Listing

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
78-00 Contract Services	\$61,600	\$0	\$0	\$5,940	\$40,400	\$0
78-00 Contract Services	3,420	0	0	1,210	8,380	0
78-05 Demolition Services	0	0	0	154,044	154,044	0
81-20 Buildings	909,850	0	283,049	479,569	479,569	0
PROPERTY ACQUISTION	\$974,870	\$0	\$283,049	\$640,763	\$682,393	\$0
PROPERTY ACQUISTION GRANT	\$974,870	\$0	\$283,049	\$640,763	\$682,393	\$0

Capital Improvement Plan
 FY21-22 Budget
 Texas Water Development Board Flood Mitigation Acquisition Grant
 Fund 121

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget
Acquisition Properties	\$1,697,663	\$0	\$0	\$276,749	\$281,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY ACQUISITION	\$1,697,663	\$0	\$0	\$276,749	\$281,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY ACQUISITION GRANT	\$1,697,663	\$0	\$0	\$276,749	\$281,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Texas Water Development Board Flood Mitigation Acquisition Grant (121)
 Capital Improvement Projects
 Account Listing

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
78-00 Contract Services	\$19,480	\$0	\$0	\$5,600	\$10,000	\$0
78-00 Contract Services	2,570	0	0	850	850	0
81-20 Buildings	1,675,613	0	0	270,299	270,299	0
PROPERTY ACQUISITION	\$1,697,663	\$0	\$0	\$276,749	\$281,149	\$0
PROPERTY ACQUISITION GRANT	\$1,697,663	\$0	\$0	\$276,749	\$281,149	\$0

Capital Improvement Plan
 FY21-22 Budget
 2017 CDBG-DR Harvey Round 1
 Fund 123

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget
Acquisition Properties	\$3,594	\$4,401,736	\$965,108	\$1,075,650	\$1,248,949	\$2,865,352	\$0	\$0	\$0	\$0	\$0	\$0
ACQUISITION & INFRASTRUCTURE PROJECTS	\$3,594	\$4,401,736	\$965,108	\$1,075,650	\$1,248,949	\$2,865,352	\$0	\$0	\$0	\$0	\$0	\$0
ACQUISITION & INFRASTRUCTURE PROJECTS	\$3,594	\$4,401,736	\$965,108	\$1,075,650	\$1,248,949	\$2,865,352	\$0	\$0	\$0	\$0	\$0	\$0

2017 CDBG-DR Harvey Round 1 (123)
 Capital Improvement Projects
 Account Listing

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
71-30 Engineering Services	\$0	\$0	\$177,360	\$284,628	\$457,926	\$0
74-91 Advertising/Public Notice	3,594	0	0	3,274	3,275	0
81-20 Buildings	0	979,308	787,748	787,748	787,748	188,286
85-30 Drainage Improvements	0	3,422,428	0	0	0	2,677,066
ACQUISITION & INFRASTRUCTURE PROJECTS	\$3,594	\$4,401,736	\$965,108	\$1,075,650	\$1,248,949	\$2,865,352
ACQUISITION & INFRASTRUCTURE PROJECTS	\$3,594	\$4,401,736	\$965,108	\$1,075,650	\$1,248,949	\$2,865,352

Capital Improvement Plan
 FY21-22 Budget
 2017 CDBG-DR Harvey Round 1
 Fund 124

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget
Acquisition Properties	\$0	\$2,762,650	\$0	\$23,172	\$50,382	\$2,669,788	\$0	\$0	\$0	\$0	\$0	\$0
Flood Control Projects	0	1,572,797	0	0	0	1,421,192	0	0	0	0	0	0
Pipe Rack Project	0	1,118,720	60,895	160,950	212,500	906,220	0	0	0	0	0	0
ACQUISITION & INFRASTRUCTURE PROJECTS	\$0	\$5,454,167	\$60,895	\$184,122	\$262,882	\$4,997,200	\$0	\$0	\$0	\$0	\$0	\$0
ACQUISITION & INFRASTRUCTURE PROJECTS	\$0	\$5,454,167	\$60,895	\$184,122	\$262,882	\$4,997,200	\$0	\$0	\$0	\$0	\$0	\$0

2017 CDBG-DR Harvey Round 1 (124)
 Capital Improvement Projects
 Account Listing

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
71-30 Engineering Services	\$0	\$0	\$60,895	\$160,950	\$212,500	\$0
78-00 Contract Services	0	0	0	23,172	50,382	0
81-20 Buildings	0	2,762,650	0	0	0	2,669,788
85-30 Drainage Improvements	0	2,691,517	0	0	0	2,327,412
ACQUISITION & INFRASTRUCTURE PROJECTS	\$0	\$5,454,167	\$60,895	\$184,122	\$262,882	\$4,997,200
ACQUISITION & INFRASTRUCTURE PROJECTS	\$0	\$5,454,167	\$60,895	\$184,122	\$262,882	\$4,997,200

Capital Improvement Plan
 FY21-22 Budget
 2021 Coronavirus State and Local Fiscal Recovery
 Fund 125

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget
Elevated Water Storage #2	\$0	\$0	\$0	\$0	\$0	\$954,000	\$0	\$0	\$0	\$0	\$0	\$0
Surface Water Station #3	0	0	0	0	0	4,600,000	0	0	0	0	0	0
Lift Station Rehabilitation (#1, #4, #17)	0	0	0	0	0	3,226,000	0	0	0	0	0	0
INFRASTRUCTURE PROJECTS	\$0	\$0	\$0	\$0	\$0	\$8,780,000	\$0	\$0	\$0	\$0	\$0	\$0
INFRASTRUCTURE PROJECTS	\$0	\$0	\$0	\$0	\$0	\$8,780,000	\$0	\$0	\$0	\$0	\$0	\$0

2021 Coronavirus State and Local Fiscal Recovery (125)
 Capital Improvement Projects
 Account Listing

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
85-91 Construction (Contracted)	\$0	\$0	\$0	\$0	\$0	\$8,780,000
INFRASTRUCTURE PROJECTS	\$0	\$0	\$0	\$0	\$0	\$8,780,000
INFRASTRUCTURE PROJECTS	\$0	\$0	\$0	\$0	\$0	\$8,780,000

Capital Improvement Plan
 FY21-22 Budget
 Municipal Court Fund
 Fund 150

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget
Security Cameras	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Security Projects	0	0	0	0	0	0	0	0	0	0
Public Safety Building	0	0	0	0	0	120,000	0	0	0	0
BUILDING SECURITY	\$0	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0
Technology Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COURT TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MUNICIPAL COURT FUND PROJECTS	\$0	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0

Municipal Court Fund (150)
 Capital Improvement Projects
 Account Listing

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
88-00 Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$120,000
General Government Total	\$0	\$0	\$0	\$0	\$0	\$120,000
MUNICIPAL COURT FUND PROJECTS	\$0	\$0	\$0	\$0	\$0	\$120,000

Capital Improvement Plan
 FY21-22 Budget
 Park Land Dedication Fund
 Fund 164

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget
City Park Improvements	\$2,600	\$157,638	\$0	\$0	\$0	\$159,226	\$50,000	\$50,000	\$50,000	\$50,000
Stevenson Park Improvements	0	0	23,425	20,696	23,425	0	0	0	0	0
Dog Park	12,530	0	15,295	15,295	15,295	0	0	0	0	0
Sportspark	0	0	11,754	0	11,754	0	0	0	0	0
Capital Equipment	0	0	24,000	24,000	24,000	0	0	0	0	0
PARKS & RECREATION PROJECTS	\$15,130	\$157,638	\$74,474	\$59,991	\$74,474	\$159,226	\$50,000	\$50,000	\$50,000	\$50,000
PARK LAND DEDICATION FUND PROJECTS	\$15,130	\$157,638	\$74,474	\$59,991	\$74,474	\$159,226	\$50,000	\$50,000	\$50,000	\$50,000

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

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/20	FY21 Year End Estimate	FY22 Adopted Budget
82-40 Fence	\$12,530	\$0	\$27,049	\$15,295	\$27,049	\$0
85-60 Park Improvements	2,600	157,638	15,657	12,928	15,657	159,226
88-00 Capital Equipment	0	0	31,768	31,768	31,768	0
Parks & Recreation Total	\$15,130	\$157,638	\$74,474	\$59,991	\$74,474	\$159,226
PARK LAND DEDICATION FUND PROJECTS	\$15,130	\$157,638	\$74,474	\$59,991	\$74,474	\$159,226

Capital Improvement Plan
FY21-22 Budget
Street Improvements Fund
Fund 170

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget
Street Improvements	\$3,943,787	\$2,060,241	\$764,827	\$411,801	\$768,459	\$3,704,880	\$2,044,194	\$2,064,635	\$2,085,282	\$2,106,135
STREET IMPROVEMENTS PROJECTS	\$3,943,787	\$2,060,241	\$764,827	\$411,801	\$768,459	\$3,704,880	\$2,044,194	\$2,064,635	\$2,085,282	\$2,106,135
STREET IMPROVEMENTS FUND PROJECTS	\$3,943,787	\$2,060,241	\$764,827	\$411,801	\$768,459	\$3,704,880	\$2,044,194	\$2,064,635	\$2,085,282	\$2,106,135

Street Improvements Fund (170)
Capital Improvement Projects
Account Listing

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
85-12 Asphalt Streets	\$3,943,787	\$2,060,241	\$764,827	\$411,801	\$768,459	\$3,704,880
Street Improvements Total	\$3,943,787	\$2,060,241	\$764,827	\$411,801	\$768,459	\$3,704,880
STREET IMPROVEMENTS FUND PROJECTS	\$3,943,787	\$2,060,241	\$764,827	\$411,801	\$768,459	\$3,704,880

Capital Improvement Plan
 FY21-22 Budget
 Economic Development Improvements Fund
 Fund 175

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget
Economic Development Improvements	\$0	\$2,158,213	\$0	\$0	\$0	\$2,824,272	\$681,398	\$688,211	\$695,094	\$702,045
ECONOMIC DEVELOPMENT IMPROVEMENTS PROJECTS	\$0	\$2,158,213	\$0	\$0	\$0	\$2,824,272	\$681,398	\$688,211	\$695,094	\$702,045
ECONOMIC DEVELOPMENT IMPROVEMENTS FUND PROJECTS	\$0	\$2,158,213	\$0	\$0	\$0	\$2,824,272	\$681,398	\$688,211	\$695,094	\$702,045

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

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
85-91 Construction (Contracted)	\$0	\$2,158,213	\$0	\$0	\$0	\$2,824,272
Economic Development Improvements Total	\$0	\$2,158,213	\$0	\$0	\$0	\$2,824,272
ECONOMIC DEVELOPMENT IMPROVEMENTS FUND PROJECTS	\$0	\$2,158,213	\$0	\$0	\$0	\$2,824,272

Capital Improvement Plan
 FY21-22 Budget
 1776 Park Trust Fund
 Fund 701

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget
1776 Park	\$13,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION PROJECTS	\$13,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1776 PARK TRUST FUND PROJECTS	\$13,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**1776 Park Trust Fund (701)
 Capital Improvement Projects
 Account Listing**

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/20	FY21 Year End Estimate	FY22 Adopted Budget
85-60 Park Improvements	\$13,852	\$0	\$0	\$0	\$0	\$0
Parks & Recreation Total	\$13,852	\$0	\$0	\$0	\$0	\$0
1776 PARK TRUST FUND PROJECTS	\$13,852	\$0	\$0	\$0	\$0	\$0

Capital Improvement Plan
FY21-22 Budget
Water and Sewer Fund
Fund 401

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget
Waterlines-Blkhwk/Oak Vista/Wand'g Trl	\$19,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beamer Road Water Line	123,620	0	0	0	0	0	0	0	0	0
DISTRIBUTION PROJECTS	\$142,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Line Maint & Cleaning	\$0	\$300,000	\$1,300,000	\$47,926	\$1,300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Friendswood Lakes Boulevard Sewer Lines	4,566	0	0	0	0	0	0	0	0	0
Lift Station Mitigations	39,188	0	638,751	130,966	638,751	0	0	0	0	0
COLLECTION PROJECTS	\$43,754	\$300,000	\$1,938,751	\$178,892	\$1,938,751	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
WATER & SEWER FUND PROJECTS	\$186,654	\$300,000	\$1,938,751	\$178,892	\$1,938,751	\$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**

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
85-41 Distribution Lines	\$123,620	\$0	\$0	\$0	\$0	\$0
85-91 Construction (Contracted)	19,280	0	0	0	0	0
Water (Distribution System)	\$142,900	\$0	\$0	\$0	\$0	\$0
65-51 Collection Line Maintenance	\$0	\$300,000	\$1,300,000	\$47,926	\$1,300,000	\$300,000
85-52 Lift Station Improvements	39,188	0	638,751	130,966	638,751	0
85-91 Construction (Contracted)	4,566	0	0	0	0	0
Sewer (Collection System)	\$43,754	\$300,000	\$1,938,751	\$178,892	\$1,938,751	\$300,000
WATER & SEWER PROJECTS	\$186,654	\$300,000	\$1,938,751	\$178,892	\$1,938,751	\$300,000

**Capital Improvement Plan
FY21-22 Budget
Water and Sewer Bonds Projects**

Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget
42" Water Main Replacement (Engineering)	\$2,143,762	\$387,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42" Water Main Replacement (Construction)	0	0	10,284,000	0	0	11,279,984	0	0	0	0
Automated Water Meter Implementation	0	0	0	0	0	9,073,555	0	0	0	0
Elevated Water Storage #2 Tank Rehab	0	954,000	0	0	0	0	0	0	0	0
EPA Required Risk Assessment	0	0	0	0	0	100,000	0	0	0	0
Friendswood Lakes Blvd (Water Lines)	165,482	0	19,390	19,390	19,390	0	0	0	0	0
Surface Water Station #1 - Control Replacement	0	65,000	0	0	0	65,000	0	0	0	0
Surface Water Station #2 - Control Replacement	0	110,000	0	0	0	65,000	0	0	0	0
Surface Water Station #2 - Spare Pump & Piping	0	0	0	0	0	45,000	0	0	0	0
Surface Water Station #3	0	4,600,000	0	0	0	0	0	0	0	0
Water Plant #1 Rehabilitation	0	1,207,000	0	0	0	1,207,000	0	0	0	0
Water Plant #3 Rehabilitation	0	0	636,000	0	0	636,000	0	0	0	0
Water Plant #4 Rehabilitation	0	0	636,000	0	0	636,000	0	0	0	0
DISTRIBUTION PROJECTS	\$2,309,244	\$7,323,437	\$11,575,390	\$19,390	\$19,390	\$23,107,539	\$0	\$0	\$0	\$0
Blackhawk WWTP - Aeration System Upgrade	\$0	\$0	\$0	\$0	\$0	\$1,166,182	\$0	\$0	\$0	\$0
Friendswood Lakes Blvd (Sewer Lines)	239,379	0	10,000	10,000	10,000	0	0	0	0	0
Lift Station #1 Rehabilitation/Mitigation	0	797,000	0	0	0	0	0	0	0	0
Lift Station #2 - Spare Pump	0	35,000	0	0	0	35,000	0	0	0	0
Lift Station #4 Rehabilitation/Mitigation	0	1,594,000	0	0	0	0	0	0	0	0
Lift Station #8 - 6" Pump	0	22,500	0	0	0	22,500	0	0	0	0
Lift Station #17 Rehabilitation/Mitigation	0	797,000	0	0	0	0	0	0	0	0
Lift Station #17 - 6" Pump	0	22,500	0	0	0	22,500	0	0	0	0
Lift Station #22 Rehabilitation/Mitigation	0	0	1,372,000	0	0	1,372,000	0	0	0	0
Lift Station #22 - 6" Pump	0	22,500	0	0	0	22,500	0	0	0	0
Lift Station #23 Replacement/Rehabilitation	1,391,036	1,273,687	2,580,645	2,092,481	2,204,443	0	0	0	0	0
Lift Station #26 - 6" Pump	0	22,500	0	0	0	22,500	0	0	0	0
Sanitary Sewer Assessment Phase IV	0	1,464,000	0	0	0	1,464,000	0	0	0	0
Sanitary Sewer Assessment Phase V & VI	188,662	55,501	30,837	0	30,837	0	0	0	0	0
Sanitary Sewer Assessment Phase VII	0	0	0	0	0	100,000	0	0	0	0
Sanitary Sewer Assessment Phase VIII (Constructk	0	0	1,800,000	0	0	1,800,000	0	0	0	0
Sanitary Sewer Plant Additional Capacity-Ph 2	0	0	0	0	0	1,000,000	0	0	0	0
COLLECTION SYSTEM PROJECTS	\$1,819,077	\$6,106,188	\$5,793,482	\$2,102,481	\$2,245,280	\$7,027,182	\$0	\$0	\$0	\$0
WATER & SEWER BONDS FUND PROJECTS	\$4,128,321	\$13,429,625	\$17,368,872	\$2,121,871	\$2,264,670	\$30,134,721	\$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

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
85-91 Construction (Contracted)	\$0	\$0	\$0	\$0	\$0	\$0
WATER (DISTRIBUTION SYSTEM)	\$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
2006 W/S BOND PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0

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

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
85-91 Construction (Contracted)	\$239,379	\$0	\$0	\$0	\$0	\$0
WATER (DISTRIBUTION SYSTEM)	\$239,379	\$0	\$0	\$0	\$0	\$0
85-91 Construction (Contracted)	\$111,503	\$0	\$0	\$0	\$0	\$0
SEWER (COLLECTION SYSTEM)	\$111,503	\$0	\$0	\$0	\$0	\$0
2009 W/S BOND PROJECTS	\$350,882	\$0	\$0	\$0	\$0	\$0
TOTAL W/S BONDS FUND PROJECTS	\$350,882	\$0	\$0	\$0	\$0	\$0

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

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
71-90 Other Professional Services	\$29,750	\$0	\$0	\$0	\$0	\$0
85-91 Construction (Contracted)	24,229	175,000	19,390	19,390	19,390	175,000
WATER (DISTRIBUTION SYSTEM)	\$53,979	\$175,000	\$19,390	\$19,390	\$19,390	\$175,000
85-52 Lift Station Improvements	\$1,387,878	\$1,398,687	\$32,902	\$32,902	\$32,902	\$0
85-91 Construction (Contracted)	0	0	10,000	10,000	10,000	1,291,182
SEWER (COLLECTION SYSTEM)	\$1,387,878	\$1,398,687	\$42,902	\$42,902	\$42,902	\$1,291,182
2016 W/S BOND PROJECTS	\$1,441,857	\$1,573,687	\$62,292	\$62,292	\$62,292	\$1,466,182

2018 Water and Sewer Bond Construction Fund (421)
Capital Improvement Projects
Account Listing

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
85-41 Distribution Lines	\$2,143,762	\$0	\$0	\$0	\$0	\$0
85-91 Construction (Contracted)	0	7,148,438	0	0	0	11,652,555
WATER (DISTRIBUTION SYSTEM)	\$2,143,762	\$7,148,438	\$0	\$0	\$0	\$11,652,555
85-52 Lift Station Improvements	\$0	\$2,525,015	\$2,535,915	\$2,050,723	\$2,159,713	\$1,372,000
85-81 Preliminary Engineering	188,662	0	30,837	0	30,837	1,564,000
85-91 Construction (Contracted)	0	2,182,486	0	0	0	1,000,000
85-97 Soil/Concrete Testing	3,157	0	11,828	8,856	11,828	0
SEWER (COLLECTION SYSTEM)	\$191,819	\$4,707,501	\$2,578,580	\$2,059,579	\$2,202,378	\$3,936,000
2018 W/S BOND PROJECTS	\$2,335,581	\$11,855,939	\$2,578,580	\$2,059,579	\$2,202,378	\$15,588,555
TOTAL W/S BONDS FUND PROJECTS	\$3,777,438	\$13,429,626	\$2,640,872	\$2,121,871	\$2,264,670	\$17,054,737

**2021 Water and Sewer Bond Construction Fund (422)
Capital Improvement Projects
Account Listing**

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget
85-91 Construction (Contracted)	\$0	\$0	\$11,556,000	\$0	\$0	\$11,279,984
WATER (DISTRIBUTION SYSTEM)	\$0	\$0	\$11,556,000	\$0	\$0	\$11,279,984
85-91 Construction (Contracted)	\$0	\$0	\$3,172,000	\$0	\$0	\$1,800,000
SEWER (COLLECTION SYSTEM)	\$0	\$0	\$3,172,000	\$0	\$0	\$1,800,000
2021 W/S BOND PROJECTS	\$0	\$0	\$14,728,000	\$0	\$0	\$13,079,984

Capital Improvement Plan
 FY21-22 Budget
 Water and Sewer Fund
 (Funding to be Determined)

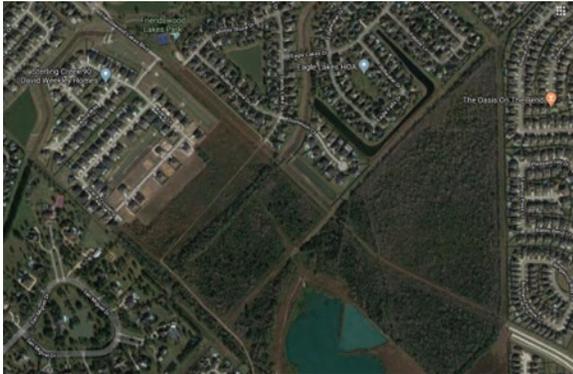
Project Name	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY21 YTD 6/30/21	FY21 Year End Estimate	FY22 Adopted Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget
Central 16" Interconnect	\$0	\$0	\$0	\$0	\$0	\$0	\$110,000	\$0	\$0	\$0
Western Loop 16" Water Line	0	0	0	0	0	0	1,200,000	0	0	0
West Water Interconnect	0	0	0	0	0	0	418,000	0	0	0
DISTRIBUTION PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$1,728,000	\$0	\$0	\$0
Blackhawk WWTP Rehab	0	0	0	0	0	0	0	0	0	0
COLLECTION PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER & SEWER PROJECTS (FUNDING TBD)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,728,000	\$0	\$0	\$0

Source for Future Years: The Capital Improvement Program Manual

**SIGNIFICANT NON-RECURRING
GENERAL OBLIGATION PROJECTS
(Planned for FY22 – FY26)**

Capital Improvement Program

Project Name: Friendswood Lakes Boulevard



Subtype: Construction
Completion Year: 2021
Total Project: \$5,355,693
Interlocal: \$4,248,915
Developer Partnership: \$600,000
City Contribution: \$506,777
Funding Source:
Galveston County Bond, General Obligation Bond, 2017 GO Bond

Project Type: Street

Description

The City of Friendswood, in participation with the Galveston County, will construct a four-lane, divided, major thoroughfare consisting of concrete-paved lanes, 100 feet of right-of-way, esplanades, sidewalks, storm sewer lines and a creek/tributary crossing.

Justification

The thoroughfare will significantly improve traffic flow. The route will also act as a hurricane evacuation path.

Operating Impact

Annual estimated street maintenance cost is \$3,873 per mile. This project consists of 3.48 total miles. Upon completion, this project's annual maintenance cost would be approximately \$13,478.

Project Name: Forest Bend Detention Pond



Project Type: Drainage
Subtype: Construction
Completion Year: 2022
Total Project: \$3,451,022
CDBG-DR (HC): \$3,426,022
City Contribution: \$25,000
Funding Source: Community Development Block Grant – Disaster Recovery, 2020 GO Bond

Description

This project involves engineering and construction of additional offline detention in an agreement with the Forest Bend Homeowners Association. The design is to focus on minimal tree removal and assuring a usable park facility despite the added detention areas. In addition, there will be a new concrete walking trail with associated benches and picnic tables, with plans for solar lighting and added landscaping as budget allows.

Capital Improvement Program

Project Name: Annual Street Maintenance Program



Project Type: Street
Subtype: Construction
Completion Year: 2022
Total Budget: TBD
Funding Source:
Sales Tax for Street Maintenance

Description

The 3/8 cent sales tax that is allocated to street maintenance in Fund 170 will allow for concrete and asphalt street repairs throughout the City of Friendswood. Voters have re-approved the sales tax in recent elections. They will expire in December 2024, or as new legislation dictates, and the require re-approval.

Operating Impact

Typically we estimate an additional \$3,873 per mile in maintenance costs for new streets constructed within City limits. However, this street maintenance program is for major repairs on heavily damaged and/or failing sub-grades throughout Friendswood. For asphalt, this would be base repair with mill and overlay, full-depth reclamation, or full-depth reconstruction. For base repair with mill and overlay, the portions of the road that need base repair are redone, with a mill and overlay for the entire road for a new surface. If there are too many areas for base repair, it may be more suitable to do a full-depth reclamation that involves crushing the existing roadway, blending in a material such as StabilMix 70/30 to stabilize and strengthen the sub-grade, and re-surface with 2" overlay. With a compaction roller onsite, access to all driveways is maintained at all times throughout the process. Lastly, for complete re-construction, the most disruptive and costly option, is to completely remove the road to the sub-grade and rebuild with all new material. For concrete roads, areas are saw cut, chiseled out and removed, subgrade improved and compacted, and re-built with larger diameter rebar and high early strength concrete with a target of same day or next day, depending on weather, to minimize impact to traffic. Curb and Gutter repairs are made in the process.

Capital Improvement Program

Project Name: Blackhawk Public Works & Parks Facility



Subtype: Acquisition/Renovation/Shelter

Completion Year: 2022

Total Project: \$6,121,932
General Fund: \$674,580
Water & Sewer Fund: \$449,720
Lease Allowance: \$202,500
CDBG-DR (HC): \$979,308
FEMA – 428: \$1,560,000
2019 GO Bonds: \$2,000,000
Insurance Proceeds: \$255,824

Project Type: Facility

Funding Source: Multiple

Description

After the City's Public Works facility on Deepwood flooded during Hurricane Harvey, the City rented a facility on Blackhawk Boulevard to house our Public Works and Parks employees. The old Food Lion grocery store was purchased in 2021 and will soon be renovated to be the new permanent public

facility for multiple departments. The building will be a multi-purpose building with office space for the departments and garage bays for City equipment. The emergency shelter portion of the renovation is funded with grant money and will be a separate project.

Project Name: Public Safety Building Expansion



Project Type: Facility

Subtype: Construction

Completion Year: 2022

Total Budget: \$5,000,000

Funding Source: 2021 GO Bond

Description

Expansion of our Public Safety Building located at 1600 Whitaker Drive. The facility is utilized by the Friendswood Police Department, Municipal Court, and the Fire Marshal's Office. The expansion will include just over 9,000 square feet of additional space for the Police Department and Administration. Building renovations to the existing building include expansion of the Emergency Operations Center, added Training Rooms and shared spaces for the use of all departments housed in the PSB. This project is nearing design completion and construction documents will be published for bid at the end of 2021.

Justification

The original PSB was built in 2007 with plans in mid to expand in the future. This phase of the expansion will accommodate the growing number of public safety employees including Police, Fire Marshal, and Emergency Management.

Capital Improvement Program

Project Name: Fire Station #2 and Training Field



Project Type: Facility
Subtype: Construction
Completion Year: 2022
Total Budget: \$4,390,000
Funding Source: 2020 GO Bond

Description

The City of Friendswood is a community of approximately 42,000 and growing. In November 2019, voters approved a bond proposition which included approximately \$4.1M to replace an aging Fire Station Number 2 and upgrade its training facilities. These facilities are located at 2605 West Parkwood Drive in Friendswood and are utilized by the Friendswood Volunteer Fire Department. The new facilities will be constructed on the same parcel.

Justification

The current station at 2605 W. Parkwood Ave was built in 1979. The aging facility is quickly being outgrown with the growth of the City along with the expansion of the Friendswood Volunteer Fire Department.

Capital Improvement Program

Project Name: Master Drainage Plan: Urban and Riverine Flooding

Project Type: Feasibility/Drainage

Subtype: Planning

Completion Year: 2022

Total Budget: \$800,000

Funding Source: TBD

Description

The Friendswood Master Drainage Plan will be the first drainage plan that fully assesses and prioritizes drainage problems within the City at both the street/urban level and the creek level. The 1D/2D HEC-RAS model being developed as part of the Lower Clear Creek and Dickinson Bayou will be updated to address riverine flooding at the City level. Flooding will be assessed up to the 500-year Atlas 14 event for existing conditions. Alternatives will be assessed to alleviate flooding including mitigation for downstream rise or wetland impacts.

A separate urban flood model will be developed to examine storm sewer, culvert, and street level flooding throughout the City. A data collection phase will be included to collect invert data, slopes, and flow lines, and high-water marks during street flooding events. The model will be used to evaluate existing condition flooding for a range of storm frequencies. Problem areas will be identified and solutions assessed.

Identified projects will be evaluated based on a benefit-cost assessment and the time for completion. An implementation schedule for all projects will be included along with projected budget needs based on inflation.

Project Name: Lower Clear Creek & Dickinson Bayou Partnered Studies

Project Type: Drainage

Subtype: Planning

Completion Year: 2022

Total Project: \$1,500,000

Interlocal: \$1,459,000

City Contribution: \$41,000

Funding Source: 2020 GO Bond

Description

This is a joint feasibility study to develop a comprehensive flood mitigation plan for the Lower Clear Creek and Dickinson Bayou watersheds. Study partners include the U.S. Army Corps of Engineers, League City, Harris County Flood Control District, Galveston County Flood Control District, Galveston County, and Harris County. A new 1D/2D hydrologic and hydraulic model is being developed to better assess existing condition flooding. A wide varied of project alternatives will be modeled and assessed for benefits, costs, environmental impacts, and many other parameters.

Capital Improvement Program

Project Name: Deepwood Acquisitions & Flood Control Project

Project Type: Drainage
Subtype: Planning
Completion Year: 2022
Total Project: \$2,460,142
Acquisition: \$887,345
Flood Control: \$1,572,797
Funding Source: CDBG-DR (GC)(GLO)

Description

This project is contingent on how many property owners accept the Deepwood acquisition buyout offer. Ideally the area acquired will be terraced to the maximum possible extent.

The project is to include de-grubbing and clearing along with excavation. To meet all partnering agency requirements, excavation would begin above the normal high-water mark of Clear Creek with terracing at an approximate 1% slope up to Deepwood Drive. At the project boundaries the slope will increase to 4:1 to tie into existing ground elevations. The engineering analysis performed for the project would further refine these slopes and boundaries. This project would add a significant amount of in-line detention to the creek, reducing the water surface elevations and removing structures from the 100-year flood plain. Once all groundwork is completed, hydro-mulching will be used to ensure the remaining ground will be stable, environmentally friendly, and an aesthetic area for use by our residents.

Project Name: Frenchman's Creek Acquisition & Flood Control Project

Project Type: Drainage
Subtype: Acquisition/Construction
Completion Year: 2022
Total Project: \$3,075,304
Acquisition, CDBG-DR: \$1,875,304
Flood Control: \$1,200,000
Funding Source: CDBG-DR Galveston County; Possibly CDBG-MIT or GCCDD Partnership

Description

The City will acquire 2 structures (8 townhomes) at Frenchman's Creek. Properties will be demolished. Upon demolition the City will set up a park or flood control project.

Galveston County is acquiring the remaining 2 structures (12 townhomes) through a separate CDBG-DR grant. If a single resident within one structure does not agree to the sale, then that structure cannot be acquired.

Capital Improvement Program

Project Name: Upper & Lower Oxnard Park Shelving/In Line Detention

Project Type: Drainage
Subtype: Construction
Completion Year: TBD
Total Budget: \$6,998,245
Funding Source: TBD

Description

The City may terrace at Oxnard Park if Precinct 1 will allow a project there.

The project will include de-grubbing and clearing along with excavation. To meet all partnering agency requirements, excavation will begin above the normal high-water mark of Clear Creek with terracing at an approximate 1% slope. At the project boundaries the slope will increase to 4:1 to tie into existing ground elevations. The engineering analysis performed for the project would further refine these slopes and boundaries. Once all groundwork is completed, hydro-mulching would be used to ensure the remaining ground will be stable, environmentally friendly, and an aesthetic area for use by our residents.

Justification

This project would add a significant amount of in-line detention to the creek.

Project Name: Minglewood Lane Terracing

Project Type: Drainage
Subtype: Construction
Completion Year: 2023
Total Project: TBD
City Contribution: TBD
Funding Source: TBD

Description

The City owns several lots along Minglewood and plans to terrace these lots.

Justification

This project would add a significant amount of in-line detention to the creek.

Capital Improvement Program

Project Name: **Blackhawk WWTP Terracing/In-Line Detention**

Project Type: Drainage
Subtype: Construction
Completion Year: TBD
Total Budget: \$13,742,166
Funding Source: TBD

Description

This large-scale drainage project that would include terracing Clear Creek at the Clear Creek Community Church Property (aka the Whitcomb property), acquisition of two properties near the Blackhawk Wastewater Treatment Plant for terracing at that portion of the creek, inline detention along Clear Creek at a 46-acre property owned by the City, two detention basins, and a trail network for recreation. This would provide inline and offline storage and would reduce water surface

elevations on Clear Creek for large storm events.

Justification

The Blackhawk WWTP was very close to being inundated with flood waters during Hurricane Harvey. The service area of the plant includes the City of Friendswood and multiple jurisdictions in Harris County. Overflow from this facility would not only impact the users but also the ecosystem of Clear Creek and downstream into Clear Lake.

Project Name: **Dixie Farm Road Offline Detention**

Project Type: Drainage
Subtype: Construction
Completion Year: TBD
Total Budget: \$33M
Funding Source: Drainage Bonds plus partnership with regional participants

Description

Up to 1,000 acre-ft of offline detention

Justification

Will provide detention credits for future terracing projects

Capital Improvement Program

Project Name: Parks Master Plan



Project Type:	Parks
Subtype:	Planning
Completion Year:	2022
Total Budget:	\$140,000
Funding Source:	2016 GO Bonds

Description

Parks and recreation facilities are important to the quality of life of any community. They provide opportunities for recreation, tourism and preservation of the natural environment. The City of Friendswood wishes to develop parks and recreation facilities that will enhance

the quality of life and meet the recreational needs of its residents.

Justification

Having an updated Parks Master Plan will ensure we are meeting the needs of the citizens while also allowing the City to apply for grants.

Operating Impact

No additional cost or budgetary savings are anticipated due to the nature and scope of this project. Potential impacts are dependent upon the finalized plan.

Project Name: Replace Parks Equipment



Project Type:	Parks
Subtype:	Construction
Completion Year:	2022
Total Budget:	\$50,000
Funding Source:	Parkland Dedication Fund

Description

The Parks & Recreation Department will evaluate two project alternatives: playground equipment or replacing the fabric fencing at the Sportspark.

**SIGNIFICANT NON-RECURRING
UTILITY SERVICES PROJECTS
(Planned for FY22 – FY26)**

Capital Improvement Program

Project Name: Lift Station #23 Reconstruction

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2021

Total Budget: \$4,042,852

Funding Source: 2016 & 2018 W&S Revenue Bonds

Description

This project will replace the existing critical lift station that serves the majority of the southwestern 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 needs 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.

Project Name: Lift Station #4 Replacement

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2023-2024

Total Budget: \$1,594,000

Funding Source: 2021 Coronavirus State and Local Recovery Funds

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 needs 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: Lift Station #1 Reconstruction

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2023-2024

Total Budget: \$797,000

Funding Source: 2021 Coronavirus State and Local Recovery Funds

Description

Complete reconstruction of the Lift Station #1 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 #37 located at our surface water station #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 (each) annually.

Project Name: Lift Station #17 Reconstruction

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2023-2024

Total Budget: \$797,000

Funding Source: 2021 Coronavirus State and Local Recovery Funds

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 #37 located at our surface water station #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 (each) annually.

Capital Improvement Program

Project Name: Sanitary Sewer Assessment (Phases IV)

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2023

Total Budget: \$1,389,000

Funding Source: 2018 W&S Revenue Bonds

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.

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 IV will be the construction of the design plans from Phase III.

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 TCEQ for infiltration/inflow violations.

Project Name: Lift Station #22 Reconstruction

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2023-2024

Total Budget: \$1,372,000

Funding Source: 2018 W&S Revenue Bonds

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 needs 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:	2022
Total Budget:	\$954,000
Funding Source:	2021 Coronavirus State and Local Recovery Funds

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 #3 & #4 Tank Rehabilitation

Project Type:	Utility
Subtype:	Water Distribution Improvements
Completion Year:	2023-2024
Total Budget:	\$1,272,000
Funding Source:	2018 W&S Revenue Bonds

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

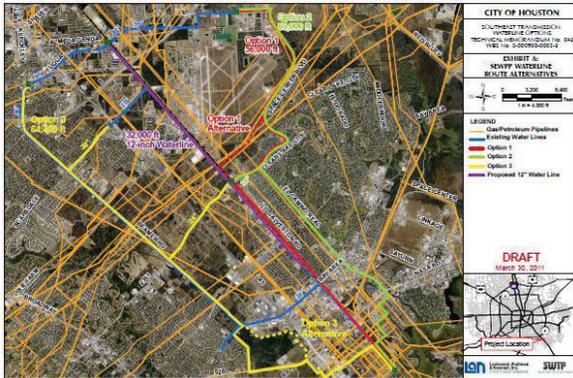
This is part of a preventive maintenance effort to prolong the life of the facilities. Ground storage tanks require painting every 10 to 12 years to assure its integrity and usefulness, and more importantly to meet required State TCEQ water quality mandates.

Operating Impact

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

Capital Improvement Program

Project Name: 42 Inch Water Main Replacement



Project Type:	Utility
Subtype:	Water Distribution Improvements
Completion Year:	2023
Funding Source:	\$2,531,000 of \$12,656,000 funded by 2018 W&S Revenue Bonds

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 2020 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: West Water Interconnect

Project Type: Utility
Subtype: Water Distribution Improvements

Completion Year: 2023-2024

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 FM 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: 2023-2024

Total Budget: \$1,200,000

Funding Source: TBD

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: 2022

Total Budget: \$11,279,984

Funding Source: 2021 W&S Revenue Bonds

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 that 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: Sanitary Sewer Assessment (Phases V & VI)

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2022

Total Budget: \$200,000

Funding Source: 2018 W&S Revenue Bonds

Description

Basins Five and Twenty are part of the second-tier group of areas experiencing the greatest inflow and infiltration. Basins 1, 8, & 18 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.

Capital Improvement Program

Project Name: Sanitary Sewer Assessment (Phases VII)

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2022-2023

Total Budget: \$100,000

Funding Source: 2018 W&S Revenue Bonds

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.

Project Name: Sanitary Sewer Assessment (Phases VIII)

Project Type: Utility
Subtype: Sanitary Sewer Improvements

Completion Year: 2023-2025

Total Budget: \$1,800,000

Funding Source: 2021 W&S Revenue Bonds

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: Water Plant #1 Tank Rehabilitation

Project Type: Utility
Subtype: Water Distribution Improvements

Completion Year: 2022

Total Budget: \$1,207,000

Funding Source: 2018 W&S Revenue Bonds

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.

Project Name: Central 16" Interconnect

Project Type: Utility
Subtype: Water Distribution Improvements

Completion Year: 2023-2024

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.

Capital Improvement Program

Project Name: Surface Water One Reservoir Rehabilitation

Project Type: Utility
Subtype: Water Distribution Improvements
Completion Year: TBD
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.

Project Name: Lift Station Mitigation 2019-2020

Project Type: Utility
Subtype: Sanitary Sewer Improvements
Completion Year: TBD
Total Budget: \$4,000,000-\$5,000,000
Funding Source: Multiple

Description

Lift Stations 1, 4, 5, 13, 17, 22, 24, 25, 27, 28 and 31 are identified as in need of mitigations and improvements after Hurricane Harvey. Funding for this project include insurance proceeds, FEMA funds, W&S funds, and lift station re-construction bonds.

Justification

These 11 lift stations each have historical flooding conditions that need to be assessed, along with analyzing the pumps, wet well condition, electrical control panel, SCADA equipment, generator, hatches, site security fence and discharge force main. This project will include a detailed engineering review of the operating conditions, and raising the electrical control panel, SCADA equipment, and generator on a raised platform above the determined flood elevation as applicable per location.

Operating Impact

While no additional cost or budgetary savings are expected, improving these facilities will result in less maintenance issues and down time, especially during storm events.

Capital Improvement Program

Project Name: Pipe Rack Project



Project Type: Utility
Subtype: Water Distribution Improvements
Completion Year: 2022
Total Budget: \$1,118,720
Funding Source: CDBG-DR Galveston County/GLO

Description

This project would see three utility lines that currently cross Clear Creek via an elevated pipe rack buried. Burial of the lines, via directional drilling, would see the lines permanently mitigated from the risk of washout and debris impacts.

Justification

Worsening erosion at bases of the pipe rack, as well as higher water levels carrying debris in events, are threatening the integrity of a 6" water line and 20" sanitary force main. Relocating these to under the creek prevents structure damage and safeguards these utility lines.

Operating Impact

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

Project Name: Surface Water Station #3

Project Type: Utility
Subtype: Water Distribution Improvements
Completion Year: 2023-2024
Total Budget: \$4,600,000
Funding Source: Coronavirus State and Local Recovery Funds

Description

Assessment and engineering for maintenance and upgrades to Surface Water Station #3

Justification

Increased water demand and growing population requires water system improvements

Operating Impact

While no additional cost or budgetary savings are expected, improving these facilities will result in less maintenance issues and down time, especially during storm events.

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	
Friendswood Lakes Blvd Phase II	\$9,084,000	\$6,203,100	Development Contribution
Fire Station #4 3rd Bay	\$917,000	\$0	
FM 518 Drainage Improvements Phase II	\$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	
Shadowbend Drainage Improvements**	\$438,000	\$0	
Southern Panhandle Regional Detention	\$22,967,000	\$0	
Sunmeadow Drainage Improvements**	\$2,583,000	\$0	
Street Maintenance Master Plan	\$5,000,000	\$0	
Total Estimates	\$63,115,000	\$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
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	
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 #5 Tank Rehabilitation	\$1,587,000	\$0	
Water Plant #6 Tank Rehabilitation	\$636,000	\$0	
West Transmission Line	\$9,064,000	\$0	
West Water Interconnect	\$461,000	\$0	
Wilderness Trails Water Loop	\$292,000	\$0	
Windsong Lane – Water	\$167,000	\$0	
Windsong Sanitary Sewer	\$3,061,000	\$0	
Total Estimates	\$43,704,000	\$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
Stevenson Park Pool Restrooms
Old City Park Restrooms & Pavilion
Stevenson Park Disc Golf Relocation

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)
Old City Park Parking Lot
Greenbriar Sidewalks

Blackhawk Boulevard
Friendswood Lakes Boulevard

Drainage

Annalea/Whitehall/Kings Park – Phase 1
Clover Acres
FM 518 – Phase 1
Glennshannon – Phase 1
Sunmeadow – Phase 1
W. Shadowbend/Woodlawn – Phase 1
Mud Gully Detention and Conveyance
Imperial Estates Terracing / In-Line Detention

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
Utility Impact Fee Study – 2019
Lift Station #23 Reconstruction

DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

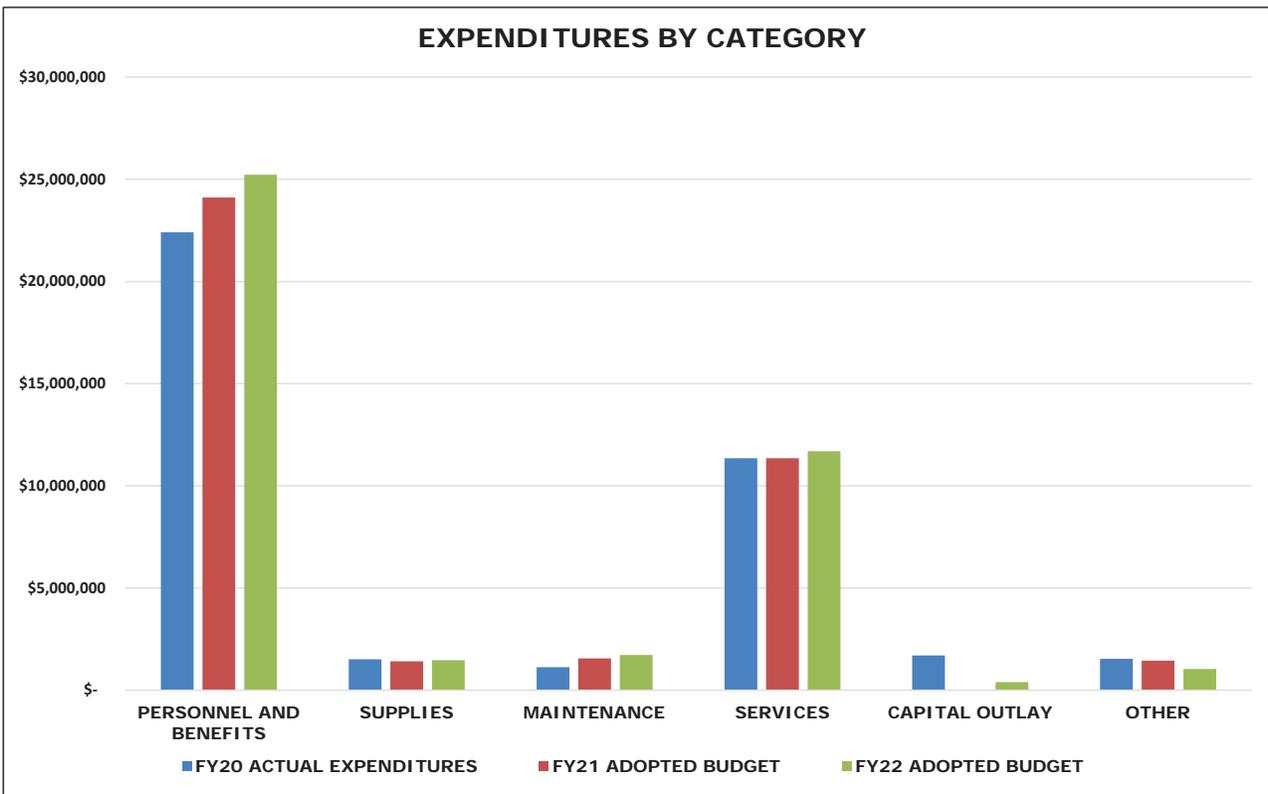
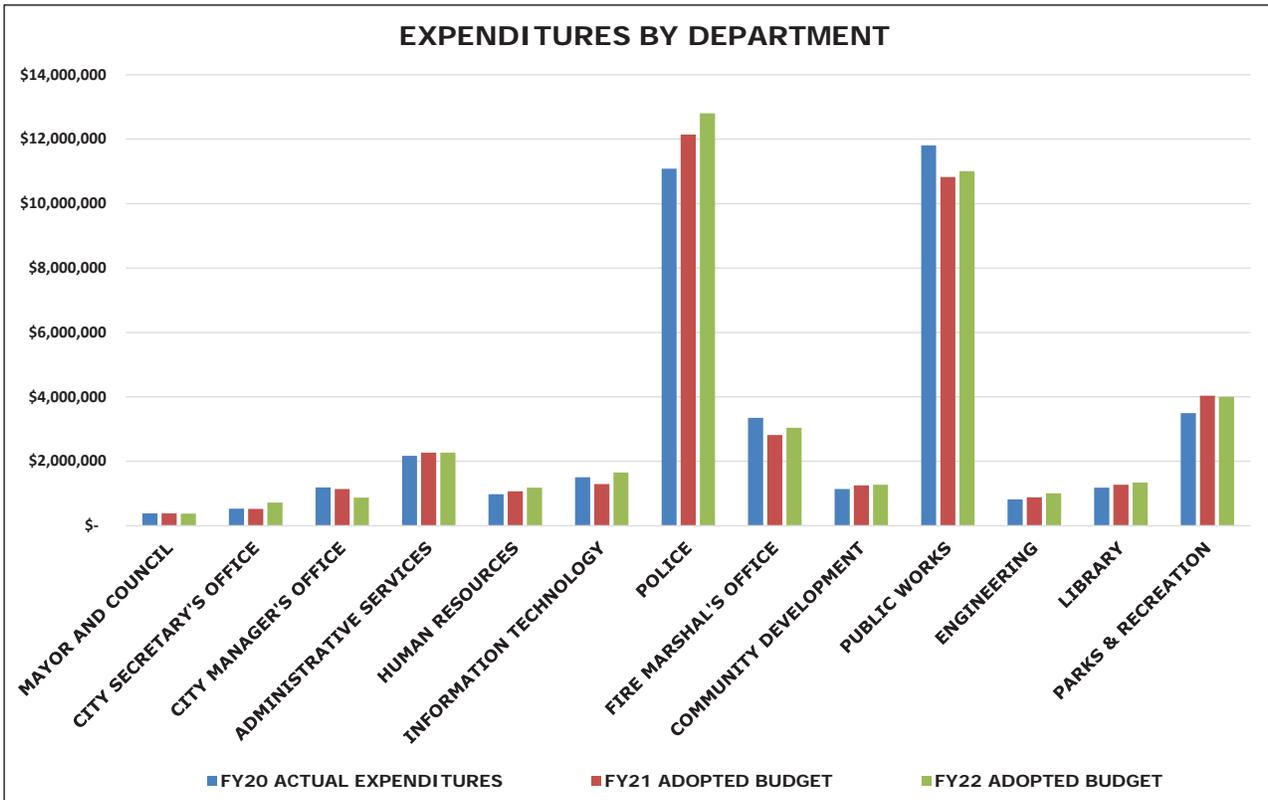
DEPARTMENT	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
MAYOR AND COUNCIL	\$385,811	\$379,962	\$374,729	\$216,272	\$359,530	\$377,793	-0.6%
CITY SECRETARY'S OFFICE	528,347	525,178	567,986	405,652	559,332	720,410	37.2%
CITY MANAGER'S OFFICE	1,187,530	1,142,670	1,117,398	781,028	1,119,052	873,439	-23.6%
ADMINISTRATIVE SERVICES	2,173,410	2,268,656	2,202,265	1,496,520	2,175,199	2,267,024	-0.1%
HUMAN RESOURCES	980,047	1,070,019	1,061,728	734,825	971,452	1,183,933	10.6%
INFORMATION TECHNOLOGY	1,502,696	1,296,789	1,504,139	922,456	1,518,187	1,651,559	27.4%
POLICE	11,087,236	12,145,895	12,330,567	8,085,266	11,914,986	12,804,812	5.4%
FIRE MARSHAL'S OFFICE	3,346,904	2,819,863	2,823,729	2,894,039	3,443,661	3,038,472	7.8%
COMMUNITY DEVELOPMENT	1,139,570	1,249,281	1,236,692	783,341	1,155,426	1,274,599	2.0%
PUBLIC WORKS	11,807,376	10,822,745	14,400,242	7,017,151	14,275,210	11,008,200	1.7%
ENGINEERING	815,303	881,884	895,519	619,114	914,906	1,004,958	0.0%
LIBRARY	1,182,286	1,273,096	1,297,051	846,364	1,273,593	1,341,423	5.4%
PARKS & RECREATION	3,499,969	4,036,610	4,432,772	2,559,506	4,322,864	3,998,230	-1.0%
DEPARTMENT TOTAL	\$39,636,485	\$39,912,648	\$44,244,817	\$27,361,534	\$44,003,396	\$41,544,852	4.1%

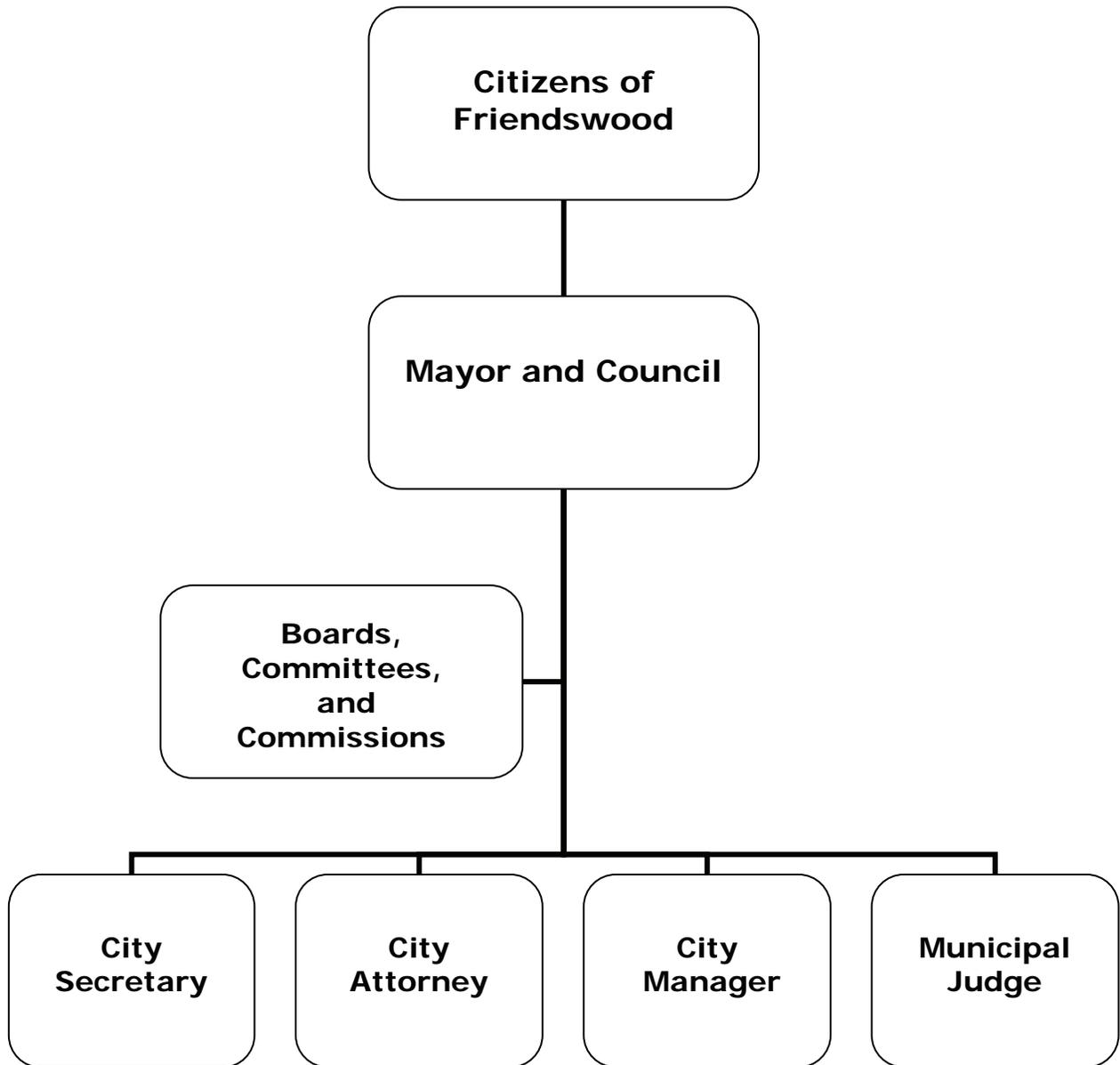
EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL & BENEFITS	\$22,404,311	\$24,111,108	\$24,034,327	\$16,442,004	\$23,638,136	\$25,218,418	4.6%
SUPPLIES	1,517,607	1,417,938	1,541,525	929,590	1,658,565	1,473,967	4.0%
MAINTENANCE	1,125,263	1,562,200	1,696,552	778,758	1,697,097	1,728,506	10.6%
SERVICES	11,356,648	11,356,599	14,423,212	7,554,812	14,472,015	11,696,360	3.0%
CAPITAL OUTLAY	1,696,514	19,000	692,396	166,764	692,385	392,800	1967.4%
OTHER	1,536,141	1,445,803	1,856,805	1,489,606	1,845,197	1,034,801	-28.4%
CLASSIFICATION TOTAL	\$39,636,485	\$39,912,648	\$44,244,817	\$27,361,534	\$44,003,396	\$41,544,852	4.1%

FULL-TIME EQUIVALENTS BY DEPARTMENTS

DEPARTMENT	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
MAYOR AND COUNCIL	2.10	2.10	2.10	2.10	2.10	2.10	0.0%
CITY SECRETARY'S OFFICE*	5.20	4.00	4.00	4.00	5.00	5.00	25.0%
CITY MANAGER'S OFFICE	5.00	6.00	4.00	4.00	4.00	4.00	-33.3%
ADMINISTRATIVE SERVICES	17.60	18.60	17.60	17.60	17.60	17.60	-5.4%
HUMAN RESOURCES	5.00	5.00	5.00	5.00	5.00	5.00	0.0%
INFORMATION TECHNOLOGY	5.00	5.00	5.00	5.00	5.00	6.00	20.0%
POLICE	90.38	90.38	90.38	90.38	90.38	90.38	0.0%
FIRE MARSHAL'S OFFICE	7.20	7.20	7.20	7.20	7.20	7.20	0.0%
COMMUNITY DEVELOPMENT	10.70	10.70	10.70	10.70	10.70	10.70	0.0%
PUBLIC WORKS	43.30	43.30	43.30	43.30	43.30	45.30	4.6%
ENGINEERING	6.00	7.00	7.00	7.00	7.00	7.45	6.4%
LIBRARY	14.97	14.97	14.97	14.97	14.97	15.62	4.3%
PARKS & RECREATION	23.10	24.90	24.50	24.90	24.90	25.30	1.6%
PERSONNEL TOTAL	235.55	239.15	235.75	236.15	236.15	241.65	1.0%





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 can dedicate all of their time to address the legal needs of the City.

Departmental Goals and Performance Measures by Division

Mayor and Council Division 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	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
Division Expenditures	\$68,137	\$150,023	\$93,600	\$89,248	\$96,550
#of Population-estimated	40,905	41,216	41,508	41,821	42,495
Outputs					
# of Meetings Held	14	19	15	17	17
# of Action Items	138	168	130	141	150
# of Consent Items	76	79	75	61	72
# of Executive Session Items	25	8	20	9	12
# of Public Hearing Items	9	26	23	13	10
# of Public Information Videos	6	9	0	8	8
Measures of Efficiency					
Division Expenditures per capita	\$1.67	\$3.64	\$2.25	\$2.13	\$2.27

Mayor and Council

City Attorney Division 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

City Attorney	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	2.1	2.1	2.1	2.1	2.1
Department Expenditures	\$230,235	\$231,377	\$264,642	\$249,443	\$281,243
Outputs					
# of letter/briefs sent to Attorney General	46	33	45	37	39
# of Contracts Prepared/Reviewed	69	41	80	50	55
# of Ordinances Prepared/Reviewed	34	48	45	55	50
# of Resolutions Prepared/Reviewed	25	31	26	26	30
Measures of Efficiency					
Monthly Operational Cost	\$19,186	\$19,281	\$22,054	\$20,787	\$23,437
Department Expenditures per capita	\$5.63	\$5.61	\$6.38	\$5.96	\$6.62

MAYOR AND COUNCIL
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
GOVERNING BODY	\$150,023	\$93,600	\$89,248	\$38,850	\$89,248	\$96,550	3.2%
CITY ATTORNEY	235,788	286,362	285,481	177,422	270,282	281,243	-1.8%
DEPARTMENT TOTAL	\$385,811	\$379,962	\$374,729	\$216,272	\$359,530	\$377,793	-0.6%

EXPENDITURE BY CLASSIFICATION

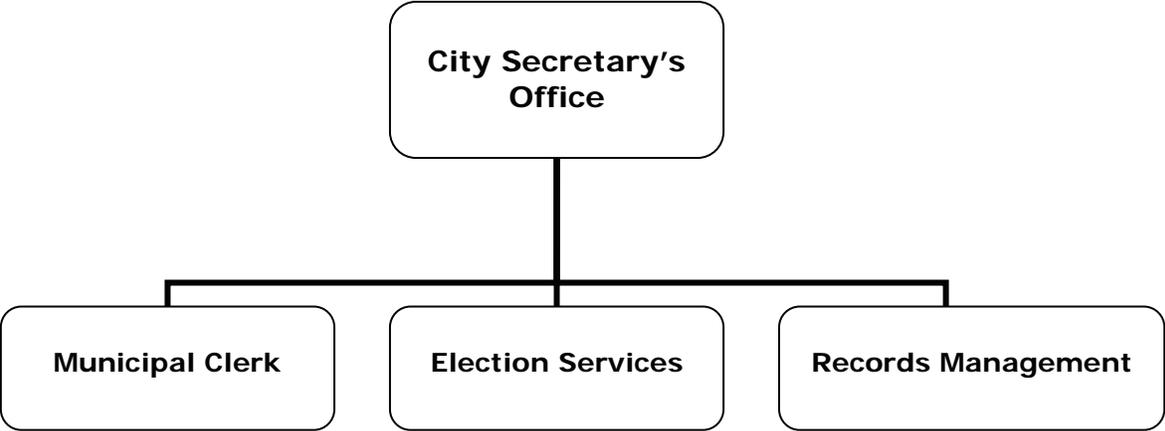
CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL & BENEFITS	\$231,377	\$264,642	\$264,642	\$173,277	\$249,443	\$259,523	-1.9%
SUPPLIES	3,647	9,200	11,741	4,288	11,741	12,150	32.1%
SERVICES	51,333	106,120	98,346	38,707	98,346	106,120	0.0%
CAPITAL OUTLAY	99,455	0	0	0	0	0	0.0%
CLASSIFICATION TOTAL	\$385,811	\$379,962	\$374,729	\$216,272	\$359,530	\$377,793	-0.6%

FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
GOVERNING BODY	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CITY ATTORNEY	2.10	2.10	2.10	2.10	2.10	2.10	0.0%
PERSONNEL TOTAL	2.10	2.10	2.10	2.10	2.10	2.10	0.0%

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
50 - SUPPLIES							
001-0101-411.5200	PERSONNEL SUPPLIES	\$54	\$250	\$250	\$0	\$250	\$500
001-0101-411.5400	OPERATING SUPPLIES	2,417	6,000	6,550	3,719	6,550	8,700
001-0101-411.5800	OPERATING EQUIPMENT<\$5000	1,000	2,500	4,500	569	4,500	2,500
	TOTAL SUPPLIES	\$3,471	\$8,750	\$11,300	\$4,288	\$11,300	\$11,700
70 - SERVICES							
001-0101-411.7110	LEGAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
001-0101-411.7119	OTHER LEGAL SERVICES	10,632	28,580	28,580	1,152	28,580	28,580
001-0101-411.7400	OPERATING SERVICES	1,968	1,280	3,280	2,273	3,280	1,280
001-0101-411.7510	TRAINING	1,110	6,080	4,576	420	4,576	6,080
001-0101-411.7520	TRAVEL EXPENSES & REIMBURSE	3,350	10,830	8,122	818	8,122	10,830
001-0101-411.7530	MEMBERSHIPS	24,032	27,080	26,990	26,985	26,990	27,080
001-0101-411.7910	COMMUNITY EVENTS/PROGRAMS	6,005	11,000	6,400	2,913	6,400	11,000
	TOTAL SERVICES	\$47,097	\$84,850	\$77,948	\$34,562	\$77,948	\$84,850
80 - CAPITAL OUTLAY							
001-0101-411.8400	CAPITAL OPERATING EQUIP	\$99,455	\$0	\$0	\$0	\$0	\$0
	TOTAL CAPITAL OUTLAY	\$99,455	\$0	\$0	\$0	\$0	\$0
0101-GOVERNING BODY		\$150,023	\$93,600	\$89,248	\$38,850	\$89,248	\$96,550

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-0102-411.4110	FULLTIME SALARIES & WAGES	\$155,968	\$161,551	\$161,551	\$105,956	\$152,530	\$161,957
001-0102-411.4143	LONGEVITY PAY	145	210	210	205	295	265
001-0102-411.4149	CELL PHONE ALLOWANCE	0	0	0	0	0	0
001-0102-411.4220	PART-TIME WAGES W/O BENEFITS	23,770	46,829	46,829	30,730	44,238	41,534
001-0102-411.4710	SOCIAL SECURITY/MEDICARE	12,493	14,383	14,383	9,046	13,023	14,301
001-0102-411.4720	TMRS RETIREMENT	24,983	26,792	26,792	17,511	25,208	26,799
001-0102-411.4810	HEALTH/DENTAL INSURANCE	12,782	13,289	13,289	8,791	12,656	13,146
001-0102-411.4820	LIFE INSURANCE	441	467	467	320	461	468
001-0102-411.4830	DISABILITY INSURANCE	520	550	550	448	645	681
001-0102-411.4840	WORKERS COMP INSURANCE	102	225	225	145	209	201
001-0102-411.4850	EAP SERVICES	73	232	232	42	60	58
001-0102-411.4890	FLEX PLAN ADMINISTRATION	99	114	114	82	118	114
TOTAL PERSONNEL & BENEFITS		\$231,377	\$264,642	\$264,642	\$173,277	\$249,443	\$259,523
50 - SUPPLIES							
001-0102-411.5200	PERSONNEL SUPPLIES	\$37	\$150	\$150	\$0	\$150	\$150
001-0102-411.5400	OPERATING SUPPLIES	139	300	291	0	291	300
TOTAL SUPPLIES		\$176	\$450	\$441	\$0	\$441	\$450
70 - SERVICES							
001-0102-411.7400	OPERATING SERVICES	\$565	\$1,000	\$1,000	\$0	\$1,000	\$1,000
001-0102-411.7401	POSTAL/COURIER SERVICES	0	100	100	0	100	100
001-0102-411.7510	TRAINING	30	1,530	1,147	50	1,147	1,530
001-0102-411.7520	TRAVEL EXPENSES & REIMBURSE	604	1,990	1,492	0	1,492	1,990
001-0102-411.7530	MEMBERSHIPS	1,519	3,110	3,119	3,118	3,119	3,110
001-0102-411.7540	PUBLICATIONS	1,059	13,000	13,000	672	13,000	13,000
001-0102-411.7612	TELEPHONE/COMMUNICATIONS	459	540	540	305	540	540
TOTAL SERVICES		\$4,235	\$21,270	\$20,398	\$4,145	\$20,398	\$21,270
0102 - CITY ATTORNEY		\$235,788	\$286,362	\$285,481	\$177,422	\$270,282	\$281,243



City Secretary

Mission Statement

The City Secretary's Office (the "Department") provides information and exceptional support to the City of Friendswood, its citizens, elected officials, staff, and other interested parties in accordance with Federal and State Law, the Charter of the City of Friendswood and all other related rules, regulations, policies, and procedures.

Current Operations

The City Secretary's Office is currently staff by four employees: (1) City Secretary, (2) Deputy City Secretary, (3) Records Specialist and (4) an Administrative Assistant. This group is responsible for the operations and tasks of the Department's has three main divisions, which are (1) the Municipal Clerk, (2) Election Services and (3) Records Management; below is an overview of their operations and main duties.

Municipal Clerk

City Secretary reports directly to the City Manager and is responsible for maintaining official City records, administering elections, assisting citizens and departments in search for information, responding to requests for public information, issuing various permits, coordinating the appointments of elected and appointed officials, processing recordations, publications and codifications and serving as the City's records manager, elections administrator and public information officer in accordance with Local, State and Federal laws.

The Department continues to learn the CivicClerk Agenda Management Software Program, implemented in 2019, in order to create best practices as it relates to standard operating procedures for agendas, minutes, and agenda packets to ensure a uniform and cohesive process and product throughout the organization.

Election Services

The Department is also responsible for administering the City's general and special elections in coordination with Galveston County and Harris County in order to ensure compliance with all related election laws and requirements.

Records Management Program

The Department is responsible for managing the City's Records Management Program, in order to provide for an efficient, economical and effective control over the creation, distribution, organization, maintenance, use, and disposition of all City records in accordance with all applicable laws and regulations.

The Department continues to assess the existing records management system and policy for recommended best practices and the continued migration of existing records into the City's electronic records management system; i.e. Laserfiche. This is done in order to reduce paper records and their associated maintenance and storage costs, as well as, to create a uniform, city-wide electronic records management system that is accessible to internal and external customers as desired by the organization and in compliance with all applicable laws.

Additionally, the Department continues to learn and train on the Freedom of Information Act (FOIA/GOVQA) Systems software, which assists with the implementation of a uniform system across the organization to process public information requests in compliance with Texas Public Information Act and the City's Public Information Request Policy.

Highlights of the Budget

Municipal Clerk

The Department will begin focusing its training on Records Management; particularly electronic records management as has sifted the training and travel related items to accommodate said focus. Specifically, the training line item has monies shifted from the International Institute of Municipal Clerks for the City Secretary and will instead focus those monies into the Records Specialist Position for Laserfiche Records Management Certification, membership and training with the national Association of Records Manager and Administrators (ARMA), as well as, participation on the local ARMA chapter for networking and technical support. The re-focus of the Department's resources will result in \$1,135 in savings while enhancing the understanding and knowledge of a critical service (records management) for the city as a whole.

Additionally, the Department has implemented the Simplifile electronic recordation program that will allow the city to electronically records documents with both Harris County and Galveston County with a flat convenience fee of \$3.00 per document. This minimal fee will eliminate lost staff time to hand-deliver documents to the counties and will facilitate the City's move to electronic record keeping. Lastly, the Department has implemented the use of a third-party for transcription service at a cost of \$0.69 per audio/video minutes, which result in a costs savings of staff time used to transcribe, write and edit City Council meetings, the time frame for writing minutes has been reduced from 30 days to 7 seven days. Please noted that both the recordations and transcription services have been absorbed into the existing budget and will result in no increases to the adopted budget.

Election Services

The Department will begin the review of the City Charter through its Charter Review Commission, in order to submit proposed Charter amendments to the City Council, which would then be placed before the voters at a Special Election on Saturday, May 7, 2022. The Department will also administer the City's General Election for the Office of Councilmember, Positions 4 and 6.

As the City conducts joint elections with Harris County and Galveston County, it cannot adequately estimate the costs associated with the election(s) as the cost formula for Harris County relies on (i) the number of entities participating in the joint election, (ii) the number of registered voters of the entities in question and (iii) the total costs of the election itself; therefore, the requested amount for FY21-22, is a best guess estimate. However, in the last year, the election cost for Galveston County and Harris County have grown significantly to accommodate one or more of the following: (i) county-wide polling locations on Election Day, (ii) the drive-thru polling locations, and/or (iii) 24-hour polling locations during Early Voting by Personal Appearance. Therefore, based on the estimated costs of similar cities in the Houston-Galveston Area for the November 2020 and May 2021 elections, the Department is estimating a city-wide election contracting costs to be approximately \$68,000; this is an increase of about \$37,000 from last year. The Department also recommends that the contracting costs be increased to allow for a Run-off Election, should one be required, by doubling the estimated amount for a total of \$124,000, a total increase of approximately \$58,000 to this line item from last year.

The Department also anticipates that after the 2020 Census is completed, Harris County will have an additional language requirement for its elections, which already requires translation of all election materials into Spanish, Vietnamese, and Chinese (Traditional); this will also result in an increase to the costs in order to accommodate the translation and publication

costs of an additional language. Therefore, the smaller line items related to publications, special services for translations, notices and any education pieces will also see a 50% increase from last year to accommodate the additional language and additional publication requirements of a Charter Amendment Election.

Records Management Program

The adopted records management budget continues to fund the records and Laserfiche program, this includes the maintenance and disposition of records in accordance with all related laws and regulations and the migration of paper records into electronic format. The Department is making a strategic investment in its electronic records management program, and in collaboration with the Information Technology Department, is analyzing the existing and future technological needs of the program, in order to administer updates to the City's Records Management Policy, program and filing systems. The focus of this program is to create an integrated, cohesive, and uniform electronic records management system that will facilitate operations and increase transparency both to internal and external customers.

The Department looks to continue the scanning of the City's vital records to include all property records, minutes, ordinances, and resolutions in an effort to eliminate unnecessary paper copies in the Department. This Department will also work to support other City departments to create a system by which moving forward all vital and permanent records of the City are maintained electronically; thus eliminating recurring paper and storage costs; however, for the upcoming budget year, the offsite storage costs remain.

The Department will update its Public Information Request Policy in response to any legislative changes, and/or best practices and will continue to work with the Freedom of Information Act (FOIA/GOVQA) Systems software for efficiencies and conduct any necessary trainings to all PIR specialist and liaisons; while also continuing to support the City Attorney's Office in connected to the processing of Attorney General Opinions.

Highlights of the Budget

Departmental Goals and Performance Measures by Division

Municipal Clerk Goals:

1. Plan and undertake process improvements both internally and in coordination with other departments to ensure effective, efficient, and customer-focused solutions for processes and procedures under the purview of the City Secretary; and
2. Analyze departmental services, staffing and operations in order to re-organize department for operational efficiencies, succession planning and the creation of a collision-rich environment.
3. Process all meetings, agendas, agenda packets and minutes in compliance with the Texas Open Meetings Act and provide support and training to staff as needed.
4. Coordinate and attend all City Council meetings to ensure administrative and organizational efficiencies.
5. Process all City ordinances, resolutions, codifications, and publications in compliance with all related laws and regulations.
6. Provide administrative and operational support to the City Manager, City Council, City Attorney, and all city departments to promote operational excellence.
7. Coordinate and process oath/statements and related paperwork and training for all City elected/appointed officials, board, commission, and committee members in compliance with State Law.

City Secretary

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

Objectives:

1. Review, update and implement policies and procedures within the scope of duties of the City Secretary for process improvements and best practices; e.g. agendas, minutes, appointments, records, public hearings, ordinances, resolutions, etc.
2. Work with City departments with cross-departmental polices, processes, and procedures for process improvements and best practices; e.g. bids, liens, recordations, publications, permits and licenses.
3. Analyze Department operations and staffing for clear scopes of duties and responsibilities, coach, mentor and train staff for operational excellence for both internal and external customers and create succession plan.
4. Continue to provide City Council, City Management and all City Department heads with support, training, and guidance of those duties under the purview of the City Secretary.

Municipal Clerk	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	3.0	3.0	3.0	3.0	3.0
Division Expenditures	\$349,767	\$357,919	\$377,121	\$403,370	\$412,400
Outputs (Goals 1 & 2)					
# of Alcohol permits	15	39	28	20	28
# of Bids Administered	6	10	19	18	19
# of Contracts Processed	41	56	55	55	60
# of Liens-Filed/Released	6	3	5	5	5
# of Agendas and Public Notices	112	99	120	105	120
# of Ordinances Prepared	48	42	50	47	50
# of Publications	46	113	40	80	40
# of Resolutions Prepared	31	32	30	29	30
Outputs (Goals 3, 4 & 5)					
# of Executive Sessions	8	10	10	5	10
# of Public Hearings	26	13	12	8	12
# of Regular Meetings	13	13	12	12	12
# of Special Meetings	6	2	4	2	4
# of Special Sessions/ Work Sessions	27	19	25	16	25
# of Pages of minutes	147	165	135	165	135
Measures of Efficiency					
Division Expenditures per capita	\$8.55	\$8.68	\$9.09	\$9.65	\$9.70
Monthly Operational Cost	\$29,147	\$29,827	\$31,427	\$33,614	\$34,367

Election Services Division:

Election Services Goals:

- Plan and administer the City's general and any special municipal elections as deemed appropriate by the Council.

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

Objectives:

- Coordinate with Harris County and Galveston County in administering general and special elections to include the City's General Election for Position Nos. 4 and 6, and the City's Charter Amendment Special Election to be held on May 7, 2022.

Election Services	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	0.2	0.0	0.0	0.0	0.0
Division Expenditures	\$18,764	\$26,867	\$40,048	\$68,598	\$126,080
# of Registered Voters	27,988	29,193	29,600	29,850	30,000
Outputs					
# of General Elections Held*	1	0	1	0	1
# of Special Elections Held	0	1	1	1	1
# of Election Challenges	0	0	0	0	0
# of Irregularities	0	0	0	0	0
Measures of Effectiveness					
Total # of Voters for General Elections	1,746	0	4,200	0	4,500
Total # of Voters Special Election	0	4,440	4,200	19,713	4,500
Measures of Efficiency					
Division Expenditures per registered voter	\$0.67	\$0.92	\$1.35	\$2.30	\$4.20
Division Expenditures per capita	\$0.46	\$0.65	\$0.96	\$1.64	\$2.97

**There were no opposing candidates for the May 2020 general election; however, the costs of the November 2020 Special Election, significantly exceeded the budgeted amount.*

Records Management Division:

Record Management Goals:

- Plan and administer updates to the City’s Records Management Policy and Program and best practices across the organization regarding the city-wide Electronic Records Retention and the Disposition Program with Laserfiche as the Records Management Program;
- Plan and coordinate the migration of vital paper records into electronic records within the Laserfiche Records Management Program;
- Process public information requests in compliance with the Texas Public Information Act and the City’s Public Information Request Policy and provide the technological and policy support and training to all end users;

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

Objectives:

- Update, promote and support the City’s Records Management Program to all City Departments to include training, technical support and the disposition of records in accordance to State Law and the City’s Records Management Policy.
- Implement Laserfiche Software upgrades for the addition of the Records Management Module and Public Portal online option that will allow for (1) the migration of paper records to electronic records, (2) accessibility of City records via online option to allow for the public to conduct research and access records at no costs, and (3) reduce the number of offsite storage locations that currently house paper records.
- Update, promote and support the City’s Public Information Request Policy and Program to all City Departments for best use of technology and best practices.
- Continue scanning of vital records within the City Secretary’s Office control and purview.

Records Management	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	2.00	2.00	1.00	1.00	2.00
Division Expenditures	\$152,746	\$143,562	\$108,009	\$87,364	\$181,930
Outputs					
# of Public Information Requests Processed	1,451	1,096	1,393	1,400	1,400
# of Pages Provided to Public	16,187	17,469	17,877	17,800	17,877
# of Attorney General Opinions Obtained	33	33	39	55	60
# of Scanning & Laserfiche Documents	749	1,057	1,200	800	1,200
Measures of Efficiency					
Division Expenditures per capita	\$3.73	\$3.48	\$2.60	\$2.09	\$4.28
Monthly Operational Cost	\$12,729	\$11,964	\$9,001	\$7,280	\$15,161

CITY SECRETARY'S OFFICE
DEPARTMENT SUMMARY

EXPENDITURE BY CLASSIFICATION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
MUNICIPAL CLERK	\$357,919	\$377,121	\$392,792	\$283,745	\$403,370	\$412,400	9.4%
ELECTION SERVICES	26,867	40,048	68,598	68,104	68,598	126,080	214.8%
RECORDS MANAGEMENT*	143,562	108,009	106,596	53,803	87,364	181,930	68.4%
DEPARTMENT TOTAL	\$528,347	\$525,178	\$567,986	\$405,652	\$559,332	\$720,410	37.2%

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL & BENEFITS*	\$464,949	\$437,060	\$436,560	\$303,250	\$427,906	\$549,025	25.6%
SUPPLIES	5,813	7,838	7,553	4,110	7,553	7,810	-0.4%
SERVICES	57,586	80,280	105,686	86,498	105,686	163,575	103.8%
CAPITAL OUTLAY	0	0	18,187	11,793	18,187	0	0.0%
CLASSIFICATION TOTAL	\$528,347	\$525,178	\$567,986	\$405,652	\$559,332	\$720,410	37.2%

FULL-TIME EQUIVALENTS BY DIVISION

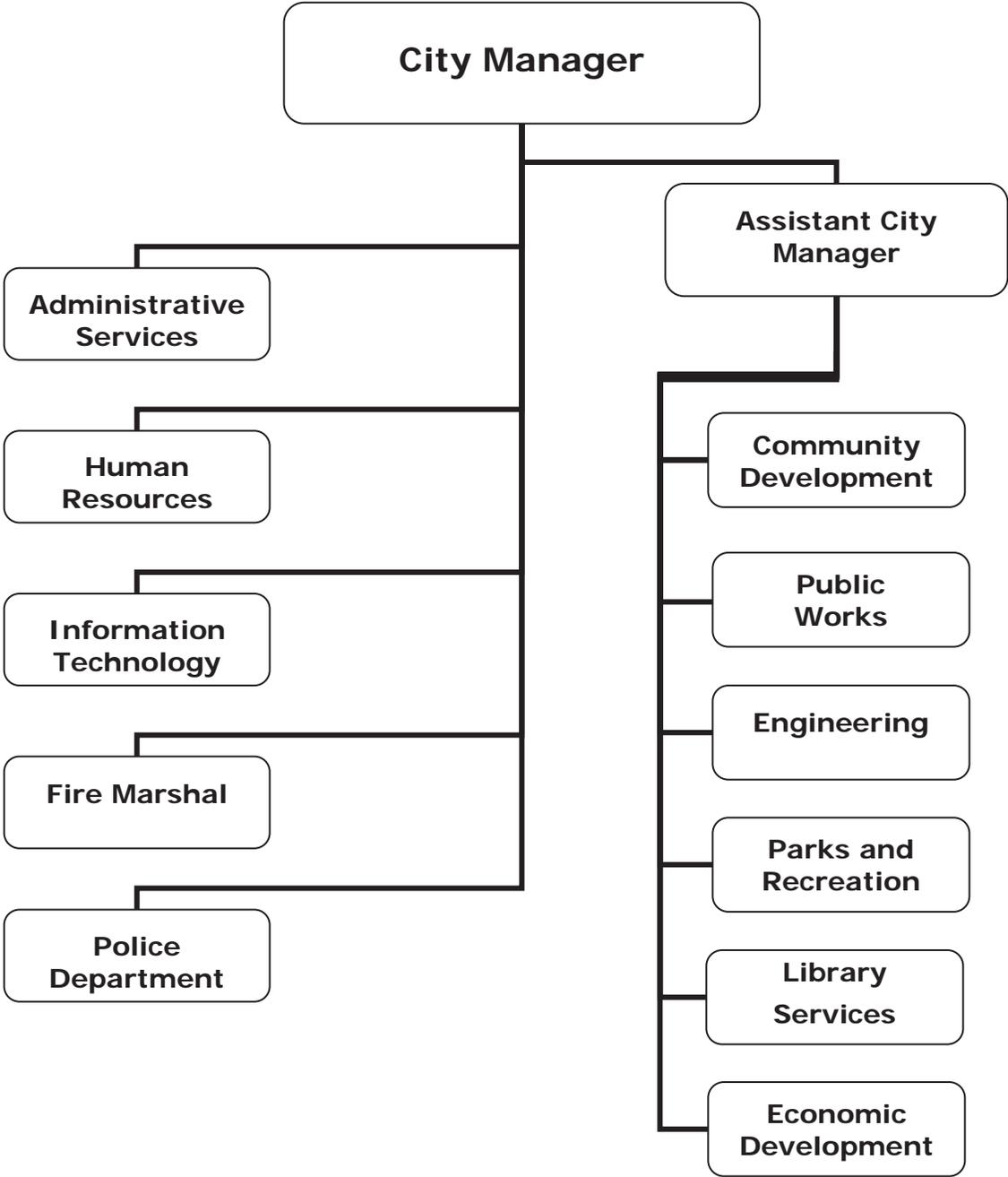
DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
MUNICIPAL CLERK	3.00	3.00	3.00	3.00	3.00	3.00	0.0%
ELECTION SERVICES	0.20	0.00	0.00	0.00	0.00	0.00	0.0%
RECORDS MANAGEMENT*	2.00	1.00	1.00	1.00	2.00	2.00	100.0%
PERSONNEL TOTAL	5.20	4.00	4.00	4.00	5.00	5.00	25.0%

*The open government specialist position became vacant in July 2020. The vacancy was not filled in FY21. The funding was transferred to the Engineering department to fund the new Office Manager position within the general fund. In FY22, funding was restored and the position was reclassified to a Records Coordinator.

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-0201-411.4110	FULLTIME SALARIES & WAGES	\$238,311	\$244,731	\$244,731	\$167,914	\$241,722	\$282,987
001-0201-411.4130	OVERTIME PAY	0	1,267	1,267	0	0	1,302
001-0201-411.4143	LONGEVITY PAY	2,280	2,470	2,470	3,109	3,109	570
001-0201-411.4144	VEHICLE ALLOWANCE	0	0	0	0	0	0
001-0201-411.4145	INCENTIVE-CERTIFICATE PAY	3,720	3,720	3,720	2,580	3,714	3,720
001-0201-411.4149	CELL PHONE ALLOWANCE	0	0	0	0	0	0
001-0201-411.4190	TERMINATION PAYOUTS	0	0	0	16,549	16,549	0
001-0201-411.4710	SOCIAL SECURITY/MEDICARE	17,463	18,221	18,221	13,811	19,882	20,697
001-0201-411.4720	TMRS RETIREMENT	39,093	41,770	41,770	31,387	45,183	47,673
001-0201-411.4810	HEALTH/DENTAL INSURANCE	37,012	38,459	38,459	21,479	30,920	30,335
001-0201-411.4820	LIFE INSURANCE	672	725	725	502	723	830
001-0201-411.4830	DISABILITY INSURANCE	791	853	853	702	1,010	1,207
001-0201-411.4840	WORKERS COMP INSURANCE	139	272	272	200	289	284
001-0201-411.4850	EAP SERVICES	174	174	174	121	174	174
001-0201-411.4890	FLEX PLAN ADMINISTRATION	249	249	249	148	212	157
TOTAL PERSONNEL & BENEFITS		\$339,905	\$352,911	\$352,911	\$258,502	\$363,489	\$389,935
50 - SUPPLIES							
001-0201-411.5200	PERSONNEL SUPPLIES	\$252	\$150	\$300	\$292	\$300	\$150
001-0201-411.5400	OPERATING SUPPLIES	2,435	5,240	2,985	1,531	2,985	5,240
001-0201-411.5800	OPERATING EQUIPMENT <\$5000	1,291	350	2,255	1,607	2,255	350
TOTAL SUPPLIES		\$3,977	\$5,740	\$5,540	\$3,430	\$5,540	\$5,740
70 - SERVICES							
001-0201-411.7350	SURETY BONDS	\$0	\$80	\$80	\$0	\$80	\$80
001-0201-411.7400	OPERATING SERVICES	2,094	2,580	3,980	2,966	3,980	2,000
001-0201-411.7401	POSTAL/COURIER SERVICES	750	1,270	1,270	570	1,270	1,270
001-0201-411.7491	ADVERTISING/PUBLIC NOTICE	2,681	2,700	3,000	2,544	3,000	2,700
001-0201-411.7510	TRAINING	2,258	3,990	2,992	1,850	2,992	3,940
001-0201-411.7520	TRAVEL EXPENSES & REIMBURSE	4,104	6,070	3,052	1,020	3,052	5,900
001-0201-411.7530	MEMBERSHIPS	2,150	1,780	1,780	1,070	1,780	835
TOTAL SERVICES		\$14,036	\$18,470	\$16,154	\$10,019	\$16,154	\$16,725
80 - CAPITAL							
001-0201-411.8800	CAPITAL EQUIPMENT	0	0	18,187	11,793	18,187	0
TOTAL SUPPLIES		\$0	\$0	\$18,187	\$11,793	\$18,187	\$0
0201 - MUNICIPAL CLERK		\$357,919	\$377,121	\$392,792	\$283,745	\$403,370	\$412,400

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
50 - SUPPLIES							
001-0202-414.5400	OPERATING SUPPLIES	\$168	\$1,128	\$1,043	\$561	\$1,043	\$1,100
	TOTAL SUPPLIES	\$168	\$1,128	\$1,043	\$561	\$1,043	\$1,100
70 - SERVICES							
001-0202-414.7401	POSTAL/COURIER SERVICES	\$10	\$80	\$80	\$68	\$80	\$80
001-0202-414.7491	ADVERTISING/PUBLIC NOTICE	5,300	290	1,500	1,500	1,500	600
001-0202-414.7510	TRAINING	0	200	0	0	0	200
001-0202-414.7520	TRAVEL EXPENSES & REIMBURSE	0	140	0	0	0	100
001-0202-414.7800	CONTRACT SERVICES	21,389	38,210	65,975	65,975	65,975	124,000
	TOTAL SERVICES	\$26,699	\$38,920	\$67,555	\$67,543	\$67,555	\$124,980
0202 - ELECTION SERVICES		\$26,867	\$40,048	\$68,598	\$68,104	\$68,598	\$126,080

ACCOUNT NUMBER	ACCOUNT NAME	FY20	FY21	FY21	FY21	FY21	FY22
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/21	YEAR END ESTIMATE	ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-0203-419.4110	FULLTIME SALARIES & WAGES	\$73,641	\$45,202	\$45,202	\$30,735	\$44,245	\$92,455
001-0203-419.4130	OVERTIME PAY	53	4,688	4,688	420	605	4,817
001-0203-419.4131	HOLIDAY HRS WORKED	0	0	0	0	0	0
001-0203-419.4143	LONGEVITY PAY	585	505	5	0	0	70
001-0203-419.4145	INCENTIVE-CERTIFICATE PAY	2,500	1,920	1,920	400	576	7,560
001-0203-419.4710	SOCIAL SECURITY/MEDICARE	4,836	3,367	3,367	2,305	3,318	7,264
001-0203-419.4720	TMRS RETIREMENT	12,283	8,665	8,665	5,206	7,494	17,330
001-0203-419.4810	HEALTH/DENTAL INSURANCE	30,546	19,367	19,367	5,367	7,726	28,616
001-0203-419.4820	LIFE INSURANCE	195	137	137	90	130	289
001-0203-419.4830	DISABILITY INSURANCE	230	162	162	126	182	420
001-0203-419.4840	WORKERS COMP INSURANCE	44	56	56	33	48	103
001-0203-419.4850	EAP SERVICES	96	58	58	42	60	121
001-0203-419.4890	FLEX PLAN ADMINISTRATION	36	22	22	23	34	45
	TOTAL PERSONNEL & BENEFITS*	\$125,044	\$84,149	\$83,649	\$44,748	\$64,417	\$159,090
50 - SUPPLIES							
001-0203-419.5200	PERSONNEL SUPPLIES	\$189	\$150	\$150	\$92	\$150	\$150
001-0203-419.5400	OPERATING SUPPLIES	415	420	420	27	420	420
001-0203-419.5800	OPERATING EQUIPMENT<\$5000	1,064	400	400	0	400	400
	TOTAL SUPPLIES	\$1,668	\$970	\$970	\$119	\$970	\$970
70 - SERVICES							
001-0203-419.7400	OPERATING SERVICES	\$2,695	\$6,300	\$6,300	\$989	\$6,300	\$6,300
001-0203-419.7411	PROFESSIONAL/CODE SERVICE	6,389	7,000	7,000	4,273	7,000	7,000
001-0203-419.7510	TRAINING	716	1,090	817	50	817	550
001-0203-419.7520	TRAVEL EXPENSES & REIMBURSE	1,040	2,560	1,920	0	1,920	2,450
001-0203-419.7530	MEMBERSHIPS	170	520	520	0	520	150
001-0203-419.7800	CONTRACT SERVICES	5,841	5,420	5,420	3,624	5,420	5,420
	TOTAL SERVICES	\$16,850	\$22,890	\$21,977	\$8,936	\$21,977	\$21,870
0203 - RECORDS MANAGEMENT		\$143,562	\$108,009	\$106,596	\$53,803	\$87,364	\$181,930



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. There are a total of four full-time employees in the department.

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. 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.

After a reduction in staff and restructuring of the department responsibilities, the Economic Development responsibilities are assigned to the Assistant City Manager and the Director of Community Development as aspects of both positions are responsible for developing and administering programs to retain and attract businesses that are compatible with our community's vision and values to provide Friendswood a more stable economic future by expanding the city's commercial tax base.

Staff continues to administer 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 (FDEDC).

Highlights of the Budget

The FY 2021-22 Budget continues to fund important citywide communications programs, including the expanding the City's social media platforms and the Public-Educational-Governmental (PEG) access channel.

This year will mark the fifteenth year that the City's PEG channel is utilized, and the thirteenth full year that City Council and Board, Commission and Committee meetings will be televised on the channel which has been very helpful as the pandemic heavily impacted resident's ability to attend the meetings.

In correlation with each department, the City Manager's Office's activities are intended to achieve the City's overall strategic goals. Fiscal Year 2021 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 twelfth straight year that we have budgeted funds for Staff development services. Which is especially important as we have had a reduction in the number of staff and current staff has taken on more responsibilities.

The staff responsible for economic development 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.

2021-2022 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	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents (FTE)	4.4	5	5	4	4
Division Expenditures	\$804,167	\$825,319	\$891,599	\$940,855	\$808,619
Outputs					
# of Long-Range Planning Sessions Conducted with City Council	2	2	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)	312	317	310	310	310
# of Council meetings attended	20	16	15	15	15
# of Association meetings attended by Staff	12	10	15	15	15
Measures of Efficiency					
Monthly Operational Cost	\$67,014	\$68,777	\$74,300	\$78,405	\$67,385
Division Expenditures per capita	\$19.66	\$20.02	\$21.48	\$22.50	\$19.03

Objective B:

- Enhance communication by proactively sharing timely, accurate information about City services, initiatives, and issues by expanding our social media presence and receiving immediate feedback from users and residents.

Outputs (number of)	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Estimated
Annual page views on the City's website	757,183	560,623	640,000	800,000	910,000
Agendas	4,100	4,069	4,150	4,500	4,800
Economic Development	4,053	9,656			
General City (Library, Emergency Notice)	13,822	14,506	15,500	16,000	16,800
Law enforcement	10,015	10,179	11,500	12,000	12,500
Legal Notices	3,311	1,752	2,000	2,000	2,000

Several of the outputs have been combined or no longer are needed. Individual department newsletters have been discontinued.

Focus on Friendswood Newsletter is no longer being produced in favor of weekly e-mail updates for general City related information.

Objective C:

- Actively distribute information and gather feedback about City policies, services, and events by utilizing social media outlets and monitoring response and feedback.

Outputs (number of)	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Estimated
City Meetings Broadcast on PEG channel	35	50	80	100	100
Community videos produced	133	76	70	90	100
Number of Facebook "Likes"	14,123	15,744	16,000	16,700	17,800
Number of Twitter followers*	4,501	4,681	5,000	5,200	5,500
Number of Instagram Followers **	1,161	2,130	2,000	2,500	2,700

*** Instagram Account was opened in 2015 but greatly expanded in 2020.*

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	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
FTE	1	1	1	0	0
Division Expenditures	\$262,531	\$362,211	\$251,071	\$178,197	\$64,820
Outputs					
Chamber & Regional Partnership meetings attended	19	18	24	18	16
Trade Shows attended	3	3	1	3	1
Quarterly Electronic Newsletter distribution to potential business prospects, developers, and brokers	7,250	7,400	6,700	6,500	0
New Businesses, Expansions, & Remodels in the Downtown Neighborhood Empowerment Zone (NEZ#1)	30	35	35	32	30
Business Prospect Inquiries	140	130	135	120	120
Friendswood Civilian Labor Force/Unemployment Rate	19,641/ 3.7%	19,620/ 3.2%	19,000/ 7.5%	19,600/ 5.9%	21,223/ 6.4%
CEDC meetings attended	10	10	7	7	12
Discussion Items	14	15	15	12	10
Measures of Efficiency					
Monthly Operational Cost	\$21,878	\$30,184	\$20,923	\$14,850	\$5,402
Division Expenditures per capita	\$6.42	\$8.79	\$6.05	\$4.26	\$1.53

CITY MANAGER'S OFFICE
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION	\$825,319	\$891,599	\$939,201	\$653,965	\$940,855	\$808,619	-9.3%
ECONOMIC DEVELOPMENT	362,211	251,071	178,197	127,064	178,197	64,820	-74.2%
DEPARTMENT TOTAL	\$1,187,530	\$1,142,670	\$1,117,398	\$781,028	\$1,119,052	\$873,439	-23.6%

EXPENDITURE BY CLASSIFICATION

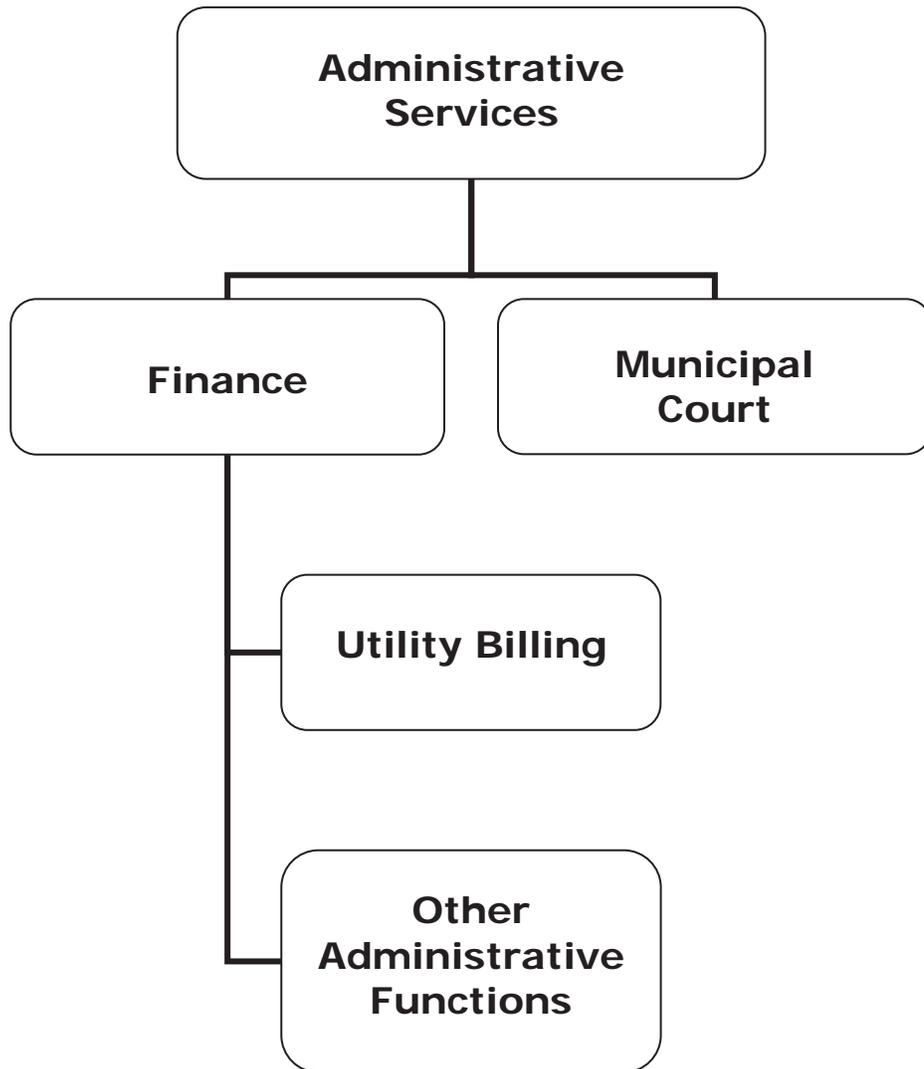
CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL & BENEFITS	\$1,052,644	\$1,016,970	\$820,719	\$571,266	\$822,373	\$747,739	-26.5%
SUPPLIES	22,040	26,780	87,232	65,875	87,232	26,780	0.0%
SERVICES	112,845	98,920	209,447	143,887	209,447	98,920	0.0%
CLASSIFICATION TOTAL	\$1,187,530	\$1,142,670	\$1,117,398	\$781,028	\$1,119,052	\$873,439	-23.6%

FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION	4.00	5.00	4.00	4.00	4.00	4.00	0.0%
ECONOMIC DEVELOPMENT	1.00	1.00	0.00	0.00	0.00	0.00	-100.0%
PERSONNEL TOTAL	5.00	6.00	4.00	4.00	4.00	4.00	-33.3%

ACCOUNT NUMBER	ACCOUNT NAME	FY20	FY21	FY21	FY21	FY21	FY22
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/21	YEAR END ESTIMATE	ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-0301-413.4110	FULLTIME SALARIES & WAGES	\$570,571	\$603,503	\$593,503	\$412,681	\$594,079	\$557,766
001-0301-413.4130	OVERTIME PAY	6,852	5,279	5,279	1,415	2,037	0
001-0301-413.4143	LONGEVITY PAY	1,805	2,390	2,390	2,538	3,654	2,265
001-0301-413.4149	CELL PHONE ALLOWANCE	1,220	1,200	1,200	255	367	0
001-0301-413.4190	TERMINATION PAYOUTS	0	0	0	6,516	9,380	0
001-0301-413.4220	PART-TIME WAGES W/O BENEFITS	0	0	0	0	0	0
001-0301-413.4710	SOCIAL SECURITY/MEDICARE	38,391	40,361	40,361	27,153	39,088	36,673
001-0301-413.4720	TMRS RETIREMENT	92,906	101,427	101,427	69,850	100,553	92,517
001-0301-413.4810	HEALTH/DENTAL INSURANCE	66,879	71,656	71,656	47,168	67,901	53,748
001-0301-413.4820	LIFE INSURANCE	1,552	1,687	1,687	1,187	1,708	1,547
001-0301-413.4830	DISABILITY INSURANCE	1,902	2,064	2,064	1,724	2,482	2,352
001-0301-413.4840	WORKERS COMP INSURANCE	330	662	662	446	643	551
001-0301-413.4850	EAP SERVICES	274	290	290	204	294	232
001-0301-413.4890	FLEX PLAN ADMINISTRATION	194	200	200	129	186	86
TOTAL PERSONNEL & BENEFITS		\$782,876	\$830,719	\$820,719	\$571,266	\$822,373	\$747,739
50 - SUPPLIES							
001-0301-413.5200	PERSONNEL SUPPLIES	\$0	\$400	\$400	\$0	\$400	\$400
001-0301-413.5221	5 STAR FUNCTION SUPPLIES	5,975	8,900	8,900	3,716	8,900	8,900
001-0301-413.5400	OPERATING SUPPLIES	9,026	7,480	7,480	1,084	7,480	7,480
001-0301-413.5800	OPERATING EQUIPMENT <\$5000	6,101	5,000	65,452	60,917	65,452	5,000
TOTAL SUPPLIES		\$21,102	\$21,780	\$82,232	\$65,717	\$82,232	\$21,780
70 - SERVICES							
001-0301-413.7221	5 STAR FUNCTION SERVICES	\$6,334	\$4,600	\$4,600	\$0	\$4,600	\$4,600
001-0301-413.7400	OPERATING SERVICES	3,348	2,630	2,630	0	2,630	2,630
001-0301-413.7401	POSTAL/COURIER SERVICES	139	750	750	48	750	750
001-0301-413.7421	FRIENDSWOOD NEWSLETTER	0	1,000	1,000	0	1,000	1,000
001-0301-413.7492	SPECIAL EVENTS	0	500	500	0	500	500
001-0301-413.7510	TRAINING	2,737	6,820	5,115	3,540	5,115	6,820
001-0301-413.7520	TRAVEL EXPENSES & REIMBURSE	2,783	4,580	3,435	0	3,435	4,580
001-0301-413.7530	MEMBERSHIPS	2,271	2,300	2,300	2,091	2,300	2,300
001-0301-413.7612	TELEPHONE/COMMUNICATIONS	38	680	680	305	680	680
001-0301-413.7800	CONTRACT SERVICES	3,689	15,240	15,240	10,998	15,240	15,240
001-0301-413.7801	GRANT SERVICES	0	0	0	0	0	0
TOTAL SERVICES		\$21,340	\$39,100	\$36,250	\$16,981	\$36,250	\$39,100
0301 - ADMINISTRATION		\$825,319	\$891,599	\$939,201	\$653,965	\$940,855	\$808,619

ACCOUNT NUMBER	ACCOUNT NAME	FY20	FY21	FY21	FY21	FY21	FY22
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/21	YEAR END ESTIMATE	ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-0303-419.4110	FULLTIME SALARIES & WAGES	\$126,370	\$135,862	\$0	\$0	\$0	\$0
001-0303-419.4143	LONGEVITY PAY	2,168	1,275	0	0	0	0
001-0303-419.4144	VEHICLE ALLOWANCE	0	0	0	0	0	0
001-0303-419.4145	INCENTIVE-CERTIFICATE PAY	1,500	1,500	0	0	0	0
001-0303-419.4149	CELL PHONE ALLOWANCE	0	0	0	0	0	0
001-0303-419.4190	TERMINATION PAYOUTS	78,699	0	0	0	0	0
001-0303-419.4710	SOCIAL SECURITY/MEDICARE	13,174	10,170	0	0	0	0
001-0303-419.4720	TMRS RETIREMENT	33,423	22,962	0	0	0	0
001-0303-419.4810	HEALTH/DENTAL INSURANCE	13,366	13,289	0	0	0	0
001-0303-419.4820	LIFE INSURANCE	374	400	0	0	0	0
001-0303-419.4830	DISABILITY INSURANCE	442	471	0	0	0	0
001-0303-419.4840	WORKERS COMP INSURANCE	81	150	0	0	0	0
001-0303-419.4850	EAP SERVICES	58	58	0	0	0	0
001-0303-419.4890	FLEX PLAN ADMINISTRATION	114	114	0	0	0	0
TOTAL PERSONNEL & BENEFITS		\$269,768	\$186,251	\$0	\$0	\$0	\$0
50 - SUPPLIES							
001-0303-419.5400	OPERATING SUPPLIES	\$938	\$5,000	\$5,000	\$158	\$5,000	\$5,000
TOTAL SUPPLIES		\$938	\$5,000	\$5,000	\$158	\$5,000	\$5,000
70 - SERVICES							
001-0303-419.7400	OPERATING SERVICES	\$7,317	\$6,600	\$6,600	\$5,460	\$6,600	\$6,600
001-0303-419.7401	POSTAL/COURIER SERVICES	0	200	200	0	200	200
001-0303-419.7491	ADVERTISING/PUBLIC NOTICE	6,300	18,000	20,100	78	20,100	18,000
001-0303-419.7510	TRAINING	1,259	3,090	2,317	1,368	2,317	3,090
001-0303-419.7520	TRAVEL EXPENSES & REIMBURSE	2,570	3,800	2,850	0	2,850	3,800
001-0303-419.7530	MEMBERSHIPS	2,060	2,460	2,460	0	2,460	1,260
001-0303-419.7800	CONTRACT SERVICES	22,000	25,670	25,670	20,000	25,670	26,870
001-0303-419.7921	PRGM 380 ECON DEV GRANTS	50,000	0	113,000	100,000	113,000	0
TOTAL SERVICES		\$91,505	\$59,820	\$173,197	\$126,906	\$173,197	\$59,820
0303 - ECONOMIC DEVELOPMENT		\$362,211	\$251,071	\$178,197	\$127,064	\$178,197	\$64,820



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 diverse programs or divisions: Finance and Municipal Court Administration. The main services provided by the department are financial analysis, budgeting, purchasing, utility billing, and court proceedings.

Current Operations

Finance is responsible for several areas.

- **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 Annual Comprehensive 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, 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 generating purchase orders daily and 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, develops bid/proposal specifications, maintains service contracts/agreements, oversees the P-card program 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.

Departmental Accomplishments in FY 2020-21

- Earned the City's 33rd GFOA Award for Excellence in Financial Reporting
- Earned the City's 18th GFOA Distinguished Budget Presentation Award
- Issued \$13.69 million of Waterworks and Sewer System Revenue Bonds to be used to make system extensions and improvements
- Issued round two of General Obligation Bonds (\$14.1 million) approved by voters in November 2019
- Refinanced \$3.29 million of the Series 2012 General Obligation Refunding Bonds saving the City approximately \$225,000
- Revised the City's Vehicle Replacement Plan
- Expanded centralization of the City's purchasing function
- Expanded procurement card program
- Trained all security personnel in required state program prior to legislative deadline
- Completed security audit, recommended building renovations to increase security
- Developed and amended COVID-19 operation plans as required by Texas Office of Court Administration

Highlights of the Budget

Major Departmental Goals for FY 2021-22:

- Earn GFOA's Certificate of Achievement for Excellence in Financial Reporting for the 34th consecutive year
- Earn GFOA's Distinguished Budget Award special recognition for performance measures and capital project section of the FY22 budget document
- Enhance the City's Monthly Financial Report
- Continue to implement program for procurement cards
- Implement strategies for juvenile caseload, develop procedures and policies for Juvenile Case Manager program
- Complete security renovation and develop processes for operation
- Continue enhancement of the Utility Billing page of the City's website to improve customer service

Administrative Services

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*	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents*	12.0	12.0	13.0	12.0	12.0
Division Expenditures*	\$1,553,178	\$1,764,347	\$1,827,366	\$1,740,040	\$1,832,291
Outputs					
Number of Prepared ACFR	1	1	1	1	1
Number of monthly financial reports prepared	12	12	12	12	12
Number of proposed & adopted budget documents prepared	2	2	2	2	2
# of A/P check runs	64	81	65	77	75
# of A/P paper checks issued/EFT	2840/ 1,483	2349/ 1,925	2,300/ 1,550	1,929/ 2,007	1,900/ 2,100
# of P-Card transactions / spend total	2,644/ \$365,686	3,578/ \$552,511	4,000/ \$600,000	4,000/ \$651,187	4,840/ \$748,865
Utility bills generated	79,980	81,157	86,800	82,000	82,200
Number of False Alarms billed	1,744	1,444	1,900	1,490	1,500
Measures of Effectiveness					
% of EFT issued over total payments	34.3%	45.0%	40.8%	51.0%	52.5%
GFOA ACFR Awards earned	31	32	33	33	34
% of Financial Reports delivered monthly by 15 th	100%	100%	100%	100%	100%
GFOA Budget Awards earned	16	17	18	18	19
% Proposed & adopted budgets delivered by charter requirement dates	100%	100%	100%	100%	100%
% of bi-monthly billings produced by the 15 th & 30 th /31 st of ea. month (4 utility cycles – 13,670 accounts)	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly operational cost*	\$129,432	\$147,029	\$152,281	\$145,003	\$152,691
Division expenditures per capita*	\$37.97	\$42.81	\$44.02	\$41.61	\$43.12

*Includes Finance divisions within the General Fund and Water & Sewer Fund.

Administrative Services

Municipal Court	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	5.6	5.6	5.6	5.6	5.6
Division Expenditures	\$398,255	\$409,063	\$441,290	\$435,159	\$434,733
Outputs					
Revenue generated	\$760,115	\$648,279	\$739,540	\$1,070,177	\$1,059,777
# of cases filed with court	5,433	6,046	5,500	8,000	7,500
# of cases disposed	4,735	4,393	4,000	5,500	6,000
# of warrants issued	2,483	871	1,800	1,200	1,200
# of warrants cleared (court staff)	1,326	*1,599	1,200	750	1,000
# of warrants served (police dept)	661	218	500	200	500
Total # of warrants outstanding	4,293	3,110	3,500	3,700	3,500
# of Municipal Court sessions held	50	60	50	64	60
Measures of Effectiveness					
% of warrants cleared	46%	58%	60%	**25%	60%
Measures of Efficiency					
Monthly operational cost	\$33,188	\$34,089	\$36,774	\$36,263	\$35,835
Division expenditures per capita	\$9.74	\$9.92	\$10.63	\$10.41	\$10.12

**Warrants cleared include a large number of warrants cleared in accordance with new legislation allowing warrants older than 15 years to be purged.*

*** Unable to jail unless emergency due to Covid-19.*

**ADMINISTRATIVE SERVICES
DEPARTMENT SUMMARY**

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
FINANCE	\$1,089,425	\$1,179,051	\$1,114,945	\$746,077	\$1,108,831	\$1,150,325	-2.4%
OTHER FUNCTIONS	157,309	167,895	167,929	125,485	167,929	175,307	4.4%
MUNICIPAL COURT	409,063	441,290	439,871	299,234	435,159	434,733	-1.5%
UTILITY BILLING (W/S)	517,612	480,420	479,520	325,724	463,281	506,659	5.5%
DEPARTMENT TOTAL	\$2,173,410	\$2,268,656	\$2,202,265	\$1,496,520	\$2,175,199	\$2,267,024	-0.1%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL & BENEFITS	\$1,733,380	\$1,755,023	\$1,697,886	\$1,168,710	\$1,682,429	\$1,741,261	-0.8%
SUPPLIES	13,717	18,210	18,210	7,902	18,210	16,610	-8.8%
MAINTENANCE	425	780	780	425	780	780	0.0%
SERVICES	425,888	483,035	473,781	319,483	473,781	496,765	2.8%
CAPITAL OUTLAY	0	0	0	0	0	0	0.0%
OTHER	0	11,608	11,608	0	0	11,608	0.0%
CLASSIFICATION TOTAL	\$2,173,410	\$2,268,656	\$2,202,265	\$1,496,520	\$2,175,199	\$2,267,024	-0.1%

FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
FINANCE - (GF)	8.00	9.00	8.00	8.00	8.00	8.00	-11.1%
FINANCE - (W/S)	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
MUNICIPAL COURT	5.60	5.60	5.60	5.60	5.60	5.60	0.0%
PERSONNEL TOTAL	17.60	18.60	17.60	17.60	17.60	17.60	0.0%

In August 2020, Human Resources and Information Technology each became its own department separate from Administrative Services.

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-0401-415.4110	FULLTIME SALARIES & WAGES	\$699,879	\$739,856	\$700,810	\$476,576	\$686,060	\$726,263
001-0401-415.4130	OVERTIME PAY	2,304	1,848	1,848	1,317	1,895	1,898
001-0401-415.4131	HOLIDAY HRS WORKED	0	0	0	0	0	0
001-0401-415.4143	LONGEVITY PAY	4,450	3,530	3,530	3,551	5,112	3,810
001-0401-415.4144	VEHICLE ALLOWANCE	0	0	0	0	0	0
001-0401-415.4145	INCENTIVE-CERTIFICATE PAY	17,700	18,000	17,400	12,925	18,606	19,200
001-0401-415.4149	CELL PHONE ALLOWANCE	0	0	0	0	0	0
001-0401-415.4190	TERMINATION PAYOUTS	6,745	0	0	5,951	8,566	0
001-0401-415.4710	SOCIAL SECURITY/MEDICARE	52,152	54,933	51,966	34,095	49,082	54,142
001-0401-415.4720	TMRS RETIREMENT	116,999	126,414	120,059	82,515	118,785	124,094
001-0401-415.4810	HEALTH/DENTAL INSURANCE	87,287	101,614	93,817	65,873	94,828	95,662
001-0401-415.4820	LIFE INSURANCE	1,974	2,162	2,048	1,399	2,014	2,126
001-0401-415.4830	DISABILITY INSURANCE	2,365	2,589	2,454	1,990	2,864	3,147
001-0401-415.4840	WORKERS COMP INSURANCE	415	824	781	528	760	739
001-0401-415.4850	EAP SERVICES	494	523	465	327	471	465
001-0401-415.4890	FLEX PLAN ADMINISTRATION	538	563	541	389	560	541
TOTAL PERSONNEL & BENEFITS		\$993,301	\$1,052,856	\$995,719	\$687,435	\$989,605	\$1,032,087
50 - SUPPLIES							
001-0401-415.5200	PERSONNEL SUPPLIES	\$562	\$570	\$570	\$330	\$570	\$570
001-0401-415.5400	OPERATING SUPPLIES	4,662	7,960	7,960	3,682	7,960	6,360
001-0401-415.5800	OPERATING EQUIPMENT<\$5000	0	520	520	0	520	520
TOTAL SUPPLIES		\$5,224	\$9,050	\$9,050	\$4,012	\$9,050	\$7,450
70 - SERVICES							
001-0401-415.7120	AUDIT SERVICES	\$32,843	\$34,380	\$35,916	\$19,176	\$35,916	\$35,020
001-0401-415.7140	CONSULTING SERVICES	18,364	9,900	12,000	4,548	12,000	5,048
001-0401-415.7400	OPERATING SERVICES	8,836	3,540	6,800	1,664	6,800	3,040
001-0401-415.7401	POSTAL/COURIER SERVICES	1,366	2,500	2,500	807	2,500	2,500
001-0401-415.7491	ADVERTISING/PUBLIC NOTICE	800	0	0	0	0	800
001-0401-415.7510	TRAINING	11,724	20,130	15,097	9,823	15,097	17,275
001-0401-415.7520	TRAVEL EXPENSES & REIMBURSE	3,479	13,750	7,018	312	7,018	14,250
001-0401-415.7530	MEMBERSHIPS	1,584	2,315	2,315	1,564	2,315	2,225
001-0401-415.7800	CONTRACT SERVICES	11,905	30,000	27,900	16,355	27,900	30,000
001-0401-415.7802	CREDIT CARD FEES	0	630	630	380	630	630
TOTAL SERVICES		\$90,901	\$117,145	\$110,176	\$54,629	\$110,176	\$110,788
0401 - FINANCE (GF)		\$1,089,425	\$1,179,051	\$1,114,945	\$746,077	\$1,108,831	\$1,150,325

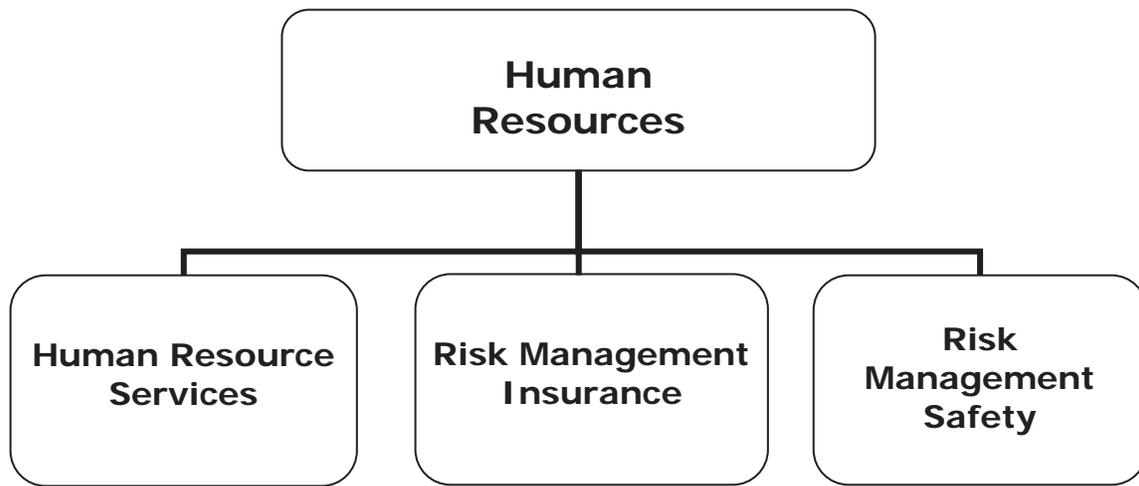
0406 - OTHER ADMIN FUNCTIONS

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
70 - SERVICES							
001-0406-415.7431	TAX APPRAISAL SERVICES	\$145,891	\$156,085	\$156,085	\$113,952	\$156,085	\$163,247
001-0406-415.7432	TAX COLLECTION SERVICES	6,418	6,500	6,534	6,534	6,534	6,750
001-0406-415.7433	PROPERTY TAX REFUND	0	0	0	0	0	0
001-0406-415.7435	COUNTY TAX OFFICE IN CH	5,000	5,000	5,000	5,000	5,000	5,000
001-0406-415.7491	ADVERTISING/PUBLIC NOTICE	0	310	310	0	310	310
	TOTAL SERVICES	\$157,309	\$167,895	\$167,929	\$125,485	\$167,929	\$175,307
0406 - OTHER ADMINISTRATIVE FUNCTIONS		\$157,309	\$167,895	\$167,929	\$125,485	\$167,929	\$175,307

401-0401 - FINANCE UTILITY BILLING (W&S)

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
401-0401-415.4110	FULLTIME SALARIES & WAGES	\$190,728	\$195,341	\$195,341	\$134,091	\$193,031	\$206,261
401-0401-415.4130	OVERTIME PAY	3,108	3,273	3,273	1,592	2,292	3,363
401-0401-415.4143	LONGEVITY PAY	2,630	2,865	2,865	2,865	4,124	3,105
401-0401-415.4145	INCENTIVE-CERTIFICATE PAY	900	900	900	675	972	900
401-0401-415.4710	SOCIAL SECURITY/MEDICARE	14,427	14,648	14,648	9,968	14,350	15,517
401-0401-415.4720	TMRS RETIREMENT	103,504	33,520	33,520	22,951	33,039	35,291
401-0401-415.4810	HEALTH/DENTAL INSURANCE	37,670	42,760	42,760	28,292	40,728	42,303
401-0401-415.4820	LIFE INSURANCE	538	574	574	398	573	607
401-0401-415.4830	DISABILITY INSURANCE	634	677	677	557	802	883
401-0401-415.4840	WORKERS COMP INSURANCE	213	219	219	147	211	211
401-0401-415.4850	EAP SERVICES	232	232	232	168	242	232
401-0401-415.4890	FLEX PLAN ADMINISTRATION	363	363	363	262	377	363
TOTAL PERSONNEL & BENEFITS		\$354,949	\$295,372	\$295,372	\$201,965	\$290,741	\$309,036
50 - SUPPLIES							
401-0401-415.5200	PERSONNEL SUPPLIES	\$101	\$180	\$180	\$9	\$180	\$180
401-0401-415.5400	OPERATING SUPPLIES	2,645	3,000	3,000	920	3,000	2,800
401-0401-415.5800	OPERATING EQUIPMENT<\$5000	390	200	200	0	200	400
TOTAL SUPPLIES		\$3,136	\$3,380	\$3,380	\$929	\$3,380	\$3,380
60 - MAINTENANCE							
401-0401-415.6800	EQUIPMENT MAINTENANCE	\$425	\$780	\$780	\$425	\$780	\$780
TOTAL MAINTENANCE		\$425	\$780	\$780	\$425	\$780	\$780
70 - SERVICES							
401-0401-415.7120	AUDIT SERVICES	\$20,457	\$21,320	\$22,183	\$12,624	\$22,183	\$21,747
401-0401-415.7400	OPERATING SERVICES	568	700	700	549	700	848
401-0401-415.7401	POSTAL/COURIER SERVICES	40,239	40,300	40,300	27,275	40,300	42,300
401-0401-415.7510	TRAINING	410	2,630	1,972	0	1,972	2,630
401-0401-415.7520	TRAVEL EXPENSES & REIMBURSE	1,274	4,420	2,944	131	2,944	4,420
401-0401-415.7530	MEMBERSHIPS	0	160	160	100	160	160
401-0401-415.7710	SOFTWARE LICENSE FEES	2,170	3,150	3,150	2,213	3,150	3,150
401-0401-415.7800	CONTRACT SERVICES	93,984	6,600	6,971	4,980	6,971	6,600
401-0401-415.7802	CREDIT CARD FEES	0	90,000	90,000	74,533	90,000	100,000
TOTAL SERVICES		\$159,102	\$169,280	\$168,380	\$122,405	\$168,380	\$181,855
90 - OTHER							
401-0401-415.9830	PROVISION FOR UNCOLL A/R	\$0	\$11,608	\$11,608	\$0	\$0	\$11,608
TOTAL OTHER		\$0	\$11,608	\$11,608	\$0	\$0	\$11,608
401-0401 - FINANCE UTILITY BILLING (W&S)		\$517,612	\$480,420	\$479,520	\$325,724	\$463,281	\$506,659

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-0409-412.4110	FULLTIME SALARIES & WAGES	\$211,808	\$222,354	\$222,354	\$151,708	\$218,393	\$223,423
001-0409-412.4130	OVERTIME PAY	943	3,695	3,695	1,389	2,000	3,797
001-0409-412.4143	LONGEVITY PAY	1,010	995	995	990	1,425	1,265
001-0409-412.4145	INCENTIVE-CERTIFICATE PAY	9,610	7,920	7,920	8,910	12,826	13,800
001-0409-412.4190	TERMINATION PAYOUTS	1,867	0	0	0	0	0
001-0409-412.4220	PART-TIME WAGES W/O BENEFITS	65,629	69,828	69,828	46,871	67,473	55,583
001-0409-412.4710	SOCIAL SECURITY/MEDICARE	21,532	22,436	22,436	15,469	22,269	21,914
001-0409-412.4720	TMRS RETIREMENT	36,044	38,917	38,917	26,883	38,699	40,025
001-0409-412.4810	HEALTH/DENTAL INSURANCE	34,798	38,433	38,433	25,540	36,767	38,028
001-0409-412.4820	LIFE INSURANCE	609	667	667	457	658	688
001-0409-412.4830	DISABILITY INSURANCE	717	786	786	639	919	1,002
001-0409-412.4840	WORKERS COMP INSURANCE	165	330	330	221	319	293
001-0409-412.4850	EAP SERVICES	310	348	348	169	243	232
001-0409-412.4890	FLEX PLAN ADMINISTRATION	86	86	86	63	91	86
TOTAL PERSONNEL & BENEFITS		\$385,130	\$406,795	\$406,795	\$279,310	\$402,083	\$400,138
50 - SUPPLIES							
001-0409-412.5200	PERSONNEL SUPPLIES	\$319	\$280	\$280	\$0	\$280	\$280
001-0409-412.5400	OPERATING SUPPLIES	5,038	5,500	5,500	2,960	5,500	5,500
TOTAL SUPPLIES		\$5,358	\$5,780	\$5,780	\$2,960	\$5,780	\$5,780
70 - SERVICES							
001-0409-412.7400	OPERATING SERVICES	\$154	\$1,000	\$1,000	\$0	\$1,000	\$1,000
001-0409-412.7401	POSTAL/COURIER SERVICES	3,455	4,000	4,000	2,889	4,000	4,200
001-0409-412.7510	TRAINING	1,213	2,675	2,006	475	2,006	2,575
001-0409-412.7520	TRAVEL EXPENSES & REIMBURSE	75	3,000	2,250	0	2,250	3,000
001-0409-412.7530	MEMBERSHIPS	355	540	540	220	540	540
001-0409-412.7540	PUBLICATIONS	0	0	0	0	0	0
001-0409-412.7800	CONTRACT SERVICES	13,325	3,500	3,500	162	3,500	3,500
001-0409-412.7802	CREDIT CARD FEES	0	14,000	14,000	13,218	14,000	14,000
TOTAL SERVICES		\$18,576	\$28,715	\$27,296	\$16,964	\$27,296	\$28,815
0409 - MUNICIPAL COURT		\$409,063	\$441,290	\$439,871	\$299,234	\$435,159	\$434,733



Department Mission

Human Resources: It is the mission of Human Resources to create, encourage, and maintain an environment that supports, develops, and sustains the well-being of the City of Friendswood's employees. We do this by being a knowledgeable, approachable, professional resource in providing quality services in the areas of employee relations, benefits, recruitment and retention, organizational development, compensation, and human resource information management. We develop and communicate sound policies and procedures that balance the needs of employees and the needs of the city while ensuring compliance with federal and state law. We provide strategic leadership, modeling excellence, honesty, integrity, and teamwork. The Human Resources Department policies foster the way for diversity and inclusion of all employees. We deliver our services in support of the city's mission of excellence, leadership, and service.

Risk Management: To protect the assets of the City of Friendswood from unnecessary and controllable losses by providing a safe and healthy workplace for our employees to function while simultaneously eliminating hazards to the public on city property. The primary goal of Risk Management is to reduce losses and to control the cost of losses that do occur. Serving as a resource, Risk Management will assist departments in managing risk and reducing the frequency, severity, and associated cost of claims, through continuous education, communication, and safety oversight when requested.

Current Operations

Human Resources is responsible for all human resource functions which includes personnel recruitment and retention, compensation, EEO compliance, employee benefits, training and development, new employee orientation, personnel policy interpretation and updates.

Risk Management is responsible for risk management functions, which include employee safety including safety training, accident investigation, and liability, and property insurance claims.

Departmental Accomplishments in FY 2020 - 2021

- Completed the scanning of Personnel Files into Laserfiche
- Created multiple HR manuals to assist new HR staff

Highlights of the Budget

The following forces at work and decision packages are included with the FY22 adopted budget.

Forces at Work (FAW)

Description	Type	Amount
Citywide Health Insurance increase 5.4%	General Fund	\$101,141
	Water & Sewer Fund	\$16,846

Decision Packages

Description	Type	Amount
Citywide Merit 2.75%	General Fund	\$501,604
	Water & Sewer Fund	\$61,068
Insurance Benefit Program	General Fund	\$25,000
Salary Survey	General Fund	\$20,000
Critical Facilities Evaluation	General Fund	\$20,000

Major Departmental Goals for FY 2021 - 2022

- Continue to learn and find additional ways to better utilize the features available in Tyler Incode 10 Personnel module
- Complete final double check of scanning of all Personnel files into Laserfiche to prepare for paper file destruction
- Establish and implement comprehensive supervisor training
- Harassment training for all employees
- Update Personnel Handbook
- Help to foster a positive and efficient work environment for all employees

Due to Covid 19 normal operation, training, and safety meetings were postponed and modified to accommodate social distancing. While group meetings were not allowed, many one on one or virtual meetings were provided to try and achieve the best results possible. In FY 2021-2022 we hope to return to a more normal level of participation in all programs.

Human Resources

Supports the City's Strategic Goals:

1-Communication, 2-Economic Development, 4-Partnerships, 5-Public Safety, and 6-Organizational Development

Performance Measures by division:

Human Resources	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
City's total # of full-time equivalents*	235.55	235.55	239.15	236.75	241.65
# of full time equivalents	4.0	4.0	4.0	4.0	4.0
Division Expenditures	\$405,615	\$423,752	\$497,531	\$472,346	\$510,390
Outputs					
# of Job Requisitions Processed	47	56	40	40	40
Total # of applications processed	7,693	5,485	10,000	10,000	10,000
# of criminal background checks completed	112	77	120	120	120
# of employees trained during new hire orientation	28	23	45	45	45
Total # of new hire orientation sessions held	3	2	5	5	5
# of Wellness Programs for the year	4	0	4	4	4
Measures of Effectiveness					
Percentage of employees that participated in wellness program to total number of employees	30%	0%	40%	40%	40%
Percentage of employees participating in the EAP Program	2.6%	5.1%	6%	6%	6%
Measures of Efficiency					
Employee Turnover Rate	11.4%	11.4 %	12.0%	12.0%	12.0%
Monthly operational cost	\$33,801	\$35,313	\$41,461	\$40,070	\$42,533
Division expenditures per City's total full time equivalents	\$1,722	\$1,799	\$2,080	\$2,031	\$2,112

*The authorized number of FTE's are being reported in their respective departments.

**n/a – Data not available.

Human Resources

Insurance (General Fund & Water & Sewer)					
<i>Information being reported to show activity over past three years. Report Loss Values as of June 30, 2020</i>					

Inputs	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Division Expenditures	\$315,029	\$394,395	\$384,388	\$328,768	\$453,056

Workers' Compensation

Fund Year	Reported Claims		Total Loss Net of Recoveries	Member Deductibles	Pool Net Loss	Claims with Value	Contribution	Loss Ratio
2019/2020	4	Incurring	6,437	0	6,437			
		Paid	437	0	437	3	81,219	7.9%
		Outstanding	6,000	0	6,000			
2018/2019	15	Incurring	98,250	0	98,250			
		Paid	97,951	0	87,951	15	152,396	64.5%
		Outstanding	10,299	0	10,299			
2017/2018	13	Incurring	44,426	0	44,426			
		Paid	44,426	0	44,426	8	102,907	43.2%
		Outstanding	0	0	0			

General Liability

2019/2020	4	Incurring	11,800	6,800	5,000			
		Paid	1,800	1,800	0	3	7,959	62.8%
		Outstanding	10,000	5,000	5,000			
2018/2019	7	Incurring	6,280	3,751	2,529			
		Paid	6,280	3,751	2,529	4	11,695	21.6%
		Outstanding	0	0	0			
2017/2018	8	Incurring	2,612	2,612	0			
		Paid	2,612	2,612	0	2	12,945	0.0%
		Outstanding	0	0	0			

Law Enforcement

2019/2020	2	Incurring	1,540	1,540	0			
		Paid	1,540	1,540	0	2	25,304	0.0%
		Outstanding	0	0	0			
2018/2019	3	Incurring	1,483	1,483	0			
		Paid	1,483	1,483	0	1	36,481	0.0%
		Outstanding	0	0	0			
2017/2018	3	Incurring	36,544	3,250	33,294			
		Paid	25,544	3,250	22,294	3	38,369	86.8%
		Outstanding	11,000	0	11,000			

Human Resources

Errors and Omissions

2019/2020	0	Incurring	0	0	0	15,850	0.0%	
		Paid	0	0	0			
		Outstanding	0	0	0			
2018/2019	1	Incurring	0	0	0	21,834	0.0%	
		Paid	0	0	0			
		Outstanding	0	0	0			
2017/2018	2	Incurring	8,741	1,000	7,741	25,463	30.4%	
		Paid	8,741	1,000	7,741			1
		Outstanding	0	0	0			

Auto

2019/2020	6	Incurring	8,654	1,000	7,654	61,039	12.5%	
		Paid	8,654	1,000	7,654			5
		Outstanding	0	0	0			
2018/2019	8	Incurring	26,126	1,000	25,126	85,592	29.4%	
		Paid	26,126	1,000	25,126			8
		Outstanding	0	0	0			
2017/2018	4	Incurring	5,140	0	5,140	69,832	7.5%	
		Paid	5,140	0	5,140			2
		Outstanding	0	0	0			

Property

2019/2020	2	Incurring	20,000	0	11,715	36,479	32.1%	
		Paid	0	0	11,715			7
		Outstanding	20,000	0	0			
2018/2019	3	Incurring	26,398	0	72,707	42,010	173.1 %	
		Paid	26,398	0	72,707			8
		Outstanding	0	0	0			
2017/2018	3	Incurring	0	0	11,151	59,153	18.9%	
		Paid	0	0	11,151			10
		Outstanding	0	0	0			

Fidelity & Crime

2019/2020	0	Incurring	0	0	0	4,522	0.0%	
		Paid	0	0	0			0
		Outstanding	0	0	0			
2018/2019	0	Incurring	0	0	0	6,031	0.0%	
		Paid	0	0	0			0
		Outstanding	0	0	0			
2017/2018	0	Incurring	0	0	0	3,624	0.0%	
		Paid	0	0	0			0
		Outstanding	0	0	0			

Human Resources

Risk Management	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
City's total # of full-time equivalents	235.55	235.55	239.15	236.75	241.65
# of full time equivalents	1.0	1.0	1.0	1.0	1.00
Division Expenditures	\$157,419	\$161,900	\$188,100	\$170,337	\$220,487
Outputs					
# of employees attending safety meetings	562	525	545	545	545
Total # of safety meetings and programs conducted	26	0	24	24	24
Total # of work-related reportable incidents	4	9	1	2	2
Measures of Effectiveness					
Total accidents per 1000 hours worked	0.006	n/a	0.004	0.004	0.004
Total Workdays Lost per 1000 hours*	0.216	n/a	0.100	0.100	0.100
Percent of valid test results indicating no drugs*	5.63	N/A	16.00	16.00	16.00
Percent of valid test results indicating no alcohol*	2.82	N/A	8.00	8.00	8.00
Workers Comp Experience Modifier	0.40	0.30	0.30	0.30	0.30
Measures of Efficiency					
Monthly operational cost	\$13,118	\$13,492	\$15,675	\$14,195	\$18,374
Division expenditures per City's total full time equivalents	\$668	\$687	\$787	\$719	\$912

*n/a – Data not available.

HUMAN RESOURCES
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
HUMAN RESOURCES	\$423,752	\$497,531	\$494,411	\$299,735	\$472,346	\$510,390	2.6%
INSURANCE	218,137	223,830	221,730	184,490	185,491	259,297	15.8%
INSURANCE (W/S)	176,258	160,558	160,558	143,278	143,278	193,759	20.7%
RISK MANAGEMENT	161,900	188,100	185,029	107,321	170,337	220,487	17.2%
DEPARTMENT TOTAL	\$980,047	\$1,070,019	\$1,061,728	\$734,825	\$971,452	\$1,183,933	10.6%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL & BENEFITS	\$532,804	\$557,679	\$557,679	\$380,448	\$541,022	\$526,600	-5.6%
SUPPLIES	18,158	22,660	22,660	2,672	12,300	22,660	0.0%
MAINTENANCE	0	0	0	0	0	0	0.0%
SERVICES	429,084	489,680	481,389	351,705	418,129	634,673	29.6%
CLASSIFICATION TOTAL	\$980,047	\$1,070,019	\$1,061,728	\$734,825	\$971,452	\$1,183,933	10.6%

FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
HUMAN RESOURCES	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
RISK MANAGEMENT	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
PERSONNEL TOTAL	5.00	5.00	5.00	5.00	5.00	5.00	0.0%

In August 2020, Human Resources became a department separate from Administrative Services.

0610 - HUMAN RESOURCES
(formerly 0410)

ACCOUNT NUMBER	ACCOUNT NAME	FY20	FY21	FY21	FY21	FY21	FY22
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/21	YEAR END ESTIMATE	ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-0610-415.4110	FULLTIME SALARIES & WAGES	\$230,984	\$244,417	\$244,417	\$164,982	\$237,502	\$234,323
001-0610-415.4120	PART-TIME WAGES	33,225	32,102	32,102	23,388	33,669	31,586
001-0610-415.4130	OVERTIME PAY	3,856	3,167	3,167	3,963	5,705	3,254
001-0610-415.4143	LONGEVITY PAY	1,790	1,975	1,975	218	218	0
001-0610-415.4145	INCENTIVE-CERTIFICATE PAY	5,600	3,600	3,600	2,786	4,011	600
001-0610-415.4149	CELL PHONE ALLOWANCE	0	0	0	2,450	3,527	0
001-0610-415.4190	TERMINATION PAYOUTS	0	0	0	13,804	13,804	0
001-0610-415.4710	SOCIAL SECURITY/MEDICARE	20,157	20,985	20,985	15,480	22,285	20,313
001-0610-415.4720	TMRS RETIREMENT	44,081	47,248	47,248	34,935	50,292	44,564
001-0610-415.4810	HEALTH/DENTAL INSURANCE	24,626	25,520	25,520	16,320	23,494	16,366
001-0610-415.4820	LIFE INSURANCE	667	723	723	531	764	680
001-0610-415.4830	DISABILITY INSURANCE	784	850	850	487	702	987
001-0610-415.4840	WORKERS COMP INSURANCE	3,624	4,309	4,309	235	338	266
001-0610-415.4850	EAP SERVICES	242	174	174	130	187	174
001-0610-415.4880	UNEMPLOYMENT COMPENSATION	22,368	25,000	25,000	0	0	25,000
001-0610-415.4890	FLEX PLAN ADMINISTRATION	249	249	249	174	250	65
TOTAL PERSONNEL & BENEFITS		\$392,252	\$410,319	\$410,319	\$279,884	\$396,747	\$378,178
50 - SUPPLIES							
001-0610-415.5200	PERSONNEL SUPPLIES	\$382	\$450	\$450	\$173	\$450	\$450
001-0610-415.5223	STAFF DEV PROG SUPPLIES	299	3,750	3,750	250	3,750	3,750
001-0610-415.5400	OPERATING SUPPLIES	5,167	5,700	5,700	1,961	5,700	5,700
001-0610-415.5800	OPERATING EQUIPMENT<\$5000	5,118	1,800	1,800	0	1,800	1,800
TOTAL SUPPLIES		\$10,966	\$11,700	\$11,700	\$2,384	\$11,700	\$11,700
70 - SERVICES							
001-0610-415.7120	AUDIT SERVICES	\$0	\$2,500	\$2,500	\$0	\$2,500	\$2,500
001-0610-415.7140	CONSULTING SERVICES	0	2,500	2,500	0	2,500	2,500
001-0610-415.7212	MEDICAL EXAMINATIONS	11,889	18,632	18,632	7,397	18,200	18,632
001-0610-415.7220	PERSONNEL EVENTS/PROGRAMS	946	9,800	6,800	2,657	6,800	9,800
001-0610-415.7223	STAFF DEV PROG SERVICES	250	6,400	5,000	0	5,000	6,400
001-0610-415.7400	OPERATING SERVICES	3,531	0	0	0	0	0
001-0610-415.7401	POSTAL/COURIER SERVICES	67	370	370	41	370	370
001-0610-415.7491	ADVERTISING/PUBLIC NOTICE	0	350	350	0	350	350
001-0610-415.7496	CRIMINAL HISTORY SERVICES	1,417	8,090	8,090	608	8,030	8,090
001-0610-415.7497	RECRUITMENT ADVERTISING	0	500	500	0	500	500
001-0610-415.7510	TRAINING	798	7,480	5,610	326	500	7,480
001-0610-415.7520	TRAVEL EXPENSES & REIMBURSE	606	13,400	10,050	30	7,509	13,400
001-0610-415.7530	MEMBERSHIPS	610	1,540	1,540	150	1,540	1,540
001-0610-415.7612	TELEPHONE/COMMUNICATIONS	0	350	350	0	0	350
001-0610-415.7710	SOFTWARE LICENSE FEES	0	0	6,500	6,258	6,500	25,000
001-0610-415.7800	CONTRACT SERVICES	421	3,600	3,600	0	3,600	23,600
TOTAL SERVICES		\$20,534	\$75,512	\$72,392	\$17,467	\$63,899	\$120,512
0610 - HUMAN RESOURCES		\$423,752	\$497,531	\$494,411	\$299,735	\$472,346	\$510,390

001-0611 - INSURANCE (GF)
 (formerly 001-0411)

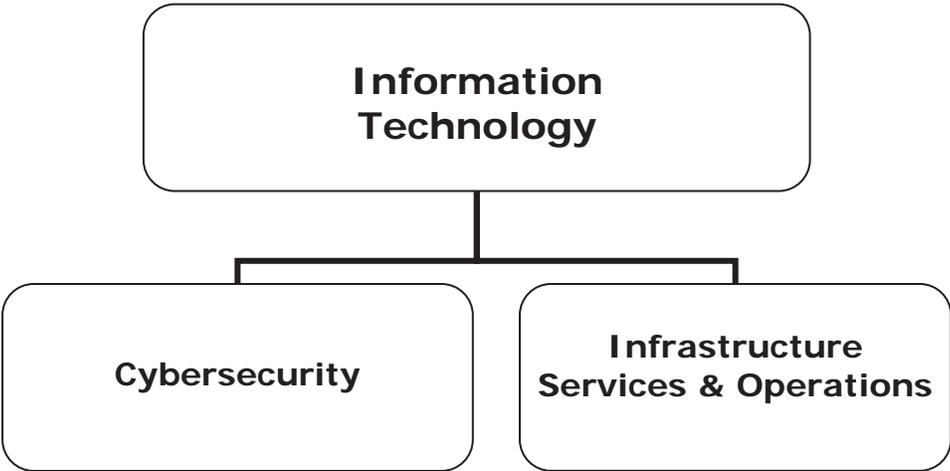
ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
70 - SERVICES							
001-0611-415.7313	MOBILE EQUIPMENT	\$3,807	\$4,000	\$4,000	\$4,536	\$4,536	\$4,683
001-0611-415.7321	GENERAL LIABILITY	6,240	7,000	7,000	5,962	5,962	6,311
001-0611-415.7323	PUBLIC OFFICIAL	12,602	14,550	14,550	12,640	12,640	15,439
001-0611-415.7324	CRIME & ACCIDENT COVERAGE	2,261	2,350	2,350	5,170	5,170	5,240
001-0611-415.7331	WINDSTORM	120,981	110,000	110,000	82,502	82,502	128,000
001-0611-415.7332	REAL & PERSONAL PROPERTY	70,513	72,000	72,000	72,782	72,782	85,694
001-0611-415.7333	FLOOD	871	900	900	869	869	900
001-0611-415.7350	SURETY BONDS	862	1,450	1,450	0	1,000	1,450
001-0611-415.7380	PRIOR YEAR INSURANCE	0	4,500	4,500	0	0	4,500
001-0611-415.7400	OPERATING SERVICES	0	7,080	4,980	30	30	7,080
TOTAL SERVICES		\$218,137	\$223,830	\$221,730	\$184,490	\$185,491	\$259,297
001-0611 - INSURANCE (GENERAL FUND)		\$218,137	\$223,830	\$221,730	\$184,490	\$185,491	\$259,297

401-0611 - INSURANCE (W/S)
 (formerly 401-0411)

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
70 - SERVICES							
401-0611-415.7313	MOBILE EQUIPMENT	\$2,538	\$2,538	\$2,538	\$3,024	\$3,024	\$3,122
401-0611-415.7321	GENERAL LIABILITY	4,160	4,580	4,580	3,895	3,895	4,208
401-0611-415.7323	PUBLIC OFFICIAL	8,285	8,540	8,540	7,985	7,985	9,926
401-0611-415.7324	CRIME & ACCIDENT COVERAGE	3,648	4,000	4,000	774	774	790
401-0611-415.7331	WINDSTORM	98,985	90,000	90,000	67,340	67,340	104,700
401-0611-415.7332	REAL & PERSONAL PROPERTY	57,931	50,000	50,000	59,549	59,549	70,113
401-0611-415.7333	FLOOD	713	900	900	711	711	900
	TOTAL SERVICES	\$176,258	\$160,558	\$160,558	\$143,278	\$143,278	\$193,759
401-0611 - INSURANCE (WATER & SEWER)		\$176,258	\$160,558	\$160,558	\$143,278	\$143,278	\$193,759

0612 - RISK MANAGEMENT
(formerly 0412)

ACCOUNT NUMBER	ACCOUNT NAME	FY20	FY21	FY21	FY21	FY21	FY22
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/21	YEAR END ESTIMATE	ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-0612-415.4110	FULLTIME SALARIES & WAGES	\$93,613	\$96,580	\$96,580	\$66,547	\$95,799	\$99,914
001-0612-415.4143	LONGEVITY PAY	1,060	1,125	1,125	1,120	1,120	1,180
001-0612-415.4144	VEHICLE ALLOWANCE	0	0	0	0	0	0
001-0612-415.4145	INCENTIVE-CERTIFICATE PAY	3,900	3,900	3,900	2,925	4,211	2,700
001-0612-415.4149	CELL PHONE ALLOWANCE	0	1,200	1,200	0	0	0
001-0612-415.4710	SOCIAL SECURITY/MEDICARE	6,714	7,230	7,230	4,828	6,950	7,312
001-0612-415.4720	TMRS RETIREMENT	15,774	17,028	17,028	11,639	16,755	17,147
001-0612-415.4810	HEALTH/DENTAL INSURANCE	18,635	19,367	19,367	12,827	18,465	19,160
001-0612-415.4820	LIFE INSURANCE	266	297	297	200	287	299
001-0612-415.4830	DISABILITY INSURANCE	313	350	350	279	402	436
001-0612-415.4840	WORKERS COMP INSURANCE	107	111	111	75	107	102
001-0612-415.4850	EAP SERVICES	58	58	58	42	61	58
001-0612-415.4890	FLEX PLAN ADMINISTRATION	114	114	114	82	119	114
TOTAL PERSONNEL & BENEFITS		\$140,552	\$147,360	\$147,360	\$100,564	\$144,275	\$148,422
50 - SUPPLIES							
001-0612-415.5200	PERSONNEL SUPPLIES	\$74	\$2,500	\$2,500	\$15	\$100	\$2,500
001-0612-415.5400	OPERATING SUPPLIES	940	3,760	3,760	272	500	3,760
001-0612-415.5800	OPERATING EQUIPMENT<\$5000	6,177	4,700	4,700	0	0	4,700
TOTAL SUPPLIES		\$7,192	\$10,960	\$10,960	\$288	\$600	\$10,960
70 - SERVICES							
001-0612-415.7212	MEDICAL EXAMINATIONS	\$616	\$4,000	\$4,000	\$367	\$4,000	\$5,325
001-0612-415.7220	PERSONNEL EVENTS/PROGRAMS	9,948	13,000	12,940	5,553	12,000	13,000
001-0612-415.7400	OPERATING SERVICES	0	0	60	60	60	30,000
001-0612-415.7401	POSTAL/COURIER SERVICES	65	0	0	0	0	0
001-0612-415.7510	TRAINING	2,409	3,870	2,902	225	2,902	3,870
001-0612-415.7520	TRAVEL EXPENSES & REIMBURSE	665	8,410	6,307	0	6,000	8,410
001-0612-415.7530	MEMBERSHIPS	453	500	500	265	500	500
TOTAL SERVICES		\$14,155	\$29,780	\$26,709	\$6,470	\$25,462	\$61,105
0612 - RISK MANAGEMENT		\$161,900	\$188,100	\$185,029	\$107,321	\$170,337	\$220,487



Department Mission

Information Technology (IT) is responsible for developing reliable, secure, innovative, and integrated technology solutions that are City organizational priorities and public needs driven. The IT Department provides the knowledge and resources to help all city departments solve business problems, collaborate with city departments, serve citizens effectively and move the city's vision forward. IT provides timely and efficient systems support to all departments by maximizing technology related resources, maintaining a current standard of hardware and software, offering technical guidance, and strategic planning for future system solutions. IT continues to research a broad range of new services and technology projects where innovations are expected to improve service delivery or provide new or enhanced public services more efficiently. IT delivers EPIC (Excellent, Proactive, Impactful, Customer-focused) technology services to enhance the community experience. In support of the mission, we will:

- Partner with internal and external stakeholders to understand their information technology needs.
- Provide leadership and planning for the effective and strategic use of emerging technologies.
- Ensure the confidentiality, integrity, and availability of data.
- Demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement.
- Maintain the highest level of protection of Information Technology assets and reduce overall threats.

Current Operations

Information Technology (IT) provides vision, leadership, strategic-planning and innovative technology that is secure, reliable, and integrated technology solutions that are aligned with the City's strategic plan, while delivering excellence in customer service. Current services provided by the IT department include:

- Provide and support a secure centralized network, telephony, and computer technology.
- Support and maintain software applications and the data infrastructure enabling effective business analysis.
- Mitigate risk of loss to the city's information and computer resources and develop security policies and guidelines.

Departmental Accomplishments in FY 2020-21

- Complete the implementation of the Public Works software
- Various Technology responses for Covid conditions.
- Implement solutions for phone and internet redundancy.
- Various PEG Channel enhancement projects.
- Replace aged fiber circuits from city hall to the library and activities center.
- Completion of the Cybersecurity training requirement under Texas HB 3834.
- Incode ESS/CSS deployment.
- Implementation of redundant internet connection housed at city hall for connectivity.
- Add firewalls for security to redundant internet connection housed at city hall.
- Replacement of critical infrastructure to city hall.
- Further development of the Cyber Warrior Program.

Highlights of the Budget

Major Departmental Goals for FY 2021-22:

- DR/BC (Disaster Recovery/Business Continuity) server enhancement.
- Implement Cyber Disruption Incident Response Plan.
- Cyber Security Public Training for Cyber Security Awareness Month in October.
- Formulating the deployment of NIST Best Practices for Cybersecurity
- Standardized IT Policies and Procedures.
- Enhanced User Security Awareness Training and Cybersecurity training.
- Maintaining the IT infrastructure to accommodate new technology.
- Implement and test Disaster Recovery plan for servers.
- Prepare for the technology refresh.
- Build out of IT infrastructure needs within the Blackhawk facility to renovate the building.
- Completion of the programming for the redundant internet connection housed at city hall.
- Improve mobility of public works staff after the PW program goes live.
- Implement public portal for reporting issues to CDD, Public Works, and CMO.
- Development of an internal ISOC/NOC (information security operations center/network operations center) for IT

Information Technology

Supports the City's Strategic Goals:

1-Communication, 2-Economic Development, 4-Partnerships, 5-Public Safety, and 6-Organizational Development

Performance Measures:

Information Technology	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
City's total full time equivalents	235.55	235.55	239.15	236.15	241.65
# of full time equivalents	5	5	5	5	7
Division Expenditures	\$1,182,441	\$1,502,696	\$1,296,789	\$1,518,187	\$1,651,559
Outputs					
# of users supported	278	220	280	280	300
# of work orders closed	3576	3,500	3700	3850	4000
# of PC's/laptops/iPads supported	400	400	420	420	450
# of servers supported	45	45	50	50	55
# of printers/scanners supported	48/48	52/50	55/50	55/52	55/55
# of applications supported	40+	40+	60+	60+	60+
# of networks supported	40 net/subnet	40 net/subnet	45 net/subnet	45 net/subnet	45 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	55%	50%	55%	50%	50%
% of project hours	45%	50%	45%	50%	50%
Average time to close work orders (hours)	51 hours	41 hours	50 hours	42 hours	50 hours
Measures of Efficiency					
Average # of work order request closed per month	298	353	312	400	450
Division expenditures per full time employee	\$5,020	\$6,380	\$5,422	\$6,413	\$6,835
Division expenditures per capita	\$28.91	\$36.46	\$31.24	\$36.30	\$38.86
Monthly Operational Cost	\$98,537	\$125,225	\$108,066	\$126,516	\$137,630

**INFORMATION TECHNOLOGY
DEPARTMENT SUMMARY**

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
INFORMATION TECHNOLOGY	\$1,502,696	\$1,296,789	\$1,504,139	\$922,456	\$1,518,187	\$1,651,559	27.4%
DEPARTMENT TOTAL	\$1,502,696	\$1,296,789	\$1,504,139	\$922,456	\$1,518,187	\$1,651,559	27.4%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL & BENEFITS	\$583,203	\$594,323	\$594,323	\$425,011	\$608,371	\$755,144	27.1%
SUPPLIES	58,101	77,750	81,810	16,149	81,810	82,290	5.8%
MAINTENANCE	27,832	65,530	65,530	28,000	65,530	65,630	0.2%
SERVICES	518,746	540,186	652,403	422,527	652,403	729,495	35.0%
CAPITAL OUTLAY	314,814	19,000	110,073	30,769	110,073	19,000	0.0%
CLASSIFICATION TOTAL	\$1,502,696	\$1,296,789	\$1,504,139	\$922,456	\$1,518,187	\$1,651,559	27.4%

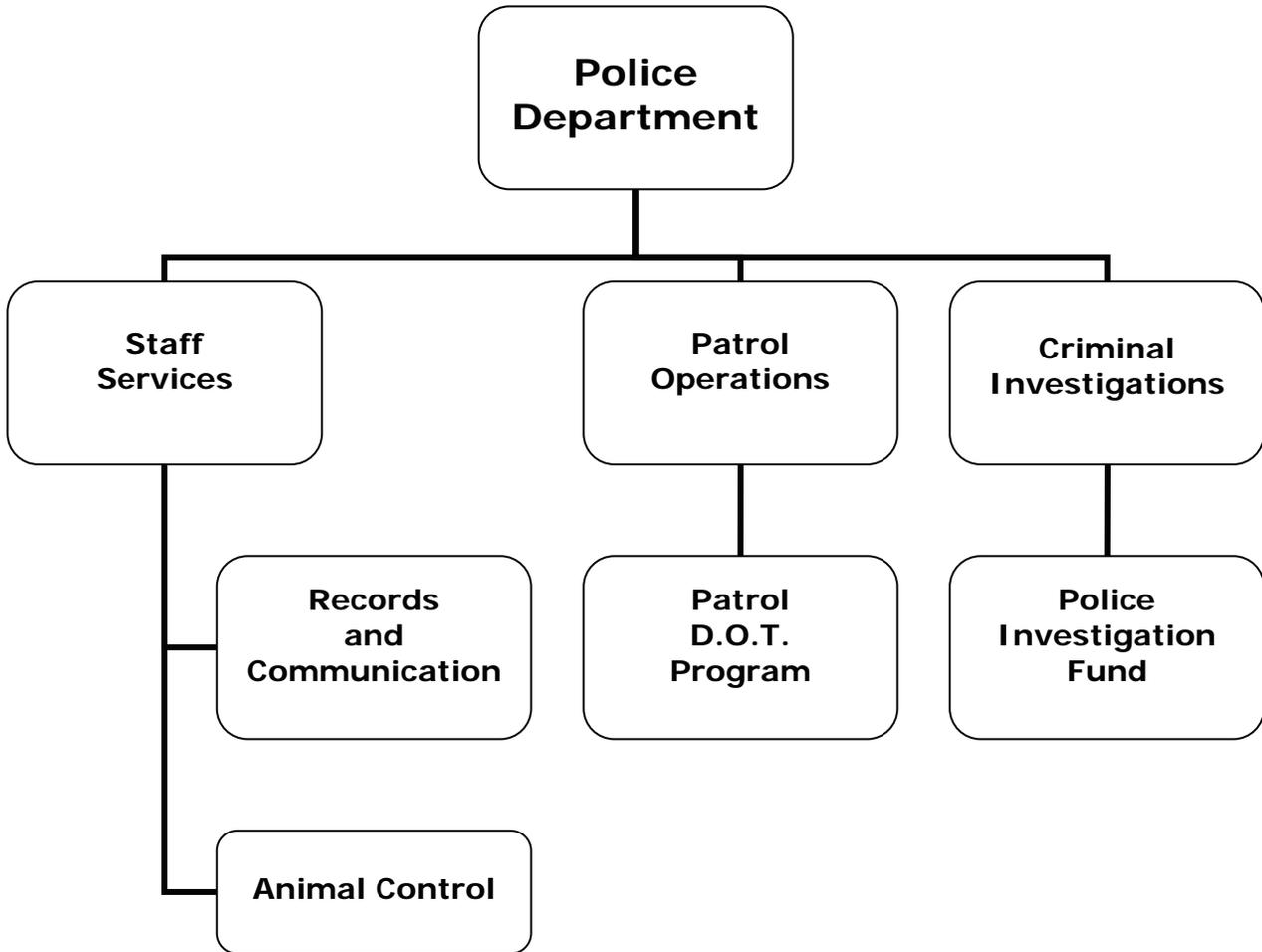
FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
INFORMATION TECHNOLOGY	5.00	5.00	5.00	5.00	5.00	6.00	0.0%
PERSONNEL TOTAL	5.00	5.00	5.00	5.00	5.00	6.00	20.0%

In August 2020, Information Technology became a department separate from Administrative Services.

0716 - INFORMATION TECHNOLOGY
(formerly 0416)

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-0716-419.4110	FULLTIME SALARIES & WAGES	\$398,050	\$408,876	\$408,876	\$283,765	\$408,497	\$494,855
001-0716-419.4130	OVERTIME PAY	9,828	9,027	9,027	8,049	11,587	9,277
001-0716-419.4131	HOLIDAY HRS WORKED	0	0	0	1,990	2,864	0
001-0716-419.4143	LONGEVITY PAY	2,515	2,820	2,820	2,815	2,815	2,900
001-0716-419.4145	INCENTIVE-CERTIFICATE PAY	8,150	5,400	5,400	5,050	5,050	14,100
001-0716-419.4149	CELL PHONE ALLOWANCE	4,880	4,800	4,800	3,280	4,722	6,000
001-0716-419.4710	SOCIAL SECURITY/MEDICARE	31,005	31,697	31,697	22,106	31,823	37,646
001-0716-419.4720	TMRS RETIREMENT	67,761	71,374	71,374	50,310	72,425	87,413
001-0716-419.4810	HEALTH/DENTAL INSURANCE	56,955	56,049	56,049	44,581	64,177	97,707
001-0716-419.4820	LIFE INSURANCE	1,124	1,217	1,217	844	1,215	1,480
001-0716-419.4830	DISABILITY INSURANCE	1,324	1,434	1,434	1,022	1,471	1,730
001-0716-419.4840	WORKERS COMP INSURANCE	1,120	1,139	1,139	854	1,229	1,389
001-0716-419.4850	EAP SERVICES	290	290	290	208	300	362
001-0716-419.4890	FLEX PLAN ADMINISTRATION	200	200	200	136	195	284
	TOTAL PERSONNEL & BENEFITS	\$583,203	\$594,323	\$594,323	\$425,011	\$608,371	\$755,144
50 - SUPPLIES							
001-0716-419.5200	PERSONNEL SUPPLIES	\$137	\$200	\$200	\$0	\$200	\$740
001-0716-419.5400	OPERATING SUPPLIES	1,978	7,350	7,350	560	7,350	7,350
001-0716-419.5700	COMPUTER SUPPLIES	0	0	0	0	0	0
001-0716-419.5800	OPERATING EQUIPMENT<\$5000	47,337	45,200	49,260	13,187	49,260	49,200
001-0716-419.5820	SECURITY CAMERA EQUIPMENT	8,649	25,000	25,000	2,402	25,000	25,000
	TOTAL SUPPLIES	\$58,101	\$77,750	\$81,810	\$16,149	\$81,810	\$82,290
60 - MAINTENANCE							
001-0716-419.6700	COMPUTER EQUIP MAINT	\$27,832	\$65,530	\$65,530	\$28,000	\$65,530	\$65,630
	TOTAL MAINTENANCE	\$27,832	\$65,530	\$65,530	\$28,000	\$65,530	\$65,630
70 - SERVICES							
001-0716-419.7400	OPERATING SERVICES	\$28,498	\$15,500	\$33,975	\$32,160	\$33,975	\$15,500
001-0716-419.7510	TRAINING	3,359	22,680	17,010	12,595	17,010	22,680
001-0716-419.7520	TRAVEL EXPENSES & REIMBURSE	1,921	7,950	5,962	938	5,962	7,950
001-0716-419.7530	MEMBERSHIPS	175	180	180	175	180	180
001-0716-419.7710	SOFTWARE LICENSE FEES	19,681	24,301	24,301	14,809	24,301	26,100
001-0716-419.7720	SOFTWARE SUPPORT SERVICES	351,832	317,615	419,015	282,529	419,015	548,475
001-0716-419.7723	SOFTWARE SUBSCRIPTION SERVICE	20,029	40,450	40,450	17,901	40,450	0
001-0716-419.7730	INTERNET/WIRELESS SERVICE	59,412	84,510	84,510	55,446	84,510	81,610
001-0716-419.7800	CONTRACT SERVICES	33,837	27,000	27,000	5,974	27,000	27,000
	TOTAL SERVICES	\$518,746	\$540,186	\$652,403	\$422,527	\$652,403	\$729,495
80 - CAPITAL OUTLAY							
001-0716-419.8400	CAPITAL OPERATING EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0
001-0716-419.8800	CAPITAL EQUIPMENT	314,814	19,000	110,073	30,769	110,073	19,000
	TOTAL CAPITAL OUTLAY	\$314,814	\$19,000	\$110,073	\$30,769	\$110,073	\$19,000
0716 - INFORMATION TECHNOLOGY		\$1,502,696	\$1,296,789	\$1,504,139	\$922,456	\$1,518,187	\$1,651,559



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 2021 Accomplishments

Friendswood continues to be one of the safest cities in Texas with a crime rate of 7.08 crimes per 1,000 residents as reported in 2020. Year after year, Friendswood is ranked as one of the top ten safest cities in Texas, a recognition based on the total number of crimes per 1,000 residents plus other factors. Friendswood was ranked as one of the safest cities in Texas for 2021.

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.

During FY2021, the Department upgraded and added to its crime fighting tools. This included the use of asset forfeiture funds to purchase a drone, scene lighting equipment, a GPS positioning system and ballistic helmets. Additionally, parks cameras were installed and/or upgraded for the protection of visitors and residents using the facilities.

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. A program in this category includes the school resource officers.
- 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 2022 budget for the police department addresses requirements to maintain current operations. The current full authorized sworn strength is 66 peace officers. However, in FY2021 a sworn peace officer position was converted to a full time civilian community engagement specialist in order to maintain clear, concise and timely messaging to the community, through social media and media partners. 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 20+ years. The last application for continued funding was filed in early 2021 and we will hear a funding decision in September 2021.

The budget includes funding for replacement vehicles from the Vehicle Replacement Fund. Based on annual mileage of 25,000 per year, there will be a need to replace five marked patrol vehicles and two staff vehicles. At time of replacement each vehicle has over 100,000 miles and/or maintenance costs associated with keeping the vehicle suitable for service are high. This budget also includes an addition to the fleet of one marked patrol vehicle purchased through a cost-sharing agreement/contract with Friendswood ISD and the School Resource Officer Program.

2021-2022 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

Police

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

Police Department	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
Total # of full time sworn peace officer positions *	58	66	64	64	65
Total # of full time equivalents in Police Dept	90.38	90.38	90.38	90.38	90.38
Department Expenditures	\$11,233,780	\$11,087,236	\$12,145,895	\$11,914,986	\$12,804,812
Outputs					
Total # of Arrests	1,207	992	1,200	1,400	1,400
# of Police Calls for Service	19,053	18,068	19,000	19,000	19,000
# of Domestic Animals Impounded	535	358	450	430	450
Measures of Effectiveness					
Crime Rate	7.14	7.08	10.0	10.0	10.0
Offense Clearance Rate	55	46.32	50	49.54	50
# of Traffic Accidents	537	395	450	488	480
# of Animal Adoptions	271	169	200	164	200
Measures of Efficiency					
Average Response Time	7:55	7:34	10:00	7:25	10:00
#minutes from request to arrival – Priority 1	4:33	4:15	5:00	4:30	5:00
Monthly Operating Costs	\$936,148	\$923,936	\$1,012,158	\$992,916	\$1,067,068
Department Expenditures per Capita	\$274.63	\$269.00	\$292.62	\$284.90	\$301.33

POLICE DEPARTMENT
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION*	\$764,163	\$1,067,595	\$1,070,406	\$617,029	\$947,682	\$1,068,965	0.1%
COMMUNICATIONS	1,215,163	1,281,782	1,299,515	841,906	1,235,460	1,264,192	-1.4%
PATROL*	6,813,198	7,186,295	7,301,666	4,900,782	7,175,258	7,680,959	6.9%
PATROL-DOT PROGRAM	44,655	128,986	128,235	93,344	137,041	120,551	-6.5%
CRIMINAL INVESTIGATIONS	1,845,009	2,046,211	2,086,413	1,343,366	1,965,634	2,211,129	8.1%
ANIMAL CONTROL	405,050	435,026	444,333	288,839	453,911	459,015	5.5%
DEPARTMENT TOTAL	\$11,087,236	\$12,145,895	\$12,330,567	\$8,085,266	\$11,914,986	\$12,804,812	5.4%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL AND BENEFITS*	\$9,698,580	\$10,469,505	\$10,646,112	\$7,118,031	\$10,230,530	\$11,038,079	5.4%
SUPPLIES	425,409	424,720	433,240	229,315	433,240	433,420	2.0%
MAINTENANCE	199,296	360,160	375,710	134,813	375,710	369,900	2.7%
SERVICES	711,295	891,510	875,505	603,107	875,505	886,113	-0.6%
CAPITAL OUTLAY	52,656	0	0	0	0	77,300	0.0%
CLASSIFICATION TOTAL	\$11,087,236	\$12,145,895	\$12,330,567	\$8,085,266	\$11,914,986	\$12,804,812	5.4%

FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
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*	54.78	54.78	53.78	53.78	51.78	51.78	-5.5%
PATROL-DOT PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
CRIMINAL INVESTIGATIONS	12.00	12.00	13.00	13.00	15.00	15.00	25.0%
ANIMAL CONTROL	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
PERSONNEL TOTAL	90.38	90.38	90.38	90.38	90.38	90.38	19.5%

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2101-421.4110	FULLTIME SALARIES & WAGES	\$462,433	\$623,207	\$623,207	\$384,522	\$553,543	\$638,959
001-2101-421.4130	OVERTIME PAY	11,141	15,836	15,836	4,388	6,317	16,271
001-2101-421.4131	HOLIDAY HRS WORKED	132	1,056	4,223	0	0	4,339
001-2101-421.4143	LONGEVITY PAY	5,010	5,490	5,490	5,748	5,748	5,715
001-2101-421.4145	INCENTIVE-CERTIFICATE PAY	14,825	21,600	21,600	12,675	18,246	19,200
001-2101-421.4149	CELL PHONE ALLOWANCE	581	840	840	322	464	420
001-2101-421.4190	TERMINATION PAYOUTS	8,000	0	0	1,264	1,264	0
001-2101-421.4710	SOCIAL SECURITY/MEDICARE	35,778	47,286	47,286	28,111	40,467	48,458
001-2101-421.4720	TMRS RETIREMENT	80,345	110,498	110,498	67,492	97,159	113,145
001-2101-421.4810	HEALTH/DENTAL INSURANCE	31,469	58,076	58,076	29,368	42,277	57,459
001-2101-421.4820	LIFE INSURANCE	1,311	1,874	1,874	1,160	1,670	1,916
001-2101-421.4830	DISABILITY INSURANCE	1,545	2,287	2,287	1,274	1,833	2,038
001-2101-421.4840	WORKERS COMP INSURANCE	2,769	6,996	6,996	4,538	6,532	7,306
001-2101-421.4850	EAP SERVICES	213	290	290	184	264	290
001-2101-421.4890	FLEX PLAN ADMINISTRATION	210	200	200	136	196	200
	TOTAL PERSONNEL & BENEFITS	\$655,762	\$895,536	\$898,703	\$541,180	\$775,979	\$915,717
50 - SUPPLIES							
001-2101-421.5200	PERSONNEL SUPPLIES	\$843	\$2,750	\$2,750	\$264	\$2,750	\$2,750
001-2101-421.5301	FUEL	4,451	6,500	6,500	3,075	6,500	6,500
001-2101-421.5400	OPERATING SUPPLIES	13,016	17,000	17,000	5,749	17,000	17,000
001-2101-421.5800	OPERATING EQUIPMENT<\$5000	1,687	2,500	2,500	165	2,500	2,500
	TOTAL SUPPLIES	\$19,996	\$28,750	\$28,750	\$9,253	\$28,750	\$28,750
60 - MAINTENANCE							
001-2101-421.6300	VEHICLE MAINTENANCE	\$1,181	\$14,000	\$14,000	\$4,318	\$14,000	\$15,500
001-2101-421.6600	FACILITY MAINTENANCE	0	7,000	7,000	0	7,000	7,000
001-2101-421.6620	CONTINGENCY	0	20,000	20,000	0	20,000	20,000
	TOTAL MAINTENANCE	\$1,181	\$41,000	\$41,000	\$4,318	\$41,000	\$42,500
70 - SERVICES							
001-2101-421.7140	CONSULTING SERVICES	\$7,000	\$10,500	\$10,500	\$0	\$10,500	\$10,500
001-2101-421.7311	VEHICLE INSURANCE	3,588	4,064	4,064	2,540	4,064	4,753
001-2101-421.7322	LAW ENFORCEMENT	1,656	2,000	2,391	2,390	2,391	2,005
001-2101-421.7350	SURETY BONDS	0	80	80	71	80	0
001-2101-421.7400	OPERATING SERVICES	900	2,750	2,750	705	2,750	2,750
001-2101-421.7401	POSTAL/COURIER SERVICES	663	1,100	1,100	300	1,100	1,100
001-2101-421.7497	RECRUITMENT ADVERTISING	0	1,000	1,000	0	1,000	1,000
001-2101-421.7510	TRAINING	438	1,730	1,297	616	1,297	1,550
001-2101-421.7520	TRAVEL EXPENSES & REIMBURSE	635	1,255	941	56	941	1,430
001-2101-421.7530	MEMBERSHIPS	1,000	0	0	0	0	0
001-2101-421.7540	PUBLICATIONS	0	200	200	0	200	200
001-2101-421.7612	TELEPHONE/COMMUNICATIONS	39,303	46,520	46,520	34,514	46,520	46,520
001-2101-421.7830	RENTAL	1,018	3,000	3,000	0	3,000	3,000
001-2101-421.7831	VEHICLE LEASE-INTERNAL	17,880	28,110	28,110	21,086	28,110	7,190
	TOTAL SERVICES	\$74,080	\$102,309	\$101,953	\$62,278	\$101,953	\$81,998
80 - CAPITAL OUTLAY							
001-2101-421.8800	CAPITAL EQUIPMENT	\$13,144	\$0	\$0	\$0	\$0	\$0
	TOTAL CAPITAL OUTLAY	\$13,144	\$0	\$0	\$0	\$0	\$0
2101 - POLICE/ADMINISTRATION		\$764,163	\$1,067,595	\$1,070,406	\$617,029	\$947,682	\$1,068,965

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2110-421.4110	FULLTIME SALARIES & WAGES	\$716,803	\$744,515	\$744,515	\$471,538	\$678,807	\$690,123
001-2110-421.4130	OVERTIME PAY	53,218	50,201	64,948	63,433	91,316	84,734
001-2110-421.4131	HOLIDAY HRS WORKED	20,476	21,115	26,394	16,505	23,759	27,120
001-2110-421.4143	LONGEVITY PAY	10,182	10,175	10,175	9,699	9,699	8,080
001-2110-421.4145	INCENTIVE-CERTIFICATE PAY	41,859	43,080	43,080	29,616	42,634	52,080
001-2110-421.4149	CELL PHONE ALLOWANCE	791	840	840	567	816	840
001-2110-421.4190	TERMINATION PAYOUTS	0	0	0	6,410	6,410	0
001-2110-421.4220	PART-TIME WAGES W/O BENEFITS	30,888	25,393	25,393	11,233	16,171	29,570
001-2110-421.4710	SOCIAL SECURITY/MEDICARE	64,228	66,538	66,538	44,905	64,643	66,650
001-2110-421.4720	TMRS RETIREMENT	134,983	144,085	144,085	98,602	141,944	133,805
001-2110-421.4810	HEALTH/DENTAL INSURANCE	96,210	99,995	99,995	60,190	86,646	95,214
001-2110-421.4820	LIFE INSURANCE	1,983	2,292	2,292	1,387	1,997	2,002
001-2110-421.4830	DISABILITY INSURANCE	2,349	2,715	2,715	1,953	2,812	2,932
001-2110-421.4840	WORKERS COMP INSURANCE	932	1,727	1,727	688	990	2,009
001-2110-421.4850	EAP SERVICES	862	755	755	520	748	698
001-2110-421.4890	FLEX PLAN ADMINISTRATION	944	926	926	647	931	905
	TOTAL PERSONNEL & BENEFITS	\$1,176,706	\$1,214,352	\$1,234,378	\$817,891	\$1,170,323	\$1,196,762
50 - SUPPLIES							
001-2110-421.5200	PERSONNEL SUPPLIES	\$816	\$4,000	\$4,000	\$509	\$4,000	\$4,000
001-2110-421.5400	OPERATING SUPPLIES	1,935	2,700	2,700	1,445	2,700	2,700
001-2110-421.5800	OPERATING EQUIPMENT<\$5000	4,049	3,000	3,000	1,160	3,000	3,000
	TOTAL SUPPLIES	\$6,801	\$9,700	\$9,700	\$3,115	\$9,700	\$9,700
60 - MAINTENANCE							
001-2110-421.6800	EQUIPMENT MAINTENANCE	\$24,240	\$36,250	\$36,250	\$10,460	\$36,250	\$36,250
	TOTAL MAINTENANCE	\$24,240	\$36,250	\$36,250	\$10,460	\$36,250	\$36,250
70 - SERVICES							
001-2110-421.7212	MEDICAL EXAMINATIONS	\$0	\$600	\$600	\$0	\$600	\$600
001-2110-421.7350	SURETY BONDS	355	400	400	355	400	400
001-2110-421.7400	OPERATING SERVICES	3,734	7,520	7,520	6,034	7,520	7,520
001-2110-421.7401	POSTAL/COURIER SERVICES	0	500	500	0	500	500
001-2110-421.7510	TRAINING	1,386	7,070	5,302	2,059	5,302	7,070
001-2110-421.7520	TRAVEL EXPENSES & REIMBURSE	71	2,100	1,575	293	1,575	2,100
001-2110-421.7530	MEMBERSHIPS	572	1,220	1,220	551	1,220	1,220
001-2110-421.7611	ELECTRICITY	1,298	2,070	2,070	1,148	2,070	2,070
	TOTAL SERVICES	\$7,415	\$21,480	\$19,187	\$10,440	\$19,187	\$21,480
2110 - POLICE/COMMUNICATIONS		\$1,215,163	\$1,281,782	\$1,299,515	\$841,906	\$1,235,460	\$1,264,192

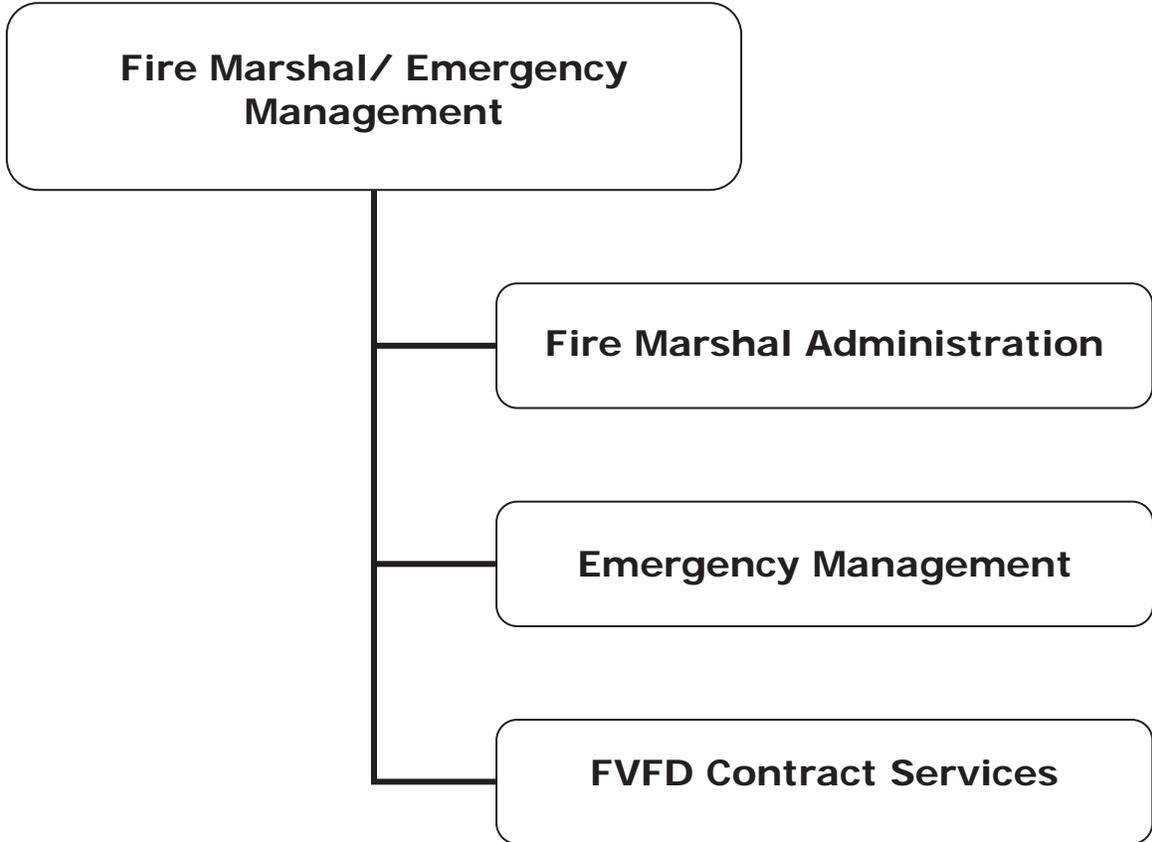
ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2120-421.4110	FULLTIME SALARIES & WAGES	\$3,407,096	\$3,533,346	\$3,528,810	\$2,419,857	\$3,483,530	\$3,642,526
001-2120-421.4120	PART-TIME WAGES	47,485	66,197	66,197	0	0	81,629
001-2120-421.4130	OVERTIME PAY	419,309	411,046	490,927	333,511	480,110	504,427
001-2120-421.4131	HOLIDAY HRS WORKED	133,764	100,297	121,412	115,197	165,833	124,752
001-2120-421.4132	FACILITY SECURITY OVERTIME PAY	2,909	35,000	35,000	13,215	19,023	35,000
001-2120-421.4143	LONGEVITY PAY	24,799	23,475	23,390	23,269	33,497	25,135
001-2120-421.4145	INCENTIVE-CERTIFICATE PAY	157,591	159,675	159,675	120,673	173,716	224,380
001-2120-421.4149	CELL PHONE ALLOWANCE	4,235	3,780	3,780	2,555	3,678	2,520
001-2120-421.4190	TERMINATION PAYOUTS	12,145	0	4,536	4,780	6,880	0
001-2120-421.4220	PART-TIME WAGES W/O BENEFITS	47,209	65,404	65,404	59,601	85,799	59,524
001-2120-421.4710	SOCIAL SECURITY/MEDICARE	310,598	318,592	318,592	227,100	326,924	342,357
001-2120-421.4720	TMRS RETIREMENT	673,522	712,750	712,750	500,073	719,886	766,556
001-2120-421.4810	HEALTH/DENTAL INSURANCE	544,156	608,279	608,279	355,362	511,565	644,660
001-2120-421.4820	LIFE INSURANCE	9,613	10,825	10,825	7,056	10,158	11,190
001-2120-421.4830	DISABILITY INSURANCE	11,255	12,876	12,876	9,632	13,865	15,986
001-2120-421.4840	WORKERS COMP INSURANCE	23,050	46,017	46,017	33,277	47,904	49,390
001-2120-421.4850	EAP SERVICES	2,817	2,846	2,846	1,944	2,798	2,789
001-2120-421.4890	FLEX PLAN ADMINISTRATION	1,377	1,661	1,661	975	1,403	1,406
	TOTAL PERSONNEL & BENEFITS	\$5,832,931	\$6,112,066	\$6,212,977	\$4,228,075	\$6,086,569	\$6,534,225
50 - SUPPLIES							
001-2120-421.5200	PERSONNEL SUPPLIES	\$65,846	\$71,900	\$76,651	\$41,326	\$76,651	\$74,300
001-2120-421.5300	VEHICLE SUPPLIES	37	0	0	0	0	0
001-2120-421.5301	FUEL	99,035	144,520	144,520	80,188	144,520	149,520
001-2120-421.5400	OPERATING SUPPLIES	43,404	42,070	42,070	32,407	42,070	40,870
001-2120-421.5800	OPERATING EQUIPMENT<\$5000	111,081	40,350	41,125	20,629	41,125	40,350
	TOTAL SUPPLIES	\$319,402	\$298,840	\$304,367	\$174,551	\$304,367	\$305,040
60 - MAINTENANCE							
001-2120-421.6300	VEHICLE MAINTENANCE	\$110,757	\$153,060	\$172,095	\$101,853	\$172,095	\$158,100
001-2120-421.6400	OPERATING MAINTENANCE	0	3,000	3,000	0	3,000	3,000
001-2120-421.6800	EQUIPMENT MAINTENANCE	36,056	64,000	64,000	6,833	64,000	64,000
	TOTAL MAINTENANCE	\$146,813	\$220,060	\$239,095	\$108,685	\$239,095	\$225,100
70 - SERVICES							
001-2120-421.7212	MEDICAL EXAMINATIONS	\$3,625	\$2,000	\$2,000	\$1,950	\$2,000	\$2,000
001-2120-421.7311	VEHICLE INSURANCE	28,692	26,859	26,859	23,513	26,859	32,412
001-2120-421.7322	LAW ENFORCEMENT	24,451	29,000	28,244	22,944	28,244	24,052
001-2120-421.7340	ANIMAL MORTALITY INS	1,757	2,800	2,800	1,411	2,800	2,880
001-2120-421.7400	OPERATING SERVICES	15,770	23,090	23,090	4,668	23,090	23,090
001-2120-421.7401	POSTAL/COURIER SERVICES	552	1,000	1,000	323	1,000	1,000
001-2120-421.7497	RECRUITMENT ADVERTISING	0	600	600	0	600	600
001-2120-421.7498	JUDGMENTS & DAMAGE CLAIMS	3,040	4,900	4,900	1,002	4,900	4,900
001-2120-421.7510	TRAINING	44,588	29,330	21,997	14,826	21,997	29,330
001-2120-421.7520	TRAVEL EXPENSES & REIMBURSE	1,518	8,050	6,037	4,042	6,037	8,050
001-2120-421.7530	MEMBERSHIPS	170	1,580	1,580	705	1,580	1,580
001-2120-421.7612	TELEPHONE/COMMUNICATIONS	0	0	0	0	0	800
001-2120-421.7710	SOFTWARE LICENSE FEES	0	8,000	8,000	499	8,000	500
001-2120-421.7831	VEHICLE LEASE-INTERNAL	350,376	418,120	418,120	313,588	418,120	408,100
	TOTAL SERVICES	\$474,540	\$555,329	\$545,227	\$389,472	\$545,227	\$539,294
80 - CAPITAL OUTLAY							
001-2120-421.8300	VEHICLES	\$0	\$0	\$0	\$0	\$0	\$77,300
001-2120-421.8800	CAPITAL EQUIPMENT	39,512	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	\$39,512	\$0	\$0	\$0	\$0	\$77,300
2120 - POLICE PATROL		\$6,813,198	\$7,186,295	\$7,301,666	\$4,900,782	\$7,175,258	\$7,680,959

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2125-421.4110	FULLTIME SALARIES & WAGES	\$18,146	\$66,916	\$66,916	\$48,424	\$69,709	\$68,903
001-2125-421.4130	OVERTIME PAY	3,528	1,584	1,584	5,585	8,040	1,628
001-2125-421.4131	HOLIDAY HRS WORKED	411	0	0	1,279	1,842	0
001-2125-421.4143	LONGEVITY PAY	0	0	85	85	85	145
001-2125-421.4145	INCENTIVE-CERTIFICATE PAY	340	1,800	1,800	1,575	2,267	3,530
001-2125-421.4710	SOCIAL SECURITY/MEDICARE	1,575	4,743	4,743	4,033	5,806	5,359
001-2125-421.4720	TMRS RETIREMENT	3,595	11,643	11,643	9,388	13,515	12,259
001-2125-421.4810	HEALTH/DENTAL INSURANCE	4,177	19,368	19,368	9,446	13,599	9,713
001-2125-421.4820	LIFE INSURANCE	48	198	198	139	200	209
001-2125-421.4830	DISABILITY INSURANCE	57	280	280	194	279	305
001-2125-421.4840	WORKERS COMP INSURANCE	123	736	736	629	905	791
001-2125-421.4850	EAP SERVICES	15	58	58	42	60	58
001-2125-421.4890	FLEX PLAN ADMINISTRATION	5	114	114	16	22	22
TOTAL PERSONNEL & BENEFITS		\$32,020	\$107,440	\$107,525	\$80,836	\$116,331	\$102,922
50 - SUPPLIES							
001-2125-421.5200	PERSONNEL SUPPLIES	\$0	\$500	\$500	\$0	\$500	\$500
001-2125-421.5300	VEHICLE SUPPLIES	0	0	0	0	0	0
001-2125-421.5301	FUEL	2,226	2,480	2,480	2,053	2,480	2,480
001-2125-421.5400	OPERATING SUPPLIES	82	750	750	354	750	750
001-2125-421.5800	OPERATING EQUIPMENT<\$5000	523	750	750	0	750	750
TOTAL SUPPLIES		\$2,831	\$4,480	\$4,480	\$2,407	\$4,480	\$4,480
60 - MAINTENANCE							
001-2125-421.6300	VEHICLE MAINTENANCE	\$0	\$1,250	\$1,250	\$26	\$1,250	\$1,250
TOTAL MAINTENANCE		\$0	\$1,250	\$1,250	\$26	\$1,250	\$1,250
70 - SERVICES							
001-2125-421.7311	VEHICLE INSURANCE	\$804	\$786	\$786	\$554	\$786	\$919
001-2125-421.7400	OPERATING SERVICES	0	800	800	165	800	800
001-2125-421.7510	TRAINING	0	250	187	0	187	250
001-2125-421.7520	TRAVEL EXPENSES & REIMBURSE	0	3,090	2,317	1,037	2,317	3,090
001-2125-421.7530	MEMBERSHIPS	600	600	600	600	600	600
001-2125-421.7831	VEHICLE LEASE-INTERNAL	8,400	10,290	10,290	7,721	10,290	6,240
TOTAL SERVICES		\$9,804	\$15,816	\$14,980	\$10,076	\$14,980	\$11,899
2125 - POLICE - DOT PROGRAM		\$44,655	\$128,986	\$128,235	\$93,344	\$137,041	\$120,551

2130 - CRIMINAL INVESTIGATIONS

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2130-421.4110	FULLTIME SALARIES & WAGES	\$1,085,660	\$1,159,923	\$1,159,923	\$788,130	\$1,134,561	\$1,212,540
001-2130-421.4130	OVERTIME PAY	78,339	74,959	116,133	41,090	59,152	119,327
001-2130-421.4131	HOLIDAY HRS WORKED	0	4,223	5,279	682	982	5,424
001-2130-421.4143	LONGEVITY PAY	10,010	11,835	11,835	11,790	11,790	13,515
001-2130-421.4145	INCENTIVE-CERTIFICATE PAY	49,150	52,500	52,500	38,250	55,063	59,260
001-2130-421.4149	CELL PHONE ALLOWANCE	3,791	4,500	4,500	2,641	3,802	4,080
001-2130-421.4150	CLOTHING ALLOWANCE	7,480	8,000	8,000	4,160	5,989	8,000
001-2130-421.4190	TERMINATION PAYOUTS	0	0	0	0	0	0
001-2130-421.4710	SOCIAL SECURITY/MEDICARE	89,127	95,706	95,706	64,087	92,256	104,215
001-2130-421.4720	TMRS RETIREMENT	197,541	217,958	217,958	146,329	210,649	234,933
001-2130-421.4810	HEALTH/DENTAL INSURANCE	136,713	168,402	168,402	100,558	144,759	156,359
001-2130-421.4820	LIFE INSURANCE	2,924	3,527	3,527	2,307	3,322	3,700
001-2130-421.4830	DISABILITY INSURANCE	3,489	4,254	4,254	3,270	4,708	5,449
001-2130-421.4840	WORKERS COMP INSURANCE	6,027	12,369	12,369	8,716	12,548	13,660
001-2130-421.4850	EAP SERVICES	740	813	813	566	814	811
001-2130-421.4890	FLEX PLAN ADMINISTRATION	552	579	579	420	604	578
TOTAL PERSONNEL & BENEFITS		\$1,671,543	\$1,819,548	\$1,861,778	\$1,212,996	\$1,740,999	\$1,941,851
50 - SUPPLIES							
001-2130-421.5200	PERSONNEL SUPPLIES	\$5,401	\$4,500	\$4,500	\$879	\$4,500	\$4,500
001-2130-421.5301	FUEL	18,316	30,000	30,000	14,893	30,000	30,000
001-2130-421.5400	OPERATING SUPPLIES	12,688	8,200	11,700	9,294	11,700	10,700
001-2130-421.5800	OPERATING EQUIPMENT<\$5000	20,320	7,750	8,700	2,365	8,700	7,750
TOTAL SUPPLIES		\$56,725	\$50,450	\$54,900	\$27,432	\$54,900	\$52,950
60 - MAINTENANCE							
001-2130-421.6300	VEHICLE MAINTENANCE	\$19,328	\$46,100	\$46,115	\$10,521	\$46,115	\$50,800
001-2130-421.6800	EQUIPMENT MAINTENANCE	3,990	3,500	0	0	0	2,000
TOTAL MAINTENANCE		\$23,318	\$49,600	\$46,115	\$10,521	\$46,115	\$52,800
70 - SERVICES							
001-2130-421.7311	VEHICLE INSURANCE	\$11,892	\$12,343	\$12,343	\$8,495	\$12,343	\$14,435
001-2130-421.7322	LAW ENFORCEMENT	4,969	5,850	6,215	6,214	6,215	6,013
001-2130-421.7400	OPERATING SERVICES	19,415	25,200	25,200	23,451	25,200	26,600
001-2130-421.7401	POSTAL/COURIER SERVICES	291	500	500	242	500	500
001-2130-421.7498	JUDGMENTS & DAMAGE CLAIMS	0	0	500	500	500	0
001-2130-421.7510	TRAINING	4,452	8,360	9,520	8,303	9,520	8,360
001-2130-421.7520	TRAVEL EXPENSES & REIMBURSE	1,975	7,070	2,052	226	2,052	7,070
001-2130-421.7530	MEMBERSHIPS	1,635	1,810	1,810	1,765	1,810	1,810
001-2130-421.7612	TELEPHONE/COMMUNICATIONS	1,536	10,500	10,500	1,759	10,500	10,500
001-2130-421.7710	SOFTWARE LICENSE FEES	2,100	2,100	2,100	1,800	2,100	3,000
001-2130-421.7831	VEHICLE LEASE-INTERNAL	45,156	52,880	52,880	39,662	52,880	85,240
TOTAL SERVICES		\$93,422	\$126,613	\$123,620	\$92,417	\$123,620	\$163,528
2130 - POLICE CRIMINAL INVESTIGATIONS		\$1,845,009	\$2,046,211	\$2,086,413	\$1,343,366	\$1,965,634	\$2,211,129

ACCOUNT NUMBER	ACCOUNT NAME	FY20	FY21	FY21	FY21	FY21	FY22
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/21	YEAR END ESTIMATE	ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2150-441.4110	FULLTIME SALARIES & WAGES	\$200,498	\$201,004	\$201,004	\$140,494	\$202,249	\$204,744
001-2150-441.4130	OVERTIME PAY	28,004	15,836	25,338	18,235	26,251	\$26,035
001-2150-441.4131	HOLIDAY HRS WORKED	74	370	1,056	120	172	\$1,085
001-2150-441.4143	LONGEVITY PAY	1,860	2,110	2,110	2,100	2,100	\$2,340
001-2150-441.4145	INCENTIVE-CERTIFICATE PAY	1,200	1,200	1,200	900	1,296	\$1,200
001-2150-441.4149	CELL PHONE ALLOWANCE	1,708	1,680	1,680	1,148	1,653	\$1,680
001-2150-441.4710	SOCIAL SECURITY/MEDICARE	16,048	15,861	15,861	11,213	16,142	\$16,947
001-2150-441.4720	TMRS RETIREMENT	37,339	36,803	36,803	26,881	38,697	\$39,165
001-2150-441.4810	HEALTH/DENTAL INSURANCE	39,165	40,454	40,454	31,898	45,920	\$47,734
001-2150-441.4820	LIFE INSURANCE	539	578	578	401	577	\$589
001-2150-441.4830	DISABILITY INSURANCE	653	700	700	577	831	\$882
001-2150-441.4840	WORKERS COMP INSURANCE	1,842	3,280	3,280	2,589	3,726	\$3,513
001-2150-441.4850	EAP SERVICES	232	232	232	168	242	\$232
001-2150-441.4890	FLEX PLAN ADMINISTRATION	455	455	455	329	473	\$455
TOTAL PERSONNEL & BENEFITS		\$329,618	\$320,563	\$330,751	\$237,053	\$340,329	\$346,601
50 - SUPPLIES							
001-2150-441.5200	PERSONNEL SUPPLIES	\$1,065	\$2,000	\$2,744	\$744	\$2,744	\$2,000
001-2150-441.5301	FUEL	4,247	9,000	9,000	3,128	9,000	9,000
001-2150-441.5400	OPERATING SUPPLIES	11,264	18,500	16,300	6,354	16,300	18,500
001-2150-441.5800	OPERATING EQUIPMENT<\$5000	3,078	3,000	3,000	2,331	3,000	3,000
TOTAL SUPPLIES		\$19,654	\$32,500	\$31,044	\$12,558	\$31,044	\$32,500
60 - MAINTENANCE							
001-2150-441.6300	VEHICLE MAINTENANCE	\$3,745	\$12,000	\$12,000	\$803	\$12,000	\$12,000
TOTAL MAINTENANCE		\$3,745	\$12,000	\$12,000	\$803	\$12,000	\$12,000
70 - SERVICES							
001-2150-441.7212	MEDICAL EXAMINATIONS	\$0	\$1,800	\$0	\$0	\$0	\$1,800
001-2150-441.7311	VEHICLE INSURANCE	2,508	2,013	2,013	1,894	2,013	2,354
001-2150-441.7400	OPERATING SERVICES	8,753	7,380	11,380	7,979	11,380	8,380
001-2150-441.7410	ADOPTION RELATED SERVICES	18,325	30,000	30,000	11,187	30,000	30,000
001-2150-441.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500	500
001-2150-441.7510	TRAINING	719	3,400	2,550	1,678	2,550	3,400
001-2150-441.7520	TRAVEL EXPENSES & REIMBURSE	609	3,100	2,325	0	2,325	3,100
001-2150-441.7530	MEMBERSHIPS	200	200	200	0	200	200
001-2150-441.7800	CONTRACT SERVICES	351	1,000	1,000	0	1,000	0
001-2150-441.7801	CREDIT CARD FEES	0	0	0	260	0	1,000
001-2150-441.7831	VEHICLE LEASE-INTERNAL	20,568	20,570	20,570	15,427	20,570	17,180
TOTAL SERVICES		\$52,033	\$69,963	\$70,538	\$38,426	\$70,538	\$67,914
2150 - ANIMAL CONTROL		\$405,050	\$435,026	\$444,333	\$288,839	\$453,911	\$459,015



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 fire prevention for the City of Friendswood. Fire prevention activities include 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. Conduct life safety inspections of business/commercial occupancies, review of new building plans, and design approval of fire alarm and sprinkler systems. Fire safety public education programs are presented year-round by request from the public. The FMO also enforces 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 three (3) 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), 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.

FVFD Contract Services

The Fire Marshal’s Office is designated as the contract administrator for fire suppression, ground emergency medical services and emergency medical billing.

Fire Suppression

The Friendswood Volunteer Fire Department Inc. (FVFD) is the contract holder for fire suppression. The Friendswood Volunteer Fire Department is responsible to respond to fire related calls, vehicle accidents, assist EMS and conduct public education. The FVFD operates and manages equipment and volunteer personnel for 4 fire stations. The FVFD operates a paid part-time day crew staff from Fire Station #1.

EMS

The Friendswood Volunteer Fire Department Inc. (FVFD) is the contract holder for ground emergency medical services. Friendswood EMS services are provided in accordance with Texas Department of State Health Services (TDSHS) requirements for emergency medical providers. Friendswood EMS operates two – 24/7 staffed ambulances, from Fire Stations #1 and #4.

Medical Billing

Emergicon Emergency Medical Billing is the contract holder for invoicing and collecting revenue for the City’s ambulance fees. Emergicon remits the revenue collected net of the 6% contracted collection fee.

FVFD Contract Services	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
Fire/EMS Services and Runs*	\$1,385,908	-	-	-	-
Fire Contract Service Expenditures	-	1,103,300	\$1,132,800	\$1,132,800	\$1,140,000
EMS Contract Service Expenditures	-	1,455,000	\$1,497,300	\$1,497,300	\$1,579,900
EMS Billings**	-	(880,000)	(\$900,000)	(\$900,000)	(\$900,000)
Outputs – Fire					
# of Fire Incidents	573	511	650	630	600
Outputs – EMS					
# of EMS Incidents	3,082	3139	3,170	3,600	3,500
# of EMS Transports	1,601	1682	1,652	1,800	1,750
Measures of Efficiency					
Net Division expenditures per capita	\$33.88	\$40.72	\$41.69	\$42.43	\$42.83

*New contract with Friendswood Volunteer Fire Department.

**The total contract with FVFD for FY22 is \$2,719,900. Quarterly payments of the contract amount will be reduced by \$900,000 which is the total estimated revenue FVFD will receive from EMS Billings.

Accomplishments in Fiscal Year 2021 as of April 30, 2021

- Completed a total of 627 annual inspections, 356 follow-up, and 111 other types of inspections on all commercial businesses, institutions, foster homes, nursing homes, daycares, and apartment complexes for a grand total of 1,094 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 4 public education classes with 28 attendees.
- Reviewed, updated, and submitted 5 Supplemental Annexes of the City's Emergency Operation Plan (EOP) to the state for review and approval.
- Insured all pre-disaster contract are valid and up to date. Extended 5 contracts per agreement and rebid 1 contract.
- Procurement and distribution of PPE for city personnel; in addition to coordination of COVID-19 vaccines for city staff.

Grants Awarded:

- 2017 Community Development Block Grant-Disaster Recovery (CDBG-DR) for \$979,308 for the Blackhawk Property Acquisition and Rehabilitation.
- 2017 Community Development Block Grant-Disaster Recovery (CDBG-DR) for \$3,426,022 for the Forest Bend Detention Pond.
- 2017 Community Development Block Grant-Disaster Recovery (CDBG-DR) for \$2,691,517 for Galveston County Infrastructure.
- 2017 Community Development Block Grant –Disaster Recovery (CDBG-DR) for 2,762,650 for Galveston County Acquisitions.
- 2018 Hazard Mitigation Grant Program (HMGP) for \$ \$6,895,031, for the acquisition and demolition of 24 properties impacted by flooding from Hurricane Harvey.
- Flood Mitigation/Buyout Program administered through the Texas Water Development Board awarded the City \$2,282,567, for the acquisition and demolition of 4 flood-prone properties impacted by flooding from Hurricane Harvey.
- 2019 Urban Area Security Initiative (UASI) Grant Program awarded the City \$4,640 for the combat casualty care training project.
- 2020 Emergency Management Performance Grant (EMPG) for \$30,876.44; funding supports the city's emergency management program.
- 2020 Coronavirus Relief Fund (CRF) through the Coronavirus Aid, Relief, and Economic Security Act (CARES). \$636,625 awarded through Harris County and \$1,573,330 awarded through Texas.
- Coordinating the 2021 American Relief Act \$8.78 million awarded through US Treasury.

Recovery:

- Hurricane Laura response and recovery cost is \$60,097.53 and our estimated reimbursement is \$61,064.54 from FEMA Public Assistance (mileage/and or vehicle/equipment usage)
- Beta damage and recovery cost is \$15,360.88 and our estimated reimbursement is \$0 as Beta was not declared.
- Winter Weather 2021 damage and recovery cost is \$453,268 and our estimated reimbursement is \$286,000 from FEMA Public Assistance

Highlights of the Budget

2021-2022 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.
- Rebid 3 major pre-disaster contracts per FEMA regulations.
- Closeout of 2018 Hazard Mitigation Program and Texas Water Development Board buyouts.

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

Fire Marshal's Office and Emergency Management	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
Fire Marshal's Office					
# of full time equivalents	5.2	6.2	6.2	6.2	6.2
Division Expenditures	\$782,003	\$873,494	\$936,390	\$926,741	\$1,040,548
Emergency Management					
# of full time equivalents	1.0	1.0	1.0	1.0	1.0
Division Expenditures	\$165,622	\$131,466	\$153,373	153,868	\$178,023
Outputs					
# of Total of All Inspections Conducted	1,448	1,146	1,200	1,800	1,650
# of Building Plans Reviewed	316	268	315	300	320
# of DRC's Meetings Attended	30	26	40	50	50
# of Life Safety/Fire Code Complaints Investigated	18	9	15	8	10
# of Fire Origin & Cause Investigations	12	8	8	12	10
# of Educational Classes Presented	23	9	3	8	10
# of Instructional Staff Hours	39	42.5	6	21	20
Annual total hours of all FMO/OEM staff training attended	686	630	500	400	500
# of EOP, Supplemental Annexes & Planning Document Reviews Conducted and Submitted	5	5	5	5	5

Fire Marshal

Measures of Effectiveness					
% of city staff in NIMS compliance	-	-	80%	85%	85%
% of Commercial Businesses inspected annually	100%	75%	85%	80%	85%
% of Building Plans reviewed in 48 hours	99%	99%	99%	99%	99%
% of annual training met based on the average minimum requirement of 450 hours per year	100%	100%	100%	89%	100%
Maintained Advanced Level of Emergency Preparedness by reviewing and updating the EOP & annexes (% approved by State)	100%	100%	100%	100%	100%
Measures of Efficiency					
Fire Marshal's Office					
Division expenditures per capita	\$19.12	\$21.19	\$22.56	\$22.16	\$24.49
Emergency Management					
Division expenditures per capita	\$4.05	\$3.19	\$3.70	\$3.68	\$4.19

Fire Marshal

Storms (Tropical or Hurricane Storms)	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
Division Expenditures*		\$75,459	\$0	\$450,120	\$0
Measures of Efficiency					
Division expenditures per capita		\$1.83	\$0	\$10.76	\$0

**Expenditures associated with 2021 Winter Storm*

Public Health Emergencies	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY21 Adopted
Inputs					
Division Expenditures*	\$0	\$348,239	\$0	\$138,432	\$0
Measures of Efficiency					
Division expenditures per capita	\$	\$8.45	\$	\$3.31	\$0

**Expenditures associated with Public Health Emergency from Covid-19.*

FIRE MARSHAL'S OFFICE
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION	\$873,494	\$936,390	\$938,182	\$661,933	\$926,741	\$1,040,548	11.1%
EMERGENCY MANAGEMENT	131,466	153,373	157,447	93,854	153,868	178,023	16.1%
TROPICAL STORMS/HURRICANES (GF)	66,653	0	0	405,835	405,835	0	0.0%
TROPICAL STORMS/HURRICANES (WS)	8,806	0	0	44,285	44,285	0	0.0%
PUBLIC HEALTH EMERGENCIES	348,239	0	20,000	138,432	138,432	0	0.0%
FVFD*	1,918,247	1,730,100	1,708,100	1,549,700	1,774,500	1,819,900	0.0%
DEPARTMENT TOTAL	\$3,346,904	\$2,819,863	\$2,823,729	\$2,894,039	\$3,443,661	\$3,038,472	7.8%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL AND BENEFITS	\$892,868	\$901,328	\$901,328	\$962,835	\$1,237,656	\$1,002,070	11.2%
SUPPLIES	\$327,894	\$55,000	\$83,589	\$190,067	\$211,698	53,425	-2.9%
MAINTENANCE	\$14,402	\$8,500	\$8,500	\$3,606	\$9,045	8,500	0.0%
SERVICES	\$1,893,398	\$1,855,035	\$1,830,312	\$1,737,531	\$1,985,261	1,974,477	6.4%
CAPITAL OUTLAY	\$218,343	\$0	\$0	\$0	\$0	0	0.0%
CLASSIFICATION TOTAL	\$3,346,904	\$2,819,863	\$2,823,729	\$2,894,039	\$3,443,661	\$3,038,472	7.8%

FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION	6.20	6.20	6.20	6.20	6.20	6.20	0.0%
EMERGENCY MANAGEMENT	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
PERSONNEL TOTAL	7.20	7.20	7.20	7.20	7.20	7.20	0.0%

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2501-422.4110	FULLTIME SALARIES & WAGES	\$497,490	\$501,094	\$501,094	\$348,798	\$502,116	\$525,003
001-2501-422.4130	OVERTIME PAY	25,386	19,531	19,531	25,264	36,368	25,688
001-2501-422.4131	HOLIDAY HRS WORKED	1,396	1,056	1,056	3,080	4,434	1,085
001-2501-422.4143	LONGEVITY PAY	2,350	2,655	2,655	2,650	2,650	2,950
001-2501-422.4145	INCENTIVE-CERTIFICATE PAY	24,000	23,160	23,160	18,000	25,912	24,600
001-2501-422.4149	CELL PHONE ALLOWANCE	4,540	4,800	4,800	3,280	4,722	4,800
001-2501-422.4190	TERMINATION PAYOUTS	0	0	0	0	0	0
001-2501-422.4220	PART-TIME WAGES W/O BENEFITS	32,513	64,597	51,697	25,474	36,671	99,135
001-2501-422.4710	SOCIAL SECURITY/MEDICARE	43,165	45,619	44,459	31,434	45,251	50,713
001-2501-422.4720	TMRS RETIREMENT	88,826	91,477	91,477	66,193	95,289	96,496
001-2501-422.4810	HEALTH/DENTAL INSURANCE	57,298	59,545	59,545	39,178	56,399	58,909
001-2501-422.4820	LIFE INSURANCE	1,395	1,534	1,534	1,027	1,479	1,608
001-2501-422.4830	DISABILITY INSURANCE	1,645	1,808	1,808	1,436	2,068	2,341
001-2501-422.4840	WORKERS COMP INSURANCE	3,182	6,169	6,153	4,721	6,796	7,209
001-2501-422.4850	EAP SERVICES	329	290	290	207	299	290
001-2501-422.4890	FLEX PLAN ADMINISTRATION	186	200	200	151	218	200
TOTAL PERSONNEL & BENEFITS		\$783,701	\$823,535	\$809,459	\$570,894	\$820,672	\$901,026
50 - SUPPLIES							
001-2501-422.5200	PERSONNEL SUPPLIES	\$6,235	\$4,200	\$4,200	\$1,889	\$4,200	\$5,000
001-2501-422.5300	VEHICLE SUPPLIES	0	0	0	0	0	0
001-2501-422.5301	FUEL	5,654	6,600	6,600	4,407	6,600	6,600
001-2501-422.5400	OPERATING SUPPLIES	6,287	6,150	6,150	3,154	6,150	4,275
001-2501-422.5800	OPERATING EQUIPMENT<\$5000	14,916	13,000	21,589	19,118	21,589	12,200
TOTAL SUPPLIES		\$33,092	\$29,950	\$38,539	\$28,567	\$38,539	\$28,075
60 - MAINTENANCE							
001-2501-422.6300	VEHICLE MAINTENANCE	\$4,349	\$5,000	\$5,000	\$1,810	\$5,000	\$5,000
001-2501-422.6800	EQUIPMENT MAINTENANCE	453	500	500	0	500	500
TOTAL MAINTENANCE		\$4,803	\$5,500	\$5,500	\$1,810	\$5,500	\$5,500
70 - SERVICES							
001-2501-422.7311	VEHICLE INSURANCE	\$3,336	\$3,815	\$3,815	\$2,446	\$3,815	\$4,462
001-2501-422.7322	LAW ENFORCEMENT	1,988	2,400	2,400	2,868	2,868	4,510
001-2501-422.7400	OPERATING SERVICES	1,867	2,355	8,180	7,228	7,228	10,765
001-2501-422.7401	POSTAL/COURIER SERVICES	71	250	250	92	92	250
001-2501-422.7494	PERMITS/INSPECTION/TEST	0	0	0	0	0	0
001-2501-422.7497	RECRUITMENT ADVERTISING	0	90	90	0	0	90
001-2501-422.7510	TRAINING	5,530	8,565	10,904	8,724	8,724	8,565
001-2501-422.7520	TRAVEL EXPENSES & REIMBURSE	2,628	3,540	2,655	260	260	3,540
001-2501-422.7530	MEMBERSHIPS	660	950	950	625	625	3,015
001-2501-422.7730	INTERNET/WIRELESS SERVICE	2,963	3,000	3,000	1,824	1,824	3,000
001-2501-422.7800	CONTRACT SERVICES	0	3,500	3,500	0	0	3,500
001-2501-422.7830	RENTAL	0	150	150	0	0	150
001-2501-422.7831	VEHICLE LEASE-INTERNAL	32,856	48,790	48,790	36,594	36,594	64,100
TOTAL SERVICES		\$51,899	\$77,405	\$84,684	\$60,661	\$62,030	\$105,947
2501 - FIRE MARSHAL ADMINISTRATION		\$873,494	\$936,390	\$938,182	\$661,933	\$926,741	\$1,040,548

2510 - FIRE MARSHAL/EMERGENCY MANAGEMENT

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2510-422.4110	FULLTIME SALARIES & WAGES	\$50,224	\$51,100	\$64,000	\$35,365	\$50,910	\$65,762
001-2510-422.4130	OVERTIME PAY	393	1,531	1,531	1,358	1,955	1,573
001-2510-422.4143	LONGEVITY PAY	1,105	1,165	1,165	1,362	1,362	290
001-2510-422.4145	INCENTIVE-CERTIFICATE PAY	1,500	1,500	1,500	1,525	2,195	3,600
001-2510-422.4149	CELL PHONE ALLOWANCE	732	720	720	432	622	720
001-2510-422.4190	TERMINATION PAYOUTS	0	0	0	4,991	4,991	0
001-2510-422.4220	PART-TIME WAGES W/O BENEFITS	0	0	0	0	0	0
001-2510-422.4710	SOCIAL SECURITY/MEDICARE	3,953	4,219	5,379	3,196	4,601	5,129
001-2510-422.4720	TMRS RETIREMENT	8,633	9,278	9,278	7,439	10,708	11,885
001-2510-422.4810	HEALTH/DENTAL INSURANCE	8,995	7,797	7,797	7,317	10,534	11,425
001-2510-422.4820	LIFE INSURANCE	141	157	157	101	146	203
001-2510-422.4830	DISABILITY INSURANCE	166	185	185	142	204	296
001-2510-422.4840	WORKERS COMP INSURANCE	30	61	77	47	68	81
001-2510-422.4850	EAP SERVICES	58	58	58	37	53	58
001-2510-422.4890	FLEX PLAN ADMINISTRATION	22	22	22	14	20	22
TOTAL PERSONNEL & BENEFITS		\$75,950	\$77,793	\$91,869	\$63,326	\$88,370	\$101,043
50 - SUPPLIES							
001-2510-422.5200	PERSONNEL SUPPLIES	\$479	\$500	\$500	\$285	\$500	\$500
001-2510-422.5301	FUEL	436	3,800	3,800	0	3,800	3,800
001-2510-422.5400	OPERATING SUPPLIES	4,941	7,150	7,150	2,370	7,150	7,150
001-2510-422.5800	OPERATING EQUIPMENT<\$5000	5,148	13,600	13,600	10,736	13,600	13,900
TOTAL SUPPLIES		\$11,003	\$25,050	\$25,050	\$13,391	\$25,050	\$25,350
60 - MAINTENANCE							
001-2510-422.6800	EQUIPMENT MAINTENANCE	\$9,599	\$3,000	\$3,000	\$1,250	\$3,000	\$3,000
TOTAL MAINTENANCE		\$9,599	\$3,000	\$3,000	\$1,250	\$3,000	\$3,000
70 - SERVICES							
001-2510-422.7350	SURETY BONDS	\$71	\$80	\$80	\$0	\$0	\$80
001-2510-422.7400	OPERATING SERVICES	12,467	17,340	17,838	8,509	17,838	17,740
001-2510-422.7510	TRAINING	585	1,400	1,050	274	1,050	1,400
001-2510-422.7520	TRAVEL EXPENSES & REIMBURSE	634	4,250	3,187	82	3,187	4,250
001-2510-422.7530	MEMBERSHIPS	878	890	890	790	890	890
001-2510-422.7612	TELEPHONE/COMMUNICATIONS	5,318	4,950	4,950	4,542	4,950	5,650
001-2510-422.7730	INTERNET/WIRELESS SERVICE	1,998	2,120	2,120	1,390	2,120	2,120
001-2510-422.7800	CONTRACT SERVICES	3,630	6,500	6,500	0	6,500	6,500
001-2510-422.7841	ENVIRONMENTAL CLEAN UP	0	10,000	913	300	913	10,000
TOTAL SERVICES		\$25,581	\$47,530	\$37,528	\$15,887	\$37,448	\$48,630
80 - CAPITAL OUTLAY							
001-2510-422.8800	CAPITAL EQUIPMENT	\$9,333	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$9,333	\$0	\$0	\$0	\$0	\$0
2510 - EMERGENCY MANAGEMENT		\$131,466	\$153,373	\$157,447	\$93,854	\$153,868	\$178,023

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2513-422.4110	FULLTIME SALARIES & WAGES	\$0	\$0	\$0	\$69,322	\$69,322	\$0
001-2513-422.4120	PART-TIME WAGES	0	0	0	1,116	1,116	0
001-2513-422.4130	OVERTIME PAY	16,147	0	0	136,354	136,354	0
001-2513-422.4143	LONGEVITY PAY	0	0	0	0	0	0
001-2513-422.4145	INCENTIVE-CERTIFICATE PAY	0	0	0	0	0	0
001-2513-422.4149	CELL PHONE ALLOWANCE	0	0	0	0	0	0
001-2513-422.4220	PART-TIME WAGES W/O BENEFITS	0	0	0	447	447	0
001-2513-422.4710	SOCIAL SECURITY/MEDICARE	1,235	0	0	15,131	15,131	0
001-2513-422.4720	TMRS RETIREMENT	2,588	0	0	34,344	34,344	0
001-2513-422.4810	HEALTH/DENTAL INSURANCE	0	0	0	23,319	23,319	0
001-2513-422.4820	LIFE INSURANCE	0	0	0	911	911	0
001-2513-422.4830	DISABILITY INSURANCE	0	0	0	1,283	1,283	0
001-2513-422.4840	WORKERS COMP INSURANCE	0	0	0	1,620	1,620	0
001-2513-422.4850	EAP SERVICES	0	0	0	274	274	0
001-2513-422.4890	FLEX PLAN ADMINISTRATION	0	0	0	209	209	0
	TOTAL PERSONNEL & BENEFITS	\$19,970	\$0	\$0	\$284,330	\$284,330	\$0
50 - SUPPLIES							
001-2513-422.5301	FUEL	\$0	\$0	\$0	\$12,738	\$12,738	\$0
001-2513-422.5501	EMERGENCY-MATERIALS/SUPPLIES	1,953	0	0	15,374	15,374	0
001-2513-422.5801	EMERGENCY-EQUIPMENT	44,730	0	0	1,238	1,238	0
	TOTAL SUPPLIES	\$46,683	\$0	\$0	\$29,349	\$29,349	\$0
60 - MAINTENANCE							
001-2513-422.6300	VEHICLE MAINTENANCE	\$0	\$0	\$0	\$545	\$545	\$0
	TOTAL SUPPLIES	\$0	\$0	\$0	\$545	\$545	\$0
70 - SERVICES							
001-2513-422.7800	CONTRACT SERVICES	\$0	\$0	\$0	\$44,781	\$44,781	\$0
001-2513-422.7971	EMERGENCY-SERVICES	0	0	0	46,829	46,829	0
	TOTAL SUPPLIES	\$0	\$0	\$0	\$91,611	\$91,611	\$0
2513 - TROPICAL STORMS/HURRICANES		\$66,653	\$0	\$0	\$405,835	\$405,835	\$0

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2510-422.4110	FULLTIME SALARIES & WAGES	\$694	\$0	\$0	\$0	\$0	\$0
001-2510-422.4130	OVERTIME PAY	2,897	0	0	0	0	0
001-2510-422.4143	LONGEVITY PAY	0	0	0	0	0	0
001-2510-422.4145	INCENTIVE-CERTIFICATE PAY	0	0	0	0	0	0
001-2510-422.4149	CELL PHONE ALLOWANCE	0	0	0	0	0	0
001-2510-422.4220	PART-TIME WAGES W/O BENEFITS	0	0	0	0	0	0
001-2510-422.4710	SOCIAL SECURITY/MEDICARE	275	0	0	0	0	0
001-2510-422.4720	TMRS RETIREMENT	576	0	0	0	0	0
001-2510-422.4810	HEALTH/DENTAL INSURANCE	0	0	0	0	0	0
001-2510-422.4820	LIFE INSURANCE	0	0	0	0	0	0
001-2510-422.4830	DISABILITY INSURANCE	0	0	0	0	0	0
001-2510-422.4840	WORKERS COMP INSURANCE	0	0	0	0	0	0
001-2510-422.4850	EAP SERVICES	0	0	0	0	0	0
001-2510-422.4890	FLEX PLAN ADMINISTRATION	0	0	0	0	0	0
	TOTAL PERSONNEL & BENEFITS	\$4,441	\$0	\$0	\$0	\$0	\$0
50 - SUPPLIES							
001-2515-422.5501	EMERGENCY-MATERIALS/SUPPLIES	\$226,220	\$0	\$0	\$98,760	\$98,760	\$0
001-2515-422.5801	EMERGENCY-EQUIPMENT	10,896	0	20,000	20,000	20,000	0
	TOTAL SUPPLIES	\$237,116	\$0	\$20,000	\$118,760	\$118,760	\$0
70 - SERVICES							
001-2515-422.7723	SOFTWARE SUBSCRIPTION SERVICES	\$11,401	\$0	\$0	\$14,104	\$14,104	\$0
001-2515-422.7800	CONTRACT SERVICES	95,281	0	0	5,569	5,569	0
	TOTAL SUPPLIES	\$106,681	\$0	\$0	\$19,673	\$19,673	\$0
2515 - PUBLIC HEALTH EMERGENCIES		\$348,239	\$0	\$20,000	\$138,432	\$138,432	\$0

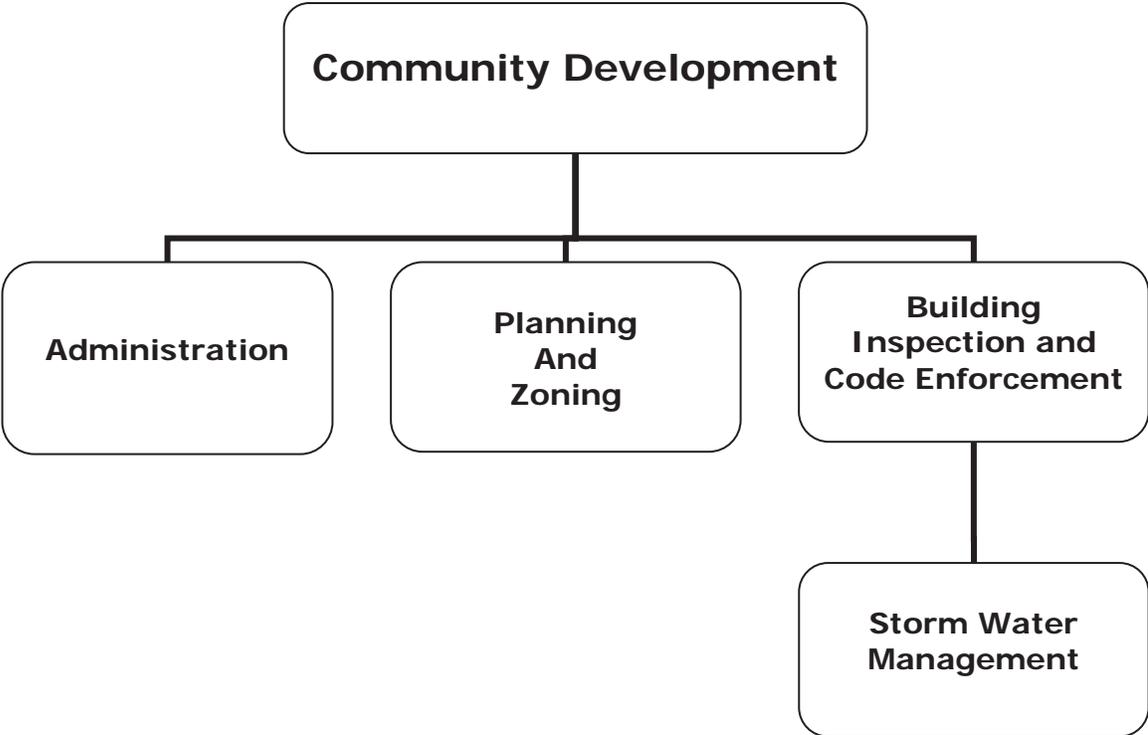
ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-2513-422.4110	FULLTIME SALARIES & WAGES	\$0	\$0	\$0	\$13,959	\$13,959	\$0
001-2513-422.4120	PART-TIME WAGES	0	0	0	0	0	0
001-2513-422.4130	OVERTIME PAY	7,113	0	0	17,547	17,547	0
001-2513-422.4143	LONGEVITY PAY	0	0	0	0	0	0
001-2513-422.4145	INCENTIVE-CERTIFICATE PAY	0	0	0	0	0	0
001-2513-422.4149	CELL PHONE ALLOWANCE	0	0	0	0	0	0
001-2513-422.4220	PART-TIME WAGES W/O BENEFITS	0	0	0	0	0	0
001-2513-422.4710	SOCIAL SECURITY/MEDICARE	544	0	0	2,301	2,301	0
001-2513-422.4720	TMRS RETIREMENT	1,149	0	0	5,274	5,274	0
001-2513-422.4810	HEALTH/DENTAL INSURANCE	0	0	0	4,486	4,486	0
001-2513-422.4820	LIFE INSURANCE	0	0	0	133	133	0
001-2513-422.4830	DISABILITY INSURANCE	0	0	0	201	201	0
001-2513-422.4840	WORKERS COMP INSURANCE	0	0	0	295	295	0
001-2513-422.4850	EAP SERVICES	0	0	0	53	53	0
001-2513-422.4890	FLEX PLAN ADMINISTRATION	0	0	0	36	36	0
	TOTAL PERSONNEL & BENEFITS	\$8,806	\$0	\$0	\$44,285	\$44,285	\$0
50 - SUPPLIES							
001-2513-422.5301	FUEL	\$0	\$0	\$0	\$0	\$0	\$0
001-2513-422.5501	EMERGENCY-MATERIALS/SUPPLIES	0	0	0	0	0	0
001-2513-422.5801	EMERGENCY-EQUIPMENT	0	0	0	0	0	0
	TOTAL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0
60 - MAINTENANCE							
001-2513-422.6300	VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0
70 - SERVICES							
001-2513-422.7800	CONTRACT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
001-2513-422.7971	EMERGENCY-SERVICES	0	0	0	0	0	0
	TOTAL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0
2513 - TROPICAL STORMS/HURRICANES		\$8,806	\$0	\$0	\$44,285	\$44,285	\$0

2201 - FVFD FIRE ADMINISTRATION
2207 - EMERGENCY MEDICAL SERVICES

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
50 - SUPPLIES							
001-2201-422.5800	OPERATING EQUIPMENT<\$5000	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0
70 - SERVICES							
001-2201-422.7850	FIRE CONTRACT SERVICES	\$1,103,300	\$1,132,800	\$1,112,800	\$834,600	\$1,132,800	\$1,140,000
001-2201-422.7851	EMS CONTRACT SERVICES	1,455,000	1,497,300	1,495,300	1,121,475	1,495,300	1,579,900
	*EMS BILLINGS	(849,063)	(900,000)	(900,000)	(406,375)	(853,600)	(900,000)
001-2201-422.7861	FIRE/EMS SERVICES	0	0	0	0	0	0
001-2201-422.7862	FIRE/EMS SERVICE RUNS	0	0	0	0	0	0
	TOTAL SERVICES	\$1,709,237	\$1,730,100	\$1,708,100	\$1,549,700	\$1,774,500	\$1,819,900
80 - CAPITAL OUTLAY							
001-2207-422.8300	VEHICLES	\$209,010	\$0	\$0	\$0	\$0	\$0
	TOTAL CAPITAL OUTLAY	\$209,010	\$0	\$0	\$0	\$0	\$0
2201 - FRIENDSWOOD VOLUNTEER FIRE DEPT		\$1,918,247	\$1,730,100	\$1,708,100	\$1,549,700	\$1,774,500	\$1,819,900

* The total contract with FVFD for FY21 is \$2,634,800. Quarterly payments of the contract amount will be reduced by \$900,000 which is the estimated revenue FVFD will receive from EMS Billings.

Community Development



Community Development

Mission Statement

Community Development is comprised of several areas of responsibility consisting of Administration, Building Permits/Inspections, Code Enforcement/Storm Water Management, Planning & Zoning and Geographic Information Systems (GIS). 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 to help improve mobility, drainage and utility systems, safe buildings, and a clean environment.

Accomplishments in Fiscal Year 2020-2021

Training

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.

Currently, the 11 staff members hold 27 certificates. The current departmental goal is for 46 certificates. Individually, the goal is for each employee to obtain at least one International Code Council (ICC) or other applicable certificate; however, some positions require multiple certifications. Obtaining these licenses and certifications affects the department's budget as far as costs for training, travel, exams, and continuing education required to maintain the certificates and licenses. Unfortunately, travel and training restrictions during the past year due to COVID-19 limited our ability to earn some certificates.

Certificate	Current	Goal
Certified Building Official	1	1
Certified Planner	0	1
Permit Technician	1	3
Zoning Inspector	1	1
Code Enforcement Officer	3	4
Advanced Code Enforcement Officer	2	2
State Plumbing Inspector	4	4
Building Inspector	2	4
Residential Combination Inspector (requires the 4 certificates below)	2	4
Residential Building Inspector	2	4
Residential Plumbing Inspector	2	4
Residential Mechanical Inspector	2	4
Residential Electrical Inspector	2	4
Residential Energy Inspector/Plans Examiner	1	2
Med Gas Inspector	0	2
Certified Floodplain Manager	2	2
TOTALS	27	46

Geographic Information System (GIS) Internal & External Web Site Update

This year, with the help of our new GIS Coordinator, we were able to bring all GIS services in-house. A couple of circumstances prompted this action to take place now – one being the number of licenses required to utilize the new City Works software purchased by Public Works and Engineering, second being that HDR Engineering notified us that they could no longer provide GIS services. ESRI changed license rules requiring individual cities to acquire their own licensing rather than them being provide through a third party.

Bringing all GIS services in house required the purchase of the ESRI Small Municipal and County Government Enterprise Agreement, which is a three-year agreement that offers smaller municipalities the powerful tools offered by ESRI at a lower rate, in addition to terminating the annual agreement for services with HDR Engineering. Implementation of the licenses and software has been well-received, and City staff will have access to many useful tools to be used for all departments.

Current Operations

The Community Development Department's budget consists of three divisions:

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

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.

The Building Official is also the City's Floodplain Administrator and coordinates the City's participation in the Community Rating System (CRS) program, which recognizes and encourages community floodplain management activities that exceed the minimum Nation Flood Insurance Program (NFIP) standards. Depending upon the level of participation, flood insurance premium rates for policyholders can be reduced up to 45%. Besides the benefit of reduced insurance rates, CRS floodplain management activities enhance public safety, reduce damages to property and public infrastructure, avoid economic disruption and losses, reduce human suffering, and protect the environment.

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 coordinates DRC meetings to provide information regarding development procedures to citizens and developers. Staff also processes zone change applications, reviews plats, site plans and construction plans, which includes coordinating reviews by all required departments. This division also works with the Planning and Zoning Commission to obtain approvals and recommendations as required.

The GIS Coordinator provides mapping and data collection assistance to all City departments such as drainage maps for Engineering, parade routes for Parks & Recreation, damage assessment applications and assistance for the Fire Marshal's Office/Emergency Operations Center, and many more to come in the future.

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:

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, Public Works, Building, Parks & Recreation, Economic Development, Fire Marshal's Office, and the Police Department. Outside agency representatives from Galveston County Consolidated Drainage District and Galveston County Health District also attend.
- Builder Meetings – the Building Division hosts meetings as needed to provide contractors with current information regarding changes in 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.
- Planning & Zoning (P&Z) and Zoning Board of Adjustment (ZBOA) Agenda Packets/Video Archives – similar to City Council's agenda packets, the P&Z and ZBOA agenda packets are made available on the City's web site. Meetings are also videotaped and made available on the City's PEG channel and YouTube, as well as recorded on DVD for historical recordation/reference.

Community Development

Highlights of the Budget

2021-2022 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
- Improve GIS services provided to other departments
- Ensure that staff is well-equipped to perform their jobs

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

Administration	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	2.0	2.0	2.0	2.0	2.0
Division expenditures	\$339,906	\$356,075	\$382,995	\$364,388	\$397,556
Measures of Efficiency					
Monthly Operating Costs	\$28,326	\$29,673	\$31,916	\$30,366	\$33,130
Division expenditures per capita	\$8.31	\$8.64	\$9.23	\$8.71	\$9.36

Community Development

Planning and Zoning Division	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	4.0	4.0	4.0	4.0	4.0
Division Expenditures	\$325,934	\$336,692	\$366,859	\$308,996	\$374,272
Outputs (Number of meetings or application types processed)					
DRC Meetings	43	30	25	36	36
Planning & Zoning Meetings	22	17	13	20	17
Certificates of Platting Exemption	3	3	1	2	3
Preliminary Plats	7	8	5	8	8
Final Plats	6	7	8	12	8
Commercial Site Plans	18	4	6	9	10
Zone Changes	10	5	2	3	6
Appeals/Variances/Special Exceptions	1	6	0	2	3
Measures of Effectiveness (*Average number of days to complete plan review for the following application types)					
Commercial Site Plan	10	10	10	10	10
Final Plat	10	10	10	10	10
Preliminary Plat	10	10	10	10	10
Measures of Efficiency					
Monthly Operating Costs	\$27,161	\$28,058	\$30,572	\$25,750	\$31,189
Division expenditures per capita	\$7.97	\$8.17	\$8.84	\$7.39	\$8.81

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

Community Development

Inspections and Code Enforcement	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	4.7	4.7	4.7	4.7	4.7
Division Expenditures	\$433,314	\$446,803	\$499,427	\$482,041	\$502,771
Outputs (Number of Permits Issued)					
New Single Family Residential	87	133	64	109	110
Residential Addition/Alteration	929	948	569	975	950
New Multi-Family Residential	0	0	0	0	100
New Commercial	14	8	3	5	9
Commercial Addition/Alteration	74	62	39	66	67
Number of Inspections	8,852	8,854	7,201	10,802	9,502
Code Enforcement Case Actions	149	253	81	122	175
Code Enforcement Complaints	188	141	55	83	137
Measures of Effectiveness (*Average number of days to complete plan review for the following permit types)					
Plan review time for residential permits (business days)	5-7	5-7	5-7	5-7	5-7
Plan review time for commercial permits (business days)	7-10	7-10	7-10	7-10	7-10
% of Inspections done within 24 hours of notification	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly Operating Costs	\$36,110	\$37,234	\$41,619	\$40,170	\$41,898
Division expenditures per capita	\$10.59	\$10.84	\$12.03	\$11.53	\$11.83

*Several affect review times including the various types of permits, additional documentation needed for flood zones, and extent of corrections needed once submissions are reviewed.

COMMUNITY DEVELOPMENT
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION	\$356,075	\$382,995	\$379,255	\$248,754	\$364,388	\$397,556	3.8%
PLANNING AND ZONING	336,692	366,859	362,226	222,656	308,996	374,272	2.0%
INSPECTION / CODE ENFORCEMENT	446,803	499,427	495,211	311,931	482,041	502,771	0.7%
DEPARTMENT TOTAL	\$1,139,570	\$1,249,281	\$1,236,692	\$783,341	\$1,155,426	\$1,274,599	2.0%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL AND BENEFITS	\$1,021,517	\$1,088,696	\$1,088,696	\$726,267	\$1,043,462	\$1,116,122	2.5%
SUPPLIES	19,350	23,500	23,500	7,332	23,235	23,460	-0.2%
MAINTENANCE	1,727	3,650	3,650	1,635	3,650	3,650	0.0%
SERVICES	96,976	133,435	120,846	48,108	85,079	131,367	-1.5%
CAPITAL OUTLAY	0	0	0	0	0	0	0.0%
CLASSIFICATION TOTAL	\$1,139,570	\$1,249,281	\$1,236,692	\$783,341	\$1,155,426	\$1,274,599	2.0%

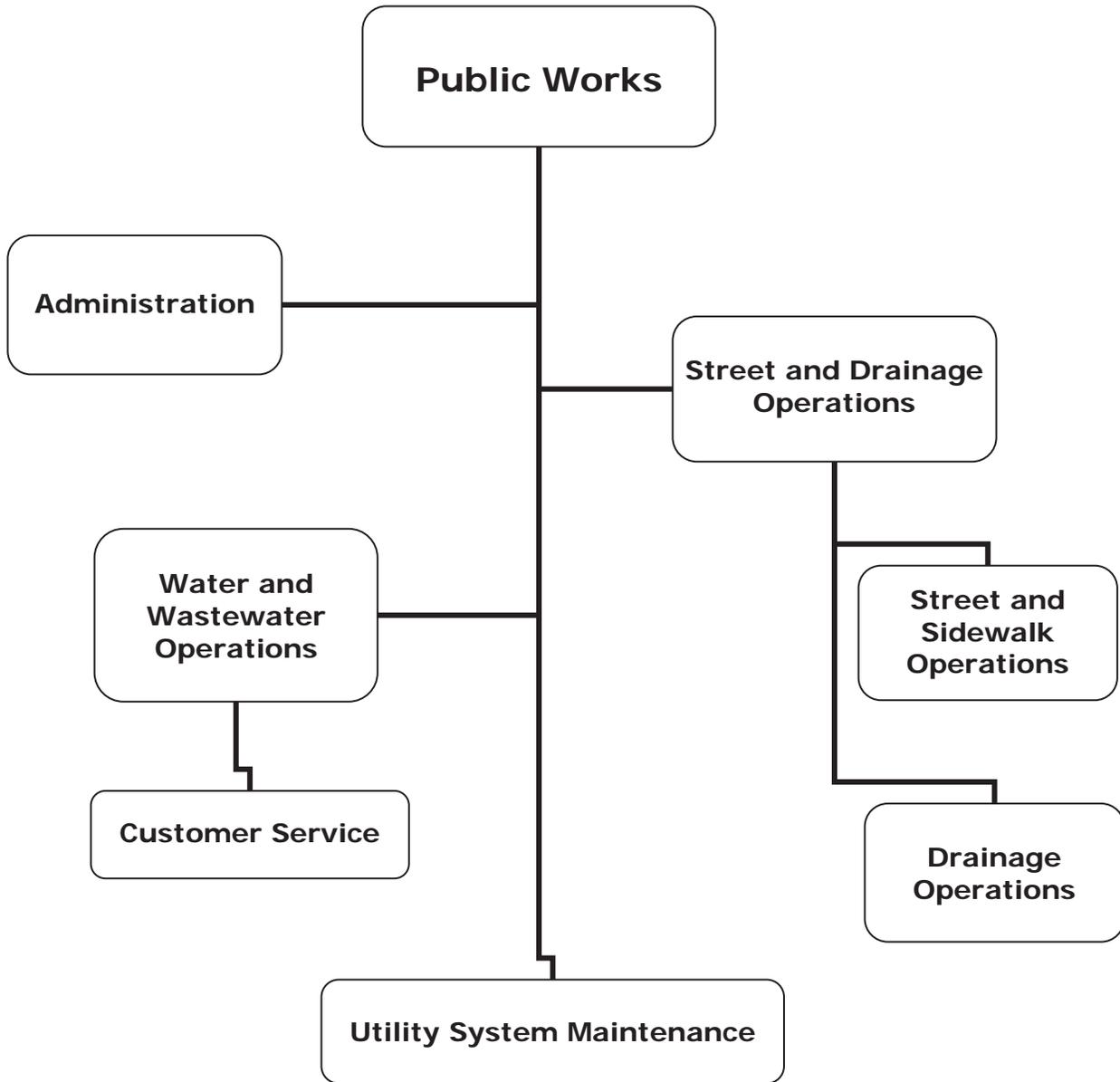
FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
PLANNING AND ZONING	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
INSPECTION / CODE ENFORCEMENT	4.70	4.70	4.70	4.70	4.70	4.70	0.0%
PERSONNEL TOTAL	10.70	10.70	10.70	10.70	10.70	10.70	0.0%

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-3501-419.4110	FULLTIME SALARIES & WAGES	\$250,406	\$257,127	\$257,127	\$177,679	\$255,780	\$269,522
001-3501-419.4143	LONGEVITY PAY	1,325	1,450	1,450	1,445	2,080	1,565
001-3501-419.4144	VEHICLE ALLOWANCE	0	0	0	0	0	0
001-3501-419.4145	INCENTIVE-CERTIFICATE PAY	1,800	1,800	1,800	1,350	1,943	1,800
001-3501-419.4149	CELL PHONE ALLOWANCE	0	1,200	1,200	0	0	0
001-3501-419.4710	SOCIAL SECURITY/MEDICARE	18,672	19,293	19,293	13,304	19,152	20,155
001-3501-419.4720	TMRS RETIREMENT	40,572	43,325	43,325	29,765	42,848	45,081
001-3501-419.4810	HEALTH/DENTAL INSURANCE	26,364	27,378	27,378	18,398	26,485	27,415
001-3501-419.4820	LIFE INSURANCE	676	723	723	512	738	754
001-3501-419.4830	DISABILITY INSURANCE	833	889	889	750	1,079	1,146
001-3501-419.4840	WORKERS COMP INSURANCE	144	283	283	190	274	269
001-3501-419.4850	EAP SERVICES	116	116	116	85	122	116
001-3501-419.4890	FLEX PLAN ADMINISTRATION	43	41	41	31	45	43
	TOTAL PERSONNEL & BENEFITS	\$340,952	\$353,625	\$353,625	\$243,510	\$350,547	\$367,866
50 - SUPPLIES							
001-3501-419.5200	PERSONNEL SUPPLIES	\$245	\$330	\$330	\$188	\$330	\$330
001-3501-419.5400	OPERATING SUPPLIES	4,761	6,100	6,100	2,122	6,100	6,100
001-3501-419.5800	OPERATING EQUIPMENT<\$5000	1,994	2,750	2,750	100	2,750	2,750
	TOTAL SUPPLIES	\$7,001	\$9,180	\$9,180	\$2,410	\$9,180	\$9,180
70 - SERVICES							
001-3501-419.7350	SURETY BONDS	\$93	\$0	\$0	\$0	\$0	\$0
001-3501-419.7400	OPERATING SERVICES	0	0	0	0	0	0
001-3501-419.7401	POSTAL/COURIER SERVICES	952	2,300	2,300	120	1,021	2,300
001-3501-419.7510	TRAINING	2,763	5,160	3,870	1,530	1,530	6,170
001-3501-419.7520	TRAVEL EXPENSES & REIMBURSE	3,475	9,800	7,350	20	20	9,800
001-3501-419.7530	MEMBERSHIPS	839	1,970	1,970	481	1,970	1,280
001-3501-419.7730	INTERNET/WIRELESS SERVICE	0	960	960	684	120	960
	TOTAL SERVICES	\$8,123	\$20,190	\$16,450	\$2,834	\$4,661	\$20,510
3501 - COMMUNITY DEV ADMINISTRATION		\$356,075	\$382,995	\$379,255	\$248,754	\$364,388	\$397,556

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-3502-419.4110	FULLTIME SALARIES & WAGES	\$179,308	\$211,861	\$211,715	\$135,845	\$195,558	\$216,669
001-3502-419.4130	OVERTIME PAY	2,257	2,112	2,112	1,821	2,622	2,170
001-3502-419.4143	LONGEVITY PAY	1,878	825	825	825	1,188	1,035
001-3502-419.4145	INCENTIVE-CERTIFICATE PAY	950	600	600	1,850	1,850	3,000
001-3502-419.4190	TERMINATION PAYOUTS	6,276	0	146	145	145	0
001-3502-419.4710	SOCIAL SECURITY/MEDICARE	13,590	15,399	15,399	10,223	14,716	15,982
001-3502-419.4720	TMRS RETIREMENT	30,506	35,677	35,677	23,184	33,375	36,818
001-3502-419.4810	HEALTH/DENTAL INSURANCE	33,880	38,709	38,709	18,498	26,629	38,299
001-3502-419.4820	LIFE INSURANCE	518	615	615	410	590	637
001-3502-419.4830	DISABILITY INSURANCE	637	753	753	596	858	965
001-3502-419.4840	WORKERS COMP INSURANCE	197	231	231	173	250	219
001-3502-419.4850	EAP SERVICES	213	232	232	164	236	232
001-3502-419.4890	FLEX PLAN ADMINISTRATION	264	270	270	194	280	271
TOTAL PERSONNEL & BENEFITS		\$270,473	\$307,284	\$307,284	\$193,930	\$278,297	\$316,297
50 - SUPPLIES							
001-3502-419.5200	PERSONNEL SUPPLIES	\$48	\$600	\$600	\$0	\$300	\$600
001-3502-419.5400	OPERATING SUPPLIES	821	1,300	1,300	538	2,000	1,300
001-3502-419.5800	OPERATING EQUIPMENT<\$5000	4,421	2,000	2,000	1,335	1,335	2,000
TOTAL SUPPLIES		\$5,290	\$3,900	\$3,900	\$1,874	\$3,635	\$3,900
70 - SERVICES							
001-3502-419.7350	SURETY BONDS	\$0	\$0	\$0	\$0	\$0	\$0
001-3502-419.7400	OPERATING SERVICES	208	350	350	138	350	2,850
001-3502-419.7510	TRAINING	2,984	6,330	4,747	1,775	1,775	6,330
001-3502-419.7520	TRAVEL EXPENSES & REIMBURSE	3,061	12,200	9,150	0	0	12,200
001-3502-419.7530	MEMBERSHIPS	701	695	695	0	0	695
001-3502-419.7800	CONTRACT SERVICES	53,975	26,100	26,100	8,120	8,120	7,000
001-3502-419.7802	CREDIT CARD FEES	0	10,000	10,000	16,818	16,818	25,000
TOTAL SERVICES		\$60,929	\$55,675	\$51,042	\$26,852	\$27,063	\$54,075
3502 - PLANNING AND ZONING		\$336,692	\$366,859	\$362,226	\$222,656	\$308,996	\$374,272

ACCOUNT NUMBER	ACCOUNT NAME	FY20	FY21	FY21	FY21	FY21	FY22
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/21	YEAR END ESTIMATE	ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-3528-424.4110	FULLTIME SALARIES & WAGES	\$274,787	\$283,279	\$283,279	\$193,655	\$278,778	\$287,233
001-3528-424.4130	OVERTIME PAY	3,327	5,279	5,279	3,271	4,708	5,424
001-3528-424.4131	HOLIDAY HRS WORKED	121	0	0	0	0	0
001-3528-424.4143	LONGEVITY PAY	2,376	2,670	2,670	2,653	2,653	2,935
001-3528-424.4145	INCENTIVE-CERTIFICATE PAY	3,600	3,600	3,600	2,700	3,887	3,600
001-3528-424.4149	CELL PHONE ALLOWANCE	2,763	2,718	2,718	1,857	2,674	2,718
001-3528-424.4710	SOCIAL SECURITY/MEDICARE	20,317	21,281	21,281	14,627	21,057	21,654
001-3528-424.4720	TMRS RETIREMENT	45,923	49,282	49,282	33,660	48,455	49,876
001-3528-424.4810	HEALTH/DENTAL INSURANCE	54,131	56,448	56,448	34,070	49,046	55,113
001-3528-424.4820	LIFE INSURANCE	792	843	843	580	834	855
001-3528-424.4830	DISABILITY INSURANCE	960	1,035	1,035	843	1,214	1,296
001-3528-424.4840	WORKERS COMP INSURANCE	370	729	729	460	663	632
001-3528-424.4850	EAP SERVICES	273	273	273	198	284	273
001-3528-424.4890	FLEX PLAN ADMINISTRATION	350	350	350	254	365	350
TOTAL PERSONNEL & BENEFITS		\$410,091	\$427,787	\$427,787	\$288,827	\$414,617	\$431,959
50 - SUPPLIES							
001-3528-424.5200	PERSONNEL SUPPLIES	\$2,017	\$2,660	\$2,660	\$566	\$2,660	\$2,660
001-3528-424.5300	VEHICLE SUPPLIES	0	0	0	0	0	0
001-3528-424.5301	FUEL	2,842	4,440	4,440	2,359	4,440	4,400
001-3528-424.5400	OPERATING SUPPLIES	1,905	2,820	2,820	123	2,820	2,820
001-3528-424.5800	OPERATING EQUIPMENT<\$5000	297	500	500	0	500	500
TOTAL SUPPLIES		\$7,060	\$10,420	\$10,420	\$3,048	\$10,420	\$10,380
60 - MAINTENANCE							
001-3528-424.6300	VEHICLE MAINTENANCE	\$1,727	\$3,650	\$3,650	\$1,635	\$3,650	\$3,650
TOTAL MAINTENANCE		\$1,727	\$3,650	\$3,650	\$1,635	\$3,650	\$3,650
70 - SERVICES							
001-3528-424.7311	VEHICLE INSURANCE	\$2,196	\$2,370	\$2,370	\$1,672	\$2,370	\$2,772
001-3528-424.7400	OPERATING SERVICES	200	450	450	150	450	450
001-3528-424.7441	CODE ENFORCEMENT SERVICES	1,950	1,750	1,750	275	1,750	1,750
001-3528-424.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000	1,000
001-3528-424.7510	TRAINING	2,873	6,510	4,882	1,050	4,882	6,510
001-3528-424.7520	TRAVEL EXPENSES & REIMBURSE	119	10,350	7,762	0	7,762	10,350
001-3528-424.7530	MEMBERSHIPS	965	1,120	1,120	268	1,120	630
001-3528-424.7730	INTERNET/WIRELESS SERVICE	3,495	3,020	3,020	1,482	3,020	3,020
001-3528-424.7800	CONTRACT SERVICES	550	5,000	5,000	250	5,000	5,000
001-3528-424.7831	VEHICLE LEASE-INTERNAL	15,576	17,700	17,700	13,275	17,700	20,300
001-3528-424.7842	STORM WATER MANAGEMENT	0	8,300	8,300	0	8,300	5,000
TOTAL SERVICES		\$27,925	\$57,570	\$53,354	\$18,421	\$53,354	\$56,782
3528 - INSPECTION/CODE ENFORCEMENT		\$446,803	\$499,427	\$495,211	\$311,931	\$482,041	\$502,771



Public Works

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 Accomplishments

As of February 28, 2021, our staff accomplished the following:

FY20 Actual	FY21 YTD	Number of
11,526	4,240	linear feet of sidewalks were raised
242	51	linear feet of sidewalks were removed and replaced
636	204	linear feet of curb replacement
9,814	1,560	square feet of streets were raised
281	131	signs repaired through work orders were completed
253	242	signs were replaced through the Sign Replacement Program
10	2	street banners were hung
129	76	fire hydrants repaired, installed, or audited
108	34	meters changed out
600	265	bacteriological samples were collected
383	170	dead end fire hydrants flushed
92	36	non-dead fire hydrants flushed
2,690	1,273	utility billing work orders
464	188	repairs to vehicles
200	81	repairs to equipment

As of February 28, 2021 the following were completed through the Sewer Rehab Project:

FY20 Actual	FY21 YTD	Number of
0	0	linear feet of cleaning and TV inspection of sanitary sewer lines
0	0	linear feet of Cured in Place Pipe, CIPP Liner for sanitary sewer lines
0	0	linear feet of Pipe Bursting (enlargement)
0	0	linear feet of Remove and Replace pipe
0	0	point repairs
0	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
- Meter change-out – AMR/ AMI Implementation

Street Maintenance Program

This is the seventeenth 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. Past year's allotments will be utilized to continue street maintenance following completion of the 2020 Concrete Street Maintenance Program. Included in this year's budget is \$500,000 for this program.

Sanitary Sewer Rehabilitation Program

This program will begin its nineteenth year and is the City's primary effort to reduce the amount of inflow & infiltration (I&I) into the wastewater collection system. Through this program, a portion of the wastewater collection system determined via "in-house" investigation, is cleaned and inspected by camera. Damaged and deteriorated sections are located and a suitable method of pipe replacement/ rehabilitation is selected for the repair. We are currently under contract with IPR as part of the 2020 Sewer Rehabilitation program which will focus on I&I mitigation upstream of LS#23. As of February 2021, IPR is on-site continuing to perform work focused on I&I mitigation. Included in this year's budget is \$300,000 for this program.

Additionally, we continue to coordinate with RJN to complete Phases IV, V, & VI of the City's Sanitary Sewer Assessment Program in an effort to determine critical sources of I&I within our system.

Meter Change out Program

This program replaces the old and dead (non- functioning) water meters. New water meters provide accurate measurements and record correct water usage resulting in a reduction of lost revenue and unaccounted water. This program will also assist in complying with the water conservation plan. In addition, in early 2021, the City entered into a Project Development Agreement with Ameresco in which they performed accuracy testing of select meters throughout the City. Public Works along with Engineering, ASO, and IT continue to work closely with Ameresco to develop a plan to reduce the City's lost revenue through a City-wide meter change-out plan and develop a solution to eliminate the current meter reading contract.

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 Bales Intermediate and Windsong Intermediate and will continue to do so.

Water Operations

Harris-Galveston Coastal Subsidence District (HGCSA) 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	
2020 Sewer Rehabilitation	Sanitary Sewer Assessment – Phase V & VI

Highlights of the Budget

The following FAW and decision packages are included in the FY22 adopted budget.

Water & Sewer Forces at Work

Description	Type	Amount
South East Water Purification Plant Participants - Fiscal Years 2018-2022 CIP Program Balance	One Time Cost	\$810,000
Blackhawk WW Operations Increase @ 6.1%	One Time Cost	\$139,051

Water and Sewer

Description	Type	Amount
PW116 Replacement Backhoe	One Time Cost	\$125,000
	Ongoing Cost	\$6,000
Crew Leader	Ongoing Cost	\$73,747
Class 5 Truck with Service Body	One Time Cost	\$67,500
	Ongoing Cost	\$6,000
Mechanics Tools and Equipment	One Time Cost	\$35,000
Class 5 Truck with Utility Bed	One Time Cost	\$67,500
	Ongoing Cost	\$5,500
Operations Maintenance Worker	Ongoing Cost	\$59,087

Public Works

2021-2022 Departmental Performance Measures by Division

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

Administration General Fund & Water & Sewer Fund	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	4.0	4.0	4.0	4.0	4.0
Division expenditures	\$551,597	\$492,932	\$530,765	\$522,364	\$540,540
Measures of Efficiency					
Division expenditures per capita	\$13.48	\$11.96	\$12.79	\$12.49	\$12.72

Street/Sidewalk Operations	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	12.0	12.0	13.0	13.0	13.0
Division Expenditures	\$1,464,113	\$1,519,708	\$1,599,328	\$1,542,168	\$1,493,484
Outputs					
# of Street Signs Replaced in Program	298	253	300	400	400
# of Street Signs Repaired / Replaced by work orders	762	281	400	315	315
Sidewalk Raised (lf)	7,382	11,526	13,000	10,200	10,200
Sidewalk Removed & Replaced (lf)	400	242	400	320	320
Street Raising (sf)	16,346	9,814	16,000	13,100	13,100
# of Completed Work Orders for Streets	1,152	1,123	1,350	1,140	1,140
Measures of Effectiveness					
Average # of days to complete Sign work orders	2.56	2.20	1.50	1.70	1.70
% of work orders for Signs completed within 10 days	96.66%	97.60%	95.00%	98.50%	98.50%
Average # of days to complete Street work orders	18.96	24.13	18.00	25.00	25.00
% of Street work orders completed within 10 days	85.65%	83.30%	85.00%	86.00%	86.00%
Measures of Efficiency					
Monthly Operating Costs	\$122,009	\$126,642	\$133,277	\$128,514	\$130,409
Division expenditures per capita	\$35.79	\$36.87	\$38.53	\$36.88	\$35.06

Public Works

Drainage Operations	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	4.0	4.0	4.0	4.0	4.0
Division Expenditures	\$342,608	\$887,934	\$400,629	\$352,417	\$424,274
Outputs					
Ditches Cleaned (ft)	18,082	20,539	20,000	20,000	20,000
Road side Ditches Mowed (ac)	403	2,296	3,000	2,300	2,300
Storm Pipe Cleaned (ft)	1,551	1,210	1,000	1,300	1,300
Debris Cleaned (cy)	392	527	500	500	500
# of Work Orders	199	220	170	170	170
Measures of Effectiveness					
Average # of days to complete work orders	13.99	18.33	14.00	14.00	14.00
% of work orders completed within 10 working days	86.93%	89.09%	90.00%	90.00%	90.00%
Measures of Efficiency					
Monthly Operating Costs	\$28,551	\$73,995	\$33,386	\$29,368	\$35,356
Division expenditures per capita	\$8.48	\$21.54	\$9.65	\$8.43	\$9.98

Public Works

Water Operations and Utilities	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	9.30	9.30	9.30	9.30	11.30
Division Expenditures	\$3,286,098	\$4,176,461	\$4,554,142	\$5,041,230	\$4,252,330
Outputs					
# of Active Utility Accounts	13,913	14,098	14,200	14,280	14,280
# of Completed Work Orders	1,483	1363	1,500	1,470	1,470
# of meter change outs	62	108	100	90	90
# of Service Lines Repaired	178	175	200	200	200
# of Main Lines Repaired	84	41	75	75	75
# of Lines Flushed	343	490	500	550	550
# of Fire Hydrants Serviced	410	129	500	200	200
Ground Water Pumpage (MG)	20.083	17.408	20.000	20.000	20.000
Surface Water Pumpage (MG)	1,852.033	1,929.270	2,000.000	2,000.000	2,000.000
Total Water Usage (MG)	1,872.116	1,946.678	2,100.000	2,100.000	2,100.000
Total Daily Average Water Production (MG)	5.129	5.319	5.75	5.75	5.75
Total Surface Water Purchased (MG)	1,852.033	1,929.270	2,000.000	2,000.000	2,000.000
Measures of Effectiveness					
Average # of days to complete work orders	1.41	1.26	1.30	1.25	1.25
% of work orders within 2 working days	92.25%	95.23%	95.00%	95.50%	95.50%
% of Purchased Surface Water Usage*	98.93%	99.11%	99.00%	99.00%	99.00%
Measures of Efficiency					
Monthly Operating Costs	\$273,842	\$348,038	\$379,512	\$420,103	\$354,388
Division expenditures per capita	\$80.33	\$101.33	\$109.72	\$120.54	\$100.07

**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	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	11.00	11.00	11.00	11.00	11.00
Division Expenditures	\$5,047,188	\$4,479,872	\$3,579,940	\$6,575,155	\$3,990,553
Outputs					
# of Completed Work Orders	639	671	850	800	800
Sewer Treatment Total All Flows (MG)	1,220.824	1,139.327	1,250.000	1,220.000	1,220.000
Sewer Treatment Total Daily Average (MG)	3.345	3.113	3.43	3.35	3.35
# of Service Lines Repaired	115	98	110	110	110
# of Main Lines repaired	11	12	12	25	25
# of Sewer Lines cleaned Ft.	16,193	17,925	20,000	25,000	25,000
# of Manholes repaired	9	10	9	12	12
# of Sewer Main Stoppages	32	31	35	45	45
# of Service Lines Stoppages	115	140	150	150	150
# of Lift Station repairs	831	862	900	845	845
Measures of Effectiveness					
Average # of days to complete work orders	1.33	1.36	1.04	1.28	1.28
% of work orders completed within 2 working days	92.96%	93.29%	92.0%	94.00%	94.00%
Measures of Efficiency					
Monthly Operating Costs	\$420,599	\$373,323	\$298,328	\$547,930	\$332,546
Division expenditures per capita	\$123.39	\$08.69	\$86.25	\$157.22	\$93.91

Public Works

Utility Customer Service	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	2.00	2.00	2.00	2.00	2.00
Division Expenditures	\$249,350	\$250,468	\$263,669	\$241,877	\$307,019
Outputs					
# of Active Utility Accounts	13,913	14,098	14,050	14,280	14,280
# of Completed Work Orders	4,978	4,798	4,500	5,400	5,400
# of cut-offs	832	660	1,000	925	925
# of reconnects	664	528	900	790	790
# of work orders closed	4,978	4,798	4,500	5,400	5,400
Measures of Effectiveness					
% of work orders closed out	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly Operating Costs	\$20,779	\$20,872	\$21,972	\$20,156	\$25,558
Division expenditures per capita	\$6.10	\$6.08	\$6.35	\$5.78	\$7.22

**PUBLIC WORKS
DEPARTMENT SUMMARY**

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION (GF)	\$247,026	\$261,169	\$259,519	\$169,620	\$252,114	\$271,399	3.9%
STREET/SIDEWALK OPERATIONS	1,519,708	1,493,600	1,599,328	1,085,664	1,542,168	1,493,484	0.0%
DRAINAGE OPERATIONS	887,934	400,629	400,629	238,729	352,417	424,274	5.9%
ADMINISTRATION (W/S)	245,906	269,596	267,721	184,033	270,249	269,141	-0.2%
WATER UTILITIES & OPERATIONS	4,176,461	4,554,142	5,042,093	3,176,669	5,041,230	4,252,330	-6.6%
SEWER UTILITIES & OPERATIONS	4,479,872	3,579,940	6,567,832	1,988,291	6,575,155	3,990,553	11.5%
CUSTOMER SERVICE (W/S)	250,468	263,669	263,119	174,146	241,877	307,019	16.4%
DEPARTMENT TOTAL	\$11,807,376	\$10,822,745	\$14,400,242	\$7,017,151	\$14,275,210	\$11,008,200	1.7%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL AND BENEFITS	\$3,055,866	\$3,351,848	\$3,351,848	\$2,256,786	\$3,234,293	\$3,603,421	7.5%
SUPPLIES	261,411	367,050	372,550	188,763	372,192	411,587	12.1%
MAINTENANCE	532,873	763,330	861,329	351,664	861,329	787,330	3.1%
SERVICES	5,527,965	4,906,322	7,859,160	2,626,700	7,852,041	4,922,669	0.3%
CAPITAL OUTLAY	893,120	0	110,158	103,633	110,158	260,000	0.0%
OTHER	1,536,141	1,434,195	1,845,197	1,489,606	1,845,197	1,023,193	-28.7%
CLASSIFICATION TOTAL	\$11,807,376	\$10,822,745	\$14,400,242	\$7,017,151	\$14,275,210	\$11,008,200	1.7%

FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION - (GF)	2.40	2.40	2.40	2.00	2.00	2.40	0.0%
ADMINISTRATION - (W/S)	1.60	1.60	1.60	2.00	2.00	1.60	0.0%
STREET/SIDEWALK OPERATIONS	13.00	13.00	13.00	13.00	13.00	13.00	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	7.00	16.7%
SEWER UTILITIES	7.00	7.00	7.00	7.00	7.00	7.00	0.0%
WATER OPERATIONS	3.30	3.30	3.30	3.30	3.30	4.30	30.3%
SEWER OPERATIONS	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
UTILITY CUSTOMER SERVICE - (W/S)	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
PERSONNEL TOTAL	43.30	43.30	43.30	43.30	43.30	45.30	0.0%

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-3601-431.4110	FULLTIME SALARIES & WAGES	\$165,629	\$169,309	\$169,309	\$118,867	\$171,116	\$181,598
001-3601-431.4130	OVERTIME PAY	539	1,056	1,056	908	1,307	1,085
001-3601-431.4143	LONGEVITY PAY	910	1,035	1,035	1,030	1,030	1,150
001-3601-431.4144	VEHICLE ALLOWANCE	0	0	0	0	0	0
001-3601-431.4145	INCENTIVE-CERTIFICATE PAY	600	600	600	450	648	1,440
001-3601-431.4149	CELL PHONE ALLOWANCE	427	420	420	287	413	420
001-3601-431.4190	ACCRUED PAYROLL	0	0	0	0	0	0
001-3601-431.4710	SOCIAL SECURITY/MEDICARE	11,822	12,185	12,185	8,761	12,612	13,468
001-3601-431.4720	TMRS RETIREMENT	26,901	28,558	28,558	20,049	28,862	30,676
001-3601-431.4810	HEALTH/DENTAL INSURANCE	29,264	30,661	30,661	15,098	21,734	22,495
001-3601-431.4820	LIFE INSURANCE	468	494	494	348	501	533
001-3601-431.4830	DISABILITY INSURANCE	551	583	583	487	701	775
001-3601-431.4840	WORKERS COMP INSURANCE	609	1,622	1,622	128	184	183
001-3601-431.4850	EAP SERVICES	116	116	116	84	120	116
001-3601-431.4890	FLEX PLAN ADMINISTRATION	135	135	135	98	141	135
TOTAL PERSONNEL & BENEFITS		\$237,971	\$246,774	\$246,774	\$166,594	\$239,369	\$254,074
50 - SUPPLIES							
001-3601-431.5200	PERSONNEL SUPPLIES	\$303	\$410	\$410	\$371	\$410	\$550
001-3601-431.5400	OPERATING SUPPLIES	2,241	3,000	3,000	1,434	3,000	3,000
001-3601-431.5800	OPERATING EQUIPMENT<\$5000	4,424	500	500	60	500	500
TOTAL SUPPLIES		\$6,968	\$3,910	\$3,910	\$1,865	\$3,910	\$4,050
70 - SERVICES							
001-3601-431.7400	OPERATING SERVICES	\$616	\$2,330	\$2,330	\$443	\$2,330	\$5,490
001-3601-431.7401	POSTAL/COURIER SERVICES	91	250	250	0	250	250
001-3601-431.7510	TRAINING	240	3,500	2,625	370	2,625	3,500
001-3601-431.7520	TRAVEL EXPENSES & REIMBURSE	676	3,100	2,325	0	2,325	3,100
001-3601-431.7530	MEMBERSHIPS	464	1,150	1,150	348	1,150	780
001-3601-431.7540	PUBLICATIONS	0	155	155	0	155	155
001-3601-431.7800	CONTRACT SERVICES	0	0	0	0	0	0
TOTAL SERVICES		\$2,087	\$10,485	\$8,835	\$1,160	\$8,835	\$13,275
3601 - PUBLIC WORKS ADMINISTRATION		\$247,026	\$261,169	\$259,519	\$169,620	\$252,114	\$271,399

3610 - PUBLIC WORKS/STREET/SIDEWALK OPERATION

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-3610-431.4110	FULLTIME SALARIES & WAGES	\$418,429	\$518,957	\$518,957	\$349,256	\$502,775	\$536,918
001-3610-431.4130	OVERTIME PAY	14,184	16,892	16,892	15,411	22,185	17,357
001-3610-431.4131	HOLIDAY HOURS WORKED	0	0	0	3,175	4,571	0
001-3610-431.4143	LONGEVITY PAY	5,038	5,300	5,300	5,015	5,015	5,820
001-3610-431.4145	INCENTIVE-CERTIFICATE PAY	2,390	2,400	2,400	2,105	3,030	2,940
001-3610-431.4149	CELL PHONE ALLOWANCE	935	840	840	943	1,358	1,380
001-3610-431.4190	ACCRUED PAYROLL	1,906	0	0	0	0	0
001-3610-431.4710	SOCIAL SECURITY/MEDICARE	32,051	38,219	38,219	27,397	39,440	41,099
001-3610-431.4720	TMRS RETIREMENT	70,825	90,167	90,167	62,010	89,268	93,240
001-3610-431.4810	HEALTH/DENTAL INSURANCE	86,675	143,757	143,757	64,786	93,263	102,634
001-3610-431.4820	LIFE INSURANCE	1,208	1,521	1,521	1,024	1,474	1,578
001-3610-431.4830	DISABILITY INSURANCE	1,419	1,865	1,865	1,437	2,068	2,298
001-3610-431.4840	WORKERS COMP INSURANCE	5,081	11,799	11,799	7,282	10,482	10,143
001-3610-431.4850	EAP SERVICES	615	755	755	522	751	755
001-3610-431.4890	FLEX PLAN ADMINISTRATION	390	742	742	260	374	373
	TOTAL PERSONNEL & BENEFITS	\$641,145	\$833,214	\$833,214	\$540,622	\$776,054	\$816,536
50 - SUPPLIES							
001-3610-431.5200	PERSONNEL SUPPLIES	\$10,000	\$14,450	\$14,450	\$9,086	\$14,450	\$15,360
001-3610-431.5301	FUEL	26,002	27,000	27,000	18,904	27,000	27,000
001-3610-431.5400	OPERATING SUPPLIES	11,423	11,800	11,800	8,022	11,800	13,000
001-3610-431.5474	SIGN MATERIALS	25,130	33,000	33,000	24,544	33,000	33,000
001-3610-431.5800	OPERATING EQUIPMENT<\$5000	14,273	13,750	13,750	1,384	13,750	14,860
	TOTAL SUPPLIES	\$86,828	\$100,000	\$100,000	\$61,940	\$100,000	\$103,220
60 - MAINTENANCE							
001-3610-431.6300	VEHICLE MAINTENANCE	\$5,026	\$18,820	\$21,186	\$13,228	\$21,186	\$18,820
001-3610-431.6510	STREET MAINTENANCE	13,638	75,000	75,000	11,197	75,000	75,000
001-3610-431.6515	BRIDGE MAINTENANCE	0	1,000	1,000	0	1,000	1,000
001-3610-431.6517	TRAFFIC LIGHT MAINTENANCE	1,739	4,010	4,010	396	4,010	4,010
001-3610-431.6520	SIDEWALK MAINTENANCE	11,667	15,000	15,000	6,238	15,000	15,000
001-3610-431.6800	EQUIPMENT MAINTENANCE	15,368	30,000	30,000	17,549	30,000	30,000
	TOTAL MAINTENANCE	\$47,439	\$143,830	\$146,196	\$48,608	\$146,196	\$143,830
70 - SERVICES							
001-3610-431.7311	VEHICLE INSURANCE	\$7,512	\$6,776	\$6,776	\$6,146	\$6,776	\$7,925
001-3610-431.7400	OPERATING SERVICES	17,790	4,000	4,000	2,052	4,000	4,000
001-3610-431.7497	RECRUITMENT ADVERTISING	0	0	0	0	0	0
001-3610-431.7498	JUDGMENTS & DAMAGE CLAIMS	500	1,000	1,000	500	1,000	3,500
001-3610-431.7510	TRAINING	0	1,050	787	0	787	1,275
001-3610-431.7520	TRAVEL EXPENSES & REIMBURSE	0	30	22	21	22	30
001-3610-431.7611	ELECTRICITY	411,989	367,260	367,260	296,740	367,260	367,260
001-3610-431.7612	TELEPHONE/COMMUNICATIONS	197	250	250	131	250	3,898
001-3610-431.7800	CONTRACT SERVICES	57,087	500	500	0	500	500
001-3610-431.7830	RENTAL	0	2,000	2,000	0	2,000	2,000
001-3610-431.7831	VEHICLE LEASE-INTERNAL	39,096	33,690	33,690	25,271	33,690	39,510
	TOTAL SERVICES	\$534,171	\$416,556	\$416,285	\$330,860	\$416,285	\$429,898
80 - CAPITAL OUTLAY							
001-3610-431.8400	CAPITAL OPERATING EQUIP	\$5,125	\$0	\$0	\$0	\$0	\$0
001-3610-431.8800	CAPITAL EQUIPMENT	\$205,000	\$0	\$103,633	\$103,633	\$103,633	\$0
	TOTAL CAPITAL OUTLAY	\$210,125	\$0	\$103,633	\$103,633	\$103,633	\$0
3610 - PUBLIC WORKS/STREET/SIDEWALK OPERATION		\$1,519,708	\$1,493,600	\$1,599,328	\$1,085,664	\$1,542,168	\$1,493,484

3620 - PUBLIC WORKS/DRAINAGE OPERATIONS

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-3620-431.4110	FULLTIME SALARIES & WAGES	\$188,160	\$194,186	\$194,186	\$109,598	\$157,772	\$205,791
001-3620-431.4130	OVERTIME PAY	4,689	8,446	8,446	3,412	4,912	8,678
001-3620-431.4131	HOLIDAY HOURS WORKED	0	0	0	789	1,136	0
001-3620-431.4143	LONGEVITY PAY	4,415	4,665	4,665	5,563	5,563	4,700
001-3620-431.4145	INCENTIVE-CERTIFICATE PAY	1,800	1,800	1,800	1,250	1,799	1,500
001-3620-431.4149	CELL PHONE ALLOWANCE	427	420	420	287	413	840
001-3620-431.4190	TERMINATION PAYOUTS	0	0	0	6,602	6,602	0
001-3620-431.4710	SOCIAL SECURITY/MEDICARE	14,082	14,828	14,828	8,998	12,954	15,193
001-3620-431.4720	TMRS RETIREMENT	31,966	34,702	34,702	20,995	30,223	36,593
001-3620-431.4810	HEALTH/DENTAL INSURANCE	44,138	47,855	47,855	26,713	38,455	59,180
001-3620-431.4820	LIFE INSURANCE	531	580	580	321	463	614
001-3620-431.4830	DISABILITY INSURANCE	626	684	684	444	639	894
001-3620-431.4840	WORKERS COMP INSURANCE	2,265	4,552	4,552	2,525	3,634	4,112
001-3620-431.4850	EAP SERVICES	232	232	232	131	188	232
001-3620-431.4890	FLEX PLAN ADMINISTRATION	86	86	86	49	70	86
	TOTAL PERSONNEL & BENEFITS	\$293,418	\$313,036	\$313,036	\$187,676	\$264,824	\$338,413
50 - SUPPLIES							
001-3620-431.5200	PERSONNEL SUPPLIES	\$4,090	\$5,610	\$5,610	\$2,463	\$5,610	\$5,890
001-3620-431.5301	FUEL	2,617	4,000	4,000	2,189	4,000	4,000
001-3620-431.5400	OPERATING SUPPLIES	1,326	1,000	1,500	971	1,500	1,500
001-3620-431.5800	OPERATING EQUIPMENT<\$5000	1,628	1,700	1,700	110	1,700	1,700
	TOTAL SUPPLIES	\$9,661	\$12,310	\$12,810	\$5,734	\$12,810	\$13,090
60 - MAINTENANCE							
001-3620-431.6300	VEHICLE MAINTENANCE	\$822	\$3,000	\$3,000	\$2,123	\$3,000	\$4,500
001-3620-431.6530	DRAINAGE MAINTENANCE	4,133	37,300	23,093	4,096	23,093	32,300
001-3620-431.6800	EQUIPMENT MAINTENANCE	19,180	15,000	28,500	25,092	28,500	20,000
	TOTAL MAINTENANCE	\$24,136	\$55,300	\$54,593	\$31,311	\$54,593	\$56,800
70 - SERVICES							
001-3620-431.7311	VEHICLE INSURANCE	\$1,416	\$1,023	\$1,023	\$832	\$1,023	\$1,196
001-3620-431.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,207	1,207	1,207	1,000
001-3620-431.7510	TRAINING	210	0	0	0	0	225
001-3620-431.7520	TRAVEL EXPENSES & REIMBURSE	327	0	0	0	0	0
001-3620-431.7800	CONTRACT SERVICES	0	0	0	0	0	0
001-3620-431.7830	RENTAL	0	2,000	2,000	0	2,000	2,000
001-3620-431.7831	VEHICLE LEASE-INTERNAL	15,960	15,960	15,960	11,970	15,960	11,550
001-3620-431.8800	CAPITAL EQUIPMENT	0	0	0	0	0	0
	TOTAL SERVICES	\$17,913	\$19,983	\$20,190	\$14,009	\$20,190	\$15,971
80 - CAPITAL OUTLAY							
001-3620-431.8800	CAPITAL EQUIPMENT	\$542,806	\$0	\$0	\$0	\$0	\$0
	TOTAL CAPITAL OUTLAY	\$542,806	\$0	\$0	\$0	\$0	\$0
3620 - PUBLIC WORKS/DRAINAGE OPERATIONS		\$887,934	\$400,629	\$400,629	\$238,729	\$352,417	\$424,274

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
401-3601-434.4110	FULLTIME SALARIES & WAGES	\$163,680	\$170,591	\$170,591	\$119,927	\$172,642	\$173,391
401-3601-434.4130	OVERTIME PAY	905	1,056	1,056	1,046	1,506	1,085
401-3601-434.4143	LONGEVITY PAY	1,455	1,580	1,580	1,575	1,575	1,695
401-3601-434.4144	VEHICLE ALLOWANCE	0	0	0	0	0	0
401-3601-434.4145	INCENTIVE-CERTIFICATE PAY	3,240	3,240	3,240	2,430	3,498	4,500
401-3601-434.4149	CELL PHONE ALLOWANCE	427	420	420	287	413	420
401-3601-434.4710	SOCIAL SECURITY/MEDICARE	11,990	12,536	12,536	8,899	12,810	12,871
401-3601-434.4720	TMRS RETIREMENT	27,160	29,298	29,298	20,670	29,756	29,916
401-3601-434.4810	HEALTH/DENTAL INSURANCE	29,241	30,396	30,396	20,190	29,064	29,976
401-3601-434.4820	LIFE INSURANCE	500	507	507	428	616	519
401-3601-434.4830	DISABILITY INSURANCE	589	598	598	597	860	756
401-3601-434.4840	WORKERS COMP INSURANCE	958	190	190	132	190	178
401-3601-434.4850	EAP SERVICES	116	116	116	85	122	116
401-3601-434.4890	FLEX PLAN ADMINISTRATION	43	43	43	31	45	43
TOTAL PERSONNEL & BENEFITS		\$240,303	\$250,571	\$250,571	\$176,298	\$253,099	\$255,466
50 - SUPPLIES							
401-3601-434.5200	PERSONNEL SUPPLIES	\$294	\$410	\$410	\$367	\$410	\$550
401-3601-434.5400	OPERATING SUPPLIES	1,390	2,500	2,500	1,755	2,500	2,500
401-3601-434.5800	OPERATING EQUIPMENT<\$5000	140	500	500	115	500	500
TOTAL SUPPLIES		\$1,824	\$3,410	\$3,410	\$2,237	\$3,410	\$3,550
70 - SERVICES							
401-3601-434.7400	OPERATING SERVICES	\$1,921	\$4,480	\$4,480	\$1,347	\$4,480	\$1,665
401-3601-434.7401	POSTAL/COURIER SERVICES	529	1,000	1,000	322	1,000	1,000
401-3601-434.7422	CONSUMER CONFIDENCE RPT	414	450	450	308	450	450
401-3601-434.7510	TRAINING	655	4,400	4,881	3,191	4,881	2,100
401-3601-434.7520	TRAVEL EXPENSES & REIMBURSE	0	3,100	744	0	744	3,100
401-3601-434.7530	MEMBERSHIPS	260	2,030	2,030	330	2,030	1,810
401-3601-434.7540	PUBLICATIONS	0	155	155	0	155	0
TOTAL SERVICES		\$3,779	\$15,615	\$13,740	\$5,498	\$13,740	\$10,125
401-3601 - PUBLIC WORKS ADMINISTRATION		\$245,906	\$269,596	\$267,721	\$184,033	\$270,249	\$269,141

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
401-3648-434.4110	FULLTIME SALARIES & WAGES	\$82,261	\$83,543	\$83,543	\$54,170	\$77,981	\$81,727
401-3648-434.4130	OVERTIME PAY	2,152	5,807	5,807	2,059	2,965	5,966
401-3648-434.4143	LONGEVITY PAY	2,185	2,310	2,310	3,093	3,093	500
401-3648-434.4145	INCENTIVE-CERTIFICATE PAY	1,775	1,800	1,800	1,200	1,727	1,800
401-3648-434.4149	CELL PHONE ALLOWANCE	854	840	840	504	726	840
401-3648-434.4190	TERMINATION PAYOUTS	0	0	0	340	340	0
401-3648-434.4710	SOCIAL SECURITY/MEDICARE	5,982	6,408	6,408	4,284	6,167	5,889
401-3648-434.4720	TMRS RETIREMENT	14,275	15,619	15,619	10,105	14,547	15,005
401-3648-434.4810	HEALTH/DENTAL INSURANCE	23,656	24,583	24,583	13,780	19,836	32,306
401-3648-434.4820	LIFE INSURANCE	230	255	255	152	220	245
401-3648-434.4830	DISABILITY INSURANCE	271	301	301	212	305	356
401-3648-434.4840	WORKERS COMP INSURANCE	1,104	1,244	1,244	728	1,048	1,068
401-3648-434.4850	EAP SERVICES	116	116	116	75	108	116
401-3648-434.4890	FLEX PLAN ADMINISTRATION	135	135	135	93	134	228
TOTAL PERSONNEL & BENEFITS		\$134,996	\$142,961	\$142,961	\$90,795	\$129,196	\$146,045
50 - SUPPLIES							
401-3648-434.5200	PERSONNEL SUPPLIES	\$1,648	\$2,040	\$2,040	\$913	\$1,891	\$2,180
401-3648-434.5301	FUEL	6,320	3,000	3,000	3,578	3,579	3,000
401-3648-434.5400	OPERATING SUPPLIES	1,191	2,000	2,000	384	1,912	2,000
401-3648-434.5800	OPERATING EQUIPMENT<\$5000	0	1,700	1,700	705	1,000	1,700
TOTAL SUPPLIES		\$9,158	\$8,740	\$8,740	\$5,581	\$8,382	\$8,880
60 - MAINTENANCE							
401-3648-434.6300	VEHICLE MAINTENANCE	\$2,620	\$3,000	\$3,000	\$237	\$3,000	\$3,000
TOTAL MAINTENANCE		\$2,620	\$3,000	\$3,000	\$237	\$3,000	\$3,000
70 - SERVICES							
401-3648-434.7311	VEHICLE INSURANCE	\$1,212	\$1,098	\$1,098	\$720	\$1,098	\$1,284
401-3648-434.7400	OPERATING SERVICES	0	4,600	4,600	0	1,300	4,600
401-3648-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	0	1,000
401-3648-434.7510	TRAINING	0	2,000	1,500	0	0	2,000
401-3648-434.7520	TRAVEL EXPENSES & REIMBURSE	0	200	150	0	0	200
401-3648-434.7800	CONTRACT SERVICES	94,406	92,000	92,000	70,758	90,831	133,860
401-3648-434.7831	VEHICLE LEASE-INTERNAL	8,076	8,070	8,070	6,056	8,070	6,150
TOTAL SERVICES		\$103,694	\$108,968	\$108,418	\$77,533	\$101,299	\$149,094
401-3648 - UTILITY CUSTOMER SERVICE		\$250,468	\$263,669	\$263,119	\$174,146	\$241,877	\$307,019

401-3650 - PUBLIC WORKS/WATER UTILITIES

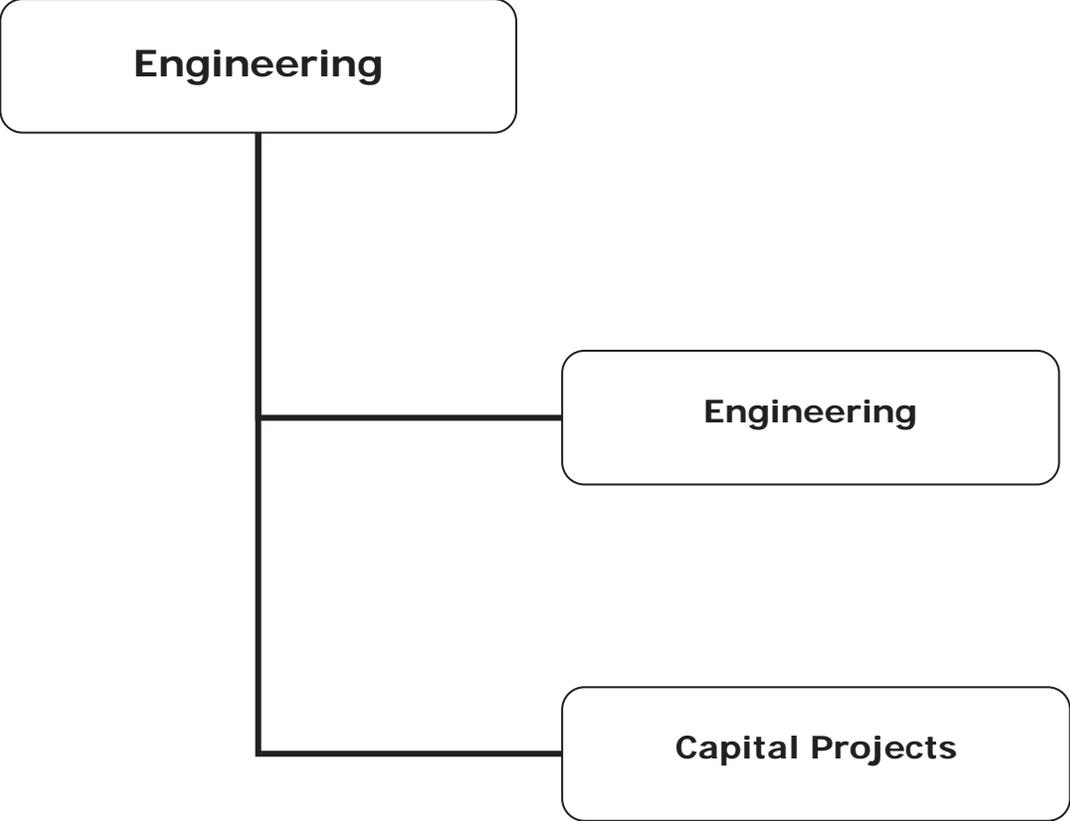
ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
401-3650-434.4110	FULLTIME SALARIES & WAGES	\$270,006	\$300,148	\$300,148	\$203,989	\$293,655	\$369,227
401-3650-434.4130	OVERTIME PAY	18,950	31,673	31,673	17,728	25,521	32,544
401-3650-434.4131	HOLIDAY HOURS WORKED	0	0	0	629	906	0
401-3650-434.4143	LONGEVITY PAY	1,215	1,240	1,240	1,273	1,273	1,205
401-3650-434.4145	INCENTIVE-CERTIFICATE PAY	3,385	3,300	3,300	2,775	3,995	5,580
401-3650-434.4149	CELL PHONE ALLOWANCE	459	540	540	369	531	1,080
401-3650-434.4190	TERMINATION PAYOUTS	668	0	0	0	0	0
401-3650-434.4710	SOCIAL SECURITY/MEDICARE	21,485	24,500	24,500	16,466	23,704	29,735
401-3650-434.4720	TMRS RETIREMENT	47,159	55,801	55,801	37,397	53,835	67,600
401-3650-434.4810	HEALTH/DENTAL INSURANCE	56,774	68,009	68,009	43,663	62,856	95,274
401-3650-434.4820	LIFE INSURANCE	763	880	880	596	858	1,088
401-3650-434.4830	DISABILITY INSURANCE	972	1,116	1,116	897	1,292	1,655
401-3650-434.4840	WORKERS COMP INSURANCE	3,763	4,606	4,606	2,691	3,873	4,469
401-3650-434.4850	EAP SERVICES	368	407	407	282	406	480
401-3650-434.4890	FLEX PLAN ADMINISTRATION	137	151	151	105	151	236
TOTAL PERSONNEL & BENEFITS		\$426,104	\$492,371	\$492,371	\$328,860	\$472,855	\$610,173
50 - SUPPLIES							
401-3650-434.5200	PERSONNEL SUPPLIES	\$5,902	\$9,740	\$9,740	\$5,421	\$9,740	\$11,255
401-3650-434.5301	FUEL	7,594	15,000	15,000	5,481	15,000	18,000
401-3650-434.5400	OPERATING SUPPLIES	9,060	11,000	11,000	5,812	11,000	11,000
401-3650-434.5476	WATER METERS-REPL PROGRAM	5,483	38,000	38,000	6,643	38,000	29,922
401-3650-434.5800	OPERATING EQUIPMENT<\$5000	2,687	11,200	11,200	852	11,200	11,200
TOTAL SUPPLIES		\$30,726	\$84,940	\$84,940	\$24,208	\$84,940	\$81,377
60 - MAINTENANCE							
401-3650-434.6300	VEHICLE MAINTENANCE	\$10,550	\$7,500	\$7,500	\$3,894	\$7,500	\$9,000
401-3650-434.6541	DISTRIBUTION LINE MAINT	76,140	114,000	109,706	42,103	109,706	114,000
401-3650-434.6546	FIRE HYDRANT MAINTENANCE	22,770	30,000	30,000	8,147	30,000	30,000
401-3650-434.6800	EQUIPMENT MAINTENANCE	10,303	15,000	15,000	10,788	15,000	15,000
TOTAL MAINTENANCE		\$119,763	\$166,500	\$162,206	\$64,932	\$162,206	\$168,000
70 - SERVICES							
401-3650-434.7140	CONSULTING SERVICES	\$8,641	\$33,800	\$26,050	\$10,027	\$26,050	\$20,300
401-3650-434.7311	VEHICLE INSURANCE	4,056	2,908	2,908	2,057	2,908	4,901
401-3650-434.7400	OPERATING SERVICES	9,290	0	0	0	0	0
401-3650-434.7497	RECRUITMENT ADVERTISING	0	0	0	0	0	0
401-3650-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,154	0	1,154	3,500
401-3650-434.7510	TRAINING	835	6,000	4,500	461	4,500	6,000
401-3650-434.7520	TRAVEL EXPENSES & REIMBURSE	23	600	450	0	450	600
401-3650-434.7530	MEMBERSHIPS	908	230	230	170	230	230
401-3650-434.7612	TELEPHONE/COMMUNICATIONS	250	250	250	151	250	8,002
401-3650-434.7800	CONTRACT SERVICES	5,000	0	52,750	7,750	52,750	0
401-3650-434.7830	RENTAL	0	2,900	2,900	0	2,900	2,900
401-3650-434.7831	VEHICLE LEASE-INTERNAL	23,616	13,320	13,320	9,990	13,320	7,780
TOTAL SERVICES		\$52,619	\$61,008	\$104,512	\$30,605	\$104,512	\$54,213
80 - CAPITAL OUTLAY							
401-3650-434.8400	CAPITAL OPERATING EQUIP	\$0	\$0	\$6,525	\$0	\$6,525	\$0
401-3650-434.8800	CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$67,500
TOTAL CAPITAL OUTLAY		\$0	\$0	\$6,525	\$0	\$6,525	\$67,500
401-3650 - PUBLIC WORKS/WATER UTILITIES		\$629,213	\$804,819	\$850,554	\$448,606	\$831,038	\$981,263

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
401-3651-433.4110	FULLTIME SALARIES & WAGES	\$271,764	\$248,129	\$248,129	\$173,603	\$249,912	\$259,969
401-3651-433.4130	OVERTIME PAY	24,003	26,394	26,394	14,692	21,150	27,120
401-3651-433.4131	HOLIDAY HOURS WORKED	0	0	0	175	252	0
401-3651-433.4143	LONGEVITY PAY	1,250	1,680	1,680	1,660	1,660	2,020
401-3651-433.4145	INCENTIVE-CERTIFICATE PAY	2,915	3,540	3,540	2,655	3,822	3,240
401-3651-433.4149	CELL PHONE ALLOWANCE	549	540	540	369	531	540
401-3651-433.4190	ACCRUED PAYROLL	0	0	0	0	0	0
401-3651-433.4710	SOCIAL SECURITY/MEDICARE	19,462	20,147	20,147	13,867	19,962	21,122
401-3651-433.4720	TMRS RETIREMENT	43,483	46,423	46,423	31,857	45,860	48,384
401-3651-433.4810	HEALTH/DENTAL INSURANCE	59,688	61,983	61,983	41,083	59,141	61,733
401-3651-433.4820	LIFE INSURANCE	684	724	724	495	713	758
401-3651-433.4830	DISABILITY INSURANCE	830	888	888	720	1,037	1,148
401-3651-433.4840	WORKERS COMP INSURANCE	3,537	3,832	3,832	2,291	3,298	3,556
401-3651-433.4850	EAP SERVICES	348	348	348	249	359	348
401-3651-433.4890	FLEX PLAN ADMINISTRATION	130	130	130	93	133	130
TOTAL PERSONNEL & BENEFITS		\$428,643	\$414,758	\$414,758	\$283,809	\$407,831	\$430,068
50 - SUPPLIES							
401-3651-433.5200	PERSONNEL SUPPLIES	\$7,169	\$9,510	\$9,510	\$5,825	\$9,510	\$10,000
401-3651-433.5301	FUEL	7,608	16,000	16,000	5,310	16,000	19,000
401-3651-433.5400	OPERATING SUPPLIES	4,967	8,130	8,130	3,504	8,130	8,130
401-3651-433.5800	OPERATING EQUIPMENT<\$5000	5,136	6,400	6,400	989	6,400	6,400
TOTAL SUPPLIES		\$24,880	\$40,040	\$40,040	\$15,627	\$40,040	\$43,530
60 - MAINTENANCE							
401-3651-433.6300	VEHICLE MAINTENANCE	\$6,359	\$6,000	\$6,645	\$4,579	\$6,645	\$6,000
401-3651-433.6551	COLLECTION LINE MAINTANCE	34,461	36,000	36,000	17,240	36,000	36,000
401-3651-433.6800	EQUIPMENT MAINTENANCE	14,019	10,800	10,800	6,725	10,800	12,300
TOTAL MAINTENANCE		\$54,839	\$52,800	\$53,445	\$28,544	\$53,445	\$54,300
70 - SERVICES							
401-3651-433.7311	VEHICLE INSURANCE	\$3,456	\$3,907	\$3,907	\$4,920	\$3,907	\$6,069
401-3651-433.7497	RECRUITMENT ADVERTISING	0	0	0	0	0	0
401-3651-433.7498	JUDGMENTS & DAMAGE CLAIMS	1,751	1,000	5,140	3,000	5,140	1,000
401-3651-433.7510	TRAINING	3,003	7,100	5,325	1,013	5,325	7,000
401-3651-433.7520	TRAVEL EXPENSES & REIMBURSE	688	700	525	0	525	700
401-3651-433.7530	MEMBERSHIPS	255	310	310	170	310	310
401-3651-433.7800	CONTRACT SERVICES	5,000	10,000	10,000	0	10,000	10,000
401-3651-433.7830	RENTAL	674	1,820	1,820	233	1,820	1,820
401-3651-433.7831	VEHICLE LEASE-INTERNAL	18,312	22,920	22,920	17,190	22,920	13,440
TOTAL SERVICES		\$33,138	\$47,757	\$49,947	\$26,527	\$49,947	\$40,339
80 - CAPITAL OUTLAY							
401-3651-433.8400	CAPITAL OPERATING EQUIP	\$0	\$0	\$0	\$0	\$0	\$125,000
TOTAL CAPITAL OUTLAY		\$0	\$0	\$0	\$0	\$0	\$125,000
401-3651 - PUBLIC WORKS/SEWER UTILITIES		\$541,501	\$555,355	\$558,190	\$354,507	\$551,263	\$693,237

401-3655 - PUBLIC WORKS/WATER OPERATIONS

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
401-3655-434.4110	FULLTIME SALARIES & WAGES	\$181,972	\$184,212	\$184,212	\$130,202	\$187,433	\$222,627
401-3655-434.4130	OVERTIME PAY	15,725	12,669	12,669	12,330	17,749	13,017
401-3655-434.4131	HOLIDAY HRS WORKED	1,997	1,584	1,584	2,245	3,232	1,627
401-3655-434.4143	LONGEVITY PAY	2,894	3,105	3,105	3,092	3,092	3,290
401-3655-434.4145	INCENTIVE-CERTIFICATE PAY	6,000	6,000	6,000	5,375	7,738	7,500
401-3655-434.4149	CELL PHONE ALLOWANCE	165	162	162	111	159	162
401-3655-434.4710	SOCIAL SECURITY/MEDICARE	14,905	14,895	14,895	10,889	15,675	17,741
401-3655-434.4720	TMRS RETIREMENT	33,401	34,406	34,406	25,293	36,411	41,020
401-3655-434.4810	HEALTH/DENTAL INSURANCE	34,989	36,155	36,155	28,068	40,405	63,165
401-3655-434.4820	LIFE INSURANCE	492	546	546	368	529	661
401-3655-434.4830	DISABILITY INSURANCE	593	658	658	525	756	957
401-3655-434.4840	WORKERS COMP INSURANCE	2,422	2,593	2,593	1,704	2,454	2,444
401-3655-434.4850	EAP SERVICES	192	192	192	138	199	265
401-3655-434.4890	FLEX PLAN ADMINISTRATION	191	191	191	130	188	276
TOTAL PERSONNEL & BENEFITS		\$295,939	\$297,368	\$297,368	\$220,470	\$316,020	\$374,752
50 - SUPPLIES							
401-3655-434.5200	PERSONNEL SUPPLIES	\$3,164	\$3,890	\$3,890	\$2,745	\$3,890	\$5,300
401-3655-434.5301	FUEL	7,198	17,000	17,000	4,836	17,000	17,000
401-3655-434.5400	OPERATING SUPPLIES	3,094	2,600	4,100	2,935	4,100	2,600
401-3655-434.5475	WATER METERS & BOXES	51,097	51,000	51,000	37,062	51,000	51,000
401-3655-434.5495	CHEMICALS	5,701	9,000	9,000	3,092	9,000	9,000
401-3655-434.5800	OPERATING EQUIPMENT <\$5000	2,976	6,000	7,000	5,973	7,000	6,000
TOTAL SUPPLIES		\$73,232	\$89,490	\$91,990	\$56,643	\$91,990	\$90,900
60 - MAINTENANCE							
401-3655-434.6300	VEHICLE MAINTENANCE	\$4,261	\$7,500	\$7,500	\$2,541	\$7,500	\$7,500
401-3655-434.6543	WATER PLANT MAINTENANCE	133,159	115,000	144,372	71,055	144,372	133,000
401-3655-434.6547	WATER METER MAINTENANCE	5,378	5,000	5,000	667	5,000	5,000
401-3655-434.6800	EQUIPMENT MAINTENANCE	744	2,500	2,500	331	2,500	2,500
401-3655-434.6801	EMERGENCY GENERATOR MAINT	12,934	27,000	27,000	17,143	27,000	27,000
TOTAL MAINTENANCE		\$156,476	\$157,000	\$186,372	\$91,737	\$186,372	\$175,000
70 - SERVICES							
401-3655-434.7311	VEHICLE INSURANCE	\$3,120	\$3,140	\$3,140	\$2,211	\$3,140	\$3,672
401-3655-434.7400	OPERATING SERVICES	18,982	47,410	47,410	11,052	47,410	32,410
401-3655-434.7471	PURCHASED WATER	1,132,638	1,484,930	1,484,930	705,552	1,484,930	1,339,000
401-3655-434.7494	PERMITS & INSPECTION FEES	47,056	47,700	47,867	47,496	47,867	48,000
401-3655-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000	1,000
401-3655-434.7510	TRAINING	2,196	3,000	2,250	222	2,250	3,000
401-3655-434.7520	TRAVEL EXPENSES & REIMBURSE	474	300	225	0	225	300
401-3655-434.7530	MEMBERSHIPS	85	140	140	85	140	140
401-3655-434.7611	ELECTRICITY	108,305	153,360	153,360	77,145	153,360	153,360
401-3655-434.7612	TELEPHONE/COMMUNICATIONS	254	400	400	219	400	400
401-3655-434.7613	NATURAL GAS	0	2,100	2,100	1,632	2,100	2,100
401-3655-434.7830	RENTAL	2,142	3,400	3,400	1,458	3,400	3,640
401-3655-434.781	VEHICLE LEASE-INTERNAL	25,128	19,840	19,840	14,878	19,840	15,650
401-3655-434.7840	POLLUTION CONTROL & ABATE	24,332	25,550	25,550	18,191	25,550	25,550
TOTAL SERVICES		\$1,364,712	\$1,792,270	\$1,791,612	\$880,140	\$1,791,612	\$1,628,222
80 - CAPITAL OUTLAY							
401-3655-434.8400	CAPITAL OPERATING EQUIP	\$140,189	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$140,189	\$0	\$0	\$0	\$0	\$0
90 - OTHER							
401-3655-434.9342	95 CITY OF HOUSTON BONDS	\$193,461	\$192,193	\$192,193	\$128,809	\$192,193	\$192,193
401-3655-434.9343	COH-SEWPP Capital Improvements	1,323,240	1,221,002	1,632,004	1,350,264	1,632,004	810,000
TOTAL OTHER		\$1,516,701	\$1,413,195	\$1,824,197	\$1,479,073	\$1,824,197	\$1,002,193
401-3655 - PUBLIC WORKS/WATER OPERATIONS		\$3,547,248	\$3,749,323	\$4,191,539	\$2,728,063	\$4,210,192	\$3,271,067

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
401-3656-433.4110	FULLTIME SALARIES & WAGES	\$231,217	\$233,852	\$233,852	\$164,418	\$236,690	\$246,868
401-3656-433.4130	OVERTIME PAY	17,649	15,836	15,836	15,602	22,460	16,272
401-3656-433.4131	HOLIDAY HRS WORKED	1,816	1,056	1,056	2,025	2,915	1,085
401-3656-433.4143	LONGEVITY PAY	3,480	3,720	3,720	3,715	3,715	3,960
401-3656-433.4145	INCENTIVE-CERTIFICATE PAY	6,900	6,900	6,900	5,650	8,134	7,200
401-3656-433.4710	SOCIAL SECURITY/MEDICARE	19,614	19,703	19,703	14,440	20,787	20,779
401-3656-433.4720	TMRS RETIREMENT	41,774	43,290	43,290	31,576	45,455	45,492
401-3656-433.4810	HEALTH/DENTAL INSURANCE	29,927	31,103	31,103	20,556	29,591	30,770
401-3656-433.4820	LIFE INSURANCE	640	705	705	474	682	744
401-3656-433.4830	DISABILITY INSURANCE	783	862	862	688	991	1,125
401-3656-433.4840	WORKERS COMP INSURANCE	3,135	3,357	3,357	2,229	3,209	3,188
401-3656-433.4850	EAP SERVICES	232	232	232	168	241	232
401-3656-433.4890	FLEX PLAN ADMINISTRATION	179	179	179	122	175	179
	TOTAL PERSONNEL & BENEFITS	\$357,346	\$360,795	\$360,795	\$261,662	\$375,045	\$377,894
50 - SUPPLIES							
401-3656-433.5200	PERSONNEL SUPPLIES	\$3,586	\$6,010	\$6,010	\$2,997	\$6,010	\$6,290
401-3656-433.5301	FUEL	10,599	15,000	15,000	7,480	15,000	18,000
401-3656-433.5400	OPERATING SUPPLIES	3,435	2,600	4,100	3,967	4,100	3,100
401-3656-433.5800	OPERATING EQUIPMENT<\$5000	513	600	1,600	482	1,600	35,600
	TOTAL SUPPLIES	\$18,133	\$24,210	\$26,710	\$14,927	\$26,710	\$62,990
60 - MAINTENANCE							
401-3656-433.6300	VEHICLE MAINTENANCE	\$3,006	\$9,000	\$9,000	\$4,986	\$9,000	\$10,500
401-3656-433.6552	LIFT STATION MAINTENANCE	106,182	138,600	202,385	69,289	202,385	138,600
401-3656-433.6800	EQUIPMENT MAINTENANCE	1,064	3,300	3,300	757	3,300	3,300
401-3656-433.6801	EMERGENCY GENERATOR MAINT	17,349	34,000	40,831	11,263	40,831	34,000
	TOTAL MAINTENANCE	\$127,600	\$184,900	\$255,516	\$86,295	\$255,516	\$186,400
70 - SERVICES							
401-3656-433.7311	VEHICLE INSURANCE	\$4,068	\$3,370	\$3,370	\$2,234	\$3,370	\$4,941
401-3656-433.7400	OPERATING SERVICES	10,163	9,800	9,800	7,098	9,800	9,800
401-3656-433.7473	BLACKHAWK WW OPERATIONS	3,211,392	2,214,200	5,132,408	1,113,540	5,132,408	2,353,251
401-3656-433.7498	JUDGMENTS & DAMAGE CLAIMS	4,875	1,000	1,000	0	1,000	1,000
401-3656-433.7510	TRAINING	311	4,000	3,000	1,180	3,000	4,000
401-3656-433.7520	TRAVEL EXPENSES & REIMBURSE	376	400	300	0	300	400
401-3656-433.7530	MEMBERSHIPS	135	140	140	135	140	240
401-3656-433.7611	ELECTRICITY	112,723	121,670	121,670	83,945	121,670	121,670
401-3656-433.7613	NATURAL GAS	12,303	10,470	10,470	8,033	10,470	10,470
401-3656-433.7800	CONTRACT SERVICES	32,200	40,000	34,833	23,750	34,833	40,000
401-3656-433.7830	RENTAL	174	1,500	1,500	104	1,500	1,500
401-3656-433.7831	VEHICLE LEASE-INTERNAL	27,132	27,130	27,130	20,349	27,130	34,260
	TOTAL SERVICES	\$3,415,852	\$2,433,680	\$5,345,621	\$1,260,368	\$5,345,621	\$2,581,532
80 - CAPITAL OUTLAY							
401-3656-433.8300	VEHICLES	\$0	\$0	\$0	\$0	\$0	\$67,500
	TOTAL OTHER	\$0	\$0	\$0	\$0	\$0	\$67,500
90 - OTHER							
401-3656-433.9061	BLACKHAWK WWTP OPER RESERVE	\$19,440	\$21,000	\$21,000	\$10,533	\$21,000	\$21,000
	TOTAL OTHER	\$19,440	\$21,000	\$21,000	\$10,533	\$21,000	\$21,000
401-3656 - PUBLIC WORKS/SEWER OPERATIONS		\$3,938,371	\$3,024,585	\$6,009,642	\$1,633,784	\$6,023,893	\$3,297,316



Engineering

Mission Statement

The Engineering Department is dedicated to maintaining and improve the quality of life by providing and managing professional and cost-effective municipal engineering services for the residents and other Departments of the City. This includes maintenance projects, capital improvement projects, bond projects, interlocal agreement projects with Harris and Galveston Counties, and grant projects from various agencies. The Engineering Department also processes ROW Permits, reviews development permits, and performs final inspections as needed. This work is done for the safe, efficient, and economical operation of the City's roadways, drainage systems, traffic, and utilities.

Current Operations

Due to increased demand for oversight in both publicly and privately funded projects, the Engineering division was separated from Public Works to be a standalone department consisting of Engineering and Projects in 2019.

Fiscal Year 2020 – 21 Accomplishments

The Engineering Department was formed as a new department in 2019, which included the hiring for the two new positions of Director of Engineering/City Engineer, and Deputy Director of Engineering. In July 2020, a new Office Manager position was created in the Engineering department. The funding for the position came from a vacancy within the City Secretary's Office Records Management division.

Capital Improvement Projects

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

Capital Improvement Projects in Progress During FY 2020-2021		
Forest Bend Detention Pond	Water System Improvements	Lift Station #23 Reconstruction
2020-2021 Street Maintenance	Friendswood Lakes Blvd	Lower Clear Creek and Dickinson Bayou Watershed Study
Clear Creek Terracing Analysis at Whitcomb Property	Deepwood Flood Control Project	Clear Creek Utility Bridge Relocation
2020 Lift Station Mitigation	Frenchman's Creek Flood Control Project	Downtown District Improvements (sidewalks, lighting, utility poles)
Fire Station 2 Reconstruction	Public Safety Building Expansion	Blackhawk Facility Renovation & Community Shelter

Engineering

Highlights of the Budget

Following its separation from Public Works in FY 19, the Engineering Staff became fully staffed in FY20 with one Director, one Deputy Director, one Projects Coordinator, and three Project Managers. An Administrative Assistant position was added in FY 2021.

The following decision package is included in the FY22 adopted budget.

General Fund

Description	Type	Amount
Engineering Intern Part-Time Position	Ongoing Costs	\$9,535

Major Departmental Goals:

New Development Oversight

- Support Community Development Division with review of plans, specifications, drainage impact assessments, and development permits
- Oversight of public right of way permits
- Culvert inspections

Enhance Safe and Efficient Transportation

- Continue to implement concrete and asphalt street maintenance program
- Execute Friendswood Lakes Boulevard Extension
- Coordinate with TXDOT for issues related to state roads FM518, FM2351, and FM528
- Begin implementation of needs identified in the City-Wide Traffic Study

Design and Implement Cost Effective Capital Improvement Projects

- Utilization of state-of-the-art technology to enhance assessment, design and construction of projects
- Provide City Engineers with adequate training in design and project management techniques

Reduce Flood Risk

- Update Design Criteria Manual and Ordinances to incorporate Atlas 14 rainfall
- Continue coordination and participation on the Lower Clear Creek and Dickinson Bayou Federal Study
- Implementation of Community Block Development Grants for flood control projects
- Develop an updated City of Friendswood Master Drainage Plan and Feasibility Study
- Coordinate with Parks and Recreation to implement park features in conjunction with flood control projects
- Assist Emergency Management with flood forecasting
- Establish compliance with the City Floodplain Ordinance

Provide Support to Public Works

- Provide Engineering support for Public Works operations and maintenance projects including Lift Station# 23 Re-Construction, 2020 Lift Station Mitigation Project, and Water Tank Rehabilitations
- Operational studies such as the Water Master Plan and Utility Master Plan

Engineering

- Planning, inspecting, and testing tie-ins to City infrastructure for various developments
- Absorb repeated street patch repair areas into the annual street maintenance contracts
- Resolving various resident concerns and complaints

Improve Asset Management

- Implement right of way and permit tracking software
- Provide education and support to help expand and utilize Arc-GIS solutions citywide

2020-2021 Departmental Performance Measures by Division

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

Engineering and Capital Projects General Fund & Water/Sewer Fund	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full-time equivalents*	4.0	6.0	6.0	7.0	7.45
Division Expenditures	\$371,639	\$816,537	\$881,884	\$914,916	\$1,004,958
Measures of Effectiveness**					
# of Resident Correspondence	N/A	232	N/A	388	450
ROW Permits Issued	80	80	80	80	80
Measures of Efficiency					
Monthly Operating Costs	\$30,970	\$68,045	\$73,490	\$76,243	\$83,747
Division Expenditures Per Capita	\$9.09	\$19.81	\$21.25	\$21.88	\$23.65

**ENGINEERING / CAPITAL PROJECTS
DEPARTMENT SUMMARY**

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ENGINEERING/CAPITAL PROJECTS (GF)*	\$479,661	\$488,615	\$503,125	\$353,648	\$522,654	\$578,498	0.0%
ENGINEERING/CAPITAL PROJECTS (W/S)	335,642	393,269	392,394	265,467	392,252	426,460	0.0%
DEPARTMENT TOTAL	\$815,303	\$881,884	\$895,519	\$619,114	\$914,906	\$1,004,958	0.0%

EXPENDITURE BY CLASSIFICATION

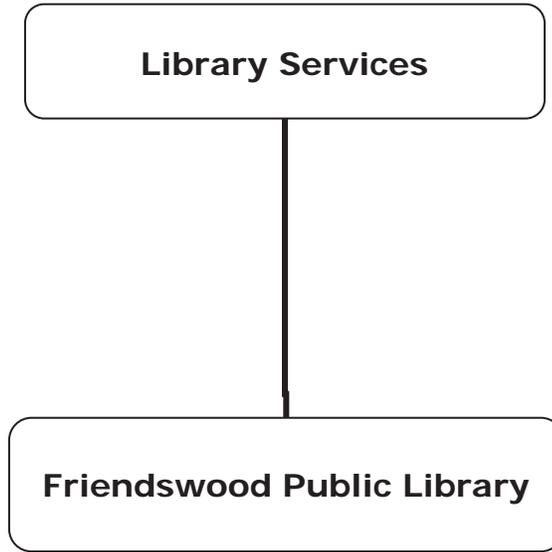
CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL AND BENEFITS*	\$699,128	\$798,186	\$798,686	\$569,321	\$818,073	\$868,922	0.0%
SUPPLIES	28,627	25,100	24,340	11,176	24,340	31,115	0.0%
MAINTENANCE	768	4,000	4,000	1,678	4,000	4,000	0.0%
SERVICES	42,094	54,598	67,938	36,385	67,938	100,921	0.0%
CAPITAL OUTLAY	44,686	0	555	555	555	0	0.0%
OTHER	0	0	0	0	0	0	0.0%
CLASSIFICATION TOTAL	\$815,303	\$881,884	\$895,519	\$619,114	\$914,906	\$1,004,958	0.0%

FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ENGINEERING/CAPITAL PROJECTS (GF)*	3.00	4.00	4.00	4.00	4.00	4.45	0.0%
ENGINEERING/CAPITAL PROJECTS (W/S)	3.00	3.00	3.00	3.00	3.00	3.00	0.0%
PERSONNEL TOTAL	6.00	7.00	7.00	7.00	7.00	7.45	0.0%

ACCOUNT NUMBER	ACCOUNT NAME	FY20	FY21	FY21	FY21	FY21	FY22
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/21	YEAR END ESTIMATE	ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-3770-431.4110	FULLTIME SALARIES & WAGES	\$260,111	\$299,657	\$298,820	\$215,442	\$310,141	\$322,204
001-3770-431.4130	OVERTIME PAY	6,871	1,056	1,295	4,829	6,951	6,165
001-3770-431.4131	HOLIDAY HRS WORKED	769	0	598	597	860	0
001-3770-431.4143	LONGEVITY PAY	560	765	1,265	1,255	1,255	1,495
001-3770-431.4145	INCENTIVE-CERTIFICATE PAY	3,000	3,420	3,420	2,250	3,239	3,480
001-3770-431.4149	CELL PHONE ALLOWANCE	1,161	1,080	1,080	1,025	1,476	1,500
001-6310-459.4220	PART-TIME WAGES W/O BENEFITS	0	0	0	0	0	7,500
001-3770-431.4710	SOCIAL SECURITY/MEDICARE	19,584	21,649	21,649	15,948	22,959	24,475
001-3770-431.4720	TMRS RETIREMENT	43,606	50,679	50,679	37,180	53,522	55,316
001-3770-431.4810	HEALTH/DENTAL INSURANCE	40,503	59,119	59,119	39,581	56,980	57,733
001-3770-431.4820	LIFE INSURANCE	728	863	863	634	912	931
001-3770-431.4830	DISABILITY INSURANCE	876	1,066	1,066	766	1,103	1,072
001-3770-431.4840	WORKERS COMP INSURANCE	287	577	577	443	637	629
001-3770-431.4850	EAP SERVICES	184	232	232	168	242	228
001-3770-431.4890	FLEX PLAN ADMINISTRATION	161	271	271	130	186	177
TOTAL PERSONNEL & BENEFITS*		\$378,401	\$440,434	\$440,934	\$320,247	\$460,463	\$482,905
50 - SUPPLIES							
001-3770-431.5200	PERSONNEL SUPPLIES	\$1,552	\$2,150	\$2,150	\$1,638	\$2,150	\$2,341
001-3770-431.5301	FUEL	1,959	2,000	2,000	1,556	2,000	2,000
001-3770-431.5400	OPERATING SUPPLIES	3,418	2,500	2,300	1,697	2,300	4,068
001-3770-431.5800	OPERATING EQUIPMENT<\$5000	15,700	6,400	6,400	2,962	6,400	5,556
TOTAL SUPPLIES		\$22,629	\$13,050	\$12,850	\$7,853	\$12,850	\$13,965
60 - MAINTENANCE							
001-3770-431.6300	VEHICLE MAINTENANCE	\$622	\$2,000	\$2,000	\$656	\$2,000	\$2,000
TOTAL MAINTENANCE		\$622	\$2,000	\$2,000	\$656	\$2,000	\$2,000
70 - SERVICES							
001-3770-431.7311	VEHICLE INSURANCE	\$1,692	\$1,571	\$1,571	\$1,056	\$1,571	\$1,837
001-3770-431.7400	OPERATING SERVICES	1,234	6,700	11,100	3,431	11,100	8,911
001-3770-431.7401	POSTAL/COURIER SERVICES	0	0	200	149	200	250
001-3770-431.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500	500
001-3770-431.7510	TRAINING	430	3,000	2,250	340	2,250	6,000
001-3770-431.7520	TRAVEL EXPENSES & REIMBURSE	12	700	525	140	525	2,500
001-3770-431.7530	MEMBERSHIPS	590	1,310	1,310	185	1,310	1,000
001-3770-431.7540	PUBLICATIONS	0	0	0	0	0	10,500
001-3770-431.7612	TELEPHONE/COMMUNICATIONS	0	1,440	1,440	746	1,440	960
001-3770-431.7720	SOFTWARE SUPPORT SERVICES	0	0	9,980	9,980	9,980	0
001-3770-431.7800	CONTRACT SERVICES	20,150	8,700	8,700	1,400	8,700	8,700
001-3770-431.7831	VEHICLE LEASE-INTERNAL	9,216	9,210	9,210	6,911	9,210	38,470
TOTAL SERVICES		\$33,324	\$33,131	\$46,786	\$24,337	\$46,786	\$79,628
80 - CAPITAL OUTLAY							
001-3770-431.8800	CAPITAL EQUIPMENT	\$44,686	\$0	\$555	\$555	\$555	\$0
TOTAL CAPITAL OUTLAY		\$44,686	\$0	\$555	\$555	\$555	\$0
3770 - ENGINEERING / PROJECTS		\$479,661	\$488,615	\$503,125	\$353,648	\$522,654	\$578,498

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
401-3770-434.4110	FULLTIME SALARIES & WAGES	\$236,367	\$258,345	\$258,345	\$181,740	\$261,625	\$274,630
401-3770-434.4130	OVERTIME PAY	534	3,695	3,695	0	0	0
401-3770-434.4143	LONGEVITY PAY	0	65	65	180	180	240
401-3770-434.4145	INCENTIVE-CERTIFICATE PAY	2,250	2,400	2,400	1,975	1,975	4,200
401-3770-434.4149	CELL PHONE ALLOWANCE	531	540	540	369	531	0
401-3770-434.4190	ACCRUED PAYROLL	0	0	0	0	0	0
401-3770-434.4710	SOCIAL SECURITY/MEDICARE	18,000	19,793	19,793	13,509	19,447	20,308
401-3770-434.4720	TMRS RETIREMENT	38,374	43,899	43,899	30,396	43,757	46,102
401-3770-434.4810	HEALTH/DENTAL INSURANCE	22,531	26,598	26,598	19,018	27,378	37,758
401-3770-434.4820	LIFE INSURANCE	660	754	754	547	787	805
401-3770-434.4830	DISABILITY INSURANCE	777	889	889	765	1,101	1,172
401-3770-434.4840	WORKERS COMP INSURANCE	483	535	535	393	566	563
401-3770-434.4850	EAP SERVICES	160	174	174	127	183	174
401-3770-434.4890	FLEX PLAN ADMINISTRATION	59	65	65	55	79	65
TOTAL PERSONNEL & BENEFITS		\$320,727	\$357,752	\$357,752	\$249,074	\$357,610	\$386,017
50 - SUPPLIES							
401-3770-434.5200	PERSONNEL SUPPLIES	\$1,366	\$2,150	\$2,150	\$1,343	\$2,150	\$2,150
401-3770-434.5301	FUEL	531	2,000	2,000	196	2,000	2,000
401-3770-434.5400	OPERATING SUPPLIES	1,266	1,500	940	881	940	1,500
401-3770-434.5800	OPERATING EQUIPMENT<\$5000	2,835	6,400	6,400	903	6,400	11,500
TOTAL SUPPLIES		\$5,998	\$12,050	\$11,490	\$3,323	\$11,490	\$17,150
60 - MAINTENANCE							
401-3770-434.6300	VEHICLE MAINTENANCE	\$146	\$2,000	\$2,000	\$1,021	\$2,000	\$2,000
TOTAL MAINTENANCE		\$146	\$2,000	\$2,000	\$1,021	\$2,000	\$2,000
70 - SERVICES							
401-3770-434.7130	ENGINEERING SERVICES	\$0	\$12,000	\$7,000	\$2,473	\$7,000	\$0
401-3770-434.7311	VEHICLE INSURANCE	636	567	567	370	567	663
401-3770-434.7497	RECRUITMENT ADVERTISING	50	0	0	0	0	0
401-3770-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500	500
401-3770-434.7510	TRAINING	3,196	3,000	2,250	515	2,250	11,510
401-3770-434.7520	TRAVEL EXPENSES & REIMBURSE	0	500	375	0	375	4,000
401-3770-434.7530	MEMBERSHIPS	833	840	840	425	840	1,000
401-3770-434.7540	PUBLICATIONS	0	0	0	0	0	0
401-3770-434.7612	TELEPHONE/COMMUNICATIONS	0	0	560	223	560	480
401-3770-434.7800	CONTRACT SERVICES	0	0	5,000	5,000	5,000	0
401-3770-434.7831	VEHICLE LEASE-INTERNAL	4,056	4,060	4,060	3,043	4,060	3,140
TOTAL SERVICES		\$8,771	\$21,467	\$21,152	\$12,048	\$21,152	\$21,293
401-3770 - ENGINEERING / PROJECTS		\$335,642	\$393,269	\$392,394	\$265,467	\$392,252	\$426,460



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 100,000 physical items and 62 magazine and newspaper subscriptions. The library also provides access to over 78,000 downloadable e-books, audiobooks and videos. The physical collection also includes popular and educational videos, compact discs, audiobooks, pre-loaded tablets, and electronic resources. The library also schedules public access to seven meeting and study spaces throughout the year.

Adult services staff serve the community through reference services online, in-person, virtually, 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, 3-D and poster printing, scanning services, and a fee based printing service. Classes are offered in basic computer skills, basic software applications, library technologies, and use of electronic resources. Electronic resources include full text articles from over 1,200 periodicals and reference works, 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.

Youth services include young adult, tween, 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.

Library Services

Departmental Accomplishments in FY 2020-21

- Provided Home Delivery Services to homebound residents during the pandemic and beyond.
- Provided circulating Mobile Wi-Fi Hotspots to help ensure reliable online access to patrons.
- Created virtual programming to provide educational and recreational resources to citizens.
- Created local historical digital archive that can be accessed on library’s website.
- Provided *Neighborhood Storytimes* for socially distanced programs in the green spaces of the community.
- Created personalized book bag program to provide book access to patrons during the pandemic and beyond.
- Provided new reading incentive technology and an online computer coding class.
- Provided new online registration and fine payment options.
- Provided e-readers and Digital Talking Book Players to vision impaired and blind persons.
- Improved bandwidth speed for public Internet access

Highlights of the Budget

The following decision package is included with the FY22 adopted budget

Description	Type	Amount
New Position – Digital Services Specialist	Ongoing Cost	\$64,966

2021-2022 Departmental Goals and Performance Measures

Major Departmental Goals:

- Identify partners in social services to assist with patron health questions and needs.
- Partner with library board and community to develop and plan for 2023-28 Strategic Long Range plan.
- Continue to expand access to new reading and research technologies
- Work with library partners to provide annual events, conventions, and festivals throughout the year.
- Continue to work with local partners to enhance the provision of services to the special needs community.

Library Services

Library Department	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
#of full time equivalents	14.97	14.97	14.97	14.97	15.62
Division Expenditures	\$1,234,127	\$1,182,273	\$1,273,096	\$1,273,593	\$1,341,423
Outputs					
# of Total physical items in library collection	102,000	99,900	105,000	105,000	105,000
# of Total electronic items in library collection	71,000	72,173	75,000	75,000	75,000
# of Items catalogued & processed	8,442	6,735	9,000	9,000	9,000
# of programs	1,173	956	1,100	1,100	1,100
# of Computers available public use	32	16	34	34	34
# of Reading club signups	1,575	296	2,500	2,500	2,500
# of Items checked out	342,592	255,509	375,000	375,000	375,000
# of Attendance at programs	40,585	1,173	38,000	38,000	38,000
# of Computer usage	23,153	9,830	24,000	24,000	24,000
# of Library visits	188,886	113,398	190,000	190,000	190,000
# of Reading club completion	67%	45%	85%	85%	85%
# of Reference transactions	41,544	47,976	45,000	45,000	45,000
# of Loans received from other libraries	1,659	1,243	1,800	1,800	1,800
# of Loans provided to other libraries	770	580	700	700	700
Measures of Effectiveness					
Avg Computer Uses by public	23,153	9,830	23,500	23,500	24,000
Avg number of attendees for youth programs	60	52	55	60	60
Avg number of attendees for adult programs	12	8	14	14	15
Measures of Efficiency					
Circulation per capita*	7.7	5.7	8.4	8.4	8.4
Items per capita*	3.86	3.83	4.01	4.01	4.01
Sq. footage per capita*	0.47	0.46	0.46	0.46	0.46
Monthly Operating Costs	\$102,844	\$98,524	\$106,091	\$106,133	\$111,785
Department expenditures per capita	\$30.17	\$28.68	\$30.67	\$30.45	\$31.57

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

**LIBRARY SERVICES
DEPARTMENT SUMMARY**

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
LIBRARY SERVICES	\$1,182,286	\$1,273,096	\$1,297,051	\$846,364	\$1,273,593	\$1,341,423	5.4%
DEPARTMENT TOTAL	\$1,182,286	\$1,273,096	\$1,297,051	\$846,364	\$1,273,593	\$1,341,423	5.4%

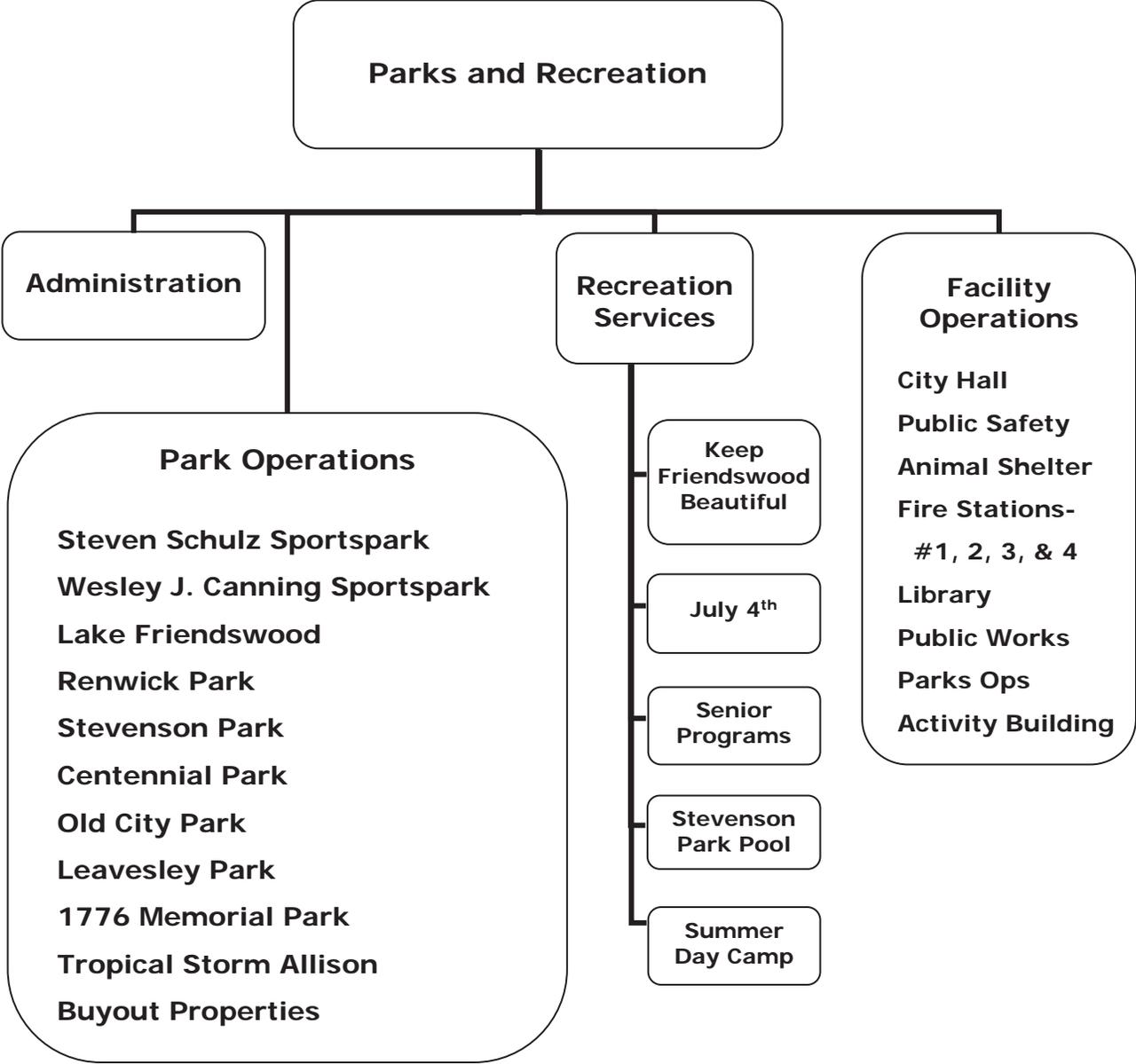
EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL AND BENEFITS	\$1,022,130	\$1,094,359	\$1,094,359	\$746,094	\$1,070,900	\$1,164,843	6.4%
SUPPLIES	132,495	157,185	169,439	77,857	169,439	157,185	0.0%
MAINTENANCE	545	440	440	260	440	440	0.0%
SERVICES	27,116	21,112	32,813	22,154	32,813	18,955	-10.2%
CAPITAL OUTLAY	0	0	0	0	0	0	0.0%
CLASSIFICATION TOTAL	\$1,182,286	\$1,273,096	\$1,297,051	\$846,364	\$1,273,593	\$1,341,423	5.4%

FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
LIBRARY SERVICES	14.97	14.97	14.97	14.97	14.97	15.62	4.3%
PERSONNEL TOTAL	14.97	14.97	14.97	14.97	14.97	15.62	0.0%

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-6310-459.4110	FULLTIME SALARIES & WAGES	\$625,956	\$673,891	\$673,891	\$451,376	\$649,783	\$714,897
001-6310-459.4120	PART-TIME WAGES	49,710	50,970	50,970	39,650	57,078	50,697
001-6310-459.4130	OVERTIME PAY	2,900	2,112	2,112	2,356	3,391	2,170
001-6310-459.4131	HOLIDAY HRS WORKED	228	0	0	367	529	0
001-6310-459.4143	LONGEVITY PAY	6,500	7,200	7,200	7,160	7,160	7,820
001-6310-459.4145	INCENTIVE-CERTIFICATE PAY	3,600	3,600	3,600	4,500	6,478	6,000
001-6310-459.4220	PART-TIME WAGES W/O BENEFITS	40,811	43,871	43,871	26,648	38,361	36,743
001-6310-459.4710	SOCIAL SECURITY/MEDICARE	52,456	56,605	56,605	38,338	55,190	60,341
001-6310-459.4720	TMRS RETIREMENT	110,230	118,596	118,596	83,360	120,002	129,136
001-6310-459.4810	HEALTH/DENTAL INSURANCE	123,598	131,023	131,023	87,274	125,636	149,321
001-6310-459.4820	LIFE INSURANCE	1,835	1,883	1,883	1,396	2,009	2,108
001-6310-459.4830	DISABILITY INSURANCE	2,221	2,282	2,282	2,006	2,887	3,123
001-6310-459.4840	WORKERS COMP INSURANCE	536	1,023	1,023	744	1,071	1,084
001-6310-459.4850	EAP SERVICES	944	697	697	480	691	712
001-6310-459.4890	FLEX PLAN ADMINISTRATION	606	606	606	441	635	691
TOTAL PERSONNEL & BENEFITS		\$1,022,130	\$1,094,359	\$1,094,359	\$746,094	\$1,070,900	\$1,164,843
50 - SUPPLIES							
001-6310-459.5400	OPERATING SUPPLIES	\$6,845	\$11,600	\$11,831	\$3,990	\$11,831	\$11,600
001-6310-459.5482	BOOKS	74,300	93,750	101,373	52,089	101,373	93,750
001-6310-459.5483	PERIODICALS	71	35	35	0	35	35
001-6310-459.5484	VIDEOS	6,409	10,800	10,839	3,449	10,839	9,800
001-6310-459.5485	AUDIO BOOKS	10,197	11,100	11,291	5,825	11,291	10,100
001-6310-459.5487	CD	1,665	1,910	2,083	1,103	2,083	1,910
001-6310-459.5488	ELECTRONIC RESOURCES	18,599	21,440	22,740	9,300	22,740	23,440
001-6310-459.5800	OPERATING EQUIPMENT<\$5000	14,410	6,550	9,248	2,100	9,248	6,550
TOTAL SUPPLIES		\$132,495	\$157,185	\$169,439	\$77,857	\$169,439	\$157,185
60 - MAINTENANCE							
001-6310-459.6800	EQUIPMENT MAINTENANCE	\$545	\$440	\$440	\$260	\$440	\$440
TOTAL MAINTENANCE		\$545	\$440	\$440	\$260	\$440	\$440
70 - SERVICES							
001-6310-459.7400	OPERATING SERVICES	\$5,193	\$4,002	\$17,203	\$14,870	\$17,203	\$1,845
001-6310-459.7401	POSTAL/COURIER SERVICES	1,507	1,800	1,800	686	1,800	1,800
001-6310-459.7510	TRAINING	1,155	2,260	1,695	239	1,695	2,260
001-6310-459.7520	TRAVEL EXPENSES & REIMBURSE	918	3,900	2,925	279	2,925	3,900
001-6310-459.7530	MEMBERSHIPS	1,700	1,860	1,860	1,054	1,860	1,860
001-6310-459.7720	SOFTWARE SUPPORT SERVICES	1,912	200	200	0	200	200
001-6310-459.7800	CONTRACT SERVICES	1,325	0	0	0	0	0
001-6310-459.7802	CREDIT CARD FEES	12	240	240	264	240	240
001-6310-459.7910	COMMUNITY EVENTS/PROGRAMS	13,395	6,850	6,890	4,762	6,890	6,850
TOTAL SERVICES		\$27,116	\$21,112	\$32,813	\$22,154	\$32,813	\$18,955
80 - CAPITAL OUTLAY							
001-6310-459.8800	CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$0	\$0	\$0	\$0	\$0	\$0
6310 - LIBRARY SERVICES		\$1,182,286	\$1,273,096	\$1,297,051	\$846,364	\$1,273,593	\$1,341,423



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.

Current Operations

The Parks and Recreation Department is comprised of Parks Operations, Facility Operations, Recreation Programs, including Senior Activity Program, 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 288 acres of parkland throughout the City. Park operations maintain Centennial Park, Corporal Steven Schulz SportsPark, Lance Corporal Wesley J. Canning SportsPark, Leavesley Park, Old City Park, Renwick Park, Stevenson Park, 1776 Park, Lake Friendswood Park, and Stevenson Disk Golf Park.

The park's maintenance schedule provides for weekly mowing of Centennial Park, Stevenson Park, Renwick Park, Sports Park, Leavesley Park, Stevenson Disk Golf Park, the Dog Park, and Old City Park. All parks are cleaned and maintained by staff on a weekly basis while Renwick Park and Centennial Park are cleaned 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, Youth Fishing Derby, Concerts in the Park, Movies 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 Blackhawk Public Works and Parks 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

Building Operations shares the same staff as Parks Operations. All work order requests for anything from moving boxes, setting up chairs and tables, pest control, backflow inspections, maintaining fire and security alarms, 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 Youth Baseball League, Friendswood Youth Lacrosse and the Dynamo/Dash Soccer Club.

Departmental Accomplishments in FY 2020-2021

- Implemented several scavenger hunts throughout Friendswood
- The successful implementation of several Fairy Trail maps at Stevenson Park
- Successfully started an Adult Kickball League
- Developed a newly relocated Disc Golf course at Stevenson Park
- Installed security camera system at Lake Friendswood Park
- Upgraded Swimming Pool light poles and converted to LED lighting
- Installed all COVID 19 related barriers, security access points, and touchless plumbing fixtures through out the City facilities and Parks
- Installed additional cameras and security lighting at Centennial Park

Highlights of the Budget

Program Improvements

Continue working with the Keep Friendswood Beautiful Committee/Parks subcommittee as we move forward with implementation of our strategic Parks and Trails Master Plan. Additional park improvements include the development of a new Hike and Bike Trail System at 1776 Park.

Recreation Programs

- Continue Concert-In-The Park Series from May through June
- Continue Movies-In-The Park Series from July through August
- Plan and Program the 127th Annual Fourth of July Celebration
- Plan and Program the 17th Annual Youth Fishing Derby
- Plan and Program the 12th Annual Santa in the Park
- Plan and Program the 8th Annual Daddy Daughter Dance
- Plan and Program the youth competition events, such as MLB Pitch, Hit & Run and Flapjack 5K Fun Run and Walk
- Plan and program a variety of recreational programs for adults and senior citizens

Parks and Recreation

Facility Operations

- Obtain a HVAC contract that encompasses maintenance, repair and replacement for one set amount. This has shown to be financially beneficial at the Public Safety Building. This also allows for Parks Maintenance Workers to spend more time on other projects and work orders.
- Our staff has expanded and some of the job responsibilities have changed in our Department. We currently do not have enough vehicles to operate efficiently, as some of our Parks Crew share a truck and are not able to work individually.

Park Operations

- The Stevenson Park Walking Trail and Curbing will be beneficial in providing a safer and more usable walking surface. The current crushed granite surface walking trail is a high maintenance type surface. It is prone to having low spots from being heavily used when the trail is saturated. This is compounded by the low spots holding more water during a rain event. The broken up and uneven paver type curb border is a safety concern. Trail users can trip or turn an ankle when walking next to, or passing other walkers. The pavers are not able to be maintained in a manner that is consistent with a safe border. The proposed trail would be a rubber surface, that would allow use during or after any incimate weather. The border would be a continuous concrete curb that would not have the issues the current border has.
- Old City has recently been restored to its former glory, with the exception of the playground replacement. The old playground had a tremendous amount of rust throughout the structure and several components of the playground were no longer safe to use. The playground was removed and the Park has not had a replacement. Citizens have expressed their desire to see a new playground to be installed to fully enjoy the Park.

The following decision packages are included in the FY22 adopted budget.

Description	Type	Amount
Splash Class (Level 0 Swim Class)	Ongoing Costs	\$5,000
The Egg Drop	Ongoing Costs	\$2,500
Parks Laborer (PT -> FT)	Ongoing Costs	\$107,193
	One Time Costs	\$4,540
Disc Golf Course Gate	One Time Costs	\$56,151
Lake Friendswood Gate Rail	One Time Costs	\$3,500
Fencing Replacement at Sportspark	One Time Costs	\$60,000
Renwick Park Perimeter Fence	One Time Costs	\$30,000
Stevenson Pool Party Deck Replacement	One Time Costs	\$10,000
New Pool Cover	One Time Costs	\$12,418

Parks and Recreation

The following decision packages were not included in the FY22 adopted budget.

Description	Type	Amount
Old Stevenson Pool Building Painting	One Time Costs	\$5,000
Conex Container for Christmas Supplies	One Time Costs	\$3,000

Parks and Recreation

Departmental Performance Measures by Division

Major Departmental Goals for FY 2021-2022

- Offer an Adult Kickball Tournament
- Offer an expanded effort to the annual Easter in the Park hosted by the Lions Club
- Continue to provide a fun and safe environment that provides seniors with unique activities that offer wellness for the mind and body
- Continue to offer existing programs and special events while developing new programs and amenities as the demand or interest increases
- Updating, improving and expanding beautification projects at all city facilities.
- Replace the roof system at the Activity Building
- Expand the parking at Lake Friendswood Park
- Add educational classes for school age children at Lake Friendswood Park
- Data log all electrical and irrigation locate information in our GIS system using a newly provide app

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

Administration	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	2.0	2.0	2.0	2.0	2.0
Division Expenditures	\$287,524	\$304,830	\$320,830	\$318,018	\$328,814
Outputs					
# of grants applied for	4	4	4	5	5
# of committees and subcommittees	5	5	5	5	5
# of news alert subscribers	10,755	5800	14,000	7000	14,000
# of educational brochures produced	2	2	2	2	2
Measures of Effectiveness					
Department rating on Facebook (1-5 rating)	n/a	5	4.9	5	4.9
Number of Likes for Facebook	1,750	8266	7,000	9500	8,000
Measures of Efficiency					
Monthly Operations Cost	\$23,960	\$25,403	\$26,736	\$26,502	\$27,401
Division Expenditures per capita	\$7.03	\$7.40	\$7.73	\$7.60	\$7.74

Parks and Recreation

Recreation Programs	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	10.30	10.70	10.70	10.70	10.70
# of Summer camp seasonal workers	16	0	18	18	18
# of Stevenson park pool seasonal workers	16	11	16	15	16
Division Expenditures	\$1,019,876	\$807,970	\$1,155,386	\$1,133,283	\$1,207,244
Outputs					
# of Fitness Classes	1,670	1,399	1,400	1,860	1,862
# of fitness program types	11	9	12	10	10
# of trips offered by Senior Citizen Program	59	14	55	25	55
# of events offered by Senior Citizen Program	111	35	75	42	75
# of weekly programs offered by Senior Citizen Program	28	6	32	16	32
# of visits to Sesquicentennial Pool	13,173	4,680	13,000	8,197	11,000
Total # of participants registered for Summer Camp	540	0	570	570	570
Total # of participants registered for Swim Lessons	303	0	300	331	340
# of teams registered in adult leagues	166	122	175	162	220
Measures of Effectiveness					
% of Events actually held	97%	67%	90%	87%	97%
% of households registered using CivicRec	85%	100%	100%	100%	100%
Average monthly attendance at Senior Citizen Programs	1,365	500	1,200	600	1,000
% of participants "satisfied" with Summer Camp Program	98%	N/A	98%	98%	98%
% of participants "satisfied" with Swim Lesson Program	90%	N/A	93%	93%	94%
% of participants "satisfied" with Fitness Programs	92%	90%	92%	90%	93%
% of participants "satisfied" with Senior Citizen Program	97%	92%	98%	98%	98%
Measures of Efficiency					
Monthly Operational Costs	\$84,990	\$67,331	\$96,282	\$94,440	\$100,604
Division Expenditures per capita	\$24.93	\$19.60	\$27.84	\$27.10	\$28.41

Parks and Recreation

Parks Operations	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
# of full time equivalents	10.80	12.20	12.20	12.20	12.60
Division Expenditures	\$1,424,106	\$1,360,741	\$1,518,589	\$1,930,124	\$1,670,171
Outputs					
Total # of Maintenance Work Orders for Parks/Facilities logged	1,142	988	1,600	1,392	1,600
Total acres of Athletic fields	115.2	115.2	115.2	115.2	115.2
Total acres of Park turf areas	110.08	110.08	110.08	110.08	110.08
# of Parks maintained by the City	8	8	8	8	8
# of Special Projects Requested	8	7	7	7	7
# of parks mowed	8	8	8	8	8
Total dollars spent for dead tree removal	\$9,000	\$10,000	\$10,000	\$10,000	\$10,000
Measures of Effectiveness					
# of Parks work orders completed within 5 days	125	140	140	140	140
% of Work Orders for Parks completed within 5 Days	95%	95%	95%	95%	95%
Measures of Efficiency					
Monthly Operational Cost	\$118,676	\$113,395	\$126,549	\$160,844	\$139,181
Division Expenditures per capita	\$34.81	\$33.01	\$36.59	\$46.15	\$39.30

Parks and Recreation

Facility Operations	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Adopted
Inputs					
Division Expenditures	\$1,092,244	\$1,001,321	\$1,041,805	\$941,439	\$792,000
Outputs					
Total square footage of City building facilities*	97,027	155,359	155,359	155,359	155,359
Total # of Maintenance Work Orders for Buildings logged	627	800	800	800	800
Measures of Effectiveness					
# of work orders completed within 5 days	600	700	700	700	700
% of Work Orders for Building Maintenance completed within 5 days	93%	95%	95%	95%	95%
Average janitorial services cost per sq. foot (not including supplies)	\$1.42	\$1.01	\$1.01	\$1.01	\$1.01
Measures of Efficiency					
Monthly Operational Costs	\$91,020	\$83,443	\$86,817	\$78,453	\$66,000
Division Expenditures per capita	\$26.70	\$24.29	\$25.10	\$22.51	\$18.64

PARKS AND RECREATION
DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION	\$304,495	\$320,830	\$320,427	\$218,604	\$318,018	\$328,814	2.5%
RECREATION PROGRAM	799,746	1,155,386	1,189,774	617,002	1,133,283	1,207,244	4.5%
PARKS OPERATIONS	1,394,407	1,518,589	1,981,132	1,031,182	1,930,124	1,670,171	10.0%
FACILITY OPERATIONS	1,001,321	1,041,805	941,439	692,718	941,439	792,000	-24.0%
DEPARTMENT TOTAL	\$3,499,969	\$4,036,610	\$4,432,772	\$2,559,506	\$4,322,864	\$3,998,230	-1.0%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
PERSONNEL AND BENEFITS	\$1,415,865	\$1,781,489	\$1,781,489	\$1,040,708	\$1,671,678	\$1,845,669	3.6%
SUPPLIES	200,944	202,945	205,661	124,085	205,574	195,475	-3.7%
MAINTENANCE	347,395	355,810	376,613	256,678	376,613	488,276	37.2%
SERVICES	1,462,323	1,696,366	1,615,586	1,118,021	1,615,586	1,432,310	-15.6%
CAPITAL OUTLAY	73,441	0	453,423	20,013	453,413	36,500	0.0%
CLASSIFICATION TOTAL	\$3,499,969	\$4,036,610	\$4,432,772	\$2,559,506	\$4,322,864	\$3,998,230	-1.0%

FULL-TIME EQUIVALENTS BY DIVISION

DIVISION	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY21 TO FY22
ADMINISTRATION	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
RECREATION PROGRAM	10.30	10.70	10.70	10.70	10.70	10.70	0.0%
PARKS OPERATIONS	10.80	12.20	12.20	12.20	12.20	12.60	3.3%
PERSONNEL TOTAL	23.10	24.90	24.90	24.90	24.90	25.30	3.3%

6401 - PARKS & RECREATION ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-6401-451.4110	FULLTIME SALARIES & WAGES	\$199,062	\$206,966	\$206,966	\$142,295	\$204,842	\$212,780
001-6401-451.4130	OVERTIME PAY	2,423	2,112	2,112	1,198	1,725	2,170
001-6401-451.4131	HOLIDAY HRS WORKED	81	0	0	713	1,027	0
001-6401-451.4143	LONGEVITY PAY	1,855	1,975	1,975	1,975	1,975	2,095
001-6401-451.4144	VEHICLE ALLOWANCE	0	0	0	0	0	0
001-6401-451.4145	INCENTIVE-CERTIFICATION PAY	0	0	0	0	0	900
001-6401-451.4149	CELL PHONE ALLOWANCE	697	720	720	492	708	720
001-6401-451.4710	SOCIAL SECURITY/MEDICARE	14,993	15,566	15,566	10,706	15,413	16,078
001-6401-451.4720	TMRS RETIREMENT	32,650	35,076	35,076	24,194	34,829	36,123
001-6401-451.4810	HEALTH/DENTAL INSURANCE	18,635	19,367	19,367	12,978	18,682	19,160
001-6401-451.4820	LIFE INSURANCE	558	605	605	431	620	625
001-6401-451.4830	DISABILITY INSURANCE	658	713	713	602	867	909
001-6401-451.4840	WORKERS COMP INSURANCE	116	227	227	155	223	215
001-6401-451.4850	EAP SERVICES	116	116	116	84	121	116
001-6401-451.4890	FLEX PLAN ADMINISTRATION	43	43	43	31	45	43
TOTAL PERSONNEL & BENEFITS		\$271,886	\$283,486	\$283,486	\$195,855	\$281,077	\$291,934
50 - SUPPLIES							
001-6401-451.5200	PERSONNEL SUPPLIES	\$527	\$450	\$450	\$0	\$450	\$450
001-6401-451.5400	OPERATING SUPPLIES	3,622	3,500	3,500	1,566	3,500	3,000
001-6401-451.5800	OPERATING EQUIPMENT<\$5000	5,531	800	800	379	800	500
TOTAL SUPPLIES		\$9,680	\$4,750	\$4,750	\$1,946	\$4,750	\$3,950
70 - SERVICES							
001-6401-451.7400	OPERATING SERVICES	\$1,306	\$100	\$100	\$0	\$100	\$300
001-6401-451.7401	POSTAL/COURIER SERVICES	213	400	900	471	900	500
001-6401-451.7510	TRAINING	876	1,264	949	114	949	1,300
001-6401-451.7520	TRAVEL EXPENSES & REIMBURSE	1,095	2,350	1,762	0	1,762	2,350
001-6401-451.7530	MEMBERSHIPS	445	480	480	445	480	480
001-6401-451.7800	CONTRACT SERVICES	18,993	15,000	15,000	15,000	15,000	15,000
001-6401-451.7802	CREDIT CARD FEES	0	13,000	13,000	4,773	13,000	13,000
TOTAL SERVICES		\$22,928	\$32,594	\$32,191	\$20,803	\$32,191	\$32,930
6401 - PARKS & RECREATION ADMINISTRATION		\$304,495	\$320,830	\$320,427	\$218,604	\$318,018	\$328,814

ACCOUNT NUMBER	ACCOUNT NAME	FY20	FY21	FY21	FY21	FY21	FY22
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/21	YEAR END ESTIMATE	ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-6420-452.4110	FULLTIME SALARIES & WAGES	\$205,407	\$225,453	\$225,453	\$132,680	\$191,001	\$218,315
001-6420-452.4120	PART-TIME WAGES	3,483	0	0	0	0	0
001-6420-452.4130	OVERTIME PAY	1,600	2,112	2,112	1,452	2,091	2,170
001-6420-452.4131	HOLIDAY HRS WORKED	28	0	0	155	223	0
001-6420-452.4143	LONGEVITY PAY	1,330	1,175	1,175	1,106	1,106	1,115
001-6420-452.4144	VEHICLE ALLOWANCE	0	0	0	0	0	0
001-6420-452.4145	INCENTIVE-CERTIFICATE PAY	6,925	5,100	5,100	3,600	5,182	7,200
001-6420-452.4149	CELL PHONE ALLOWANCE	119	0	0	0	0	420
001-6420-452.4190	TERMINATIONS PAYOUTS	0	0	0	2,439	2,439	0
001-6420-452.4220	PART-TIME WAGES W/O BENEFITS	190	0	0	0	0	0
001-6420-452.4710	SOCIAL SECURITY/MEDICARE	15,819	17,099	17,099	10,172	14,644	16,475
001-6420-452.4720	TMRS RETIREMENT	35,029	38,731	38,731	23,350	33,614	37,867
001-6420-452.4810	HEALTH/DENTAL INSURANCE	33,756	35,649	35,649	21,430	30,850	38,049
001-6420-452.4820	LIFE INSURANCE	589	669	669	413	594	655
001-6420-452.4830	DISABILITY INSURANCE	693	788	788	577	831	954
001-6420-452.4840	WORKERS COMP INSURANCE	194	252	252	257	370	556
001-6420-452.4850	EAP SERVICES	208	232	232	151	218	232
001-6420-452.4890	FLEX PLAN ADMINISTRATION	255	271	271	132	190	179
TOTAL PERSONNEL & BENEFITS		\$305,623	\$327,531	\$327,531	\$197,915	\$283,353	\$324,187
50 - SUPPLIES							
001-6420-452.5200	PERSONNEL SUPPLIES	\$1,017	\$525	\$525	\$471	\$525	\$525
001-6420-452.5400	OPERATING SUPPLIES	14,431	16,000	16,000	11,358	16,000	15,000
001-6420-452.5800	OPERATING EQUIPMENT <\$5000	5,605	4,000	4,000	1,507	4,000	3,500
TOTAL SUPPLIES		\$21,053	\$20,525	\$20,525	\$13,336	\$20,525	\$19,025
70 - SERVICES							
001-6420-452.7400	OPERATING SERVICES	\$7,036	\$10,000	\$9,544	\$7,599	\$9,544	\$10,000
001-6420-452.7510	TRAINING	1,939	4,660	3,495	2,908	3,495	4,660
001-6420-452.7520	TRAVEL EXPENSES & REIMBURSE	2,121	4,810	3,607	72	3,607	3,610
001-6420-452.7530	MEMBERSHIPS	553	600	600	147	600	600
001-6420-452.7612	TELEPHONE/COMMUNICATIONS	0	0	456	0	456	0
001-6420-452.7800	CONTRACT SERVICES	18,496	17,000	17,000	9,838	17,000	18,000
001-6420-452.7910	COMMUNITY EVENTS/PROGRAMS	73,931	79,000	84,235	60,299	84,235	90,500
TOTAL SERVICES		\$104,076	\$116,070	\$118,937	\$80,863	\$118,937	\$127,370
80 - CAPITAL OUTLAY							
001-6420-456.8400	CAPITAL OPERATING EQUIP	\$0	\$0	\$30,000	\$12,790	\$30,000	\$0
TOTAL OUTLAY CAPITAL		\$0	\$0	\$30,000	\$12,790	\$30,000	\$0
6420 - RECREATION PROGRAMS		\$430,752	\$464,126	\$496,993	\$304,905	\$452,815	\$470,582

ACCOUNT NUMBER	ACCOUNT NAME	FY20	FY21	FY21	FY21	FY21	FY22
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/21	YEAR END ESTIMATE	ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-6422-452.4130	OVERTIME PAY	\$416	\$24,282	\$24,282	\$0	\$24,282	\$24,952
001-6422-452.4710	SOCIAL SECURITY/MEDICARE	29	1,858	1,858	0	1,858	1,909
001-6422-452.4720	TMRS RETIREMENT	67	4,022	4,022	0	4,022	4,120
001-6422-452.4840	WORKERS COMP INSURANCE	0	261	261	0	261	252
	TOTAL PERSONNEL & BENEFITS	\$511	\$30,423	\$30,423	\$0	\$30,423	\$31,233
50 - SUPPLIES							
001-6422-452.5400	OPERATING SUPPLIES	\$5,180	\$4,150	\$5,170	\$1,604	\$5,170	\$4,000
	TOTAL SUPPLIES	\$5,180	\$4,150	\$5,170	\$1,604	\$5,170	\$4,000
70 - SERVICES							
001-6422-452.7400	OPERATING SERVICES	\$0	\$2,000	\$1,905	\$0	\$1,905	\$2,000
001-6422-452.7401	POSTAL/COURIER SERVICES	\$0	\$0	\$0	\$37	\$0	\$0
001-6422-452.7481	TRANSPORTATION SERVICES	0	6,600	6,600	0	6,600	6,000
001-6422-452.7830	RENTAL	0	4,900	4,900	0	4,900	6,400
001-6422-452.7910	COMMUNITY EVENTS/PROGRAMS	17,365	75,580	77,895	68,939	77,895	74,000
	TOTAL SERVICES	\$17,365	\$89,080	\$91,300	\$68,976	\$91,300	\$88,400
6422 - JULY 4TH PROGRAM		\$23,056	\$123,653	\$126,893	\$70,580	\$126,893	\$123,633

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-6423-452.4222	SEASONAL WAGES	\$0	\$105,257	\$105,257	\$17,188	\$105,257	\$108,164
001-6423-452.4710	SOCIAL SECURITY/MEDICARE	0	8,052	8,052	1,315	8,052	8,275
001-6423-452.4840	WORKERS COMP INSURANCE	0	1,010	1,010	158	1,010	935
	TOTAL PERSONNEL & BENEFITS	\$0	\$114,319	\$114,319	\$18,661	\$114,319	\$117,373
50 - SUPPLIES							
001-6423-452.5200	PERSONNEL SUPPLIES	\$680	\$2,450	\$2,450	\$1,869	\$2,450	\$2,500
001-6423-452.5400	OPERATING SUPPLIES	3,030	13,800	13,800	5,253	13,800	10,000
	TOTAL SUPPLIES	\$3,709	\$16,250	\$16,250	\$7,123	\$16,250	\$12,500
70 - SERVICES							
001-6423-452.7400	OPERATING SERVICES	\$0	\$150	\$150	\$102	\$150	\$150
001-6423-452.7481	TRANSPORTATION SERVICES	0	10,000	10,000	0	10,000	10,000
001-6423-452.7510	TRAINING	0	0	0	0	0	200
001-6423-452.7520	TRAVEL EXPENSES & REIMBURSE	0	500	375	98	375	200
001-6423-452.7612	TELEPHONE/COMMUNICATIONS	139	500	500	221	500	100
001-6423-452.7910	COMMUNITY EVENTS/PROGRAMS	0	32,000	32,000	1,839	32,000	32,000
	TOTAL SERVICES	\$139	\$43,150	\$43,025	\$2,261	\$43,025	\$42,650
6423 - SUMMER DAY CAMP PROGRAM		\$3,848	\$173,719	\$173,594	\$28,044	\$173,594	\$172,523

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
50 - SUPPLIES							
001-6424-458.5200	PERSONNEL SUPPLIES	\$48	\$200	\$200	\$113	\$113	\$200
001-6424-458.5400	OPERATING SUPPLIES	18,865	13,000	11,686	10,036	11,686	14,000
	TOTAL SUPPLIES	\$18,913	\$13,200	\$11,886	\$10,150	\$11,799	\$14,200
60 - MAINTENANCE							
001-6424-458.6210	LANDSCAPING	\$2,672	\$2,500	\$2,510	\$2,338	\$2,510	\$2,500
	TOTAL MAINTENANCE	\$2,672	\$2,500	\$2,510	\$2,338	\$2,510	\$2,500
70 - SERVICES							
001-6424-458.7400	OPERATING SERVICES	\$27,347	\$27,700	\$31,362	\$30,962	\$31,362	\$32,000
001-6424-458.7510	TRAINING	297	1,425	297	0	297	1,425
001-6424-458.7520	TRAVEL EXPENSES & REIMBURSE	0	2,700	0	0	0	1,600
001-6424-458.7530	MEMBERSHIPS	175	200	200	200	200	200
001-6424-458.7910	COMMUNITY EVENTS/PROGRAMS	0	0	0	0	0	0
001-6424-458.7922	KFB BEAUTIFICATION GRANTS	4,000	2,000	2,000	0	2,000	2,000
	TOTAL SERVICES	\$31,819	\$34,025	\$33,859	\$31,162	\$33,859	\$37,225
6424 - KEEP FRIENDSWOOD BEAUTIFUL		\$53,404	\$49,725	\$48,255	\$43,649	\$48,168	\$53,925

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-6428-452.4222	SEASONAL WAGES	\$30,811	\$68,925	\$68,925	\$9,419	\$68,925	\$70,805
001-6428-452.4710	SOCIAL SECURITY/MEDICARE	2,357	5,273	5,273	721	5,273	5,417
001-6428-452.4840	WORKERS COMP INSURANCE	156	662	662	91	662	612
	TOTAL PERSONNEL & BENEFITS	\$33,324	\$74,860	\$74,860	\$10,231	\$74,860	\$76,834
50 - SUPPLIES							
001-6428-452.5200	PERSONNEL SUPPLIES	\$1,173	\$2,200	\$2,200	\$1,206	\$2,200	\$1,500
001-6428-452.5400	OPERATING SUPPLIES	1,651	2,050	2,750	1,521	2,750	2,000
001-6428-452.5495	CHEMICALS	21,479	18,000	14,000	6,822	14,000	18,000
001-6428-452.5620	JANITORIAL SUPPLIES	88	500	700	0	700	300
001-6428-452.5800	OPERATING EQUIPMENT<\$5000	2,193	2,950	6,650	6,068	6,650	3,000
	TOTAL SUPPLIES	\$26,584	\$25,700	\$26,300	\$15,617	\$26,300	\$24,800
60 - MAINTENANCE							
001-6428-452.6210	LANDSCAPING	\$79	\$500	\$300	\$0	\$300	\$500
001-6428-452.6561	SWIMMING POOL MAINTENANCE	1,264	1,500	1,800	1,003	1,800	41,018
001-6428-452.6600	FACILITY MAINTENANCE	4,886	3,000	3,000	2,894	3,000	4,000
	TOTAL MAINTENANCE	\$6,229	\$5,000	\$5,100	\$3,897	\$5,100	\$45,518
70 - SERVICES							
001-6428-452.7400	OPERATING SERVICES	\$5,342	\$1,000	\$55	\$0	\$55	\$1,000
001-6428-452.7510	TRAINING - STEVENSON POOL	0	90	67	18	67	50
001-6428-452.7520	TRAVEL EXPENSES & REIMBURSE	0	50	37	0	37	50
001-6428-452.7611	ELECTRICITY	10,882	13,770	13,770	9,188	13,770	13,770
001-6428-452.7612	TELEPHONE/COMMUNICATIONS	0	1,560	1,560	0	1,560	0
001-6428-452.7613	NATURAL GAS	4,846	2,870	3,815	4,446	3,815	4,400
001-6428-452.7620	JANITORIAL SERVICES	425	1,500	1,500	810	1,500	1,500
001-6428-452.7800	CONTRACT SERVICES	5,333	6,000	5,300	2,400	5,300	5,000
	TOTAL SERVICES	\$26,827	\$26,840	\$26,104	\$16,862	\$26,104	\$25,770
6428 - STEVENSON PARK POOL		\$92,963	\$132,400	\$132,364	\$46,607	\$132,364	\$172,922

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-6429-452.4110	FULLTIME SALARIES & WAGES	\$107,303	\$110,087	\$110,087	\$74,450	\$107,175	\$111,006
001-6429-452.4120	PART-TIME WAGES	0	0	0	0	0	0
001-6429-452.4130	OVERTIME PAY	1,695	3,167	3,167	6	8	3,254
001-6429-452.4143	LONGEVITY PAY	980	1,120	1,120	1,120	1,120	1,240
001-6429-452.4145	INCENTIVE-CERTIFICATE PAY	600	600	600	450	648	600
001-6429-452.4220	PART-TIME WAGES W/O BENEFITS	16,208	16,029	16,029	8,689	12,508	16,820
001-6429-452.4710	SOCIAL SECURITY/MEDICARE	9,265	9,577	9,577	6,166	8,877	9,728
001-6429-452.4720	TMRS RETIREMENT	17,695	19,044	19,044	12,532	18,041	19,179
001-6429-452.4810	HEALTH/DENTAL INSURANCE	17,898	19,341	19,341	12,799	18,424	19,139
001-6429-452.4820	LIFE INSURANCE	301	323	323	224	322	326
001-6429-452.4830	DISABILITY INSURANCE	354	380	380	313	451	474
001-6429-452.4840	WORKERS COMP INSURANCE	696	1,366	1,366	853	1,228	1,279
001-6429-452.4850	EAP SERVICES	116	116	116	84	121	116
001-6429-452.4890	FLEX PLAN ADMINISTRATION	43	43	43	31	45	43
TOTAL PERSONNEL & BENEFITS		\$173,155	\$181,193	\$181,193	\$117,716	\$168,967	\$183,205
50 - SUPPLIES							
001-6429-452.5200	PERSONNEL SUPPLIES	\$259	\$150	\$150	\$0	\$150	\$300
001-6429-452.5301	FUEL	1,609	3,240	3,240	277	3,240	3,200
001-6429-452.5400	OPERATING SUPPLIES	3,575	3,000	3,000	674	3,000	2,500
001-6429-452.5800	OPERATING EQUIPMENT<\$5000	7,215	4,500	4,500	1,454	4,500	4,500
TOTAL SUPPLIES		\$12,658	\$10,890	\$10,890	\$2,404	\$10,890	\$10,500
60 - MAINTENANCE							
001-6429-452.6300	VEHICLE MAINTENANCE	\$1,311	\$2,000	\$3,000	\$759	\$3,000	\$2,000
TOTAL MAINTENANCE		\$1,311	\$2,000	\$3,000	\$759	\$3,000	\$2,000
70 - SERVICES							
001-6429-452.7311	VEHICLE INSURANCE	\$1,632	\$1,630	\$1,630	\$1,149	\$1,630	\$1,906
001-6429-452.7400	OPERATING SERVICES	0	0	0	0	0	0
001-6429-452.7401	POSTAL/COURIER SERVICES	4	50	50	5	50	50
001-6429-452.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500	500
001-6429-452.7510	TRAINING	0	150	112	100	112	150
001-6429-452.7520	TRAVEL EXPENSES & REIMBURSE	0	200	150	0	150	200
001-6429-452.7612	TELEPHONE/COMMUNICATIONS	0	150	150	0	150	150
001-6429-452.7910	COMMUNITY EVENTS/PROGRAMS	6,964	15,000	14,000	1,085	14,000	15,000
TOTAL SERVICES		\$8,599	\$17,680	\$16,592	\$2,338	\$16,592	\$17,956
6429 - SENIOR ACTIVITY CENTER		\$195,723	\$211,763	\$211,675	\$123,217	\$199,449	\$213,661

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
40 - PERSONNEL & BENEFITS							
001-6430-456.4110	FULLTIME SALARIES & WAGES	\$392,074	\$477,633	\$476,838	\$321,925	\$463,430	\$537,645
001-6430-456.4120	PART-TIME WAGES	45,689	38,870	38,870	23,164	33,346	19,435
001-6430-456.4130	OVERTIME PAY	7,439	10,558	10,558	4,528	6,518	10,848
001-6430-456.4131	HOLIDAY HRS WORKED	351	0	795	915	1,317	0
001-6430-456.4143	LONGEVITY PAY	3,305	3,375	3,375	3,586	3,586	3,565
001-6430-456.4145	INCENTIVE-CERTIFICATE PAY	2,275	2,400	2,400	1,800	2,591	600
001-6430-456.4149	CELL PHONE ALLOWANCE	1,351	1,620	1,620	512	737	960
001-6430-456.4190	TERMINATION PAYOUTS	395	0	0	0	0	0
001-6430-456.4710	SOCIAL SECURITY/MEDICARE	33,321	39,609	39,609	26,386	37,985	42,862
001-6430-456.4720	TMRS RETIREMENT	72,480	88,461	88,461	58,786	84,626	94,526
001-6430-456.4810	HEALTH/DENTAL INSURANCE	67,100	97,905	97,905	52,393	75,423	100,192
001-6430-456.4820	LIFE INSURANCE	1,107	1,386	1,386	957	1,378	1,551
001-6430-456.4830	DISABILITY INSURANCE	1,320	1,670	1,670	1,359	1,956	2,256
001-6430-456.4840	WORKERS COMP INSURANCE	2,277	5,144	5,144	3,358	4,835	5,360
001-6430-456.4850	EAP SERVICES	612	653	653	446	643	711
001-6430-456.4890	FLEX PLAN ADMINISTRATION	269	393	393	214	309	393
	TOTAL PERSONNEL & BENEFITS	\$631,366	\$769,677	\$769,677	\$500,330	\$718,679	\$820,904
50 - SUPPLIES							
001-6430-456.5200	PERSONNEL SUPPLIES	\$7,606	\$10,500	\$10,709	\$6,619	\$10,709	\$7,500
001-6430-456.5300	VEHICLE SUPPLIES	221	0	0	0	\$0	0
001-6430-456.5301	FUEL	9,363	9,280	9,280	7,956	\$9,280	9,500
001-6430-456.5400	OPERATING SUPPLIES	19,138	18,000	23,000	15,287	\$23,000	18,000
001-6430-456.5600	FACILITY SUPPLIES	0	0	0	0	\$0	0
001-6430-456.5620	JANITORIAL SUPPLIES	5,669	8,000	11,000	9,516	\$11,000	7,000
001-6430-456.5800	OPERATING EQUIPMENT < \$5000	20,528	32,700	23,779	13,646	\$23,779	35,500
	TOTAL SUPPLIES	\$62,526	\$78,480	\$77,768	\$53,025	\$77,768	\$77,500
60 - MAINTENANCE							
001-6430-456.6210	LANDSCAPING	\$13,423	\$20,000	\$17,192	\$12,261	\$17,192	\$20,000
001-6430-456.6220	LIGHTING MAINTENANCE	37,221	24,000	31,500	14,165	\$31,500	24,000
001-6430-456.6300	VEHICLE MAINTENANCE	7,739	7,100	12,600	9,193	\$12,600	10,000
001-6430-456.6400	OPERATING MAINTENANCE	80,493	109,000	80,470	55,690	\$80,470	160,258
001-6430-456.6600	FACILITY MAINTENANCE	4,148	0	0	0	\$0	0
001-6430-456.6800	EQUIPMENT MAINTENANCE	7,134	4,000	9,660	8,277	\$9,660	12,000
	TOTAL MAINTENANCE	\$150,159	\$164,100	\$151,422	\$99,585	\$151,422	\$226,258
70 - SERVICES							
001-6430-456.7311	VEHICLE INSURANCE	\$5,148	\$4,362	\$4,362	\$3,036	\$4,362	\$5,263
001-6430-456.7400	OPERATING SERVICES	10,730	500	25,830	20,280	\$25,830	500
001-6430-456.7498	JUDGMENTS & DAMAGE CLAIMS	1,800	500	500	0	\$500	1,000
001-6430-456.7510	TRAINING	2,010	1,830	1,372	1,137	\$1,372	1,800
001-6430-456.7520	TRAVEL EXPENSES & REIMBURSE	1,482	1,830	1,372	0	\$1,372	1,200
001-6430-456.7530	MEMBERSHIPS	557	320	320	100	\$320	500
001-6430-456.7611	ELECTRICITY	74,226	97,760	97,760	73,014	\$97,760	80,000
001-6430-456.7612	TELEPHONE/COMMUNICATIONS	38	1,400	2,280	266	\$2,280	300
001-6430-456.7613	NATURAL GAS	0	530	530	0	\$530	500
001-6430-456.7620	JANITORIAL SERVICES	55,501	60,640	60,640	43,695	\$60,640	56,000
001-6430-456.7625	SAFETY SERVICES	1,744	2,400	2,400	1,300	\$2,400	2,000
001-6430-456.7680	MOWING SERVICES	290,053	294,500	321,716	199,999	\$321,716	321,716
001-6430-456.7690	HOA MAINTENANCE FEES	2,090	2,130	2,130	1,850	\$2,130	2,000
001-6430-456.7800	CONTRACT SERVICES	1,536	2,700	2,700	1,542	\$2,700	2,000
001-6430-456.7830	RENTAL	0	3,000	3,000	851	\$3,000	4,000
001-6430-456.7831	VEHICLE LEASE-INTERNAL	30,000	31,930	31,930	23,949	\$31,930	35,230
	TOTAL SERVICES	\$476,916	\$506,332	\$558,842	\$371,018	\$558,842	\$514,009
80 - CAPITAL OUTLAY							
001-6430-456.8200	OTHER PROPERTY IMPROVEMENTS	\$0	\$0	\$416,189	\$0	\$416,189	\$0
001-6430-456.8400	CAPITAL OPERATING EQUIP	\$6,429	\$0	\$0	\$0	\$0	\$0
001-6430-456.8800	CAPITAL EQUIPMENT	67,012	0	7,234	7,224	7,224	31,500
	TOTAL OUTLAY CAPITAL	\$73,441	\$0	\$423,423	\$7,224	\$423,413	\$31,500
6430 - PARKS OPERATIONS		\$1,394,407	\$1,518,589	\$1,981,132	\$1,031,182	\$1,930,124	\$1,670,171

ACCOUNT NUMBER	ACCOUNT NAME	FY20 ACTUAL	FY21 ORIGINAL BUDGET	FY21 AMENDED BUDGET	FY21 YTD 6/30/21	FY21 YEAR END ESTIMATE	FY22 ADOPTED BUDGET
50 - SUPPLIES							
001-6460-419.5400	OPERATING SUPPLIES	\$26,246	\$23,000	\$26,122	\$14,752	\$26,122	\$23,000
001-6460-419.5600	FACILITY SUPPLIES	0	0	0	0	0	0
001-6460-419.5800	OPERATING EQUIPMENT<\$5000	5,658	6,000	6,000	4,129	6,000	6,000
001-6460-419.5820	SECURITY CAMERA EQUIPMENT	8,737	0	0	0	0	0
	TOTAL SUPPLIES	\$40,641	\$29,000	\$32,122	\$18,881	\$32,122	\$29,000
60 - MAINTENANCE							
001-6460-419.6210	LANDSCAPING	\$488	\$1,000	\$1,000	\$0	\$1,000	\$1,000
001-6460-419.6220	LIGHTING MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$3,000
001-6460-419.6600	FACILITY MAINTENANCE	139,697	118,210	193,543	140,046	193,543	152,000
001-6460-419.6610	BUILDING RENOVATIONS	0	0	0	0	0	0
001-6460-419.6620	CONTINGENCY	37,427	50,000	7,038	0	7,038	50,000
001-6460-419.6800	EQUIPMENT MAINTENANCE	8,900	7,000	7,000	5,335	7,000	0
001-6460-419.6801	EMERGENCY GENERATOR MAINT	514	6,000	6,000	4,718	6,000	6,000
	TOTAL MAINTENANCE	\$187,026	\$182,210	\$214,581	\$150,099	\$214,581	\$212,000
70 - SERVICES							
001-6460-419.7400	OPERATING SERVICES	\$2,800	\$0	\$41,021	\$39,013	\$41,021	\$0
001-6460-419.7611	ELECTRICITY	174,061	200,000	200,000	157,674	200,000	175,000
001-6460-419.7612	TELEPHONE/COMMUNICATIONS	101,370	113,840	112,960	71,841	112,960	130,000
001-6460-419.7613	NATURAL GAS	5,764	6,820	6,820	5,667	6,820	6,000
001-6460-419.7620	JANITORIAL SERVICES	149,926	157,635	157,635	108,288	157,635	150,000
001-6460-419.7625	SAFETY SERVICES	7,266	8,500	8,500	5,129	8,500	8,500
001-6460-419.7680	MOWING SERVICES	42,712	46,600	46,600	30,977	46,600	46,500
001-6460-419.7800	CONTRACT SERVICES	21,257	28,200	28,200	13,906	28,200	25,000
001-6460-419.7830	RENTAL	4,498	5,000	5,000	3,244	5,000	5,000
001-6460-419.7832	BUILDING LEASE	264,000	264,000	88,000	88,000	88,000	0
	TOTAL SERVICES	\$773,654	\$830,595	\$694,736	\$523,738	\$694,736	\$546,000
80 - CAPITAL OUTLAY							
001-6460-419.8800	CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$5,000
	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$5,000
6460 - FACILITY OPERATIONS		\$1,001,321	\$1,041,805	\$941,439	\$692,718	\$941,439	\$792,000

Personnel by Department Schedule

Personnel By Department
Full-Time Equivalents
Three Year Comparison

	FY20 ACTUAL	FY21 YEAR END ESTIMATE	FY22 CURRENT SERVICES	FY22 FAW/DP	FY22 ADOPTED BUDGET
CITY ATTORNEY	2.10	2.10	2.10	0.00	2.10
TOTAL MAYOR & COUNCIL	2.10	2.10	2.10	0.00	2.10
MUNICIPAL CLERK	3.00	3.00	3.00	0.00	3.00
ELECTIONS	0.20	0.00	0.00	0.00	0.00
RECORDS MANAGEMENT*	2.00	1.00	2.00	0.00	2.00
TOTAL CITY SECRETARY	5.20	4.00	5.00	0.00	5.00
ADMINISTRATION	4.00	4.00	4.00	0.00	4.00
ECONOMIC DEVELOPMENT*	1.00	0.00	0.00	0.00	0.00
TOTAL CITY MANAGER	5.00	4.00	4.00	0.00	4.00
FINANCE - (GF)*	8.00	8.00	8.00	0.00	8.00
FINANCE - (WS)	4.00	4.00	4.00	0.00	4.00
MUNICIPAL COURT	5.60	5.60	5.60	0.00	5.60
TOTAL ADMINISTRATIVE SERVICES	17.60	17.60	17.60	0.00	17.60
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
HUMAN RESOURCES	5.00	5.00	5.00	0.00	5.00
INFORMATION TECHNOLOGY	5.00	5.00	5.00	1.00	6.00
INFORMATION TECHNOLOGY	5.00	5.00	5.00	1.00	6.00
ADMINISTRATION	5.00	5.00	5.00	0.00	5.00
COMMUNICATIONS	13.60	13.60	13.60	0.00	13.60
PATROL*	54.78	51.78	51.78	0.00	51.78
DOT PATROL	1.00	1.00	1.00	0.00	1.00
CRIMINAL INVESTIGATIONS*	12.00	15.00	15.00	0.00	15.00
ANIMAL CONTROL	4.00	4.00	4.00	0.00	4.00
TOTAL POLICE	90.38	90.38	90.38	0.00	90.38
ADMINISTRATION*	6.20	6.20	6.20	0.00	6.20
EMERGENCY MANAGEMENT	1.00	1.00	1.00	0.00	1.00
TOTAL FIRE MARSHAL	7.20	7.20	7.20	0.00	7.20
ADMINISTRATION	2.00	2.00	2.00	0.00	2.00
PLANNING AND ZONING	4.00	4.00	4.00	0.00	4.00
INSPECTION/CODE ENFORCEMENT	4.70	4.70	4.70	0.00	4.70
TOTAL COMMUNITY DEVELOPMENT	10.70	10.70	10.70	0.00	10.70
ADMINISTRATION - (GF)	2.00	2.00	2.00	0.00	2.00
ADMINISTRATION - (WS)	2.00	2.00	2.00	0.00	2.00
STREET OPERATIONS	13.00	13.00	13.00	0.00	13.00
DRAINAGE OPERATIONS	4.00	4.00	4.00	0.00	4.00
WATER UTILITIES	6.00	6.00	6.00	1.00	7.00
SEWER UTILITIES	7.00	7.00	7.00	0.00	7.00
WATER OPERATIONS	3.30	3.30	3.30	1.00	4.30
SEWER OPERATIONS	4.00	4.00	4.00	0.00	4.00
UTILITY CUSTOMER SERVICE	2.00	2.00	2.00	0.00	2.00
TOTAL PUBLIC WORKS	43.30	43.30	43.30	2.00	45.30
ENGINEERING (GF)	3.00	4.00	4.00	0.45	4.45
ENGINEERING (WS)	3.00	3.00	3.00	0.00	3.00
TOTAL ENGINEERING	6.00	7.00	7.00	0.45	7.45
ADMINISTRATION	14.97	14.97	14.97	0.65	15.62
TOTAL LIBRARY SERVICES	14.97	14.97	14.97	0.65	15.62
ADMINISTRATION	2.00	2.00	2.00	0.00	2.00
RECREATION PROGRAMS	10.30	10.70	10.70	0.00	10.70
PARKS OPERATIONS	10.80	12.20	12.20	0.40	12.60
TOTAL PARKS AND RECREATION	23.10	24.90	24.90	0.40	25.30
TOTAL PERSONNEL	235.55	236.15	237.15	4.50	241.65

*Position was restored in City Secretary's Office

*Two positions were eliminated in City Manager's Office

*Position was eliminated in Administrative Service's Office

*One Peace Officer position was transferred to new position within Criminal Investigation Division

*One part-time position was eliminated in Fire Marshal's Office; One full-time position was upgraded; One temporary position is being funded by a grant

Decision Packages

*2.0 FTEs were added to Public Works

*One part-time position in Parks was increased to a full-time position.

*1.0 FTE was added to Information Technology

*1.0 FTE was added to the Library

*0.45 FTE was added to Engineering for an intern position

Adopted Decision Packages and Forces at Work

GENERAL FUND

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
PD	Addition to Fleet - SRO	\$77,300	\$9,800	\$87,100		\$87,100
FVFD	EMS Contract Increase		\$82,600	\$82,600		\$82,600
FVFD	Fire Services Contract Increase		\$7,200	\$7,200		\$7,200
City Wide	Health Insurance Increase 5.4%		\$101,141	\$101,141		\$101,141
TOTAL FORCES AT WORK		\$77,300	\$200,741	\$278,041	\$0	\$278,041

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
HR	Salary Survey	\$20,000		\$20,000		\$20,000
City Wide	Merit 2.75%		\$502,604	\$502,604		\$502,604
HR	Insurance/Benefit Program		\$25,000	\$25,000		\$25,000
IT	Office 365		\$61,000	\$61,000		\$61,000
LIB	Digital Services Specialist		\$72,020	\$72,020	\$7,054	\$64,966
ENG	Engineering Intern		\$9,535	\$9,535		\$9,535
HR	Evaluation of Critical Facilities	\$20,000		\$20,000		\$20,000
IT	IT Business Analyst I	\$4,540	\$107,193	\$111,733		\$111,733
P&R	Parks Laborer (PT -> FT)		\$56,151	\$56,151	\$23,308	\$32,843
P&R	Disc Golf Gate	\$10,000		\$10,000		\$10,000
P&R	Lake Friendswood Gate Rail	\$3,500		\$3,500		\$3,500
P&R	Fencing replacement at Sportspark	\$60,000		\$60,000	\$34,742	\$25,258
P&R	Renwick Park Perimeter Fence	\$30,000		\$30,000		\$30,000
P&R	Stevenson Pool Party Deck Replacement	\$10,000		\$10,000		\$10,000
P&R	New Pool Cover	\$11,418	\$1,000	\$12,418		\$12,418
P&R	Splash Class (Level 0 Swim Class)		\$5,000	\$5,000	\$5,000	\$0
P&R	The Egg Drop		\$2,500	\$2,500	\$2,500	\$0
TOTAL DECISION PACKAGES		\$169,458	\$842,003	\$1,011,461	\$72,604	\$938,857

TOTAL FAW & DECISION PACKAGES FOR GENERAL FUND		\$246,758	\$1,042,744	\$1,289,502	\$72,604	\$1,216,898
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WATER AND SEWER FUND

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
PW	Southeast Water Purification Plant - CIP Program 2018-2022	\$810,000		\$810,000		\$810,000
PW	Bkhwk WW Operations increase @ 6.1%			\$139,051		\$139,051
City Wide	Health Insurance Increase 5.4%		\$16,846	\$16,846		\$16,846
TOTAL FORCES AT WORK		\$810,000	\$16,846	\$965,897	\$0	\$965,897

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
City Wide	Merit 2.75%		\$61,068	\$61,068		\$61,068
PW	Class 5 Truck with Utility Bed	\$67,500	\$5,500	\$73,000		\$73,000
PW	Mechanics Tools and Equipment	\$35,000		\$35,000		\$35,000
PW	Operations Maintenance Worker		\$59,087	\$59,087		\$59,087
PW	Class 5 Truck with Service Body	\$67,500	\$6,000	\$73,500		\$73,500
PW	Crew Leader		\$73,747	\$73,747		\$73,747
PW	Backhoe Replacement	\$125,000	\$6,000	\$131,000		\$131,000
TOTAL DECISION PACKAGES		\$295,000	\$211,402	\$506,402	\$0	\$506,402

TOTAL FAW & DECISION PACKAGES FOR WATER & SEWER FUND		\$1,105,000	\$228,248	\$1,472,299	\$0	\$1,472,299
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FY 2021-2022 SUBMITTED DECISION PACKAGES
(Not included in the Adopted Budget)

GENERAL FUND

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	NET TOTAL
P&R	Old Stevenson Pool Buildings Painting	\$5,000		\$5,000
P&R	Conex Container for Christmas Supplies	\$3,000		\$3,000
TOTAL UNFUNDED DECISION PACKAGES		\$8,000	\$0	\$8,000

WATER AND SEWER FUND

There were no unfunded decision packages for Water & Sewer Fund.

Tax Information

ESTIMATED AD VALOREM TAX COLLECTIONS - GCAD & HCAD Certified Roll

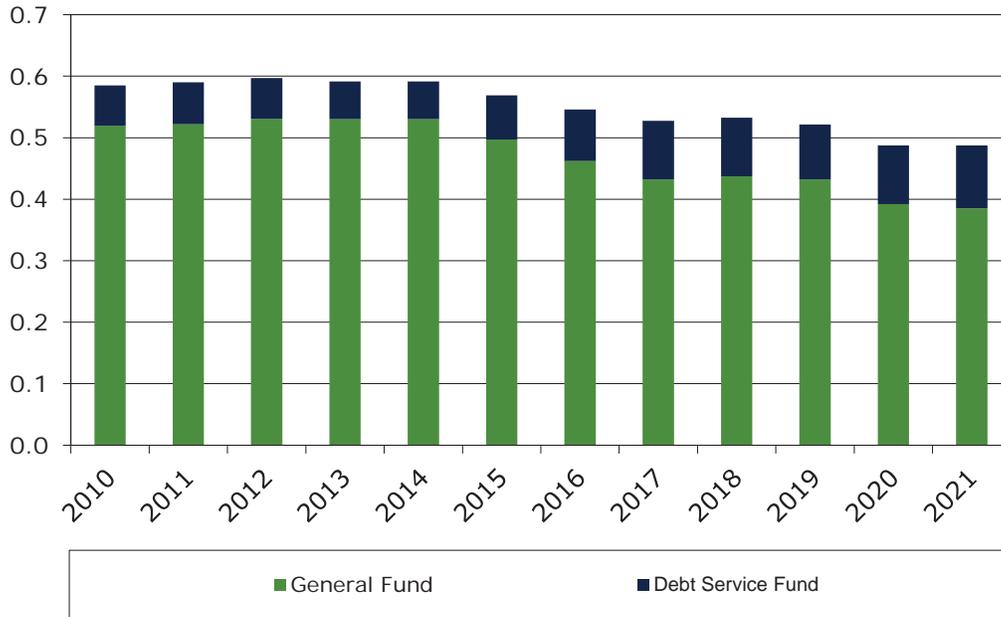
Estimated Taxable Value as of July 26, 2021	\$3,659,700,344	
Divided by 100	<u>100</u>	
Rate Base	\$36,597,003	
Tax Rate	<u>0.4873</u>	
Estimated Tax Levy	\$17,834,232	
Estimated Collection Rate	<u>100%</u>	
Adjusted Tax Collections, 2019-20		\$17,834,232
Estimated Value Over 65 Frozen Ceilings	\$583,867,003	
Divided by 100	<u>100</u>	
Rate Base	\$5,838,670	
Tax Rate	<u>0.4873</u>	
Estimated Collection Rate & Levy of Over 65 Frozen Ceilings	100%	\$2,845,266
ESTIMATED TOTAL TAX LEVY		<u>\$20,679,498</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
2006-07	2006	\$2,011,630,820	20%	\$0.5821	\$11,708,758	5.30%
2007-08	2007	\$2,134,576,240	20%	\$0.5764	\$12,303,697	5.10%
2008-09	2008	\$2,242,178,295	20%	\$0.5797	\$12,998,473	5.60%
2009-10	2009	\$2,271,459,062	20%	\$0.5797	\$13,167,648	1.30%
2010-11	2010	\$2,336,118,472	20%	\$0.5851	\$13,668,629	3.80%
2011-12	2011	\$2,362,929,430	20%	\$0.5902	\$13,947,215	2.00%
2012-13	2012	\$2,392,531,721	20%	\$0.5970	\$14,283,414	2.40%
2013-14	2013	\$2,502,557,278	20%	\$0.5914	\$14,653,660	2.60%
2014-15	2014	\$2,633,486,696	20%	\$0.5914	\$15,440,708	5.40%
2015-16	2015	\$2,926,095,717	20%	\$0.5687	\$16,403,663	6.20%
2016-17	2016	\$3,173,373,806	20%	\$0.5460	\$17,009,094	3.70%
2017-18	2017	\$3,408,383,083	20%	\$0.5273	\$17,569,799	3.30%
2018-19	2018	\$3,450,838,554	20%	\$0.5324	\$17,952,134	2.20%
2019-20	2019	\$3,672,191,991	20%	\$0.5214	\$18,699,976	4.20%
2020-21	2020	\$3,964,590,381 *	20%	\$0.4873	\$18,882,531	1.00%
2021-22	2021	\$4,243,567,347	20%	\$0.4873	\$20,679,498	9.50%

* Prior years' value and levy adjusted based on supplemental tax rolls after initial certification and budget adoption.

Historical Tax Rate Comparison



Fiscal Year	Tax Year	General Fund	Debt Service Fund	Total Tax Rate*
2010-11	2010	\$0.5198	\$0.0653	\$0.5851
2011-12	2011	\$0.5218	\$0.0684	\$0.5797
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	\$0.4323	\$0.0950	\$0.5273
2018-19	2018	\$0.4372	\$0.0952	\$0.5324
2019-20	2019	\$0.4322	\$0.0892	\$0.5214
2020-21	2020	\$0.3922	\$0.0952	\$0.4873
2021-22	2021	\$0.3851	\$0.1022	\$0.4873

* Tax Rate Includes 20% Homestead Exemption

**Sales Tax Revenue Comparison
FY20 through FY22**

Month of Receipt	FY20 Actual	FY21 Forecast	FY22 Adopted General Fund	FY22 Adopted Streets*	FY22 Adopted Economic Dev**	FY22 Adopted Budget
December	\$707,432	\$808,037	\$624,209	\$156,052	\$52,017	\$832,278
January	\$676,543	\$778,650	\$601,506	\$150,377	\$50,126	\$802,009
February	\$1,100,226	\$1,161,404	\$897,184	\$224,296	\$74,765	\$1,196,245
March	\$650,432	\$739,223	\$571,050	\$142,763	\$47,588	\$761,401
April	\$609,044	\$670,495	\$517,957	\$129,489	\$43,163	\$690,609
May	\$869,670	\$1,091,537	\$843,213	\$210,803	\$70,268	\$1,124,284
June	\$695,144	\$819,182	\$632,818	\$158,204	\$52,735	\$843,757
July	\$705,858	\$776,334	\$599,718	\$149,929	\$49,976	\$799,623
August	\$996,375	\$1,062,486	\$820,771	\$205,193	\$68,398	\$1,094,362
September	\$727,645	\$797,424	\$616,010	\$154,003	\$51,334	\$821,347
October	\$678,381	\$743,526	\$574,374	\$143,594	\$47,865	\$765,833
November	\$962,085	\$1,031,723	\$797,006	\$199,251	\$66,416	\$1,062,673
Total	\$9,378,835	\$10,480,021	\$8,095,816	\$2,023,954	\$674,651	\$10,794,421

*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 distributed in the following manner:

\$0.00375 for Streets maintenance and improvements

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

The sales tax revenue for Street improvements was reauthorized by voters on the November 2020 ballot.

Glossary
Abbreviations and Acronyms

(reviewed and updated annually)

ACCRUAL BASIS

Recognition of the financial effects of transactions, events and circumstances in the period(s) in which they occur regardless of when the cash is received or paid.

AD VALOREM TAX

A tax based on value (e.g., a property tax).

AMERICAN RESCUE PLAN ACT (ARPA)

The American Rescue Plan will deliver \$350 billion for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and bring back jobs. This federal funding, also known as Coronavirus State and Local Fiscal Recovery Funds, will provide the City with \$8.78 million dollars to be used on water, sewer, and broadband infrastructure.

AMORTIZATION

The process of paying the principal amount of an issue of bonds by the periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders. Payments are usually calculated to include interest in addition to a partial payment of the original principal amount.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

A set of financial statements comprising the financial report of the municipality that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB). The auditor's report is usually attached to the ACFR.

APPROPRIATION

A legal authorization granted by a legislative body (City Council) 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.

ASSETS

Resources owned by the City which have monetary value.

ASSIGNED FUND BALANCE

Fund balance amounts that are self-imposed by the City to be used for particular purpose. Fund balance can be assigned by the City Council or the City Manager, pursuant to the City's fund balance policy.

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 written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

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 CALENDAR

A time table with deadlines when particular tasks must be completed in order for council to approve the spending plan before the beginning of the next fiscal year.

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 fixed assets which are individually priced at more than \$5,000.

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).

COMPETITIVE BIDDING

A process of issuing a public bid with the intent that companies will put together their best proposal and compete for a specific project. By law, this process is required for every government agency that issues a bid. Competitive bidding creates a transparent environment that is open and fair.

CONTINGENCY

A budgeted account set aside to meet unforeseen circumstances.

CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY (CSFRF)

Coronavirus State and Local Fiscal Recovery Funds will deliver \$350 billion for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and bring back jobs. This federal funding, also known as the American Rescue Plan Act, will provide the City with \$8.78 million dollars to be used on water, sewer, and broadband infrastructure.

COST

The amount of money or other consideration exchanged for property or services. Costs may be incurred even before the money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

CURRENT ASSETS

Those assets that can be easily converted to cash within the current year.

CURRENT LIABILITIES

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

DEBT SERVICE

Annual payments of interest and principle that the City owes on money that it has borrowed.

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 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.

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.

DEPARTMENT

An organizational unit of the City which is responsible for overall management of a group of related major governmental functions, such as Public Works.

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.

EFFECTIVE TAX RATE

When compared to the same property, the tax rate which produces the same effect in terms of the total amount of taxes compared to the prior year.

ENCUMBRANCES

Budget authority that is set aside to pay for expenditures that have been committed either by authorization of a purchase order or by a contract.

ENTERPRISE FUND

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

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.

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.

FIXED ASSETS

The least liquid of assets such as land, buildings, equipment, and other improvements.

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 (FTE)

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 funds.

GENERAL FUND (GF)

The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS

Bonds for the payment of which the full faith and credit of the issuing government is pledged. In issuing its general obligation bonds, the City of Friendswood pledges to levy whatever property tax is needed to repay the bonds for a particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

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 ACCOUNTING STANDARDS BOARD (GASB)

An independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GOVERNMENTAL FUND TYPES

Those funds through which most governmental functions are typically financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Debt Service and Capital Projects Funds).

GRANTS

A payment of money from one governmental unit to another or from a government to a not-for-profit. Grants are often earmarked for a specific purpose or program.

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.

LIQUIDITY

Usually refers to the ability to convert assets (such as investments) into cash.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

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.

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.

MATURITY

The date upon which the principal of municipal bond becomes due and payable to the bondholder.

MODIFIED ACCRUAL BASIS

The basis of accounting in which revenues are recognized and recorded in the accounts when they are measurable, available and collectible in the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

NON-SPENDABLE FUND BALANCE

Fund balance amounts that cannot be spent because they are either not in spendable form, or for legal or contractual reason, must be kept intact. This classification includes prepaid items, notes receivable and the fund balance of the City's permanent fund.

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).

OPERATING BUDGET

That portion of a budget that pertains to daily operations which provides basic governmental services within a set period of time. The operating budget contains appropriations for such expenditures as personnel, commodities and contractual services

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 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.

PERFORMANCE MEASURES

Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

PERMANENT FUND

A governmental fund type used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs. The 1776 Park Fund is considered a permanent fund.

PROPERTY TAX

Ad Valorem taxes levied on both real and personal property, according to the assessed valuation and the tax rate.

PROPRIETARY FUND TYPES

A governmental accounting fund having profit and loss aspects; therefore, it uses the accrual rather than the modified accrual accounting method. The two types of proprietary funds are the Enterprise Fund and the Internal Service Fund.

PURCHASE ORDER

A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

REFUNDING BONDS

Bonds issued to retire bonds already outstanding.

RESTRICTED FUND BALANCE

Fund balance amounts that are constrained for specific purposes which are imposed by providers, such as creditors or amounts restricted due to constitutional provision or enabling legislation. This classification includes retirement of long-term debt, construction programs, City ordinances, and other federal and state grants.

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.

REVENUE BONDS

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

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.

UNASSIGNED FUND BALANCE

Includes the residual positive fund balance within the general fund which has not been classified as either non-spendable, restricted, committed or assigned. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

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

ACFR: Annual Comprehensive Financial Report
AED: Automated External Defibrillator
AICPA: American Institute of Certified Public Accountants
ARPA: American Rescue Plan Act
ASO: Administrative Services Office

B

BA: Budget Amendment
BPI: Bond Project Impact
BT: Budget Transfer

C

CCISD: Clear Creek Independent School District
CDD: Community Development Department
CDBG-DR: Community Development Block Grant – Disaster Recovery
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
CSFRF: Coronavirus State Fiscal Recovery Funds
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

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

HVAC: Heating, Ventilation, and Air Conditioning System
HMGP: Hazard Mitigation Grant Program
HR: Human Resources

I

I&I: Interest Infiltration and Inflow
I&S: Interest and Sinking (tax rate used for debt retirement)
IRS: Internal Revenue Service
IT: Information Technology

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
MYFP: Multi Year Financial Plan

N

NNRR: No New Revenue Rate

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
TDSHS: Texas Dept of State Health Services
TMRS: Texas Municipal Retirement System

V

VATR: Voter Approved Tax Rate
VOCA: Victims of Crimes Act
VRF: Vehicle Replacement Fund
VRP: Vehicle Replacement Plan

W

W&S or W/S: Water and Sewer

Y

YTD: Year to date

Z

ZZB: Zero Based Budgeting (revenues & expenses net to zero)

Adopted Budget and Tax Rate Ordinances

(Title: An ordinance adopting the City of Friendswood, Texas, General Budget for the Fiscal Year 2021/2022.)

ORDINANCE NO. 2021-22

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, APPROVING AND ADOPTING THE CITY OF FRIENDSWOOD, TEXAS, GENERAL BUDGET FOR THE FISCAL YEAR 2021/2022; 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 29, 2021, the City Manager presented to the City Council a proposed Budget of the expenditures of the City of Friendswood for the fiscal year 2021/2022, 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 2021/2022 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, 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 2021/2022,” 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 2021/2022, 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, 10/01/2021	\$ 78,831,931
Total Revenues	<u>\$ 74,222,860</u>
Total Resources Available for Appropriation*	\$153,054,791
<small>*Includes Planned Use/Carry Over Fund Balance/Retained Earnings \$48,429,780</small>	
Total Expenditures and Other Financing Uses	<u>\$122,652,640</u>
Ending Fund Balance, 09/30/2022	\$ 30,402,151

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 13th DAY OF SEPTEMBER, 2021.



MIKE FOREMAN, Mayor

ATTEST:

Leticia Brysch
LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

Mary Kay Fischer
MARY KAY FISCHER, City Attorney



RECORD VOTE:

COUNCIL MEMBER: VOTED FOR VOTED AGAINST

MIKE FOREMAN, MAYOR X _____

STEVE ROCKEY X _____

SALLY BRANSON X _____

TRISH HANKS X _____

ROBERT J. GRIFFON X _____

JOHN H. SCOTT X _____

BRENT ERENWERT X _____

**CITY OF FRIENDSWOOD
PROPOSED BUDGET SUMMARY
FISCAL YEAR 2021-2022**

	21-22 PROPOSED BUDGET
REVENUES	
Taxes	33,573,278
Charges for Services	17,992,521
Permits and Licenses	823,839
Fines	1,138,427
Intergovernmental Revenues	18,567,408
Interest	122,437
Vehicle Lease Reimbursements	813,530
Miscellaneous Receipts	1,191,420
TOTAL REVENUES	74,222,860
Fund Balance (Used) or Carried Forward	
General Fund	(1,517,000)
Police Investigation Fund	423
Hazard Mitigation Grant Program Fund	528,739
Texas Water Development Board Mitigation Grant Fund	280,299
2017 Community Development Block Grant Fund (Harris Co.)	287,435
2017 Community Development Block Grant Fund (Galv. Co.)	201,987
2021 Coronavirus State and Local Fiscal Recovery Fund	-
Fire/EMS Donation Fund	(136,900)
Municipal Court Building Security/Technology Fund	(120,285)
Tax Debt Service Fund	21,600
2015//2016/2017 GO Bond Funds	(363,787)
2020 GO Bonds Fund	(1,989,998)
2021 GO Bonds Fund	(12,626,226)
Sidewalk Installation Fund	88
Park Land Dedication Fund	(108,957)
Streets Improvement Fund	(1,678,799)
Fwd Downtown Economic Development Improvements Fund	(2,163,798)
1776 Part Trust Fund	22
Water & Sewer Operations Fund	725,204
2016 Water & Sewer Bond Construction Fund	(1,464,494)
2018 Water & Sewer Bond Construction Fund	(15,570,666)
2021 Water & Sewer Bond Construction Fund	(13,063,751)
Water Impact Fees	118,465
Sewer Impact Fees	29,020
Water and Sewer Revenue Debt Service	4,610
Vehicle Replacement Plan Fund	176,989
	(48,429,780)
Total Resources Available	122,652,640
EXPENDITURES	
General Government	7,076,158
Public Safety	16,113,678
Community Development	1,274,599
Public Works	11,008,200
Engineering	1,004,958
Parks & Recreation	3,998,230
Library	1,341,423
Vehicle Replacement Fund	638,200
Capital Improvements	70,400,920
Debt Service	9,796,274
TOTAL EXPENDITURES	122,652,640
REVENUES OVER (UNDER) EXPENDITURES	-

BEGINNING FUND BALANCE	<u>78,831,931</u>
ENDING FUND BALANCE	<u>30,402,151</u>

(Title: An ordinance providing for the levy and collection of ad valorem taxes of the City of Friendswood, Texas, for the year tax year commencing October 1, 2021, and ending September 30, 2022.)

ORDINANCE NO. 2021-23

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF FRIENDSWOOD, TEXAS, FOR THE TAX YEAR COMMENCING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; 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 \$0.102167 for debt service and a tax rate of \$0.385147 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 13th day of September, 2021, 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, 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, 2021 and ending September 30, 2022, to fund the City's fiscal year 2021-2022 municipal budget, an ad valorem tax at the total rate of \$0.487314 on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits of the City, upon which an ad valorem tax is authorized by law to be levied by the City of Friendswood, Texas. All such taxes shall be assessed and collected in current money of the United States of America.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$34.34.

Section 3. Of the total tax levied in Section 2 hereof, \$0.385147 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2021-2022.

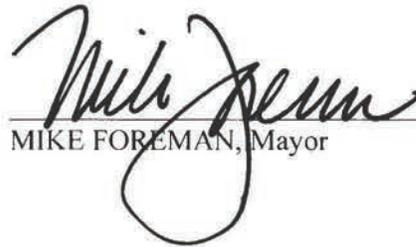
Section 4. Of the total tax levied in Section 2 hereof, \$0.102167 is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Friendswood, Texas, including the various installments of principal 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 2021-2022.

Section 5. All ad valorem taxes levied hereby, in the total amount of \$0.487314 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, 2022. All ad valorem taxes due the City of Friendswood, Texas, and not paid on or before January 31st following the year for which they were levied, shall bear penalty and interest as prescribed in the Texas Tax Code.

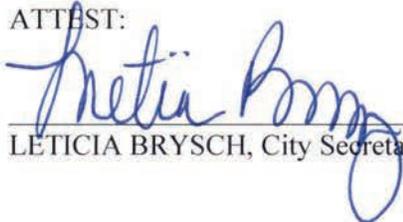
Section 6. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this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

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

PASSED, APPROVED, AND ADOPTED on first and final reading this 13th day of SEPTEMBER, 2021.


 MIKE FOREMAN, Mayor

ATTEST:


 LETICIA BRYSCH, City Secretary



APPROVED AS TO FORM:


 MARY KAY FISCHER, City Attorney

RECORD VOTE:

<u>COUNCIL MEMBER:</u>	<u>VOTED FOR</u>	<u>VOTED AGAINST</u>
MIKE FOREMAN, MAYOR	X	
STEVE ROCKEY	X	
SALLY BRANSON	X	

TRISH HANKS

X

ROBERT J. GRIFFON

X

JOHN H. SCOTT

X

BRENT ERENWERT

X

Tax Rate Calculation Worksheets

2021 Tax Rate Calculation Worksheet

Date: 08/11/2021 02:58 PM

Taxing Units Other Than School Districts or Water Districts

City of Friendswood

(281) 996-6270

Taxing Unit Name

Phone (area code and number)

910 S. Friendswood Drive, Friendswood, Texas 77546

www.friendswood.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$3,963,879,852
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$673,016,177
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$3,290,863,675
4. 2020 total adopted tax rate.	\$0.487314/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$37,115,180

B. 2020 values resulting from final court decisions:	\$33,427,551
C. 2020 value loss. Subtract B from A. ³	\$3,687,629
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$78,808,831
B. 2020 disputed value:	\$23,642,737
C. 2020 undisputed value. Subtract B from A. ⁴	\$55,166,094
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$58,853,723
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$3,349,717,398
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$659,366
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$34,014,224
C. Value loss. Add A and B. ⁵	\$34,673,590
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$34,673,590
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$3,315,043,808
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$16,154,672
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$78,737

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$16,233,409
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$4,198,868,217
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$4,198,868,217
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$248,874,733
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$248,874,733
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$788,042,606
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$3,659,700,344

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$961,129
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$75,029,504
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$75,990,633
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$3,583,709,711
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.452977/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.392153/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,349,717,398
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$13,136,017
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$65,159
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$65,159
E. Add Line 30 to 31D.	\$13,201,176
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,583,709,711
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.368366/\$100
34. Rate adjustment for state criminal justice mandate.²³ A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$0.000000/\$100
C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.368366/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$2,292,878
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.063980/\$100
C. Add Line 40B to Line 39.	\$0.432346/\$100
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.447478/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p>	\$7,551,217
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$3,215,700
E. Adjusted debt. Subtract B, C, and D from A.	\$4,335,517
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$128,996
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$4,206,521
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p>	99.84%
B. Enter the 2020 actual collection rate	100.15%
C. Enter the 2019 actual collection rate	99.84%
D. Enter the 2018 actual collection rate	100.02%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	99.84%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$4,213,262
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,659,700,344
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.115125/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.562603/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$2,559,967
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$3,659,700,344
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.069951/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.452977/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.452977/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.562603/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.492652/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,659,700,344
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.492652/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.045138
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.045138/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.537790/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

⁴²Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.368366/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,659,700,344
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.013662
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.115125/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.000000/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax) \$0.452977/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue) \$0.537790/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.000000/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here Katina Hampton

Printed Name of Taxing Unit Representative



August 2, 2021

Date

Prepared by Cheryl E. Johnson, PCC, CTOP
Galveston County Tax Assessor Collector