



CITY OF
FRIENDSWOOD
TEXAS

ANNUAL ADOPTED BUDGET

FY2022-2023





CITY OF FRIENDSWOOD, TEXAS

ANNUAL ADOPTED BUDGET 2022-2023

October 1, 2022 - September 30, 2023



Mayor

Mike Foreman

City Manager

Morad Kabiri

Library Director

Matt Riley

Mayor Pro Tem

Brent Erenwert

Assistant City Manager

Steven Rhea

Parks & Recreation Director

James Toney

Position #1

Steve Rockey

City Secretary

Leticia Brysch

Human Resources Director

Haley Brown

Position #2

Sally Branson

Police Chief

Robert B. Wieners

Information Technology Director

James O'Brien

Position #3

Trish Hanks

Fire Marshal

Brian Mansfield

Administrative Services Director

Katina Hampton

Position #4

Robert J. Griffon

Community Development Director

Aubrey Harbin

Administrative Services Deputy Director

Rhonda Bloskas

Position #5

John Scott

Engineering Director

Jildardo Arias

Budget Manager

Emily Peltier

Public Works Director

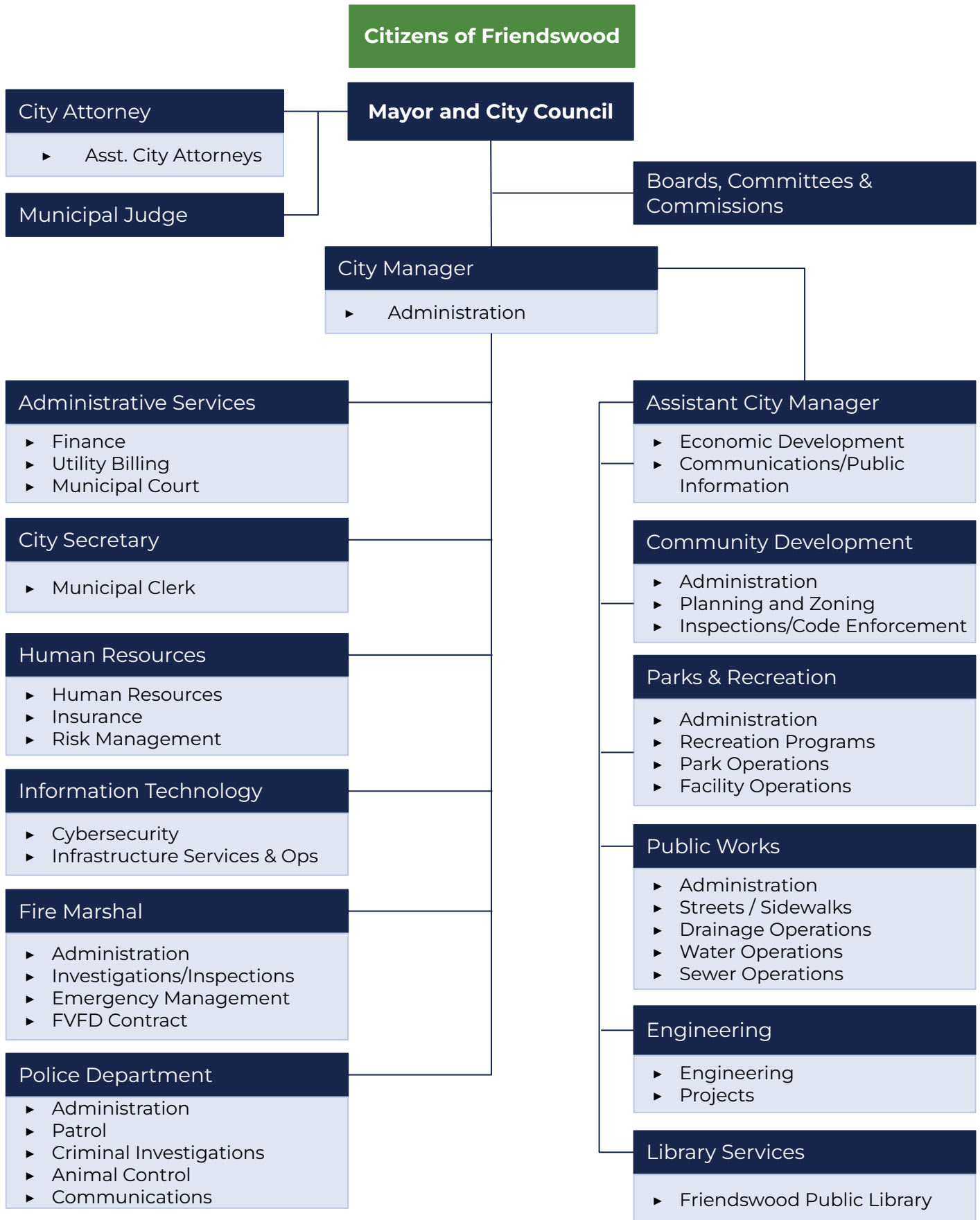
René Ibarra

Financial Analyst

Vacant

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 \$1,805,872 (10.2%). The adopted tax rate of 48.73 cents is 2.99 cents or 6.5% more than the no new revenue tax rate; but 9.95 cents or 16.96% less than the unused increment adjusted voter-approved tax rate of 58.68 cents. Adopted budget includes \$263,070 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 \$60,869,651

Debt service obligations of the City of Friendswood, secured by property taxes, in fiscal year 2022-23: \$4,553,578.

Property Tax Comparison (per \$100 valuation)	FY22 Adopted	FY23 Adopted
Tax Rate	\$0.487314	\$0.487314
O&M Rate	\$0.385147	\$0.388560
I&S Rate	\$0.102167	\$0.098754
No New Revenue Tax Rate	\$0.452977	\$0.457421
No New Revenue Operating Rate	\$0.368366	\$0.366414
Maximum Debt Tax Rate	\$0.115125	\$0.112957
Voter Approved Tax Rate (includes unused increment)	\$0.537790	\$0.586836

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

City of Friendswood's 2022 adopted total tax rate is \$0.4873 which includes the maintenance & operations (M&O) rate of \$0.3886 and the debt service (I&S) rate of \$0.0988.

City Council	Position	Vote on Budget	Vote on Tax Rate
Mike Foreman	Mayor	Yes	Yes
Brent Erenwert	Mayor Pro-Tem	Yes	Yes
Steve Rockey	Position 1	Yes	Yes
Sally Branson	Position 2	Yes	Yes
Trish Hanks	Position 3	Yes	Yes
Robert J. Griffon	Position 4	Yes	Yes
John Scott	Position 5	Absent	Absent

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, 2021**.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Friendswood
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

Guide to Use of the Budget

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

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

The **Financial Structure, Policy and Process section** begins with flowcharts listing of each of the City's funds. Fund narratives follow providing definitions for each fund utilized by the City and the funds' basis of accounting and budgeting. A matrix correlating the City's fund uses by functioning unit (City department) is incorporated. The City's Financial Management Policy 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 adopted 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 adopted budget document includes available information from the Capital Improvement Program for the upcoming budget year by fund and project as well as the detail by object account.

The 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 FY21 actual; FY22 original budget; FY22 amended budget; year-end estimate for FY22; and FY23 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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Introduction and Overview





CITY OF FRIENDSWOOD

October 01, 2022

Honorable Mayor and City Council:

After the past two years, I could not have imagined another year filled with new challenges and opportunities than what Friendswood, this region, and our nation has faced. Coming off the heels of a global pandemic, lockdowns, divisive national politics, 2021-22 maintained a similar trajectory and added with it, historic inflation, supply-chain issues, and labor shortages; all of which have drastically impacted our operations.

As you know, the adoption of the *No New Revenue Tax Rate* in fiscal year 2021 presented several challenges. The growth in *Debt Service* from the issuance of voter approved *General Obligation* bonds and the pursuit of grant opportunities, has squeezed available funding for *Operations & Maintenance* even further. In addition to bond projects, contract services for routine programs have come in higher than anticipated, in some cases more than doubling prior budgeted amounts.

Staff continues to make 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 continue to operate and address long deferred maintenance items.

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 and drainage projects throughout the City;
- ▶ Undergoing utility reconstruction/rehabilitation work on some of the City's more prominent facilities; and,
- ▶ Adjusting resources from one department to another to help off-set demands without increasing the budget.

As I mentioned last year, all of this and much more was done with the lowest tax rate in the history of the City; as well as with the lowest staffing per capita in the Houston Metro-Area. Moving forward, Friendswood continues to face challenges brought on by global events, such as steep inflation on a number of goods and services.

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.



Morad Kabiri, City Manager

Budget in Brief

The pages that follow summarize the City of Friendswood's fiscal year 2022-23 adopted budget.

Revenues

- The budget includes total revenue projections of approximately \$114 million in all funds. This is a decrease of \$8.4 million over the fiscal year 2021-22 adopted budget, which is mainly due to a decrease in intergovernmental revenues (grants). There was also a significant decrease in the City's plan to use fund balance/retained earnings to offset expenditures. These expenditures include capital improvement projects slated for completion in 2023. Below are the highlights of the revenue projections:
 - Property tax revenue reflects an increase for tax year 2022 of about \$1,780,461 over prior year budget projections related to new construction and property tax 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 6.5% based on fiscal year 2021-22 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 up 6.1% based on fiscal year 2021-22 collections.
 - Intergovernmental revenue reflects a decrease of 47.02% or \$8.7 million. The majority of the decrease is directly related to federal and state grants received in previous fiscal years.
 - Charges for Services budget is expected to increase 5.1% from the prior year budget. As a result of the Utility Rate Study conducted in FY19, the City's utility rates were increased over 5 years. This planned increase was to support operations and infrastructure needs. In addition, fees in Parks and Recreation are anticipated to increase due to additional classes and programs and an increase in the number of customers.
 - Municipal Court fines and fees in the adopted budget are expected to decrease by about 14.7% based on a decrease in the number of tickets processed during FY22 and anticipated continuation of this trend into FY23.
 - Interest earnings are expected to increase by about 1354.7% from the prior year adopted budget. This is primarily due to the increase in interest rates by the Federal Reserve starting in June 2022.
 - Vehicle Replacement Fund lease payments are expected to increase by 22.7% due to the inflationary factor built into the plan to support future replacement costs. Due to current market conditions and supply chain delays, vehicle suppliers have ended government incentive pricing programs. On average, this increases the cost of each replacement vehicle by approximately \$10,000.
 - Miscellaneous Receipts decreased by 20.0% due to reclassification of credit card fees to Charges for Services.
 - Planned use of fund balance/retained earnings used to offset capital improvements is \$43.7 million. These capital improvement projects are slated for completion over the next few years.
- The FY23 adopted budget was developed with a tax rate of \$0.4873 per \$100 valuation. As a result, approximately \$263,070 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 \$0.3886 and the interest and sinking or debt service (I&S) rate is projected to be \$0.0987.
- The estimated net taxable value is \$4,614,143,928; an increase of \$187,212,608 above certified values including supplemental rolls for tax year 2021.

- 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. At the tax rate used to develop the adopted budget (\$0.4873) the tax bill of \$780 would not change from prior tax year. The tax bill using the voter approved rate including any unused 2022 increment would be \$929.

Historical Revenue Budget (All Funds)

Revenue Source	FY23		FY22		FY21	
	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
Property Taxes*	\$22,579,959	8.56%	\$20,799,498	5.94%	\$19,632,400	1.0%
Sales Tax	\$11,495,359	6.49%	\$10,794,421	11.50%	\$9,681,364	10.5%
Franchise Tax	\$2,044,100	6.14%	\$1,925,828	-8.35%	\$2,101,190	-2.5%
Mixed Drink	\$58,490	9.26%	\$53,531	-7.77%	\$58,040	3.2%
Licenses & Permits	\$873,730	6.06%	\$823,839	-5.74%	\$874,049	2.0%
Intergovernmental Revenues**	\$9,836,181	-47.02%	\$18,567,408	77.74%	\$10,446,506	1691.2%
Charges for Services	\$18,910,936	5.10%	\$17,992,521	8.89%	\$16,523,232	0.1%
Fines	\$971,160	-14.69%	\$1,138,427	34.14%	\$848,700	1.3%
Interest	\$1,781,119	1354.72%	\$122,437	-79.87%	\$608,256	-36.9%
VRF Reimbursements	\$998,340	22.72%	\$813,530	3.95%	\$782,590	13.2%
Miscellaneous Receipts	\$953,542	-19.97%	\$1,191,420	-88.32%	\$10,201,863	925.0%
Fund Balance/Retained Earnings***	\$43,720,906	-9.72%	\$48,429,781	106.86%	\$24,559,425	-11.1%
Total	\$114,223,822	-6.9%	\$122,652,641	29.8%	\$96,317,615	21.2%

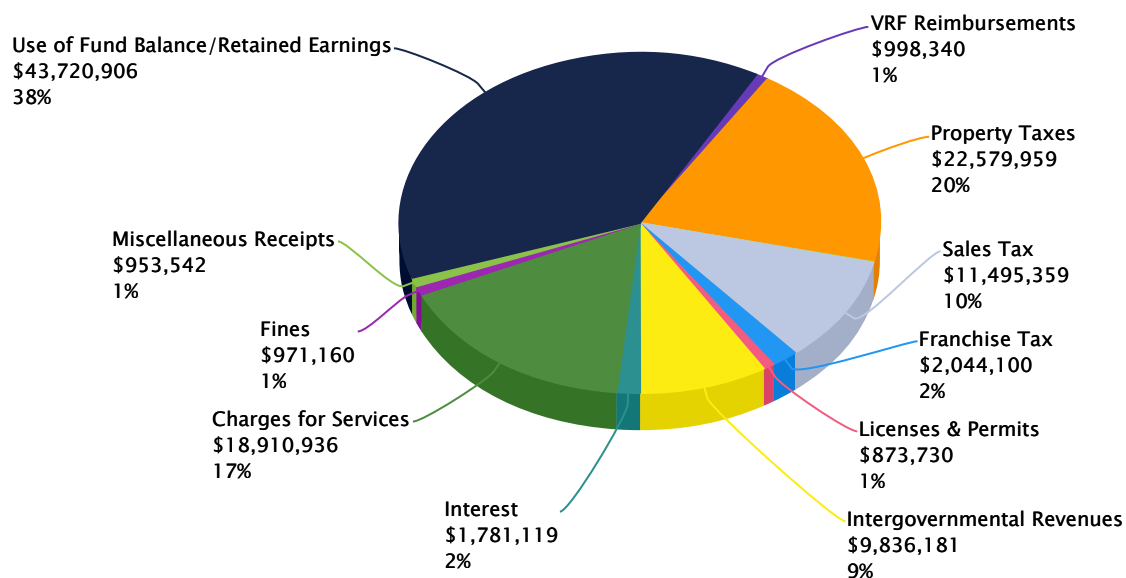
* Amounts include prior year delinquent property tax collections with penalty and interest.

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

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

FY23 Adopted Budget Revenues

\$114,223,822
(all funds)



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$43,720,906; resulting in revenues offsetting budgeted expenditures.

Expenditures

1. The adopted budget appropriates approximately \$114,223,822 million in expenditures, excluding inter-fund transfers. This is a decrease of approximately \$8.4 million or -6.87% from prior year. This decrease is primarily related to the use of bond funds in the prior year for capital improvements including drainage projects, the installation of automated utility meters, and preconstruction costs for the Public Safety Building, Fire Station #2 and the Public Works/Parks building. While there is a decrease in Capital Improvements of \$11.3 million, there are offsetting increases in operating expenditures which total approximately \$3.2 million. Details of these changes are explained below.
2. Service contracts to maintain current operations (i.e. mowing, landscaping, janitorial, property & liability insurance, etc) will increase by \$1.8M or 16.1%. Grant and Bond projects will increase the operations and maintenance budget by approximately \$152,000.
3. Personnel costs make up 70% of the City's General Fund operational budget. The adopted budget includes staffing of 242.90 full-time equivalents (FTE). Adopted changes in personnel expenditures include:
 - Transfer of 1 full-time position in the City Secretary's Office; reclassification to Legal Assistant in the City Attorney's Office
 - The City's TMRS contribution rate will increase from 16.44% to 16.63% on January 1, 2023.
 - An estimated 3% healthcare and 9.5% dental insurance cost increase totaling approximately \$50,513 is required in the General Fund and a \$11,076 cost increase in the Water & Sewer Fund.
 - The adopted budget includes decision packages for funding merit in both the General Fund (\$551,794) and Water and Sewer Fund (\$70,942). This equates to an average of 2.75%. Merit is awarded based on individual employee performance.
 - The Police Patrol Division will convert three part-time positions to a full-time Peace Officer
 - An additional full-time Communications Operator will be added to the Police Department
 - The Community Development Department will add a GIS Technician
 - An Administrative Secretary will added to the Public Works Department
 - Engineering will gain a Graduate Engineer to help offset the increased workload in their department
4. 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 \$1,005,214 (General Fund) and \$679,106 (Water and Sewer Fund).
 - Decision Packages total \$551,794 (General Fund) and \$528,592 (Water and Sewer Fund).
 - Unfunded Decision Packages total \$2.45 million. A listing of these departmental requests is also included in the Supplemental Information section.
5. In addition to the 2022-23 Forces at Work and Decision Packages, the adopted budget includes the following:
 - \$5,255,062 for streets improvements
 - ▶ \$500,000 as a current services level priority in the General Fund
 - ▶ \$4,755,062 funded by additional 3/8 of 1% sales tax
 - \$3,667,365 for downtown economic development
 - \$93,174 for park improvements in the Park Land Dedication Fund
 - \$519,000 in the Water & Sewer Fund for improvements
 - ▶ \$300,000 collection line maintenance
 - ▶ \$219,000 furniture, fixtures, and equipment at Blackhawk facility
 - \$297,734 for G.O. Bond projects authorized in 2013 (street improvements)

- \$1,792,646 for G.O. Bond project authorized in 2019 (renovation of the Blackhawk facility)
 - \$7,562,405 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)
 - \$1,506,591 for Water & Sewer projects funded with the 2016 Water & Sewer Revenue Bonds
 - \$6,587,221 for Water & Sewer projects funded with the 2018 Water & Sewer Revenue Bonds
 - \$14,209,751 for Water & Sewer projects funded with the 2021 Water & Sewer Revenue Bonds
 - \$9,869,806 for Water, Sewer, and other capital projects to be funded with Coronavirus State and Local Fiscal Recovery federal grant funds
 - \$7,682,287 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 \$806,930:
- Community Development - 2 service trucks
 - Fire Marshal – 1 emergency management vehicle
 - Police Department – 1 administrative vehicle and 6 patrol units
 - Public Works - 2 service trucks
7. Debt Service payments funded and detailed in the adopted budget are:
- Total Tax Debt Service (including capital leases) - \$60,869,651
 - ▶ 2022-23 principal, interest & fiscal agent fee payments – \$4,553,578
 - Total Water & Sewer Revenue Debt Service - \$70,698,575
 - ▶ 2022-23 principal, interest & fiscal agent fee payments - \$5,326,100
 - Total Capital Lease Debt Service for FVFD equipment
 - ▶ 2022-23 principal and interest - \$209,805
1. Year 3 of 7-year principal and interest payment for a fire purchased in FY20
 2. Year 4 of 6-year principal and interest payment for an ambulance purchased in FY20
 3. Year 1 of 5-year principal and interest payment for SCBA tanks / cylinder replacements planned purchase in FY23

Historical Expenditure Budget (All Funds)

	FY23		FY22		FY21	
Expenditure	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
General Government	\$7,627,784	7.8%	\$7,076,158	5.8%	\$6,685,274	-3.1%
Public Safety	\$16,858,179	4.6%	\$16,113,678	6.1%	\$15,182,310	5.2%
Community Development	\$1,389,275	9.0%	\$1,274,599	2.0%	\$1,249,281	1.8%
Public Works	\$10,874,765	-1.2%	\$11,008,200	1.7%	\$10,822,745	-26.3%
Engineering	\$1,181,750	17.6%	\$1,004,958	14.0%	\$881,884	12.5%
Parks & Recreation	\$5,169,299	29.3%	\$3,998,230	-1.0%	\$4,036,611	1.4%
Library	\$1,393,120	3.9%	\$1,341,423	5.4%	\$1,273,096	1.7%
Vehicle Replacement	\$806,930	26.4%	\$638,200	-2.1%	\$652,000	10.7%
Capital Improvements	\$59,043,042	-16.1%	\$70,400,920	52.7%	\$46,114,898	70.4%
Debt Service	\$9,879,678	0.9%	\$9,796,274	11.4%	\$8,792,421	4.9%
Total	\$114,223,822	-6.9%	\$122,652,640	28.2%	\$95,690,520	20.69%

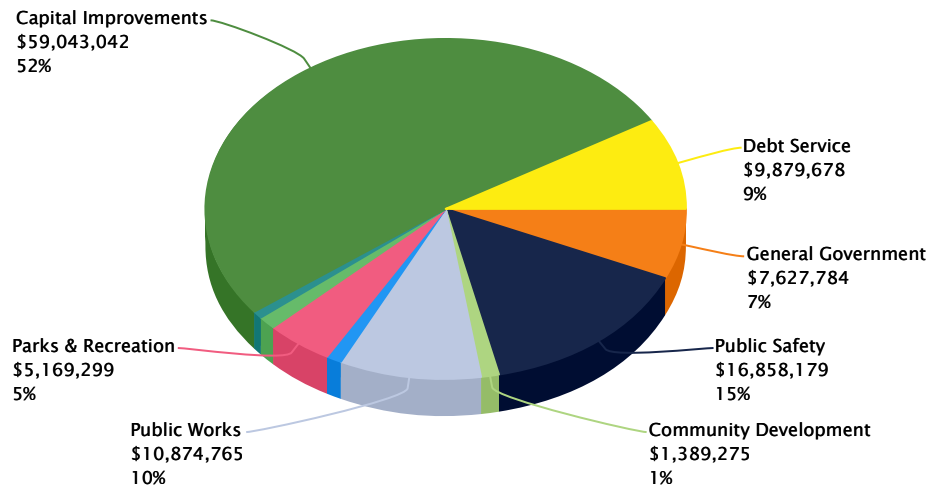
*General Government includes the following departments:

Mayor & Council	Administrative Services
City Secretary	Human Resources
City Manager	City Attorney
Information Technology	

FY23 Adopted Budget Expenditures

\$114,223,822

(all funds)



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds resulting in revenues offsetting budgeted expenditures.

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

General Fund (001)	
Original Proposed FY23 Revenue Estimate	\$34,254,957
Changes to Revenue:	
Marginal changes to Certified Values (no material revenue impact)	
Total Changes to Funding Available	\$0
Revised FY23 Revenue Estimates	\$34,254,957
Original Proposed FY23 Expenditure Estimate	\$34,754,957
Changes to Expenditures:	
Eliminate three part-time Public Service Officers (not sworn)(-1.98 FTE)	(166,907)
Add full-time, sworn Peace Officer (+1 FTE)	132,700
Cost savings from Police personnel changes added to Police Contingency for vehicle & equipment needs	34,207
Total Changes to Expenditures Estimates	\$⁽⁰⁾
Revised FY23 Expenditure Estimates	\$34,754,957



ADOPTED BUDGET

FISCAL YEAR 2022-2023

OPERATING FUNDS

\$114.2 MILLION
REVENUE



\$114.2 MILLION
EXPENDITURES

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?



17%
PROPERTY TAX



<1%
PERMITS & LICENSES



9%
GRANTS & INTERLOCAL



16%
UTILITY SERVICES



15%
OTHER TAX



<1%
FINES



<1%
COMMUNITY SERVICES



42%
OTHER

WHERE DO THE DOLLARS GO?



7%
GENERAL GOVERNMENT



1%
ENGINEERING



15%
PUBLIC SAFETY



9%
DEBT SERVICES



1%
FLEET REPLACEMENT



1%
LIBRARY



5%
PARKS & RECREATION



52%
CAPITAL IMPROVEMENTS



9%
COMMUNITY DEVELOPMENT & PUBLIC WORKS

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.

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.



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 29th largest school district in Texas, out of 1,031 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 and 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.

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 July 9, 2022 for Fiscal Years 2023-2027. 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.

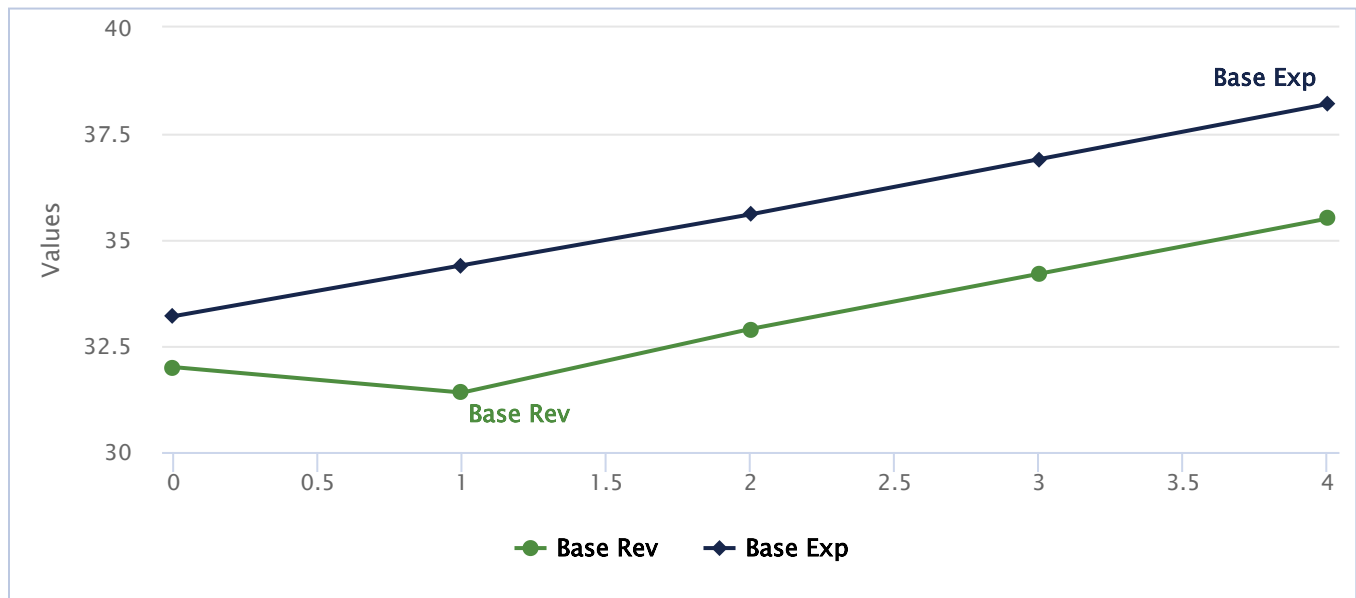
The MYFP is designed to estimate and project using the No New Revenue Rate (NNRR) which generates about the same revenue year to year on the same properties taxed in current and prior year. Based on preliminary values received from the county appraisal districts, revaluations of 4.2% are in year 1 and 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 2022-23 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. Due to forecasting and trend analysis incorporating current inflation rates, non-personnel expenditures for 2022-23 are adopted at 5%, then return to the standard 2% in years 2-5. 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

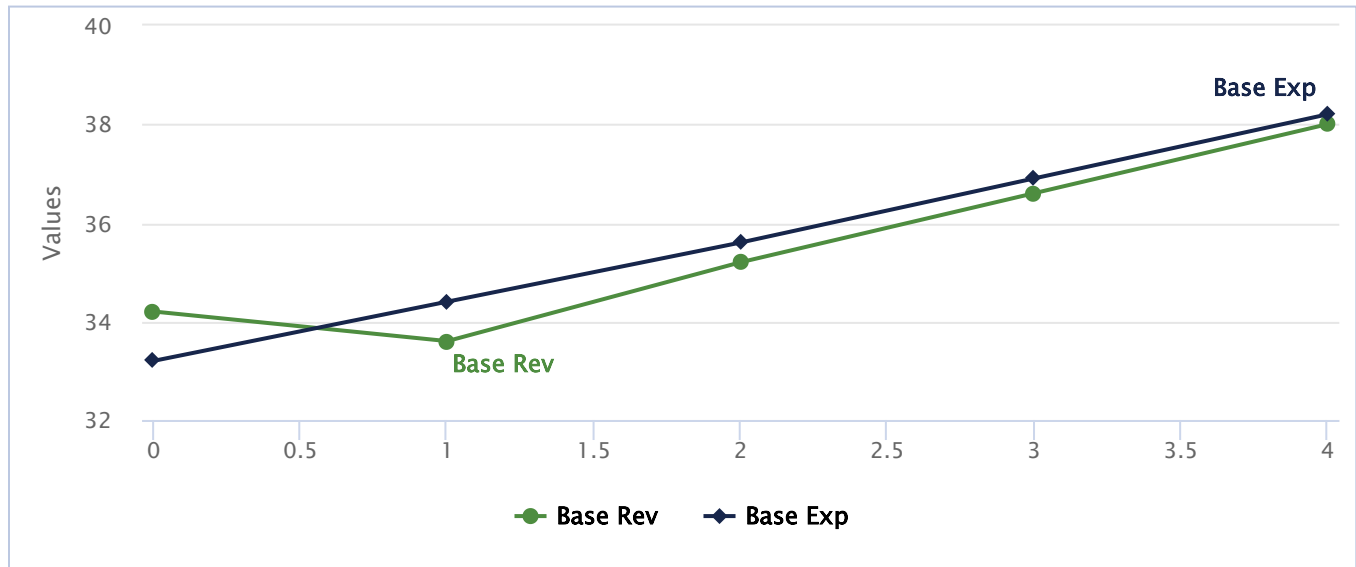
General Fund – Baseline Revenues & Expenditures (No New Revenue Rate)

The chart below reflects the MYFP assumptions of the estimated no new revenue rate (NNRR) as of July 9, 2022, and expenditures to meet current service level expectations with 2019 General Obligation (G.O.) rounds 1 & 2 and 2021 General Obligation (G.O.) bonds for debt service. At the NNRR, revenue (green 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.



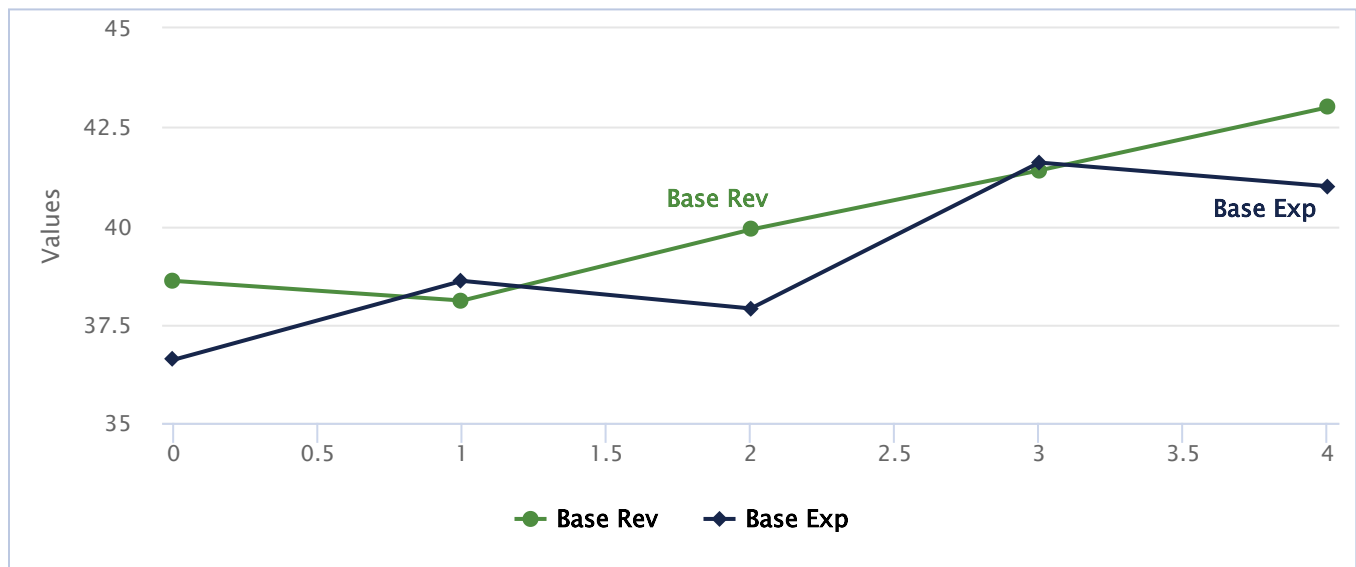
General Fund – Baseline Revenues & Expenditures (flat tax rate)

The second chart reflects a MYFP scenario using the estimated flat tax rate as of July 9, 2022 and expenditures to meet current service level expectations and new debt for the year 1 (fiscal year 2022-23). As with the NNRR, the flat tax rate does not produce the revenue needed to 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 July 9, 2022, where expenditures meet current service level expectations and new debt for the year 1 (fiscal year 2022-23). 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 FY23 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

2022 Friendswood population est.: 42,187

Number of households: 14,766

Average household size: 2.84

Median Age: 41

Population by age:

16+ years	50%
16-24 years	7%
25-54 years	23%
55-64 years	10%
65+ years and over	10%

2022 est. annual household income:

\$163,040

96.9% high school graduation rate

35.2% of residents have a bachelor's degree

17.5% of residents have a graduate degree

Houston DMA population: 7,122,240

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, Flapjack 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: 20,500

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

2022 avg. homestead value: \$434,490

2022 avg. taxable home value: \$347,592

2022 avg. new home value: \$556,232

2022 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

2021 Low crime rate per 1,000 population

Friendswood	6.65
Alvin	27.91
Galveston	32.57
Houston	53.33
League City	11.90

Pearland	15.59
Sugar Land	13.10
Webster	78.62
Texas City	28.22

Financial Status

City Bond Rating

Standard and Poor's:

General Obligation "AA+"

Revenue Bonds "AA-"

Tax Year 2022 Assessed Value:

\$6,324,854,176

Tax Year 2022 Taxable Value:

\$4,614,143,928

Actual FY 2020-21:

Sales tax revenue: \$10,510,044

Projected FY 2021-22:

Sales tax revenue: \$11,372,911

Total sales tax rate: 8.25%

6.25% State

2.00% City

Adopted Tax Year 2022:

City property tax rate: \$0.4873

\$0.3886 General Fund

\$0.0987 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 ILLC

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

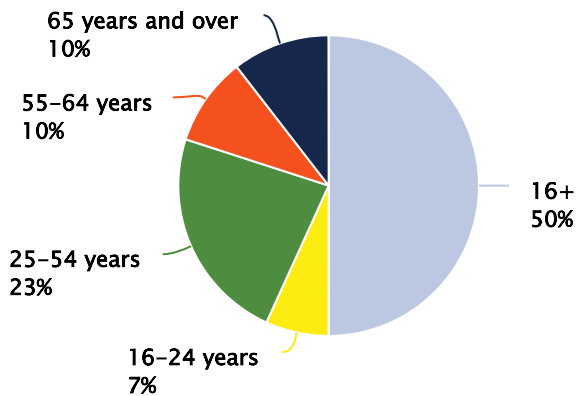
Centerpoint Energy Entex

Leisure Lane LLC

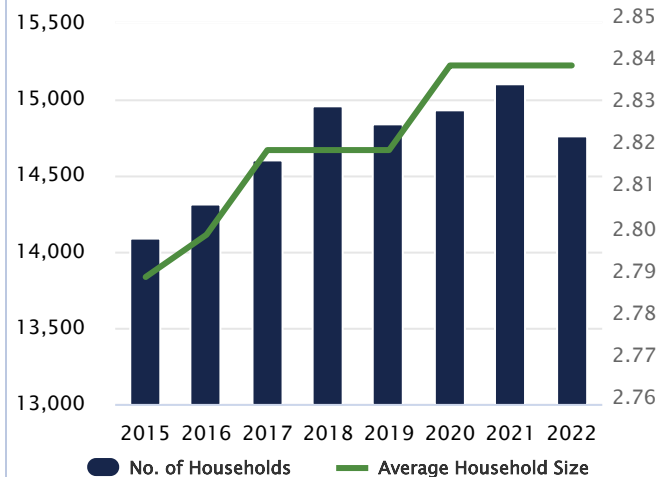
HCP Friendswood LLC – Brookdale Senior Living

Kroger Texas LLC

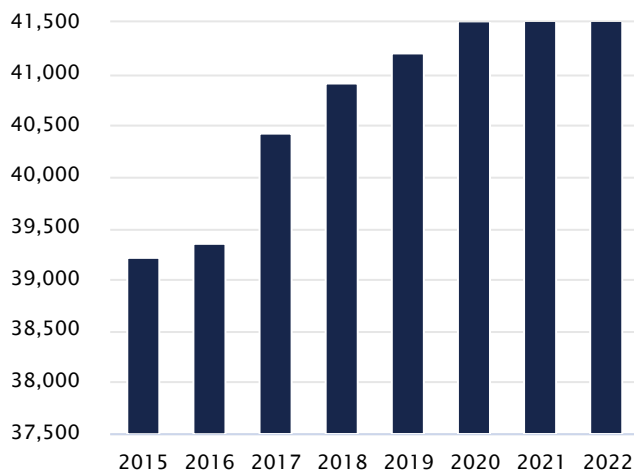
Estimated Population by Age



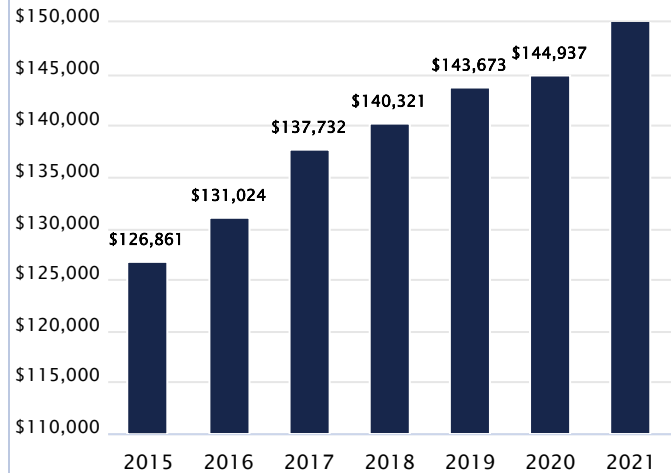
Estimated Households at 06/30/2021



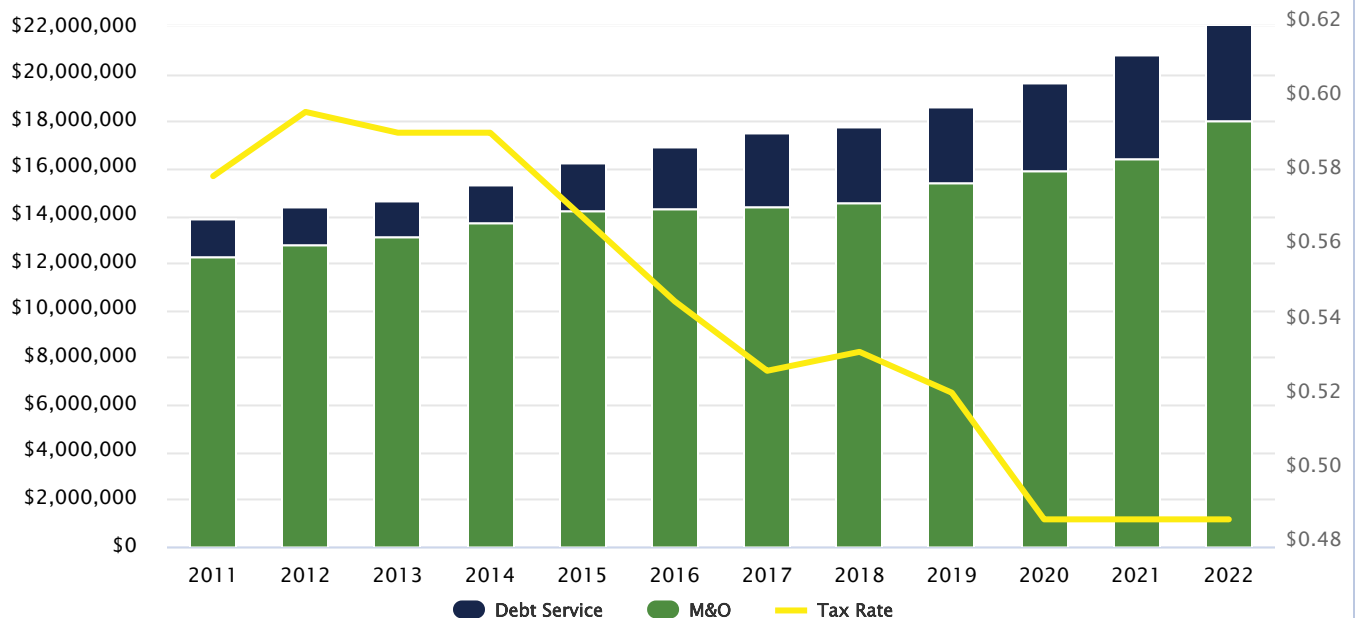
Estimated Population at 06/30/2021



Estimated Household Income



Property Tax Revenue & Rate By Tax Year



Fiscal Year Fact Sheet

Net Assessed Property Valuation (estimated of 7/22/2022):	\$4,614,143,928
Adopted Tax Rate per \$100 Valuation:	\$0.4873
Square Miles:	approx. 21
Population, Estimated as of 7/01/2022:	42,187

Staffing	FY22	FY23
Full-time employees (FTE):	224.00	228.70
Part-time employees (FTE):	17.65	14.20
Total employees:	241.65	242.90
Number of Utility Customers as of 7/01/2022	FY22	FY23
Water:	14,109	14,253
Sewer:	13,044	13,179

Utility Rates - (Billed Bi-monthly):

Current Monthly Water Rates:

Minimum Charge - Single Family Residential (includes 3,000 gallons)

Meter Size up to 1 inch	\$ 22.73
Meter Size 1 ½"	\$ 79.25
Meter Size 2"	\$126.93
Meter Size 3"	\$221.15
Meter Size 4"	\$355.73
Meter Size 6"	\$692.20
Meter Size 8"	\$1095.97

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	\$ 22.73
Meter Size 1 ½"	\$ 79.25
Meter Size 2"	\$126.93
Meter Size 3"	\$221.15
Meter Size 4"	\$355.73
Meter Size 6"	\$692.20
Meter Size 8"	\$1095.97

Volumetric Charges - Commercial, Multi-unit (residential or commercial)

Per 1,000 gallons	\$4.90

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	\$26.63
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:

\$16.72 + tax (includes curbside recycling fee)



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

Adopted by Resolution



City of Friendswood Mission Statement

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

Guiding Principles

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

Council Philosophy

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

Strategic Goals

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

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

Preservation

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

Partnerships

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

Public Safety

- ▶ Build and expand external partnerships
- ▶ Ensure a safe environment

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	City Attorney's Office	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: ► 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. ► 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. ► 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. ► 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. ► 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. ► Capital project funding options could include revenue bond issuances, increase utility user fees.
Main Street Implementation Plan (2004)	Identifies land development options including land parcels within the City's downtown area Refines and details a potential conceptual plan for town center development	Funding for the downtown improvements would be funded by business owners/developers in the City's downtown area. The City's operating budget would have limited impact from projects.

City Planning for the Future (continued)

Planning Tool	Purpose	Budgetary Impacts
Emergency Operations Plan (2019 Update)	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.	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.
Galveston County Hazard Mitigation Plan (2016 Update) Harris County Hazard Mitigation Plan (2020 Update) Continuity of Operations COOP (2016)	Hazard mitigation planning enables action to reduce loss of life and property, lessening the impact of disasters and creating a more resilient community. 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.	A FEMA-approved Hazard Mitigation Plan allows the City to qualify for certain types of non-emergency disaster assistance, including funding for mitigation projects. 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.
Utility Master Plan (2008 update)	Provides service maps of the City's existing water and sewer systems Defines un-served or under-served areas in the City for utility service expansion or upgrades Includes estimated construction cost associated with potential projects	Based on funding availability and service level needs, utility capital projects are included in the City's operating and capital budget. ► Water & sewer user fees, utility impact fees, revenue bonds potential funding sources for utility capital projects.
Pavement Master Plan (2018)	Provides an inventory, evaluation and assessment of the City's roadways Helps determine the best timing for street rehabilitation or replacement projects to maintain acceptable service levels.	Based on funding availability, street improvement projects identified in the plan are included in the City's annual operating and capital budget. ► General obligation bond issuance to fund street projects is an option that could impact the City's tax rate.
Capital Improvements Plan (2017)	Identifies the City's capital expenditure needs, outlines costs and potential funding sources over a 5-year period	Operating and capital budgets would include funding or debt service requirements and operating costs of new projects and infrastructure improvements included in the CIP.
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.

City Planning for the Future (continued)

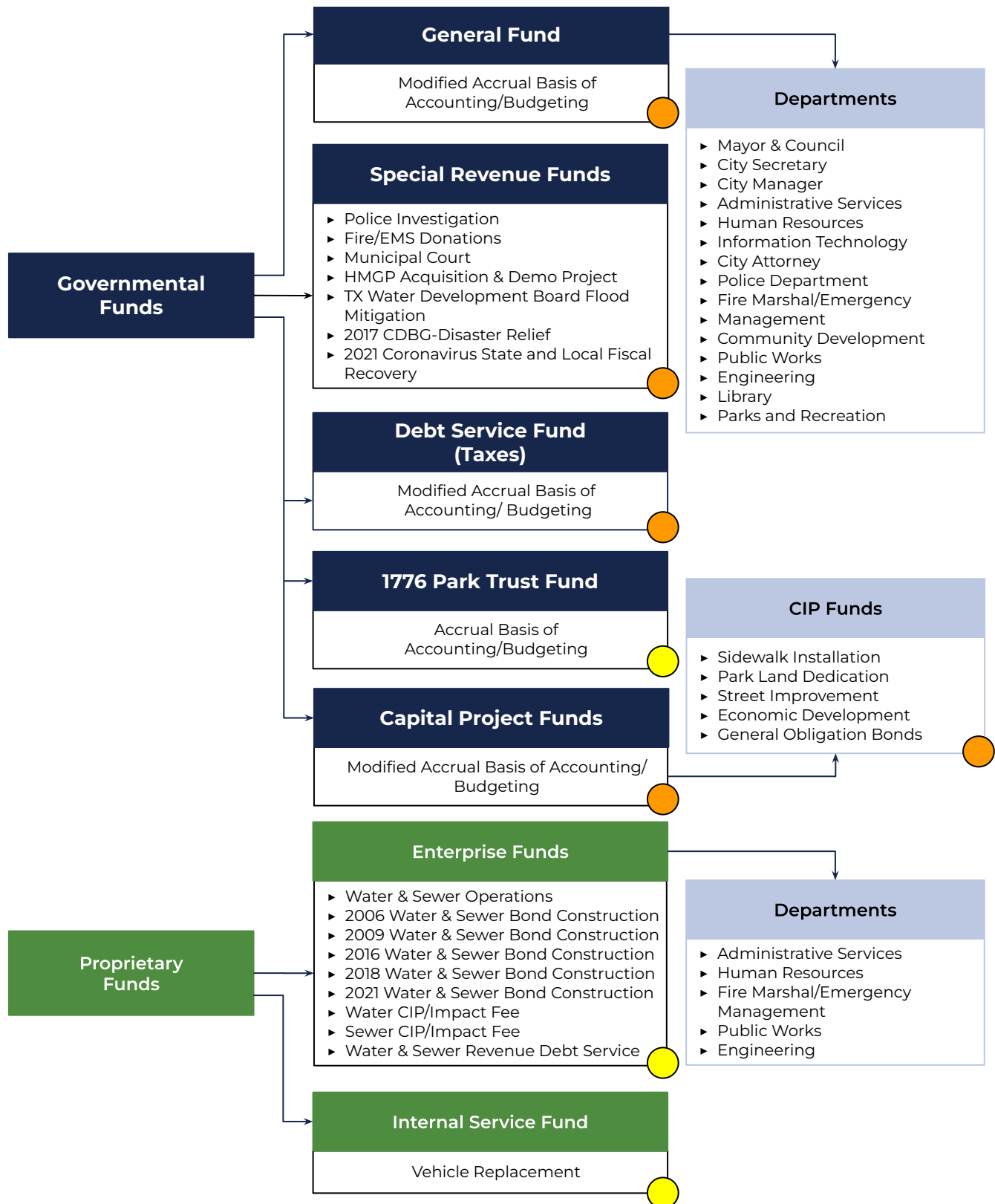
Planning Tool	Purpose	Budgetary Impacts
Friendswood Downtown District Improvement Plan (2018)	Improving and funding downtown district projects including but not limited to streets, targeted infrastructure, paved sidewalks, pedestrian amenities including lighting, benches, signage, and other related public 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*



A squirrel with grey and brown fur is standing on its hind legs in a lush green grassy field. It is holding a nut in its paws and appears to be eating it. The background is a soft-focus green field. The image is overlaid with a large blue triangle on the left side and a green triangle on the bottom right side, both containing white arrow shapes pointing towards the center.

Financial Structure, Policy, and Process



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 nonmajor 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 FY21 actual; FY22 Original and Amended budgets as well as year-to-date actual through June; and the FY23 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 detailed 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

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 detailed 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

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	CAO	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
 CAO -City Attorney's Office
 PD -Police Department
 FMO -Fire Marshal's Office
 CDD -Community Development Dept.
 PW -Public Works
 ENG -Engineering
 LIB -Library
 PR -Parks & Recreation



Financial Policies

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 policies. 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.

Financial Management Policy

Introduction

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

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

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

Financial Objectives

Revenues

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

Expenditures

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

Fund Balance/Retained Earnings

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

Capital Expenditures and Improvements

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

Debt Management

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

Investments

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

Intergovernmental Relations

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

Grants

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

Economic Development

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

Fiscal Monitoring

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

Accounting, Auditing and Financial Reporting

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

Internal Control

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

Risk Management

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

Budget

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

I. Revenues

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

Balance and Diversification in Revenue Sources

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

User Fees

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

Property Tax Revenues/Tax Rate

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

Utility/Enterprise Funds User Fees

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

Administrative Services Charges

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

Revenue Estimates for Budgeting

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

Revenue Collection and Administration

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

II. Expenditures

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

Current Funding Basis

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

Avoidance of Operating Deficits

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

Maintenance of Capital Assets

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

Periodic Program Reviews

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

Purchasing

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

III. Fund Balance/Working Capital/Net Assets

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

General Fund Unassigned Fund Balance

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

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

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

▶ Record Retention

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

▶ Responsible Persons

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

VI. Investments

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

RESOLUTION NO. R2022-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, APPROVING THE PUBLIC FUNDS MANAGEMENT AND INVESTMENT POLICY IN ACCORDANCE WITH THE PUBLIC FUNDS INVESTMENT ACT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Public Funds Investment Act (the "Act") provides that the City of Friendswood may purchase, sell, and invest funds under its control in investments authorized by the Act in compliance with investment policies approved by the City Council; and

WHEREAS, pursuant to the Act, the City Council is required to adopt both (i) a written investment policy regarding the investment of its funds and funds under its control and (ii) a separate written investment strategy, describing the investment objectives, for each of the funds or group of funds under its control; and

WHEREAS, the City Council, pursuant to the Act, is also required to review the policy and strategies not less than annually; and

WHEREAS, the City Council last reviewed and approved the City's Public Funds Management and Investment Policy, containing both the written policy and strategies required pursuant to the Act, (the "Policy") on August 2, 2021; and

WHEREAS, the City Council, after reviewing the Policy, desires to approve the same; NOW THEREFORE,

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

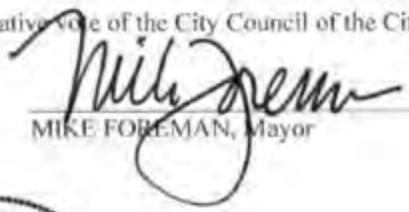
Section 1. That the facts and matters set forth in the recitals of this resolution are hereby found to be true and correct.

Section 2. That the City Council of the City of Friendswood, Texas, has reviewed the City's Public Funds Management and Investment Policy (the "Policy"). The Policy approved in Section 3 hereof records any changes made by the City Council.

Section 3. That the City Council of the City of Friendswood, Texas, hereby approves the Public Funds Management and Investment Policy of the City of Friendswood, which is attached hereto as Exhibit "A" and incorporated herein for all intents and purposes.

Section 4. That this resolution shall be effective immediately upon its passage and approval.

PASSED, APPROVED and ADOPTED by the affirmative vote of the City Council of the City of Friendswood on this the 1st day of August, 2022.


MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

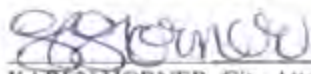

KAREN HORNER, City Attorney



EXHIBIT "A"**CITY OF FRIENDSWOOD, TEXAS INVESTMENT POLICY****August 1, 2022**

- 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 and 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 with 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**

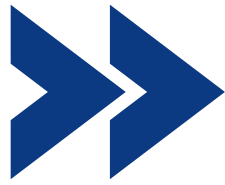
1. BOK Financial Securities, Inc.
2. FHN Financial Capital Markets
3. Hilltop Securities
4. Wells Fargo Brokerage Services, LLC
5. Wells Fargo Bank
6. Lonestar Investment Pool
7. TexPool
8. Texas Class
9. Cantor Fitzgerald & Company

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 2256.025.

Name: Katina Hampton, Investment Officer

Date: August 1, 2022





Charter Budget Provisions

(excerpt from City of Friendswood Charter)



Charter Budget Provisions

Sec. 8.03. Annual Budget.

1. **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 City 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 comply with state law.
2. **Submission.** On or before the first day of August of each year, the City 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.
3. **Public notice and hearing.** Any public hearing on the proposed budget shall be held and published in accordance with law.
4. **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 service 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.

Budget Process

The City of Friendswood's budget process is an integral part of the City's strategic planning. The budget team moves through the process using the City's core values: **T**rust, **R**espect, **A**ccountability, and **Q**uality or "**TRAQ**" as our guide in decision-making.

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



Budget & 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 29	Deliver Proposed Budget to City Council & City Secretary (due date per City Charter is August 1 st)	City Mgr & Admin Services
Tax Rate – August 1	City Website Posting of No New Revenue & Voter Approval Tax Rates	Admin Services & PIO & Social Media Specialist
August 1	Proposed Budget work session with City Council	City Council, City Mgr and Budget Team
Tax Rate – August 1	Council action to propose tax rate	City Council
Tax Rate – August 3	PUBLICATION - Notice of Public Hearing on Proposed Tax Rate in Friendswood Reporter News	GCTO, Admin Services and City Secretary's Office
Tax Rate – August 3	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 8, 15, 22	If needed, Monday dates available to have additional budget work sessions	City Council, City Mgr, and Budget Team
August 17	Publication of Public Hearing on Proposed Budget in Friendswood Reporter News	Admin Services and City Secretary's Office
August 25	72 hour notice of Public Hearing on Budget AND Council Meeting to adopt Budget (Open Meetings Notice)	Admin Services and City Secretary's Office
August 29	SPECIAL COUNCIL MEETING PUBLIC HEARING ON PROPOSED BUDGET	Admin Services and City Secretary's Office
August 29	First & Final reading of ordinances adopting budget (Vote to adopt budget)	City Council
Tax Rate – September 8	72 hour notice of Public Hearing on Proposed Tax Rate (Open Meetings Notice)	Admin Services, City Mgr and City Council
September 12	PUBLIC HEARING ON PROPOSED TAX RATE First & Final reading of ordinances adopting Tax Rate	Admin Services, City Mgr and City Council
September 12	First & Final reading of ordinance adopting tax rate (Vote to adopt tax rate above NNRR AND ratification vote to adopt budget raising total property taxes)	City Council



Financial Summaries



Budget Fund Summary

(All Funds)

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Taxes	\$31,627,884	\$33,573,278	\$33,573,278	\$34,366,025	\$36,177,908
Permits and Licenses	777,615	823,839	823,839	917,753	873,730
Intergovernmental Revenues	7,496,133	18,567,408	653,627	10,678,609	9,836,181
Charges for Services	17,856,027	18,192,521	18,192,521	18,935,727	18,910,936
Fines	1,202,934	1,138,427	1,138,427	983,729	971,160
Interest Earned	98,186	122,437	122,437	423,974	1,781,119
VRF Reimbursements	782,590	813,530	813,530	818,030	998,340
Miscellaneous Receipts	35,468,809	991,420	1,181,086	1,446,615	953,542
Net Use of Fund Balance/Retained Earnings	(30,417,679)	48,429,781	35,082,686	10,183,169	43,720,906
Total Revenues	\$64,892,499	\$122,652,641	\$91,581,431	\$78,753,631	114,223,822
Expenditures					***
General Government	\$6,603,420	\$7,245,913	\$7,834,227	\$7,147,355	\$7,627,784
Public Safety	15,056,057	16,063,920	16,868,853	15,774,521	16,648,374
Community Development	1,131,498	1,274,599	1,274,599	1,132,868	1,389,275
Public Works	10,440,032	11,008,200	14,830,997	13,979,968	10,874,765
Engineering	912,163	1,004,958	1,004,958	941,876	1,181,750
Parks and Recreation	3,890,346	3,998,231	5,297,808	5,103,170	5,169,299
Library	1,223,726	1,341,423	1,376,491	1,266,756	1,393,120
Vehicle Replacement Fund	1,097,440	638,200	876,432	822,734	806,930
Capital Improvements	11,696,453	70,280,920	32,420,793	22,789,346	59,043,042
Debt Service	12,841,375	9,796,274	9,796,274	9,795,036	10,089,483
Total Expenditures	\$64,892,510	\$122,652,638	\$91,581,432	\$78,753,630	\$114,223,822

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**

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.

FY23 net uses of Fund Balance/Retained Earnings totaling \$43,720,906 for operational and capital expenditures include the following uses:

General Fund - \$500,001	2015-2017 General Obligation Bond Fund - \$288,850
Fire/EMS Donation Fund - \$111,975	2020 General Obligation Bond Fund - \$1,747,747
Municipal Court Fund - \$1,464	2021 General Obligation Bond Fund - \$7,292,246
Park Land Dedication Fund - \$41,374	2016 Water & Sewer Bond Construction Fund - \$1,471,682
Streets Improvement Fund - \$2,562,202	2018 Water & Sewer Bond Construction Fund - \$6,382,765
Sewer CIP/Impact Fee Fund - \$172,209	2021 Water & Sewer Bond Construction Fund - \$13,865,912
2021 Coronavirus Fiscal Recovery Fund - \$9,783,557	Economic Development Improvements Fund - \$2,920,039

Revenues and Expenditures by Fund

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
General Fund	\$32,189,157	\$30,019,400	\$30,074,083	\$30,961,034	\$32,435,157
Police Investigation Fund	16,752	423	423	17,624	4,073
HMGP Acquisition & Demolition Grant	925,619	528,739	0	0	0
TWDB Flood Mitigation Assistance Grant	1,979,213	280,299	0	0	0
CDBG - DR - Harris County	973,186	3,152,787	0	4,083	4,048,061
CDBG - DR - Galveston County	169,743	5,199,187	27,231	27,231	5,186,060
Coronavirus State & Local Fiscal Recovery	-	8,780,000	-	10,013,242	86,249
Fire/EMS Donation Fund	219,519	216,567	220,067	208,333	212,630
Municipal Court Fund	86,315	49,474	49,474	66,089	54,450
Sidewalk Installation Fund	115	88	88	186	871
Park Land Dedication Fund	51,951	50,269	50,269	64,146	51,800
Streets Improvement Fund	1,964,518	2,026,081	2,026,081	2,136,255	2,192,860
Economic Development Improvements Fund	658,011	678,474	678,474	720,486	765,326
Tax Debt Service Fund	7,032,084	4,357,117	4,357,117	4,377,132	4,591,764
GO Bond Construction Funds	14,361,634	18,258	18,258	68,271	323,942
Vehicle Replacement Fund	881,027	815,189	815,189	871,343	1,015,911
Water & Sewer Fund	17,610,519	17,562,581	17,694,064	18,268,727	18,256,904
2006 Water & Sewer Bond Construction Fund	0	0	0	0	0
2009 Water & Sewer Bond Construction Fund	0	0	0	0	0
2016 Water & Sewer Bond Construction Fund	925	1,688	1,688	7,300	34,909
2018 Water & Sewer Bond Construction Fund	10,046	17,889	17,889	45,090	204,456
2021 Water & Sewer Bond Construction Fund	15,841,627	16,233	16,233	71,905	343,839
Water & Sewer CIP/Impact Fee Funds	331,687	447,485	447,485	631,289	639,242
Water & Sewer Revenue Debt Service Fund	6,499	4,610	4,610	10,641	54,182
1776 Park Trust Fund	31	22	22	55	230
Net Use of Fund Balance/Retained Earnings	(30,417,679)	48,429,781	35,082,686	10,183,169	43,720,906
Total Revenues	\$64,892,499	\$122,652,641	\$91,581,431	\$78,753,631	\$114,223,822
Expenditures					
General Fund	\$33,278,278	\$33,115,928	\$38,782,065	\$36,647,631	\$34,754,958
Police Investigation Fund	32,377	0	15,294	14,333	0
HMGP Acquisition & Demolition Grant	852,860	0	0	0	0
TWDB Flood Mitigation Assistance Grant	281,549	0	0	0	0
CDBG - DR - Harris County	1,135,478	2,865,352	85,592	39,958	3,846,300
CDBG - DR - Galveston County	230,639	4,997,200	51,028	1,316,409	3,835,987
Coronavirus State & Local Fiscal Recovery	0	8,780,000	-	0	9,869,806
Fire/EMS Donation Fund	380,960	353,467	356,967	295,832	324,605
Municipal Court Fund	46,899	169,759	142,540	144,231	55,914
Sidewalk Installation Fund	0	0	43,792	43,792	0
Park Land Dedication Fund	71,745	159,226	129,178	129,095	93,174
Streets Improvement Fund	768,459	3,704,880	500,000	499,000	4,755,062
Economic Development Improvements Fund	30,004	2,826,272	78,114	17,244	3,669,365
Tax Debt Service Fund	7,149,825	4,335,517	4,335,517	4,334,279	4,553,578
GO Bond Construction Funds	1,933,715	14,998,269	14,923,855	5,624,507	9,652,785
Vehicle Replacement Fund	1,097,440	638,200	876,432	822,734	806,930

Revenues and Expenditures by Fund (continued)

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Water & Sewer Fund	9,838,496	10,245,922	14,367,881	13,094,802	10,375,695
2006 Water & Sewer Bond Construction Fund	0	0	0	0	0
2009 Water & Sewer Bond Construction Fund	0	0	0	0	0
2016 Water & Sewer Bond Construction Fund	62,292	1,466,182	0	0	1,506,591
2018 Water & Sewer Bond Construction Fund	2,389,128	15,588,555	10,627,936	9,464,542	6,587,221
2021 Water & Sewer Bond Construction Fund	156,811	13,079,984	937,316	937,316	14,209,751
Water & Sewer CIP/Impact Fee Funds	0	0	0	0	0
Water & Sewer Revenue Debt Service Fund	5,155,555	5,327,925	5,327,925	5,327,925	5,326,100
1776 Park Trust Fund	0	0	0	0	0
Total Expenditures	\$64,892,510	\$122,652,638	\$91,581,432	\$78,753,630	\$114,223,822

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.

FY23 net uses of Fund Balance/Retained Earnings totaling \$43,720,906 for operational and capital expenditures include the following uses:

General Fund - \$500,001	2015/2016/2017 General Obligation Bond Funds \$288,850
Fire/EMS Donation Fund - \$111,975	2020 General Obligation Bond Fund - \$1,747,747
Municipal Court Fund - \$1,464	2021 General Obligation Bond Fund - \$7,292,246
Park Land Dedication Fund - \$41,374	2016 Water & Sewer Bond Construction Fund - \$1,471,682
Streets Improvement Fund - \$2,562,202	2018 Water & Sewer Bond Construction Fund - \$6,382,765
Sewer CIP/Impact Fee Fund - \$172,209	2021 Water & Sewer Bond Construction Fund - \$13,865,912
Coronavirus State & Local Fiscal Recovery - \$9,783,557	Economic Development Improvements Fund - \$2,920,039

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
 - City Attorney
- ▶ Public Safety
 - Police
 - Fire Marshal / FVFD
- ▶ Community Development
- ▶ Public Works
 - Streets
 - Drainage
- ▶ Engineering
- ▶ Library
- ▶ Parks and Recreation

General Fund (001)

Fund Summary

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Property Tax	\$15,267,421	\$16,443,981	\$16,443,981	\$16,539,575	\$18,006,381
Sales Tax	7,895,128	8,095,816	8,095,816	8,529,683	8,621,519
Franchise	2,090,001	1,925,828	1,925,828	2,039,193	2,044,100
Mixed Drinks	58,731	53,531	53,531	55,790	58,490
Licenses and Permits	777,615	823,839	823,839	917,752	873,730
Intergovernmental Revenues	3,432,210	626,396	626,396	637,486	602,060
Charges for Services	470,758	467,362	467,362	487,777	481,220
Fines and Forfeitures	1,117,224	1,089,427	1,089,427	919,006	922,160
Interest Earned	35,951	34,000	34,000	103,698	378,387
Other	724,919	459,220	513,903	713,631	447,110
Asset Disposition	12,870	0	0	17,442	0
Total Revenues	\$31,882,828	\$30,019,400	\$30,074,083	\$30,961,033	\$32,435,157
Expenditures					
Mayor & Council	\$313,602	\$377,793	\$483,146	\$444,159	\$83,208
City Secretary	531,310	720,410	642,169	533,748	602,009
City Manager	1,027,123	873,439	882,140	817,138	901,521
Administrative Services	1,693,481	1,760,365	1,790,310	1,748,915	1,833,703
Human Resources	797,328	990,174	989,106	777,257	1,025,153
Information Technology	1,630,250	1,651,558	2,124,481	1,954,206	1,960,793
City Attorney	0	0	0	0	392,019
Police	11,438,032	12,804,812	13,585,113	12,747,695	13,281,339
Fire Marshal**	3,361,027	3,038,473	3,041,067	2,822,993	3,252,235
Community Development	1,131,498	1,274,599	1,274,599	1,132,868	1,389,275
Public Works	2,098,890	2,189,157	2,948,812	2,796,972	2,350,730
Engineering	507,931	578,498	578,498	549,400	620,554
Library Services	1,223,725	1,341,423	1,376,491	1,266,756	1,393,120
Parks and Recreation	3,890,353	3,998,230	5,297,808	5,103,170	5,169,299
Total Operations	\$29,644,550	\$31,598,931	\$35,013,740	\$32,695,277	\$34,254,958
Streets	\$650,242	\$500,000	\$1,452,110	\$1,005,410	\$500,000
Drainage	0	0	0	0	0
Parks	0	0	31,380	0	0
Equipment	0	0	1,116,334	1,724,444	0
Facility	2,983,474	1,017,000	1,168,500	1,222,500	0
Total Improvements	3,633,716	1,517,000	3,768,324	3,952,354	500,000
Total Expenditures	\$33,278,266	\$33,115,931	\$38,782,064	\$36,647,631	\$34,754,958
Operating Transfers In	\$1,557,853	\$1,579,531	\$1,724,331	\$1,724,331	\$1,819,800
Operating Transfers Out	(113,623)	0	(77,300)	(77,300)	0
Capital Lease Proceeds	306,329	0	0	0	0
Increase (Decrease) In Fund Balance	355,121	(1,517,000)	(7,060,950)	(4,039,567)	(500,001)
Beginning Fund Balance	\$16,872,024	\$17,227,145	\$17,227,145	\$17,227,145	\$13,187,578
Ending Fund Balance	\$17,227,145	\$15,710,145	\$10,166,195	\$13,187,578	\$12,687,577

* Projected fund balance at September 30, 2022 is \$13.2 million. Of the \$13.2M, approximately \$0.8M is considered non-spendable or restricted leaving a remaining unassigned fund balance of \$12.4 million, which includes a 90-day operating reserve of \$7.3 million as set forth in the City's financial policies. The decrease in fund balance is a result of the planned capital improvement projects.

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 FY23 is \$2,963,400 (Fire \$1,225,308 / EMS \$1,738,092). Quarterly payments of the contract amount will be reduced by \$1,000,000 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.

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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Federal Government	\$0	\$0	\$0	\$0	\$0
State Government	16,162	0	0	16,648	0
Interest Earned	590	423	423	976	4,073
Other	0	0	0	0	0
Total Revenues	\$16,752	\$423	\$423	\$17,624	\$4,073
Expenditures					
Public Safety					
Special Operations	\$32,377	\$0	\$15,294	\$14,333	\$0
Total Expenditures	\$32,377	\$0	\$15,294	\$14,333	\$0
Other Financing Sources					
Transfers In (Out)	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$(15,625)	\$423	\$(14,871)	\$3,291	\$4,073
Beginning Fund Balance	\$201,356	\$185,731	\$185,731	\$185,731	\$189,022
Ending Fund Balance	\$185,731	\$186,154	\$170,860	\$189,022	\$193,095

Hazard Mitigation Grant Program Acquisition & Demolition Project (120)

Fund Summary

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Federal Government	\$742,447	\$397,023	\$0	\$0	\$0
State Government	183,172	131,716	0	0	0
Interest Earned	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	\$925,619	\$528,739	\$0	\$0	\$0
Expenditures					
Acquisition And Demolition	\$852,861	\$0	\$0	\$0	\$0
Total Expenditures	\$852,861	\$0	\$0	\$0	\$0
Other Financing Sources					
Transfers In (Out)	\$52,728	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$125,486	\$528,739	\$0	\$0	\$0
Beginning Fund Balance	\$(125,486)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$528,739	\$0	\$0	\$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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Federal Government	\$1,979,213	\$280,299	\$0	\$0	\$0
Interest Earned	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	\$1,979,213	\$280,299	\$0	\$0	\$0
Expenditures					
Acquisition And Demolition	\$281,550	\$0	\$0	\$0	\$0
Total Expenditures	\$281,550	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$1,697,663	\$280,299	\$0	\$0	\$0
Beginning Fund Balance	\$(1,697,663)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$280,299	\$0	\$0	\$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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Federal Government	\$973,186	\$3,152,787	\$0	\$4,083	\$4,048,061
Interest Earned	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	\$973,186	\$3,152,787	\$0	\$4,083	\$4,048,061
Expenditures					
Public Safety	\$787,748	\$2,865,352	\$0	\$0	\$471,560
Drainage	347,730	0	85,592	39,958	3,374,740
Total Expenditures	\$1,135,478	\$2,865,352	\$85,592	\$39,958	\$3,846,300
Increase (Decrease) In Fund Balance	\$(162,292)	\$287,435	\$(85,592)	\$(35,875)	\$201,761
Beginning Fund Balance	\$(3,594)	\$(165,886)	\$(165,886)	\$(165,886)	\$(201,761)
Ending Fund Balance	\$(165,886)	\$121,549	\$(251,478)	\$(201,761)	\$-

*

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Federal Government	\$169,743	\$5,199,187	\$27,231	\$27,231	\$5,186,060
Interest Earned	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	\$169,743	\$5,199,187	\$27,231	\$27,231	\$5,186,060
Expenditures					
Flood Control	\$195,850	\$2,327,412	\$17,984	\$257,019	\$2,235,948
Acquisition And Demolition	34,788	2,669,788	33,044	1,059,390	1,600,039
Total Expenditures	\$230,638	\$4,997,200	\$51,028	\$1,316,409	\$3,835,987
Other Financing Sources					
Transfers In (Out)	\$60,895	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$0	\$201,987	\$(23,797)	\$(1,289,178)	\$1,350,073
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$(1,289,178)
Ending Fund Balance	\$0	\$201,987	\$(23,797)	\$(1,289,178)	\$60,895

*

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Federal Government	\$0	\$8,780,000	\$0	\$9,993,161	\$0
Interest Earned	0	0	0	20,081	86,249
Other	0	0	0	0	0
Total Revenues	\$0	\$8,780,000	\$0	\$10,013,242	\$86,249
Expenditures					
Flood Control	\$0	\$0	\$0	\$0	\$0
Acquisition And Demolition	0	0	0	0	0
Infrastructure	0	8,780,000	0	0	9,869,806
Total Expenditures	\$0	\$8,780,000	\$0	\$0	\$9,869,806
Increase (Decrease) In Fund Balance	\$0	\$0	\$0	\$10,013,242	\$(9,783,557)
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$10,013,242
Ending Fund Balance	\$0	\$0	\$0	\$10,013,242	\$229,685

*

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Donations	\$209,057	\$215,000	\$215,000	\$195,313	\$200,000
Interest Earned	2,062	1,567	1,567	2,305	12,630
Misc Revenue	0	0	0	215	0
Total Revenues	\$211,119	\$216,567	\$216,567	\$197,833	\$212,630
Expenditures					
Public Safety	\$0	\$0	\$0	\$0	\$0
Debt Service	132,832	132,832	132,832	132,832	209,805
Capital Outlay	248,128	220,635	224,135	163,000	114,800
Total Expenditures	\$380,960	\$353,467	\$356,967	\$295,832	\$324,605
Other Financing Sources					
Transfers In (Out)	\$0	\$0	\$0	\$0	\$0
Capital Lease Proceeds	0	0	0	0	0
Sale of Capital Assets	8,400	0	3,500	10,500	0
Total Other Financing Sources	\$8,400	\$0	\$3,500	\$10,500	\$0
Increase (Decrease) In Fund Balance	\$(161,441)	\$(136,900)	\$(136,900)	\$(87,499)	\$(111,975)
Beginning Fund Balance	\$760,807	\$599,366	\$599,366	\$599,366	\$511,867
Ending Fund Balance	\$599,366	\$462,466	\$462,466	\$511,867	\$399,892

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	\$4,800
Replace Medic Car	\$55,000

FY23 Debt Service includes the following:

- 3rd of 7 principal & interest payment for a fire truck purchased in FY20
- 4th of 6 principal & interest payment for an ambulance purchased in FY20
- 1st of 5 principal & interest payment for SCBA tanks/cylinder replacements in FY23

Municipal Court Fund (150)

Fund Summary

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Court Security Fees	\$30,157	\$17,700	\$17,700	\$22,759	\$17,700
Court Technology Fees	25,190	16,000	16,000	19,007	16,000
Court Truancy Prevention Fees	29,770	15,000	15,000	22,508	15,000
Court Jury Services Fees	593	300	300	449	300
Interest Earned	605	474	474	1,366	5,450
Total Revenues	\$86,315	\$49,474	\$49,474	\$66,089	\$54,450
Expenditures					
Court Security Projects	\$14,204	\$12,909	\$12,909	\$13,557	\$13,296
Court Technology Projects	32,695	36,850	36,850	37,893	42,618
Court Truancy Prevention Projects	0	0	0	0	0
Court Jury Services Projects	0	0	0	0	0
Capital Outlay Security	0	0	92,781	92,781	0
Capital Outlay Technology	0	120,000	0	0	0
Total Expenditures	\$46,899	\$169,759	\$142,540	\$144,231	\$55,914
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$39,416	\$(120,285)	\$(93,066)	\$(78,142)	\$(1,464)
Beginning Fund Balance	\$235,123	\$274,539	\$274,539	\$274,539	\$196,397
Ending Fund Balance	\$274,539	\$154,254	\$181,473	\$196,397	\$194,933

*

**

* As of 6/30/2022, the fund balance equity share of the Municipal Court Fund is approximately:

Court Security - 64.2%

Court Technology - 14.7%

Court Truancy Prevention - 20.72%

Court Jury Services - 0.38%

** 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 \$4,614,143,928.

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 \$55,821,599. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of \$55,821,159 or less.

Legal Debt Margin Calculation

Data needed for the calculation includes the City's estimated net assessed property valuation (\$4,614,143,928), the Texas Constitution home-rule cities maximum debt service requirement amount (\$62,290,943) 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.

$$\$4,614,143,928 / \$100 \times \$1.35 = \$62,290,943$$

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. Friendswood's Legal Debt Margin = \$62,290,943 minus \$6,469,344 or **\$55,821,599**

According to the City's Financial Advisor, a debt margin of \$55,821,159 translates into additional debt capacity of about \$915 million in bonds (depending on factors such as the number of sales and the interest environment).

Tax Debt Service Fund (201)

Fund Summary

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Ad Valorem Taxes	\$3,686,127	\$4,335,517	\$4,335,517	\$4,353,143	\$4,553,578
Delinquent Property Taxes	15,560	20,000	20,000	18,252	20,000
Interest Earned	2,825	1,600	1,600	5,737	18,186
Total Revenues	\$3,704,512	\$4,357,117	\$4,357,117	\$4,377,132	\$4,591,764
Expenditures					
Debt Service*					
Principal	\$2,438,779	\$2,722,150	\$2,722,150	\$2,721,206	\$2,980,984
Interest	1,353,721	1,608,867	1,608,867	1,608,573	1,568,094
Issue Costs	33,978	0	0	0	0
Fiscal Agent Fees	2,000	4,500	4,500	4,500	4,500
Total Expenditures	\$3,828,478	\$4,335,517	\$4,335,517	\$4,334,279	\$4,553,578
Other Financing Sources (Uses)					
Bond Proceeds	\$3,050,000	\$0	\$0	\$0	\$0
Premium On Bond Issuance	277,572	0	0	0	0
Operating Transfers In (Out)	96,439	0	0	0	0
Payments To Refunding Bond Escrow Agent	(3,321,347)	0	0	0	0
Total Other Financing Sources (Uses)	\$102,664	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$(21,302)	\$21,600	\$21,600	\$42,853	\$38,186
Beginning Fund Balance	\$31,910	\$10,608	\$10,608	\$10,608	\$53,461
Ending Fund Balance	\$10,608	\$32,208	\$32,208	\$53,461	\$91,647

* 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
Streets and Thoroughfares	7,710,000
Total	\$ 24,176,000

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
Drainage Improvements	6,000,000
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
Drainage Improvements	5,000,000
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.

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.

2016 General Obligation Bond Fund (254)

2017 General Obligation Bond Fund (255)

2015 General Obligation Bond Fund (253)

Fund Summary

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Interest Earned	\$345	\$517	\$517	\$1,879	\$8,884
Other	0	0	0	0	0
Total Revenues	\$345	\$517	\$517	\$1,879	\$8,884
Expenditures					
Capital Improvement					
Public Works					
Streets & Drainage	\$965	\$293,104	\$11,583	\$5,597	\$297,734
Parks					
Master Plan	88,200	71,200	58,000	58,000	0
Dog Park	0	0	0	0	0
Old City Park	0	0	0	0	0
Facilities	0	0	0	0	0
Total Expenditures	\$89,165	\$364,304	\$69,583	\$63,597	\$297,734
Other Financing Sources (Uses)					
Operating Transfers In (Out)	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$(88,820)	\$(363,787)	\$(69,066)	\$(61,718)	\$(288,850)
Beginning Fund Balance	\$439,388	\$350,568	\$350,568	\$350,568	\$288,850
Ending Fund Balance	\$350,568	\$(13,219)	\$281,502	\$288,850	\$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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Interest Earned	\$1,369	\$2,202	\$2,202	\$9,394	\$44,899
Total Revenues	\$1,369	\$2,202	\$2,202	\$9,394	\$44,899
Expenditures					
Capital Improvements					
Public Works					
Drainage Improvements	\$436,864	\$0	\$0	\$0	\$0
Facilities					
Blackhawk Facility	15,178	1,992,200	1,984,822	252,622	1,792,646
Total Expenditures	\$452,042	\$1,992,200	\$1,984,822	\$252,622	\$1,792,646
Other Financing Sources (Uses)					
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Premium On Bond Issuance	0	0	0	0	0
Bond Issue Costs	0	0	0	0	0
Operating Transfers In (Out)	0	0	0	0	0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$(450,673)	\$(1,989,998)	\$(1,982,620)	\$(243,228)	\$(1,747,747)
Beginning Fund Balance	\$2,441,648	\$1,990,975	\$1,990,975	\$1,990,975	\$1,747,747
Ending Fund Balance	\$1,990,975	\$977	\$8,355	\$1,747,747	\$0

*

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Interest Earned	\$1,036	\$15,539	\$15,539	\$56,998	\$270,159
Total Revenues	\$1,036	\$15,539	\$15,539	\$56,998	\$270,159
Expenditures					
Capital Improvements					
Public Works					
Drainage Improvements	\$467,063	\$4,235,109	\$4,532,451	\$792,067	\$3,741,627
Facilities					
New Fire Station & Training Field	376,194	3,780,000	3,724,138	1,405,593	2,318,545
Public Safety Building Expansion	386,807	4,626,656	4,612,861	3,110,628	1,502,233
Total Expenditures	\$1,230,064	\$12,641,765	\$12,869,450	\$5,308,288	\$7,562,405
Other Financing Sources (Uses)					
Bond Proceeds	\$13,185,000	\$0	\$0	\$0	\$0
Premium On Bond Issuance	1,173,884	0	0	0	0
Bond Issue Costs	(162,444)	0	0	0	0
Operating Transfers In (Out)	(96,439)	0	0	0	0
Total Other Financing Sources (Uses)	\$14,100,001	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$12,870,973	\$(12,626,226)	\$(12,853,911)	\$(5,251,290)	\$(7,292,246)
Beginning Fund Balance	\$0	\$12,870,973	\$12,870,973	\$12,870,973	\$7,619,683
Ending Fund Balance	\$12,870,973	\$244,747	\$17,062	\$7,619,683	\$327,437

*

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Revenue	\$0	\$0	\$0	\$0	\$0
Interest Earned	115	88	88	186	871
Total Revenues	\$115	\$88	\$88	\$186	\$871
Expenditures					
Operating Transfers In (Out)	\$0	\$0	\$0	\$0	\$0
Capital Improvements	0	0	43,792	43,792	0
Total Expenditures	\$0	\$0	\$43,792	\$43,792	\$0
Increase (Decrease) In Fund Balance	\$115	\$88	\$(43,704)	\$(43,606)	\$871
Beginning Fund Balance	\$43,605	\$43,720	\$43,720	\$43,720	\$114
Ending Fund Balance	\$43,720	\$43,808	\$16	\$114	\$985

*

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

Park Land Dedication Fund (164) Fund Summary

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Community Park Fees	\$51,600	\$50,000	\$50,000	\$64,000	\$50,000
Other Program Fees	0	0	0	0	0
Interest Earned	351	269	269	146	1,800
Total Revenues	\$51,951	\$50,269	\$50,269	\$64,146	\$51,800
Expenditure					
Operating Transfers In (Out)	\$0	\$0	\$0	\$0	\$0
Operating Equipment	0	0	0	0	0
Capital Improvements	71,745	159,226	129,178	129,095	93,174
Total Expenditures	\$71,745	\$159,226	\$129,178	\$129,095	\$93,174
Increase (Decrease) In Fund Balance	\$(19,794)	\$(108,957)	\$(78,909)	\$(64,949)	\$(41,374)
Beginning Fund Balance	\$126,117	\$106,323	\$106,323	\$106,323	\$41,374
Ending Fund Balance	\$106,323	\$(2,634)	\$27,414	\$41,374	\$-

*

*The following projects have been identified as potential Park Land Improvement projects:

Tennis Court Resurfacing	\$ 34,500
Stevenson Basketball Court Resurfacing	\$ 8,000
Centennial Basketball Court Resurfacing	\$ 20,000
Leavesley Park Hangar Building Doors	\$ 20,000
PetSafe Dog Park Bench and Shade Structure	\$ 20,000
Stevenson Park Pavers and Wall Walking Path	\$ 15,000

Streets Improvement Fund (170)

Fund Summary

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Sales Taxes	\$1,961,187	\$2,023,954	\$2,023,954	\$2,122,792	\$2,155,380
Interest Earned	3,331	2,127	2,127	13,463	37,480
Total Revenues	\$1,964,518	\$2,026,081	\$2,026,081	\$2,136,255	\$2,192,860
Expenditures					
Operating Transfers In (Out)	\$0	\$0	\$0	\$0	\$0
Capital Improvements	768,459	3,704,880	500,000	499,000	4,755,062
Total Expenditures	\$768,459	\$3,704,880	\$500,000	\$499,000	\$4,755,062
Increase (Decrease) In Fund Balance	\$1,196,059	\$(1,678,799)	\$1,526,081	\$1,637,255	\$(2,562,202)
Beginning Fund Balance	\$477,230	\$1,673,289	\$1,673,289	\$1,673,289	\$3,310,544
Ending Fund Balance	\$1,673,289	\$(5,510)	\$3,199,370	\$3,310,544	\$748,342

*

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenues					
Sales Taxes	\$653,729	\$674,651	\$674,651	\$707,597	\$718,460
Reimbursements	0	0	0	0	0
Interest Earned	4,282	3,823	3,823	12,889	46,866
Total Revenues	\$658,011	\$678,474	\$678,474	\$720,486	\$765,326
Expenditures					
Operating Transfers In (Out)	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
Administrative Expenses	0	2,000	2,000	2,000	2,000
Contract Services	30,004	0	76,114	15,244	0
Capital Improvements	0	2,824,272	0	0	3,667,365
Total Expenditures	\$46,004	\$2,842,272	\$94,114	\$33,244	\$3,685,365
Increase (Decrease) In Fund Balance	\$612,007	\$(2,163,798)	\$584,360	\$687,242	\$(2,920,039)
Beginning Fund Balance	\$1,620,789	\$2,232,796	\$2,232,796	\$2,232,796	\$2,920,038
Ending Fund Balance	\$2,232,796	\$68,998	\$2,817,156	\$2,920,038	\$⁽ⁿ⁾

*

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Other Financing Sources					
Interest Earned	\$31	\$22	\$22	\$55	\$230
Total Other Financing Sources	\$31	\$22	\$22	\$55	\$230
Non-Operating Expenses					
1776 Park Improvements	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$31	\$22	\$22	\$55	\$230
Beginning Fund Balance	\$11,070	\$11,101	\$11,101	\$11,101	\$11,156
Ending Fund Balance	\$11,101	\$11,123	\$11,123	\$11,156	\$11,386

*

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Operating Revenues					
Water Revenues	\$8,013,988	\$8,200,503	\$8,200,503	\$8,548,086	\$8,548,086
Sewer Revenues	8,829,169	8,877,468	8,877,468	9,037,580	9,037,580
Administrative Fees	476,178	437,200	437,200	465,037	436,432
Sales of Water Meters	17,455	30,000	155,000	165,000	30,000
Miscellaneous	5,407	0	194	379	0
Total Revenues	\$17,342,197	\$17,545,171	\$17,670,365	\$18,216,082	\$18,052,098
Operating Expenses					
Administrative Services - Finance	\$365,029	\$506,659	\$508,461	\$489,904	\$532,884
Human Resources - Insurance	168,390	193,759	193,759	220,553	238,580
Fire Marshal - Storm	44,285	0	0	0	0
Public Works					
Administration	261,714	269,141	281,409	269,665	359,712
Water Utilities	644,469	981,263	935,580	731,532	927,820
Sewer Utilities	526,030	693,237	714,019	718,225	631,976
Water Operations	4,037,562	3,271,067	3,430,725	3,104,403	2,820,799
Sewer Operations	2,631,346	3,297,316	6,213,432	6,061,765	3,470,494
Utility Customer Service	240,016	307,020	307,020	297,406	313,234
Engineering	383,170	426,460	426,460	392,476	561,196
Total Expenditures	\$9,302,011	\$9,945,922	\$13,010,865	\$12,285,929	\$9,856,695
Operating Income	\$8,040,186	\$7,599,249	\$4,659,500	\$5,930,153	\$8,195,403
Non-Operating Revenues (Expenses) Interest Earned	\$21,905	\$17,410	\$17,410	\$52,645	\$204,806
Other Non-Operating Revenue	12,100	0	0	0	0
Insurance Reimbursement	234,317	0	6,289	0	0
Capital Improvements	(536,485)	(300,000)	(1,357,016)	(808,873)	(519,000)
Transfers In (Out)	(6,127,278)	(6,591,456)	(6,871,256)	(6,871,256)	(6,329,900)
Total Non Operating	\$(6,395,441)	\$(6,874,046)	\$(8,204,573)	\$(7,627,484)	\$(6,644,094)
Net Income/(Loss)	\$1,644,745	\$725,203	\$(3,545,073)	\$(1,697,331)	\$1,551,309
Beginning Working Capital	\$10,358,364	\$12,003,109	\$12,003,109	\$12,003,109	\$10,305,778
Ending Working Capital	\$12,003,109	\$12,728,312	\$8,458,036	\$10,305,778	\$11,857,087

* The projected working capital at September 30, 2022 is \$10.3 million. The balance includes a 90-day operating reserve of \$2.4 million, as set forth in the City's financial policies. The reserve is designed "to protect the City utility fund's creditworthiness as well as its financial position from unforeseeable emergencies." The policies state "additional undesignated funds will be allowed to accumulate in a fund designated for future utility/operating capital improvements."

Water 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

2016 Water and Sewer Bond Construction Fund (420)

Fund Summary

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Non-Operating Revenues					
Interest Earned	\$925	\$1,688	\$1,688	\$7,300	\$34,909
Transfers From W&S Revenue Debt	0	0	0	0	0
Bond Proceeds	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	\$925	\$1,688	\$1,688	\$7,300	\$34,909
Capital Financing Activities					
Capital Improvements					
Public Works					
Distribution System Improvements (Water)	\$19,390	\$175,000	\$0	\$0	\$175,000
Collection System Improvements (Sewer)	42,902	1,291,182	0	0	1,331,591
Total Expenditures	\$62,292	\$1,466,182	\$0	\$0	\$1,506,591
Non-Operating Expenses					
Transfers In (Out)	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$(61,367)	\$(1,464,494)	\$1,688	\$7,300	\$(1,471,682)
Beginning Fund Balance	\$1,525,749	\$1,464,382	\$1,464,382	\$1,464,382	\$1,471,682
Ending Fund Balance	\$1,464,382	\$(112)	\$1,466,070	\$1,471,682	\$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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Non-Operating Revenues					
Interest Earned	\$10,046	\$17,889	\$17,889	\$45,090	\$204,456
Bond Proceeds	0	0	0	0	0
Premium on Bonds	0	0	0	0	0
Total Revenues	\$10,046	\$17,889	\$17,889	\$45,090	\$204,456
Capital Financing Activities					
Capital Improvements					
Public Works					
Distribution System Improvements (Water)	\$269,859	\$11,652,555	\$10,263,580	\$9,395,122	\$2,533,971
Collection System Improvements (Sewer)	2,119,269	3,936,000	364,356	69,420	4,053,250
Total Expenditures	\$2,389,128	\$15,588,555	\$10,627,936	\$9,464,542	\$6,587,221
Non-Operating Expenses					
Bond Issue Costs	\$0	\$0	\$0	\$0	\$0
Transfers Out	0	0	0	0	0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$(2,379,082)	\$(15,570,666)	\$(10,610,047)	\$(9,419,452)	\$(6,382,765)
Beginning Fund Balance	\$18,181,299	\$15,802,217	\$15,802,217	\$15,802,217	\$6,382,765
Ending Fund Balance	\$15,802,217	\$231,551	\$5,192,170	\$6,382,765	\$0

*

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Non-Operating Revenues					
Interest Earned	\$3,324	\$16,233	\$16,233	\$71,905	\$343,839
Bond Proceeds	13,690,000	0	0	0	0
Premium on Bonds	2,148,303	0	0	0	0
Total Revenues	\$15,841,627	\$16,233	\$16,233	\$71,905	\$343,839
Capital Financing Activities					
Capital Improvements					
Public Works					
Distribution System Improvements (Water)	\$0	\$13,079,984	\$937,316	\$937,316	\$14,209,751
Collection System Improvements (Sewer)	0	0	0	0	0
Total Expenditures	\$0	\$13,079,984	\$937,316	\$937,316	\$14,209,751
Non-Operating Expenses					
Bond Issue Costs	\$156,811	\$0	\$0	\$0	\$0
Transfers Out	953,492	0	0	0	0
Total Non-Operating Expenses	\$1,110,303	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	\$14,731,324	\$(13,063,751)	\$(921,083)	\$(865,411)	\$(13,865,912)
Beginning Fund Balance	\$0	\$14,731,324	\$14,731,324	\$14,731,324	\$13,865,913
Ending Fund Balance	\$14,731,324	\$1,667,573	\$13,810,241	\$13,865,913	\$1

*

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Non-Operating Revenues					
Impact Fees	\$160,862	\$218,438	\$218,438	\$214,216	\$211,050
Interest Earned	53	27	27	278	401
Miscellaneous	0	0	0	0	0
Total Non-Operating Revenues	\$160,915	\$218,465	\$218,465	\$214,494	\$211,451
Non-Operating Expenses					
Transfers Out	\$165,000	\$100,000	\$100,000	\$100,000	\$200,000
Total Non-Operating Expenses	\$165,000	\$100,000	\$100,000	\$100,000	\$200,000
Increase (Decrease) In Fund Balance	\$(4,085)	\$118,465	\$118,465	\$114,494	\$11,451
Beginning Fund Balance	\$4,681	\$596	\$596	\$596	\$115,090
Ending Fund Balance	\$596	\$119,061	\$119,061	\$115,090	\$126,541

Sewer CIP/Impact Fee Fund (580)

Fund Summary

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Non-Operating Revenues					
Impact Fees	\$170,425	\$228,750	\$228,750	\$415,246	\$423,000
Interest Earned	347	270	270	1,549	4,791
Miscellaneous	0	0	0	0	0
Total Non-Operating Revenues	\$170,772	\$229,020	\$229,020	\$416,795	\$427,791
Non-Operating Expenses					
Transfers Out	\$80,000	\$200,000	\$200,000	\$200,000	\$600,000
Total Non-Operating Expenses	\$80,000	\$200,000	\$200,000	\$200,000	\$600,000
Increase (Decrease) In Fund Balance	\$90,772	\$29,020	\$29,020	\$216,795	\$(172,209)
Beginning Fund Balance	\$115,520	\$206,292	\$206,292	\$206,292	\$423,087
Ending Fund Balance	\$206,292	\$235,312	\$235,312	\$423,087	\$250,878

* 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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Non-Operating Revenues					
Interest Earned	\$6,499	\$4,610	\$4,610	\$10,641	\$54,182
Transfers In	5,783,917	5,327,925	5,327,925	5,327,925	5,326,100
Total Revenues	\$5,790,416	\$5,332,535	\$5,332,535	\$5,338,566	\$5,380,282
Non-Operating Expenses					
Debt Service					
Principal	\$3,015,000	\$3,115,000	\$3,115,000	\$3,115,000	\$3,225,000
Interest	2,115,430	2,208,425	2,208,425	2,208,425	2,096,600
Issuance Costs	21,375	0	0	0	0
Fiscal Agent Fees	3,750	4,500	4,500	4,500	4,500
Transfers Out	0	0	0	0	0
Total Expenditures	\$5,155,555	\$5,327,925	\$5,327,925	\$5,327,925	\$5,326,100
Increase (Decrease) In Fund Balance	\$634,861	\$4,610	\$4,610	\$10,641	\$54,182
Beginning Fund Balance	\$2,069,085	\$2,703,946	\$2,703,946	\$2,703,946	\$2,714,587
Ending Fund Balance	\$2,703,946	\$2,708,556	\$2,708,556	\$2,714,587	\$2,768,769

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

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Operating Revenue					
Department Lease Revenues	\$782,590	\$813,530	\$813,530	\$813,530	\$998,340
Transfer From Other Funds	0	0	212,300	212,300	0
Asset Disposition	51,993	0	0	52,420	0
Insurance Reimbursements	44,250	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Earned	2,194	1,659	1,659	5,393	17,571
Total Revenues	\$881,027	\$815,189	\$1,027,489	\$1,083,643	\$1,015,911
Operating Expenses					
Vehicle Replacement Plan					
Vehicles & Equipment	\$1,097,440	\$638,200	\$876,432	\$822,734	\$806,930
Non-Operating Expenses					
Transfers Out	0	0	0	0	0
Total Expenditures	\$1,097,440	\$638,200	\$876,432	\$822,734	\$806,930
Operating Income	\$(216,413)	\$176,989	\$151,057	\$260,909	\$208,981
Beginning Retained Earnings	\$2,341,781	\$2,476,267	\$2,111,955	\$2,784,140	\$2,277,712
Ending Retained Earnings	\$2,125,368	\$2,653,256	\$2,263,012	\$3,045,049	\$2,486,693

*

* The net value of the assets (vehicles & equipment in the fleet) included in retaining earnings is approximately \$1,999,322

This year's budget includes the following vehicle replacements:

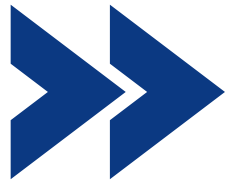
2 Community Development Department

1 Fire Marshal's Office

7 Police Department (1-Admin, 6-Patrol)

2 Public Works





Revenue Summary Chart and Schedules by Fund



Revenue Summary Chart by Fund

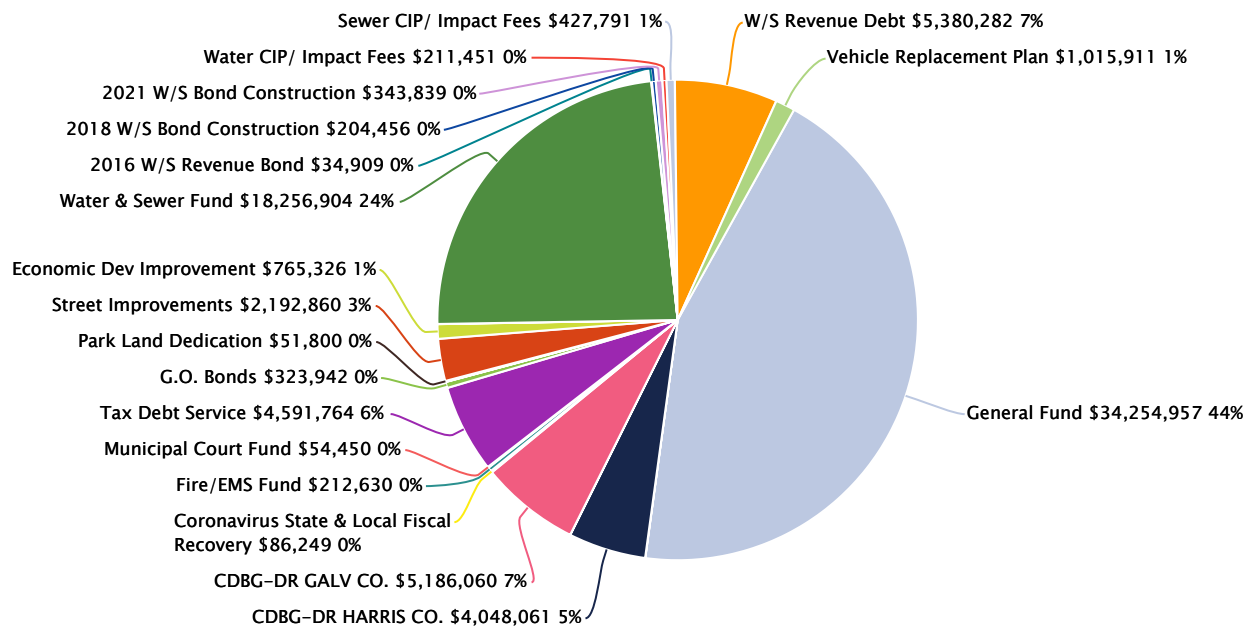
The adopted revenue budget for fiscal year 2022-23 reflects a conservative approach, using prior year actual estimates as the basis for most revenue sources projections and anticipated impact of utility rate design changes.

FY23 Adopted Budget Revenues - All Funds

\$77,648,816

(includes inter-fund transfers)

*Excludes Funds with revenue projections less than \$5,000



Revenue Schedules

001 - General Fund

Account Description	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Current Property Taxes	\$15,191,715	\$16,343,981	\$16,343,981	\$16,472,553	\$17,931,791
Delinquent Property Taxes	75,706	100,000	100,000	67,022	74,590
Sales Tax	7,895,128	8,095,816	8,095,816	8,529,683	8,621,519
TNMPCO Franchise	1,052,724	1,042,370	1,042,370	1,089,653	1,082,000
HL&P Franchise	137,608	137,700	137,700	134,000	138,250
Municipal Row Access Fees	58,611	60,000	60,000	53,702	54,230
Entex Franchise	245,995	225,000	225,000	243,431	255,000
Cable Franchise	394,145	376,246	376,246	378,857	422,620
Video Service Franchise	0	0	0	0	0
Peg Fees	108,104	0	0	53,584	0
Waste Connections TX Franchise	92,814	84,512	84,512	85,966	92,000
Mixed Drink Tax	58,731	53,531	53,531	55,790	58,490
Taxes	\$25,311,281	\$26,519,156	\$26,519,156	\$27,164,241	\$28,730,490
Wrecker Permits	\$90	\$60	\$60	\$180	\$100
Alcoholic Beverage Permit	9,025	10,652	10,652	18,860	14,000
Noise Ordinance Permit	130	150	150	213	150
Animal Establishment Permit	0	0	0	67	0
Nuisance Abate Proceeding	0	0	0	0	0
App Fee-Well Drill Permit	0	0	0	0	0
Network Nodes And Poles	0	0	0	0	0
After Hours Inspection	0	100	100	400	100
Building Permits	424,319	436,438	436,438	506,477	479,540
Electric Permits	54,122	52,950	52,950	67,087	58,950
Plumbing Permits	51,918	52,606	52,606	54,901	53,600
Development Permits	300	300	300	133	300
Air Conditioning Permits	32,980	33,496	33,496	32,873	34,840
Plan Inspection Fees	121,566	146,259	146,259	165,177	147,840
Re Inspection Fees	1,611	1,000	1,000	1,775	1,450
Sign Permits	21	200	200	0	100
Alarm Permits	80,505	84,439	84,439	68,511	81,920
Banner Permit Fee	250	400	400	267	250
Animal Licenses	778	740	740	684	590
Electrical Licenses	0	0	0	0	0
Contractor License Regist	0	0	0	0	0
Metricom Inc Agreement	0	4,049	4,049	37	0
Licenses And Permits	\$777,615	\$823,839	\$823,839	\$917,642	\$873,730
Federal Government	\$307,570	\$0	\$0	\$0	\$0
Bureau Of Justice Grants	3,578	0	0	3,180	0
FEMA Grants	2,178,418	0	0	0	0
Homeland Security Grants	4,480	0	0	0	0
Grants	0	0	0	0	0
Tx State Library Grants	4,494	0	0	0	0
Criminal Justice Division	73,063	68,000	68,000	45,562	68,000
Law Enforcement Training	4,686	4,990	4,990	4,990	4,650

Revenue Schedules

001 - General Fund (continued)

Account Description	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Emergency Mgmt Division	0	30,000	30,000	0	0
TDEM	358,624	0	0	45,122	0
Local Governments	11,400	12,000	12,000	22,400	18,000
Friendswood ISD	455,348	481,406	481,406	481,406	481,410
Clear Creek ISD	30,549	30,000	30,000	34,826	30,000
Intergovernmental	\$3,432,210	\$626,396	\$626,396	\$637,486	\$602,060
Credit Card Fees	\$62,531	\$75,000	\$75,000	\$47,293	\$52,400
Facility Security Fees	25,857	35,000	35,000	29,808	35,000
Platt Fees	14,900	8,800	8,800	18,133	14,640
Commercial Site Plan	1,000	4,000	4,000	5,000	4,000
Rezoning Fees	2,700	2,000	2,000	0	1,350
Board Of Adjustment Fees	0	0	0	100	0
Vacation Of Easement/R-O-W	0	300	300	300	300
Zoning Compliance Cert	3,000	3,100	3,100	3,100	3,050
Construction Plan Review	6,500	1,500	1,500	4,000	2,000
Bid Spec Documents	108	108	108	0	0
Animal Cntrl/Shelter Fees	593	1,000	1,000	676	510
Animal Adoption Fees	2,415	4,000	4,000	800	1,000
Swimming Pool Fees	70,682	56,735	56,735	70,000	65,000
Recreation Program/Events	6,215	14,500	14,500	7,700	14,500
Amphitheater Rental Fees	375	200	200	1,100	500
Concession Agreements	599	600	600	954	720
Lake Friendswood Fees	35	0	0	300	0
Sports Complex Fees	14,515	5,000	5,000	7,313	7,900
Old City Park Fees	0	0	0	0	0
Stevenson Park Fees	30	350	350	100	100
Pavilion Fees	21,107	16,000	16,000	21,000	20,000
Gazebo Fees	975	1,500	1,500	450	740
Leavesley Park Fees	16,197	15,000	15,000	17,000	17,220
Activity User Fee	685	2,000	2,000	230	460
Non-Residential Fee	2,375	1,350	1,350	2,125	2,140
League Fees-Adult	53,368	40,000	40,000	36,273	45,110
Summer Day Camp	113,910	135,000	135,000	120,000	120,000
Aerobic Class Fees	25,427	16,319	16,319	27,000	26,200
Other Fees	884	0	0	910	0
Other Program Fees	1,050	0	0	14,210	11,280
Booth Fees	4,460	11,000	11,000	15,615	11,000
Fun Run Receipts/Donation	2,465	9,000	9,000	16,288	16,000
Sponsorship Fees	15,800	8,000	8,000	19,200	8,000
Charges For Services	\$470,758	\$467,362	\$467,362	\$486,978	\$481,120
Court Fines And Fees	\$904,655	\$925,646	\$925,646	\$761,407	\$750,000
Warrantless Arrest (Af)	31,331	26,638	26,638	23,557	24,860
Warrantless Arrest (Capwar)	38,742	37,553	37,553	49,437	41,550
Child Safety (CS)	3,871	2,215	2,215	3,455	1,980

Revenue Schedules

001 - General Fund (continued)

Account Description	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Traffic Fee (TFC)	10,487	7,250	7,250	6,752	7,870
Harris Co Child Safety	12,813	12,462	12,462	12,383	12,350
Administrative Fee - DPTS	2,188	1,741	1,741	2,346	2,220
10% Tp-Court Adm ⁽³⁵⁾	14,397	7,033	7,033	11,115	12,800
40% Tp - City Funds ⁽³⁵⁾	2,635	5,807	5,807	1,660	2,050
Jury Fee \$3	0	20	20	4	20
State Traffic (5% City)	6,879	4,750	4,750	4,432	5,790
City'S 10% CJF	1	20	20	1	20
Consolidated Court Cost-10% Adm	46,941	28,642	28,642	33,890	33,000
State DOT Court Fine	125	0	0	0	0
Library	9,184	6,000	6,000	8,567	4,000
False Alarms	28,670	23,650	23,650	0	23,650
Fines	\$1,112,919	\$1,089,427	\$1,089,427	\$919,006	\$922,160
Investments	\$23,415	\$17,000	\$17,000	\$33,235	\$120,805
Texpool	1,230	3,000	3,000	17,740	83,374
Texas Class	768	2,000	2,000	7,955	36,062
Tx Class GOVT	2,048	5,000	5,000	36,113	129,373
Checking Accounts	8,490	7,000	7,000	8,655	8,773
Marking Invest To Market	0	0	0	0	0
Interest Revenue	\$35,951	\$34,000	\$34,000	\$103,698	\$378,387
Liens	\$0	\$0	\$0	\$0	\$0
Tower Rental Fees	141,878	135,100	135,100	66,559	152,520
Misc Receipts	58,592	41,106	49,756	42,985	2,500
Dispatching Services	18,000	18,000	18,000	18,000	18,000
Intermodal Permit Funds	4,506	0	0	3,314	0
Admin Fee-Child Support	568	500	500	590	600
Recycling Receipts	11	242	1,808	1,566	160
Refuse Admin Fee	225,408	230,000	230,000	234,409	231,140
Admin Fees-Misc Receipts	1,761	1,002	1,002	1,815	1,440
Late Fee-Alarm Permit	1,160	1,070	1,070	250	880
Return Check Fee	35	105	105	0	110
Reimbursements	5,223	5,000	5,000	0	0
Insurance	85,148	0	16,609	36,549	0
PY Insurance Reimb	90,203	0	0	0	0
Prior Period Expenditures	2,884	0	0	9,874	0
Purchasing Rebates	14,202	18,845	18,845	25,632	22,260
Prior Year Revenue	17,154	0	0	15,263	0
Documents	55	500	500	1,959	500
Vending Proceeds	0	0	0	0	0
Donations	50,927	2,750	30,608	34,765	5,000
Sr Program Donations	4,954	5,000	5,000	15,601	12,000
Miscellaneous Receipts	\$722,669	\$459,220	\$513,903	\$509,131	\$447,110
Trans from W&S Fund	\$1,541,853	\$1,563,531	\$1,708,331	\$1,708,331	\$1,803,800
Trans from FDEDC Fund	16,000	16,000	16,000	16,000	16,000

Revenue Schedules

001 - General Fund (continued)

Account Description	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Trans from VRP	0	0	0	0	0
Gain/Loss on Sale of Fixed Assets	4,000	0	0	0	0
Sale of City Property	8,870	0	0	17,442	0
Capital Lease Proceeds	306,329	0	0	0	0
Other Financing Sources	\$1,877,052	\$1,579,531	\$1,724,331	\$1,741,773	\$1,819,800
General Fund Total Revenues	\$33,740,455	\$31,598,931	\$31,798,414	\$32,479,955	\$34,254,857

Revenue Schedules Other Funds

Account Description	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
101 - Police Seizure Federal					
Seized Revenues-Federal	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investments	\$281	\$142	\$142	\$168	\$755
Texpool	13	26	26	97	521
Texas Class	7	13	13	44	225
TX Class GOVT	20	40	40	198	809
Checking Accounts	62	53	53	52	55
Interest Revenue	\$383	\$274	\$274	\$559	\$2,365
Total Police Seizure Federal	\$383	\$274	\$274	\$559	\$2,365
102 - Police Seizure State					
Seized Revenues-State	\$16,162	\$0	\$0	\$16,648	\$0
Intergovernmental Revenue	\$16,162	\$0	\$0	\$16,648	\$0
Investments	\$97	\$56	\$56	\$95	\$412
Texpool	5	10	10	51	284
Texas Class	3	5	5	23	123
TX Class GOVT	20	16	16	119	441
Checking Accounts	28	21	21	29	30
Interest Revenue	\$153	\$108	\$108	\$317	\$1,290
Gain/Loss on Sale of Fixed Assets	\$0	\$0	\$0	\$0	\$0
Miscellaneous Receipts	\$0	\$0	\$0	\$0	\$0
Total Police Seizure State	\$16,315	\$108	\$108	\$16,965	\$1,290
103 - Federal Treasury					
Seized Revenues-Federal	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investments	\$38	\$21	\$21	\$31	\$133
Texpool	2	4	4	17	92
Texas Class	1	2	2	8	40
TX Class GOVT	3	6	6	35	143
Checking Accounts	10	8	8	9	10
Interest Revenue	\$54	\$41	\$41	\$100	\$418
Total Federal Treasury	\$54	\$41	\$41	\$100	\$418
120 - HMGP Acquisition & Demolition Project Fund					
Federal Government	\$742,447	\$397,023	\$0	\$0	\$0
TDEM	183,172	131,716	0	0	0
Intergovernmental Revenue	\$925,619	\$528,739	\$0	\$0	\$0
Trans from General Fund	\$52,728	\$0	\$0	\$0	\$0
Other Financing Sources	\$52,728	\$0	\$0	\$0	\$0
Total HMGP Acquisition & Demolition Project Fund	\$978,347	\$528,739	\$0	\$0	\$0
121 - Texas Water Development Board Flood Mitigation Acquisition Grant Fund					
Federal Government	\$1,979,213	\$280,299	\$0	\$0	\$0
Intergovernmental Revenue	\$1,979,213	\$280,299	\$0	\$0	\$0
Total HMGP Acquisition & Demolition Project Fund	\$1,979,213	\$280,299	\$0	\$0	\$0

Revenue Schedules

Other Funds (continued)

Account Description	2024-25 Actual	2023-24 Original Budget	2023-24 Amended Budget	2023-24 Year End Estimate	FY23 Adopted Budget
123 - 2017 Community Development Block Grant-Disaster Recovery (Harris Co.) Fund					
Federal Government	\$973,186	\$3,152,787	\$0	\$4,083	\$4,048,061
Intergovernmental Revenue	\$973,186	\$3,152,787	\$0	\$4,083	\$4,048,061
Total HMGP Acquisition & Demolition Project Fund	\$973,186	\$3,152,787	\$0	\$4,083	\$4,048,061
124 - 2017 Community Development Block Grant-Disaster Recovery (Galveston Co.) Fund					
Federal Government	\$169,743	\$5,199,187	\$27,231	\$27,231	\$5,186,060
Intergovernmental Revenue	\$169,743	\$5,199,187	\$27,231	\$27,231	\$5,186,060
Trans fom General Fund	\$60,895	\$0	\$0	\$0	\$0
Other Financing Sources	\$60,895	\$0	\$0	\$0	\$0
Total HMGP Acquisition & Demolition Project Fund	\$230,638	\$5,199,187	\$27,231	\$27,231	\$5,186,060
125 - 2021 Coronavirus State and Local Fiscal Recovery					
Federal Government	\$0	\$8,780,000	\$0	\$9,993,161	\$0
Intergovernmental Revenue	\$0	\$8,780,000	\$0	\$9,993,161	\$0
Total Coronavirus State and Local Fiscal Recovery	\$0	\$8,780,000	\$0	\$9,993,161	\$0
131 - Fire/EMS Donation Fund					
Investments	\$1,471	\$813	\$813	\$676	\$4,032
Texpool	75	146	146	395	2,783
Texas Class	39	74	74	178	1,204
TX Class GOVT	116	230	230	797	4,318
Checking Accounts	361	304	304	259	293
Interest Revenue	\$2,062	\$1,567	\$1,567	\$2,305	\$12,630
Donations	\$209,057	\$215,000	\$215,000	\$195,313	\$200,000
Miscellaneous Revenue	0	0	0	0	0
Sale of Fixed Assets	8,400	0	3,500	10,500	0
Miscellaneous Receipts	\$217,457	\$215,000	\$218,500	\$205,813	\$200,000
Capital Leases	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Fire/EMS Donation Fund	\$219,519	\$216,567	\$220,067	\$208,118	\$212,630
150 - Municipal Court Fund					
Bldg Security Fund	\$30,157	\$17,700	\$17,700	\$22,759	\$17,700
Technology Fund	25,190	16,000	16,000	19,007	16,000
Truancy Prevention Fees	29,770	15,000	15,000	22,508	15,000
Jury Service Fees	593	300	300	449	300
Municipal Court Fees	\$85,710	\$49,000	\$49,000	\$64,723	\$49,000
Investments	\$415	\$247	\$247	\$425	\$1,740
Texpool	22	44	44	235	1,201
Texas Class	12	22	22	106	519
TX Class GOVT	35	69	69	479	1,863
Checking Accounts	121	92	92	121	127
Interest Revenue	\$605	\$474	\$474	\$1,366	\$5,450
Total Municipal Court Fund	\$86,315	\$49,474	\$49,474	\$66,089	\$54,450

Revenue Schedules

Other Funds (continued)

Account Description	2024-25 Actual	2023-24 Original Budget	2023-24 Amended Budget	2023-24 Year End Estimate	FY23 Adopted Budget
160 - Sidewalk Install Fund					
Sidewalk Installation	\$0	\$0	\$0	\$0	\$0
Sidewalk Installation Fees	\$0	\$0	\$0	\$0	\$0
Investments	\$81	\$46	\$46	\$57	\$278
Texpool	4	8	8	32	192
Texas Class	2	4	4	14	83
TX Class GOVT	7	13	13	65	298
Checking Accounts	21	17	17	18	20
Interest Revenue	\$115	\$88	\$88	\$186	\$871
Total Sidewalk Install Fund	\$115	\$88	\$88	\$186	\$871
164 - Park Land Dedication Fund					
Community Parks	\$0	\$50,000	\$50,000	\$0	\$50,000
PARK Fees-Effective FY13	51,600	0	0	64,000	0
Park Fees	\$51,600	\$50,000	\$50,000	\$64,000	\$50,000
Investments	\$248	\$140	\$140	\$36	\$575
Texpool	13	25	25	23	397
Texas Class	7	13	13	10	172
TX Class GOVT	20	39	39	44	616
Checking Accounts	63	52	52	33	40
Interest Revenue	\$351	\$269	\$269	\$146	\$1,800
Total Park Land Dedication Fund	\$51,951	\$50,269	\$50,269	\$64,146	\$51,800
170 - Street Improvements Fund					
Sales Tax	\$1,961,187	\$2,023,954	\$2,023,954	\$2,122,792	\$2,155,380
Taxes	\$1,961,187	\$2,023,954	\$2,023,954	\$2,122,792	\$2,155,380
Investments	\$2,538	\$1,104	\$1,104	\$4,388	\$11,966
Texpool	83	198	198	2,314	8,258
Texas Class	50	101	101	1,032	3,572
TX Class GOVT	136	312	312	4,727	12,815
Checking Accounts	524	412	412	1,002	869
Interest Revenue	\$3,331	\$2,127	\$2,127	\$13,463	\$37,480
Total Street Improvements Fund	\$1,964,518	\$2,026,081	\$2,026,081	\$2,136,255	\$2,192,860
175 - Economic Development District Fund					
Sales Tax	\$653,729	\$674,651	\$674,651	\$707,597	\$718,460
Reimbursements	0	0	0	0	0
Taxes	\$653,729	\$674,651	\$674,651	\$707,597	\$718,460
Investments	\$2,867	\$2,183	\$2,183	\$4,097	\$14,963
Texpool	161	320	320	2,208	10,326
Texas Class	92	160	160	988	4,466
TX Class GOVT	259	500	500	4,495	16,024
Checking Accounts	903	660	660	1,101	1,087
Interest Revenue	\$4,282	\$3,823	\$3,823	\$12,889	\$46,866
Total Economic Development District Fund	\$658,011	\$678,474	\$678,474	\$720,486	\$765,326

Revenue Schedules

Other Funds (continued)

Account Description	2024-25 Actual	2023-24 Original Budget	2023-24 Amended Budget	2023-24 Year End Estimate	FY23 Adopted Budget
201 - Tax Debt Service Fund					
Current Property Taxes	\$3,686,127	\$4,335,517	\$4,335,517	\$4,353,143	\$4,553,578
Delinquent Property Taxes	15,560	20,000	20,000	18,252	20,000
Taxes	\$3,701,687	\$4,355,517	\$4,355,517	\$4,371,395	\$4,573,578
Investments	\$2,104	\$830	\$830	\$1,882	\$5,806
Texpool	70	150	150	934	4,007
Texas Class	46	80	80	425	1,733
TX Class GOVT	112	230	230	1,886	6,218
Checking Accounts	493	310	310	610	422
Interest Revenue	\$2,825	\$1,600	\$1,600	\$5,737	\$18,186
Trans from 2020 G.O. Improvement & Refunding Bond	\$96,439	\$0	\$0	\$0	\$0
Capital Projects Fund	0	0	0	0	0
Bond Proceeds	3,050,000	0	0	0	0
Premium	277,572	0	0	0	0
Other Financing Sources	\$3,424,011	\$0	\$0	\$0	\$0
Total Tax Debt Service Fund	\$7,128,523	\$4,357,117	\$4,357,117	\$4,377,132	\$4,591,764
252 - 2010 G.O. Bond Fund					
Texas Class	\$0	\$0	\$0	\$0	\$0
Interest Revenue	\$0	\$0	\$0	\$0	\$0
Total 2010 G.O. Bond Fund	\$0	\$0	\$0	\$0	\$0
253 - 2015 G.O. Bond (Round 1) Fund					
Texas Class	\$0	\$0	\$0	\$0	\$0
Interest Revenue	\$0	\$0	\$0	\$0	\$0
Prior Year Expenditures	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total 2015 G.O. Bond (Round 1) Fund	\$0	\$0	\$0	\$0	\$0
254 - 2016 G.O. Bond (Round 2) Fund					
Texas Class	\$134	\$198	\$198	\$464	\$2,111
Interest Revenue	\$134	\$198	\$198	\$464	\$2,111
Total 2016 G.O. Bond (Round 2) Fund	\$134	\$198	\$198	\$464	\$2,111
255 - 2017 G.O. Bond (Round 3) Fund					
Texas Class	\$0	\$0	\$0	\$0	\$0
TX Class GOVT	211	319	319	1,415	6,773
Interest Revenue	\$211	\$319	\$319	\$1,415	\$6,773
Total 2015 G.O. Bond (Round 3) Fund	\$211	\$319	\$319	\$1,415	\$6,773
256 - 2020 G.O. Improvement & Refunding Bond Fund					
TX Class GOVT	\$1,369	\$2,202	\$2,202	\$9,394	\$44,899
Interest Revenue	\$1,369	\$2,202	\$2,202	\$9,394	\$44,899
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Premium	0	0	0	0	0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total 2020 G.O. Improvement & Refunding Bond Fund	\$1,369	\$2,202	\$2,202	\$9,394	\$44,899

Revenue Schedules

Other Funds (continued)

Account Description	2024-25 Actual	2023-24 Original Budget	2023-24 Amended Budget	2023-24 Year End Estimate	FY23 Adopted Budget
257 - 2021 G.O. Improvement & Refunding Bond Fund					
TX Class GOVT	\$1,036	\$15,539	\$15,539	\$56,998	\$270,159
Interest Revenue	\$1,036	\$15,539	\$15,539	\$56,998	\$270,159
Bond Proceeds	\$13,185,000	\$0	\$0	\$0	\$0
Premium	1,173,884	0	0	0	0
Other Financing Sources	\$14,358,884	\$0	\$0	\$0	\$0
Total 2020 G.O. Improvement & Refunding Bond Fund	\$14,359,920	\$15,539	\$15,539	\$56,998	\$270,159
301 - Vehicle Replacement Fund					
Investments	\$1,592	\$861	\$861	\$1,692	\$5,610
Texpool	83	154	154	941	3,872
Texas Class	40	79	79	420	1,675
TX Class GOVT	125	243	243	1,919	6,008
Checking Accounts	354	322	322	421	406
Interest Revenue	\$2,194	\$1,659	\$1,659	\$5,393	\$17,571
Lease Revenue	\$782,590	\$813,530	\$813,530	\$813,530	\$998,340
MISC Receipts	0	0	0	0	0
Insurance	44,250	0	0	0	0
Trans from General Fund	0	0	77,300	77,300	0
Gain/Loss on Sale of Fixed Assets	51,993	0	0	52,420	0
Other Financing Sources	\$878,833	\$813,530	\$890,830	\$943,250	\$998,340
Total Vehicle Replacement Fund	\$881,027	\$815,189	\$892,489	\$948,643	\$1,015,911
401 - Water & Sewer (W&S) Fund					
Fema Grants	\$0	\$0	\$0	\$0	\$0
TDEM	0	0	0	0	0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Credit Card Fees	\$159,225	\$150,000	\$150,000	\$168,822	\$160,000
Single FMLY Res	5,781,036	5,918,505	5,918,505	6,121,582	6,121,582
Single Commercial	596,670	615,848	615,848	639,610	639,610
Multi FMLY Res	594,514	591,333	591,333	579,550	579,550
Multi Commercial	106,710	114,508	114,508	106,305	106,305
Sprinkler Only	794,536	799,395	799,395	937,445	937,445
Other	140,447	160,914	160,914	163,414	163,594
Other Billed Water Revenue	75	0	0	180	0
Single FMLY Res	7,794,382	7,805,599	7,805,599	8,002,687	8,002,687
Single Commercial	448,620	475,214	475,214	458,806	458,806
Multi FMLY Res	467,123	463,512	463,512	442,296	442,296
Multi Commercial	79,113	84,782	84,782	75,576	75,576
Other	39,931	48,361	48,361	58,215	58,215
Charges for Services	\$17,002,382	\$17,227,971	\$17,227,971	\$17,754,488	\$17,745,666
Investments	\$14,684	\$9,040	\$9,040	\$16,006	\$65,387
Texpool	836	1,620	1,620	9,333	45,127
Texas Class	474	820	820	4,156	19,519
TX Class GOVT	1,343	2,550	2,550	19,048	70,025

Revenue Schedules

Other Funds (continued)

Account Description	2024-25 Actual	2023-24 Original Budget	2023-24 Amended Budget	2023-24 Year End Estimate	FY23 Adopted Budget
Checking Accounts	4,568	3,380	3,380	4,102	4,748
Marking Invest to Market	0	0	0	0	0
Interest Revenue	\$21,905	\$17,410	\$17,410	\$52,645	\$204,806
MISC Receipts	\$5,407	\$0	\$194	\$379	\$0
Admin Fee-Child Support	482	0	0	0	0
Admin Fees	254,222	220,000	220,000	237,923	220,000
Same Day Service Fee	7,275	6,400	6,400	8,200	7,200
Disconnect/Reconnect Fee	40,300	45,000	45,000	34,900	35,000
Tampering Fee	4,000	5,000	5,000	3,733	3,000
Pulled Meter Fees	200	200	200	200	200
Broken Lock Fee	0	0	0	0	0
Meter Replacement Fee	215	0	0	0	0
Rebate-Subsidence District	8,404	8,400	8,400	8,832	8,832
Return Check Fee	1,855	2,200	2,200	2,427	2,200
Insurance	5,409	0	6,289	0	0
PY Insurance Reimb	228,908	0	0	0	0
Sale of Water Meters	17,455	30,000	155,000	165,000	30,000
Miscellaneous Receipts	\$574,132	\$317,200	\$448,683	\$461,594	\$306,432
Total Water & Sewer Fund	\$17,598,419	\$17,562,581	\$17,694,064	\$18,268,727	\$18,256,904
418 - 2006 W&S Bond Construction Fund					
Texas Class	\$0	\$0	\$0	\$0	\$0
Interest Revenue	\$0	\$0	\$0	\$0	\$0
Total 2006 W&S Bond Construction Fund	\$0	\$0	\$0	\$0	\$0
419 - 2009 W&S Bond Construction Fund					
Texas Class	\$0	\$0	\$0	\$0	\$0
Interest Revenue	\$0	\$0	\$0	\$0	\$0
Total 2009 W&S Bond Construction Fund	\$0	\$0	\$0	\$0	\$0
420 - 2016 W&S Bond Construction Fund					
Texas Class	\$0	\$0	\$0	\$0	\$0
TX Class GOVT	925	1,688	1,688	7,300	34,909
Interest Revenue	\$925	\$1,688	\$1,688	\$7,300	\$34,909
Total 2016 W&S Bond Construction Fund	\$925	\$1,688	\$1,688	\$7,300	\$34,909
421 - 2018 W&S Bond Construction Fund					
Texas Class	\$0	\$0	\$0	\$0	\$0
TX Class GOVT	10,046	17,889	17,889	45,090	204,456
Interest Revenue	\$10,046	\$17,889	\$17,889	\$45,090	\$204,456
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Premium	0	0	0	0	0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total 2018 W&S Bond Construction Fund	\$10,046	\$17,889	\$17,889	\$45,090	\$204,456
422 - 2021 W&S Bond Construction Fund					
TX Class GOVT	\$3,324	\$16,233	\$16,233	\$71,905	\$343,839
Interest Revenue	\$3,324	\$16,233	\$16,233	\$71,905	\$343,839

Revenue Schedules

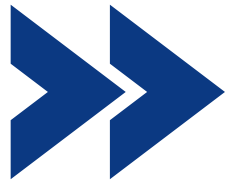
Other Funds (continued)

Account Description	2024-25 Actual	2023-24 Original Budget	2023-24 Amended Budget	2023-24 Year End Estimate	FY23 Adopted Budget
Bond Proceeds	\$13,690,000	\$0	\$0	\$0	\$0
Premium	2,148,303	0	0	0	0
Other Financing Sources	\$15,838,303	\$0	\$0	\$0	\$0
Total 2021 W&S Bond Construction Fund	\$15,841,627	\$16,233	\$16,233	\$71,905	\$343,839
480 - Water CIP/Impact Fee Fund					
CW Impact Fees	\$160,862	\$218,438	\$218,438	\$214,216	\$211,050
Charges for Services	\$160,862	\$218,438	\$218,438	\$214,216	\$211,050
Investments	\$40	\$14	\$14	\$85	\$128
Texpool	2	3	3	51	89
Texas Class	1	1	1	23	38
TX Class GOVT	2	4	4	105	137
Checking Accounts	8	5	5	14	9
Interest Revenue	\$53	\$27	\$27	\$278	\$401
Total Water CIP/Impact Fee Fund	\$160,915	\$218,465	\$218,465	\$214,494	\$211,451
490 - W&S Revenue Debt Service Fund					
Investments	\$4,517	\$2,390	\$2,390	\$3,531	\$17,298
Texpool	247	430	430	1,696	11,938
Texas Class	125	220	220	762	5,164
TX Class GOVT	367	680	680	3,409	18,525
Checking Accounts	1,243	890	890	1,243	1,257
Interest Revenue	\$6,499	\$4,610	\$4,610	\$10,641	\$54,182
Trans from W&S Fund	\$4,585,425	\$5,027,925	\$5,027,925	\$5,027,925	\$4,526,100
Trans from 2006 Bonds	0	0	0	0	0
Trans from Water CIP/Impact Fee Fund	165,000	100,000	100,000	100,000	200,000
Trans from 2021 W/S Bond Fund	953,492	0	0	0	0
Trans from Tax Debt Service Fund	0	0	0	0	0
Trans from Sewer CIP/Impact Fee Fund	80,000	200,000	200,000	200,000	600,000
Trans from 2009 W&S Bond Construction Fund	0	0	0	0	0
Trans from 2018 W&S Bond Construction Fund	0	0	0	0	0
Other Financing Sources	\$5,783,917	\$5,327,925	\$5,327,925	\$5,327,925	\$5,326,100
Total W&S Revenue Debt Service Fund	\$5,790,416	\$5,332,535	\$5,332,535	\$5,338,566	\$5,380,282
580 - Sewer CIP/Impact Fee Fund					
CW Impact Fees	\$170,425	\$228,750	\$228,750	\$415,246	\$423,000
Charges for Services	\$170,425	\$228,750	\$228,750	\$415,246	\$423,000
Investments	\$222	\$140	\$140	\$492	\$1,529
Texpool	14	30	30	269	1,056
Texas Class	8	10	10	120	457
TX Class GOVT	22	40	40	549	1,638
Checking Accounts	81	50	50	119	111
Interest Revenue	\$347	\$270	\$270	\$1,549	\$4,791
Total Sewer CIP/Impact Fee Fund	\$170,772	\$229,020	\$229,020	\$416,795	\$427,791

Revenue Schedules

Other Funds (continued)

Account Description	2024-25 Actual	2023-24 Original Budget	2023-24 Amended Budget	2023-24 Year End Estimate	FY23 Adopted Budget
701 - 1776 Park Trust Fund					
Investments	\$22	\$12	\$12	\$17	\$73
Texpool	1	2	2	10	51
Texas Class	1	1	1	4	22
TX Class GOVT	2	3	3	19	79
Checking Accounts	5	4	4	5	5
Interest Revenue	\$31	\$22	\$22	\$55	\$230
Total 1776 Park Trust Fund	\$31	\$22	\$22	\$55	\$230



General and Administrative Transfers



Transfers to Other Funds

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
General Fund					
Vehicle Replacement Fund	\$0	\$0	\$77,300	\$77,300	\$0
Hazard Mitigation Grant Program Fund	52,728	0	0	0	0
2017 CDBG (DR) - Galveston County	60,895	0	0	0	0
Total	\$113,623	\$0	\$77,300	\$77,300	\$0
Friendswood Downtown Economic Development Improvement Fund					
General Fund	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
Total	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
Vehicle Replacement Plan Fund					
General Fund	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Tax Debt Service Fund	96,439	0	0	0	0
Total	\$96,439	\$0	\$0	\$0	\$0
Water & Sewer Operating Fund					
General Fund	\$1,541,853	\$1,563,531	\$1,708,331	\$1,708,331	\$1,803,800
Vehicle Replacement Fund	0	0	135,000	135,000	0
W&S Revenue Debt Service Fund	4,585,425	5,027,925	5,027,925	5,027,925	4,526,100
Total	\$6,127,278	\$6,591,456	\$6,871,256	\$6,871,256	\$6,329,900
Water CIP/Impact Fee Fund					
W&S Revenue Debt Service Fund	\$165,000	\$100,000	\$100,000	\$100,000	\$200,000
Total	\$165,000	\$100,000	\$100,000	\$100,000	\$200,000
Sewer CIP/Impact Fee Fund					
W&S Revenue Debt Service Fund	\$80,000	\$200,000	\$200,000	\$200,000	\$600,000
Total	\$80,000	\$200,000	\$200,000	\$200,000	\$600,000
W&S Revenue Debt Service Fund	953,492	0	0	0	0
Total	\$953,492	\$0	\$0	\$0	\$0
Total Transfers to Other Funds	\$7,551,832	\$6,907,456	\$7,264,556	\$7,264,556	\$7,145,900

Transfers from Other Funds

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
General Fund					
Fwd Downtown Economic Development Improvement Fund	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
W&S Operation Fund	1,541,853	1,563,531	1,708,331	1,708,331	1,803,800
Total	\$1,557,853	\$1,579,531	\$1,724,331	\$1,724,331	\$1,819,800
Hazard Mitigation Grant Program Fund					
General Fund	\$52,728	\$0	\$0	\$0	\$0
Total	\$52,728	\$0	\$0	\$0	\$0
2017 CDBG(DR) - Galveston County					
General Fund	\$60,895	\$0	\$0	\$0	\$0
Total	\$60,895	\$0	\$0	\$0	\$0
Tax Debt Service Fund					
2021 GO Bond Construction Fund	96,439	0	0	0	0
Total	\$96,439	\$0	\$0	\$0	\$0
Vehicle Replacement Fund					
General Fund	\$0	\$0	\$77,300	\$77,300	\$0
W&S Operation Fund	0	0	135,000	135,000	0
Total	\$0	\$0	\$212,300	\$212,300	\$0
Water & Sewer Revenue Debt Service Fund					
W&S Operating Fund	\$4,585,425	\$5,027,925	\$5,027,925	\$5,027,925	\$4,526,100
Water CIP/Impact Fee Fund	165,000	100,000	100,000	100,000	200,000
Sewer CIP/Impact Fee Fund	80,000	200,000	200,000	200,000	600,000
Water/Sewer Bond Funds	953,492	0	0	0	0
Total	\$5,783,917	\$5,327,925	\$5,327,925	\$5,327,925	\$5,326,100
Total Transfers From Other Funds	\$7,551,832	\$6,907,456	\$7,264,556	\$7,264,556	\$7,145,900





Debt Service and Capital Improvements

Summary of Debt Service Funds

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
General Obligation Bonds	\$2,299,718	\$3,754,931	\$3,754,931	\$3,754,931	\$3,368,256
Refunding Bonds	4,012,349	2,595,025	2,595,025	2,595,025	2,986,725
Revenue Bonds	2,243,580	2,886,450	2,886,450	2,886,450	2,884,525
Other Tax Debt	394,408	427,036	427,036	425,798	640,172
Total	\$8,950,055	\$9,663,442	\$9,663,442	\$9,662,204	\$9,879,678

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 2022-23, the City’s legal debt margin is \$55,821,599. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of less than \$55,821,599.

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:

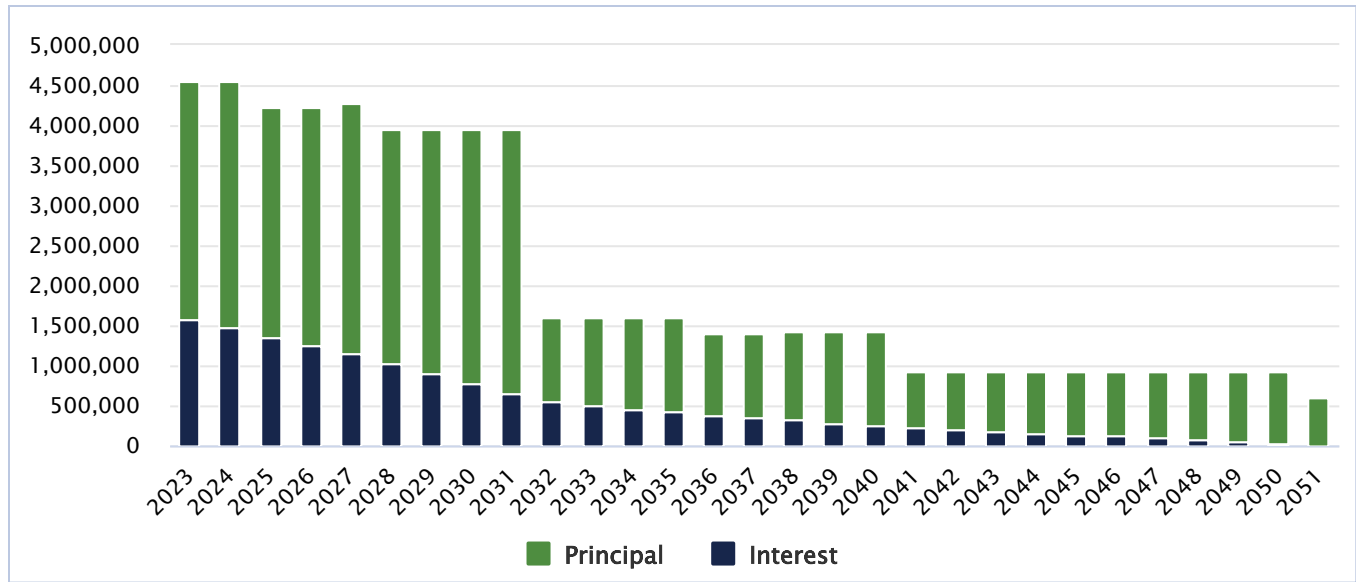
\$4,614,143,928

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.

\$62,290,943	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)
\$55,821,599	City of Friendswood’s FY23 Debt Margin

According to the City’s Financial Advisor, a debt margin of \$55,821,599 translates into additional debt capacity of approximately \$915 million in bonds (depending on factors such as the number of sales and the interest environment).



Year	Principal	Interest	Total *
2023	2,980,984	1,568,094	\$4,549,078
2024	3,081,716	1,467,663	4,549,379
2025	2,866,268	1,360,756	4,227,024
2026	2,970,094	1,258,130	4,228,224
2027	3,124,187	1,146,171	4,270,358
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	\$46,028,249	\$14,841,402	\$60,869,651

*excludes fiscal agent fees associated with the outstanding bonds

Tax Debt Service Fund Summary (201)

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
General Obligation Bonds					
Principal	\$1,115,000	\$2,235,000	\$2,235,000	\$2,235,000	\$1,920,000
Interest	1,183,216	1,516,181	1,516,181	1,516,181	1,444,506
Issuance Cost	33,978	0	0	0	0
Paying Agent Fees	1,500	3,750	3,750	3,750	3,750
Total	\$2,333,694	\$3,754,931	\$3,754,931	\$3,754,931	\$3,368,256
Refunding Bonds					
Principal	\$955,000	\$80,000	\$80,000	\$80,000	\$480,000
Interest	144,874	72,800	72,800	72,800	64,400
Issuance Cost	0	0	0	0	0
Paying Agent Fees	500	750	750	750	750
Total	\$1,100,374	\$153,550	\$153,550	\$153,550	\$545,150
Other Tax Debt					
Principal	\$368,779	\$407,150	\$407,150	\$406,206	\$580,984
Interest	25,629	19,886	19,886	19,592	59,188
Issuance Cost	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0
Total	\$394,408	\$427,036	\$427,036	\$425,798	\$640,172
Certificates of Obligation					
Principal	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Issuance Cost	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0
Total Tax Debt Service Fund	\$3,828,476	\$4,335,517	\$4,335,517	\$4,334,279	\$4,553,578

Debt Service

Tax Debt Service Fund Account Listing

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
93-13 Principal - 2010 Go Bonds	\$0	\$0	\$0	\$0	\$0
93-15 Principal - 2012 Refunding Go Bonds	880,000	0	0	0	0
93-16 Principal - 2014 Refunding Go Bonds	75,000	80,000	80,000	80,000	480,000
93-17 Principal - 2015 Go Bonds	475,000	490,000	490,000	490,000	505,000
93-18 Principal - 2016 Go Bonds	125,000	125,000	125,000	125,000	125,000
93-20 Principal - 2017 Go Bonds	300,000	400,000	400,000	400,000	410,000
93-48 Principal - 2020 Go Bonds	215,000	210,000	210,000	210,000	215,000
93-50 Principal - 2021 Go Bonds	0	1,010,000	1,010,000	1,010,000	665,000
Bond and Go Principal	\$2,070,000	\$2,315,000	\$2,315,000	\$2,315,000	\$2,400,000
93-71 Principal - 17 Computer Refresh	\$0	\$0	\$0	\$0	\$0
93-75 Principal - 17 Fvfd Radio Replacement	73,512	0	0	0	0
93-76 Principal - 18 Radio Replacement	96,935	100,493	100,493	100,493	0
93-77 Principal - 20 Capital Equipment	198,332	202,457	202,457	202,457	206,668
93-97 Principal - 21 Blackhawk Server Equipment	0	104,200	104,200	103,256	99,927
93-99 Principal - 22 Capital Equipment	0	0	0	0	274,389
Other Debt Principal	\$368,779	\$407,150	\$407,150	\$406,206	\$580,984
93-13 Interest - 2010 Go Bonds	\$0	\$0	\$0	\$0	\$0
93-15 Interest - 2012 Refunding Go Bonds	69,749	0	0	0	0
93-16 Interest - 2014 Refunding Go Bonds	75,125	72,800	72,800	72,800	64,400
93-17 Interest - 2015 Go Bonds	200,431	185,956	185,956	185,956	171,031
93-18 Interest - 2016 Go Bonds	323,850	321,350	321,350	321,350	318,850
93-20 Interest - 2017 Go Bonds	167,150	157,650	157,650	157,650	147,525
93-48 Interest - 2020 Go Bonds	365,525	354,900	354,900	354,900	344,275
93-50 Interest - 2021 Go Bonds	126,262	496,325	496,325	496,325	462,825
Bond and Go Interest	\$1,328,092	\$1,588,981	\$1,588,981	\$1,588,981	\$1,508,906
93-71 Interest - 17 Computer Refresh	\$0	\$0	\$0	\$0	\$0
93-75 Interest - 17 Fvfd Radio Replacement	1,360	0	0	0	0
93-76 Interest - 18 Radio Replacement	7,246	3,688	3,688	3,688	0
93-77 Interest - 20 Capital Equipment	17,023	12,898	12,898	12,898	8,687
93-97 Interest - 21 Blackhawk Server Equipment	0	3,300	3,300	3,006	6,335
93-97 Interest - 22 Capital Equipment	0	0	0	0	44,166
Other Debt Interest	\$25,629	\$19,886	\$19,886	\$19,592	\$59,188
93-13 Fiscal Fees - 10 Go Bonds	\$0	\$0	\$0	\$0	\$0
93-15 Fiscal Fees - 12 Refunding Go Bonds	500	0	0	0	0
93-16 Fiscal Fees - 14 Refunding Go Bonds	0	750	750	750	750
93-17 Fiscal Fees - 15 Go Bonds	750	750	750	750	750
93-18 Fiscal Fees - 16 Go Bonds	0	750	750	750	750
93-20 Fiscal Fees - 17 Go Bonds	0	750	750	750	750
93-48 Fiscal Fees - 20 Go Bonds	750	750	750	750	750
93-50 Fiscal Fees - 21 Go Bonds	0	750	750	750	750
Fiscal Agent Fees	\$2,000	\$4,500	\$4,500	\$4,500	\$4,500
93-48 Issue Costs - 2021 Go Bonds	\$33,978	\$0	\$0	\$0	\$0
Issue Costs	\$33,978	\$0	\$0	\$0	\$0
Total for Tax Debt Service Fund	\$3,828,478	\$4,335,517	\$4,335,517	\$4,334,279	\$4,553,578

Tax Debt Service Fund

Summary Schedule of Tax Debt Service to Maturity

Year	Principal	Interest	Total
2023	\$2,980,984	\$1,568,094	\$4,549,078
2024	3,081,716	1,467,663	4,549,379
2025	2,866,268	1,360,756	4,227,024
2026	2,970,094	1,258,130	4,228,224
2027	3,124,187	1,146,171	4,270,358
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	\$46,028,249	\$14,841,402	\$60,869,651

Schedule of 2014 General Obligation Refund Bonds

By Maturity Date

Year	Principal	Interest	Total *
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	\$1,910,000	\$149,000	\$2,059,000

Schedule of 2015 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
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	\$6,450,000	\$843,941	\$7,293,941

Schedule of 2016 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
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	\$6,635,000	\$2,159,500	\$8,794,500

Schedule of 2017 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
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	\$4,295,000	\$784,875	\$5,079,875

Schedule of 2020 General Obligation Bonds

By Maturity Date

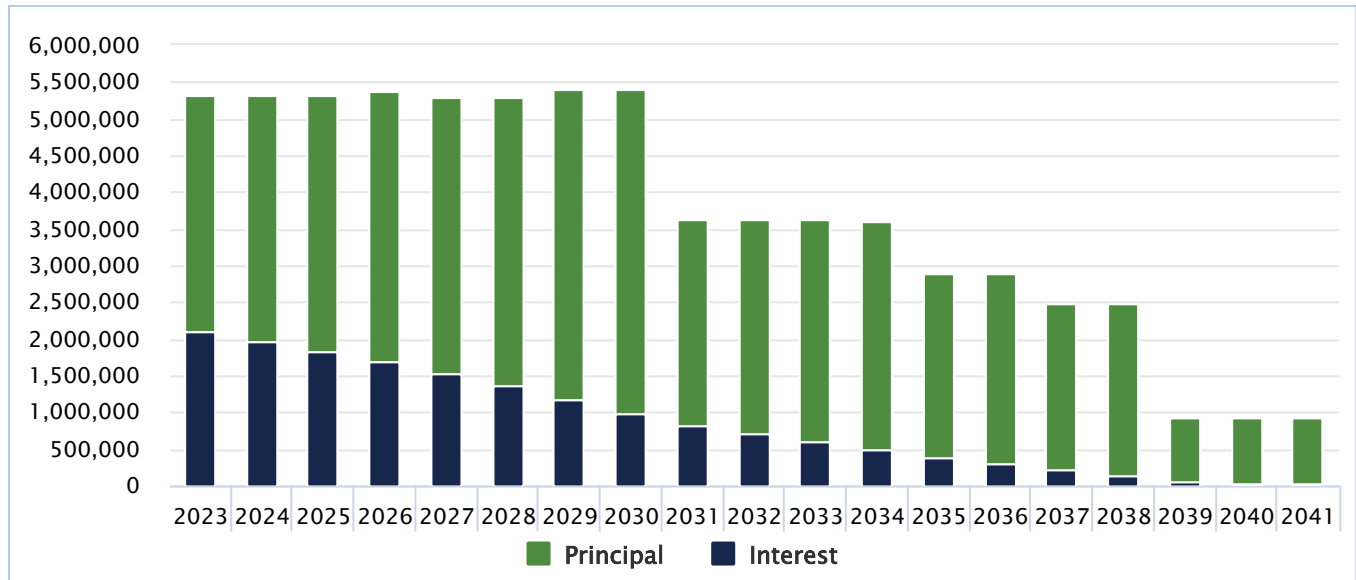
Year	Principal	Interest	Total
2023	215,000	344,275	559,275
2024	235,000	333,025	568,025
2025	240,000	321,150	561,150
2026	260,000	308,650	568,650
2027	235,000	296,275	531,275
2028	245,000	284,275	529,275
2029	255,000	271,775	526,775
2030	265,000	258,775	523,775
2031	285,000	245,025	530,025
2032	515,000	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	\$9,435,000	\$4,471,975	\$13,906,975

Schedule of 2021 General Obligation Bonds By Maturity Date

Year	Principal	Interest	Total
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	\$15,225,000	\$6,274,350	\$21,499,350

Obligations Under Capital Leases

Year	Principal	Interest	Total
2023	\$580,984	\$59,188	\$640,172
2024	596,716	43,457	640,173
2025	291,268	27,287	318,555
2026	300,094	18,461	318,555
2027	309,187	9,368	318,555
Total	\$2,078,249	\$157,761	\$2,236,010



Year	Principal	Interest	Total
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	\$54,265,000	\$16,433,575	\$70,698,575

* excludes fiscal agent fees associated with the outstanding bonds

Water and Sewer Revenue Debt Service Fund Summary (490)

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Revenue Bonds					
Principal	\$935,000	\$1,450,000	\$1,450,000	\$1,450,000	\$1,510,000
Interest	1,285,705	1,434,200	1,434,200	1,434,200	1,372,275
Issuance Cost	21,375	0	0	0	0
Paying Agent Fees	1,500	2,250	2,250	2,250	2,250
Total	\$2,243,580	\$2,886,450	\$2,886,450	\$2,886,450	\$2,884,525
Refunding Bonds					
Principal	\$2,080,000	\$1,665,000	\$1,665,000	\$1,665,000	\$1,715,000
Interest	829,725	774,225	774,225	774,225	724,325
Issuance Cost	0	0	0	0	0
Paying Agent Fees	2,250	2,250	2,250	2,250	2,250
Total	\$2,911,975	\$2,441,475	\$2,441,475	\$2,441,475	\$2,441,575
Other Tax Debt					
Principal	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Issuance Cost	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0
Certificates of Obligation					
Principal	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Issuance Cost	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0
Total W/S Debt Service Fund	\$5,155,555	\$5,327,925	\$5,327,925	\$5,327,925	\$5,326,100

Debt Service Water and Sewer Fund Account Listing

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
93-14 Principal - 10 Refund Go Bonds (2001 W&S)	\$0	\$0	\$0	\$0	\$0
93-16 Principal - 14 Refund Go Bonds (2006 W&S)	10,000	875,000	875,000	875,000	905,000
93-18 Principal - 16 Refund Go Bonds (2006 W&S)	1,025,000	320,000	320,000	320,000	325,000
93-19 Principal - 16A Refund Go Bonds (2009 W&S)	440,000	470,000	470,000	470,000	485,000
93-48 Principal - 20 Refund Go Bonds (2001 W&S)	605,000	0	0	0	0
93-49 Principal - 21 W&S Bonds	0	470,000	470,000	470,000	490,000
93-54 Principal - 16 W&S Bonds	235,000	240,000	240,000	240,000	245,000
93-55 Principal - 18 W&S Bonds	700,000	740,000	740,000	740,000	775,000
Bond Principal	\$3,015,000	\$3,115,000	\$3,115,000	\$3,115,000	\$3,225,000
93-14 Interest - 10 Refund Go Bonds (2001 W&S)	\$0	\$0	\$0	\$0	\$0
93-16 Interest - 14 Refund Go Bonds (2006 W&S)	213,750	200,475	200,475	200,475	173,775
93-18 Interest - 16 Refund Go Bonds (2006 W&S)	301,750	288,300	288,300	288,300	281,850
93-19 Interest - 16A Refund Go Bonds (2009 W&S)	299,100	285,450	285,450	285,450	268,700
93-48 Interest - 20 Refund Go Bonds (2001 W&S)	15,125	0	0	0	0
93-49 Interest - 21 W&S Bonds	268,755	458,000	458,000	458,000	438,800
93-54 Interest - 16 W&S Bonds	165,750	161,000	161,000	161,000	156,150
93-55 Interest - 18 W&S Bonds	851,200	815,200	815,200	815,200	777,325
Bond Interest	\$2,115,430	\$2,208,425	\$2,208,425	\$2,208,425	\$2,096,600
93-14 Fiscal Fees - 10 Refund Go Bonds (2001 W&S)	\$0	\$0	\$0	\$0	\$0
93-16 Fiscal Fees - 14 Refund Go Bonds (2006 W&S)	750	750	750	750	750
93-18 Fiscal Fees - 16 Refund Go Bonds (2006 W&S)	750	750	750	750	750
93-19 Fiscal Fees - 16A Refund Go Bonds (2009 W&S)	750	750	750	750	750
93-49 Fiscal Fees - 21 W&S Bonds	0	750	750	750	750
93-54 Fiscal Fees - 16 W&S Bonds	750	750	750	750	750
93-55 Fiscal Fees - 18 W&S Bonds	750	750	750	750	750
Fiscal Agent Fees	\$3,750	\$4,500	\$4,500	\$4,500	\$4,500
93-49 Issue Costs - 2021 W&S Bonds	\$21,375	\$0	\$0	\$0	\$0
95-10 Issue Costs - Other Financing Uses	0	0	0	0	0
Issue Costs	\$21,375	\$0	\$0	\$0	\$0
Total for Water and Sewer Debt Fund	\$5,155,555	\$5,327,925	\$5,327,925	\$5,327,925	\$5,326,100

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
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	40,637,200	13,627,800	11,774,827	4,658,748	52,412,027	18,286,548	70,698,575

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
2023	905,000	0	173,775	0	1,078,775	0	1,078,775
2024	930,000	0	141,600	0	1,071,600	0	1,071,600
2025	975,000	0	103,500	0	1,078,500	0	1,078,500
2026	0	0	84,000	0	84,000	0	84,000
2027	1,025,000	0	63,500	0	1,088,500	0	1,088,500
2028	1,075,000	0	21,500	0	1,096,500	0	1,096,500
Total	4,910,000	0	587,875	0	5,497,875	0	5,497,875

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
2023	325,000	0	281,850	0	606,850	0	606,850
2024	330,000	0	275,300	0	605,300	0	605,300
2025	340,000	0	266,900	0	606,900	0	606,900
2026	1,420,000	0	233,400	0	1,653,400	0	1,653,400
2027	365,000	0	195,875	0	560,875	0	560,875
2028	380,000	0	177,250	0	557,250	0	557,250
2029	1,635,000	0	126,875	0	1,761,875	0	1,761,875
2030	1,720,000	0	43,000	0	1,763,000	0	1,763,000
Total	6,515,000	0	1,600,450	0	8,115,450	0	8,115,450

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
2023	0	245,000	0	156,150	0	401,150	401,150
2024	0	250,000	0	151,200	0	401,200	401,200
2025	0	260,000	0	144,800	0	404,800	404,800
2026	0	265,000	0	135,600	0	400,600	400,600
2027	0	280,000	0	124,700	0	404,700	404,700
2028	0	290,000	0	114,750	0	404,750	404,750
2029	0	300,000	0	104,400	0	404,400	404,400
2030	0	310,000	0	92,200	0	402,200	402,200
2031	0	325,000	0	79,500	0	404,500	404,500
2032	0	335,000	0	66,300	0	401,300	401,300
2033	0	350,000	0	52,600	0	402,600	402,600
2034	0	365,000	0	38,300	0	403,300	403,300
2035	0	380,000	0	23,400	0	403,400	403,400
2036	0	395,000	0	7,900	0	402,900	402,900
Total	0	4,350,000	0	1,291,800	0	5,641,800	5,641,800

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
2023	485,000	0	268,700	0	753,700	0	753,700
2024	510,000	0	248,800	0	758,800	0	758,800
2025	525,000	0	228,100	0	753,100	0	753,100
2026	550,000	0	206,600	0	756,600	0	756,600
2027	570,000	0	184,200	0	754,200	0	754,200
2028	590,000	0	161,000	0	751,000	0	751,000
2029	620,000	0	136,800	0	756,800	0	756,800
2030	640,000	0	114,800	0	754,800	0	754,800
2031	640,000	0	92,400	0	732,400	0	732,400
2032	665,000	0	66,300	0	731,300	0	731,300
2033	695,000	0	39,100	0	734,100	0	734,100
2034	720,000	0	12,600	0	732,600	0	732,600
Total	7,210,000	0	1,759,400	0	8,969,400	0	8,969,400

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
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	11,558,400	6,501,600	4,335,776	2,438,874	15,894,176	8,940,474	24,834,650

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
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	10,443,800	2,776,200	3,491,326	928,074	13,935,126	3,704,274	17,639,400





Capital Improvement Program

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



HIGHLIGHT

\$114.3M

FY23 Operating Budget

\$95,850

FY23 Annual Capital Project
Operating Impact

\$59.1M

FY23 Capital Budget

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.– Blackhawk Boulevard, Street Maintenance Program)
- ▶ Water and sewer improvements (Ex.– Automated Meters, Lift Station Program)
- ▶ Drainage improvements (Ex.– Deepwood Flood Control)
- ▶ Major equipment replacements/purchases (Ex.– Boom Mower, Dump Truck, Network Equipment)

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.



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 400 acres of park land. At build-out, the 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.

City Parks and Open Space can be view using the City's GIS mapping tool at:

<https://fwd.maps.arcgis.com/apps/View/index.html?appid=04ccdd31650b4a7aa87106b100c28c63>

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 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."

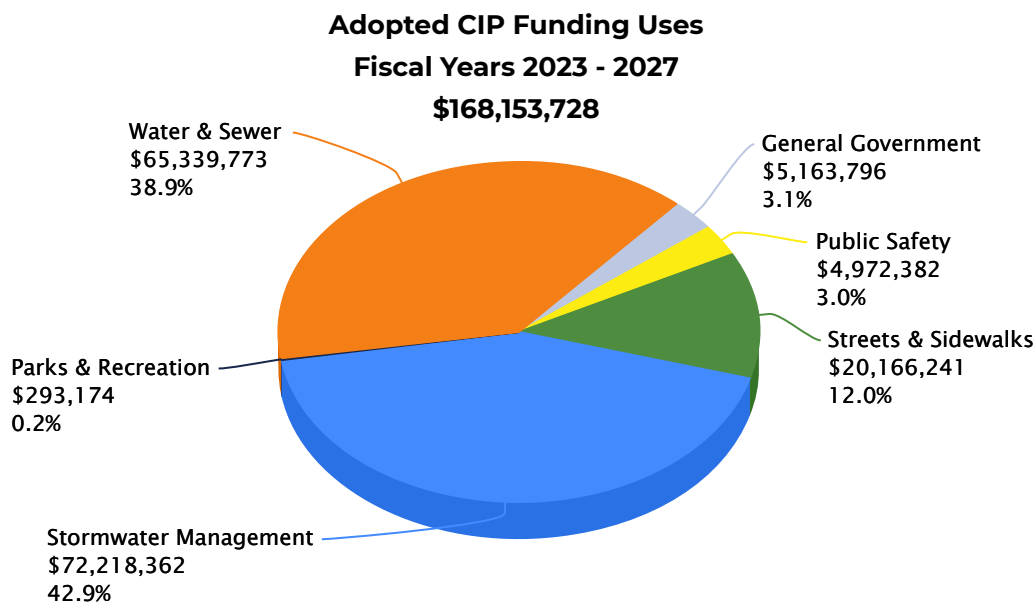
As previously stated, population growth is a major driver for our CIP development and implementation. The 2010 census estimated Friendswood's population at 35,805. The population at the end of June 2022 was approximately 42,187; an 11% increase in 10 years and an increase of 43% since the 2000 census 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 and 2019, 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 issued 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 \$59.157 million 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 \$11.0 million of drainage projects needed to mitigate potential future flooding issues. \$31.9 million is included for water and sewer utility projects.

- ▶ **Streets Improvements** – Blackhawk Boulevard - Phase II, 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 59% 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 41% of the CIP program. The shift from previous years toward drainage and utility-related projects is largely the result of the impact of Hurricane Harvey had on the City nearly five years ago. Beyond the next five years, the proposed CIP will likely refocus back towards streets, drainage and facilities improvements.



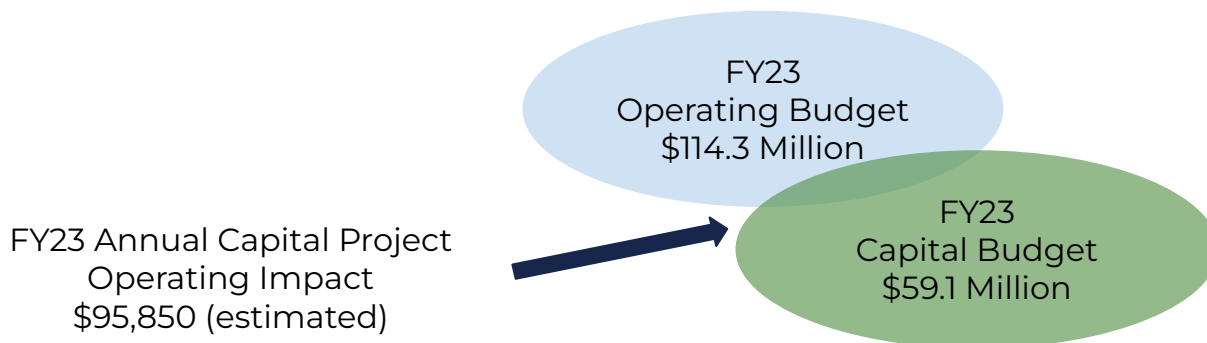
CIP Impact on the Operating Budget

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 2022 – 2023. Annually, adjustments are made to the estimates based on the Municipal Cost Index percent of change.

- ▶ Operational supplies cost – approximately \$0.45 to \$1.34 per sq. ft.
- ▶ Facilities electricity cost – approximately \$4.43 to \$4.50 per sq. ft.
- ▶ Building maintenance cost – approximately \$1.34 to \$1.87 per sq. ft.
- ▶ Janitorial services cost – approximately \$1.31 to \$1.52 per sq. ft.
- ▶ Water, sewer & storm water line cleaning/maintenance – approximately \$2,288 per mile
- ▶ Wastewater Treatment – approximately \$1.60 per 1,000 gallons

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





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 \$23 million in General Obligation Bonds earmarked specifically for drainage projects during FY 2023.

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, economic conditions, and increasing construction costs. 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 and Water & Sewer 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 & VIII, 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 approximately \$10 million dollars. 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 provided \$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

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.

Street Improvements and Economic Development Improvements Funds

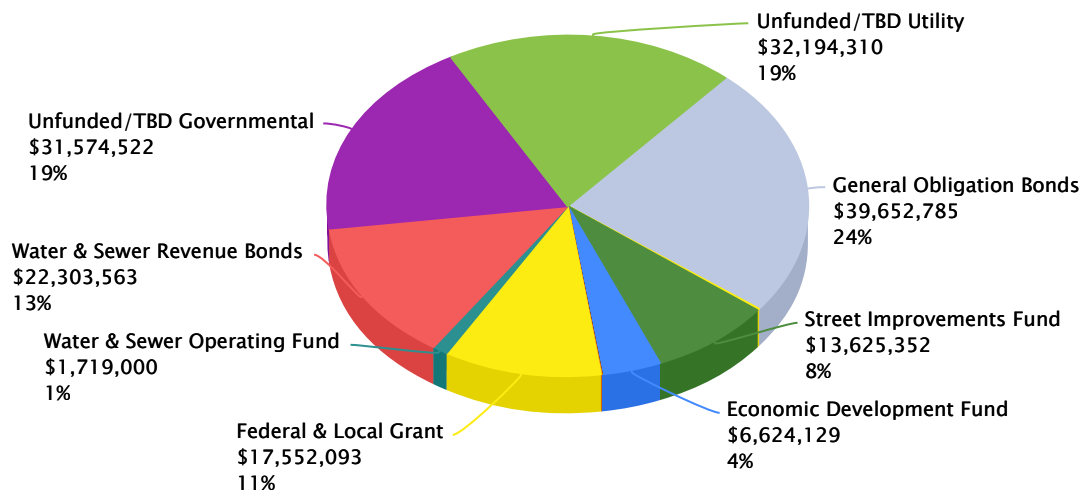
In the May 2016 election, City of Friendswood voters approved an additional half-cent sales tax; of which 3/8 will support streets improvements and 1/8 will support economic development improvements to the City's downtown area. During the 5-year CIP plan, the sales tax for street improvements is projected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

Adopted CIP Funding Sources

Fiscal Years 2023 - 2027

\$168,153,728



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 the 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 proposes \$500,000 for each fiscal year 2023 through 2027.

The City's recommended significant non-routine capital expenditures for the next five years of the CIP plan, totaling \$168.2 million, will be detailed in further parts of this section of the budget document. The following tables summarize the CIP plan expenditures by project year and category. Schedules follow which provide proposed project names, accounting project identification numbers (if assigned), budget estimates and operating impact (if any).

Adopted General Government Funds	2023	2024	2025	2026	2027	Total 5 Year Plan
Drainage						
Estimated Cost	\$10,952,354	\$23,916,008	\$0	\$26,150,000	\$11,200,000	\$72,218,362
Authorized Funds	\$10,952,354	\$23,000,000	\$0	\$7,000,000	\$0	\$40,952,354
Supplemental Funds Needed	\$0	\$916,008	\$0	\$19,150,000	\$11,200,000	\$31,266,008
Facilities & Equipment						
Estimated Cost	\$6,946,690	\$810,919	\$735,477	\$892,832	\$750,260	\$10,136,178
Authorized Funds	\$6,946,690	\$728,195	\$735,477	\$742,832	\$750,260	\$9,903,454
Supplemental Funds Needed	\$0	\$82,724	\$0	\$150,000	\$0	\$232,724
Parks						
Estimated Cost	\$93,174	\$50,000	\$50,000	\$50,000	\$50,000	\$293,174
Authorized Funds	\$93,174	\$50,000	\$50,000	\$50,000	\$50,000	\$293,174
Supplemental Funds Needed	\$0	\$0	\$0	\$0	\$0	\$0
Streets						
Estimated Cost	\$9,220,161	\$2,708,850	\$2,706,430	\$2,728,495	\$2,802,305	\$20,166,241
Authorized Funds	\$9,220,161	\$2,684,585	\$2,706,430	\$2,728,495	\$2,750,780	\$20,090,451
Supplemental Funds Needed	\$0	\$24,265	\$0	\$0	\$51,525	\$75,790
Total Gen Govt Funds						
Estimated Cost	\$27,212,379	\$27,485,777	\$3,491,907	\$29,821,327	\$14,802,565	\$102,813,955
Authorized Funds	\$27,212,379	\$26,462,780	\$3,491,907	\$10,521,327	\$3,551,040	\$71,239,433
Supplemental Funds Needed	\$0	\$1,022,997	\$0	\$19,300,000	\$11,251,525	\$31,574,522
Adopted Utility Funds	2023	2024	2024	2024	2024	Total 5 Year Plan
Facilities & Equipment						
Estimated Cost	\$219,000	\$0	\$0	\$0	\$0	\$219,000
Authorized Funds	\$219,000	\$0	\$0	\$0	\$0	\$219,000
Supplemental Funds Needed	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Improvements						
Estimated Cost	\$11,650,841	\$4,406,000	\$550,000	\$300,000	\$300,000	\$17,206,841
Authorized Funds	\$11,650,841	\$300,000	\$300,000	\$300,000	\$300,000	\$12,850,841
Supplemental Funds Needed	\$0	\$4,106,000	\$250,000	\$0	\$0	\$4,356,000
Water Improvements						
Estimated Cost	\$20,075,622	\$8,498,110	\$15,110,000	\$0	\$4,230,200	\$47,913,932
Authorized Funds	\$20,075,622	\$0	\$0	\$0	\$0	\$20,075,622
Supplemental Funds Needed	\$0	\$8,498,110	\$15,110,000	\$0	\$4,230,200	\$27,838,310
Total Utility Funds						
Estimated Cost	\$31,945,463	\$12,904,110	\$15,660,000	\$300,000	\$4,530,200	\$65,339,773
Authorized Funds	\$31,945,463	\$300,000	\$300,000	\$300,000	\$300,000	\$33,145,463
Supplemental Funds Needed	\$0	\$12,604,110	\$15,360,000	\$0	\$4,230,200	\$32,194,310

Capital Projects

Project Summary by Fund

	Fund Number	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
General Fund	001	\$3,633,716	\$1,517,000	\$3,768,324	\$3,952,354	\$500,000
Police Investigations Fund	101-103	0	0	0	0	0
HMGP Acquisition & Demolition	120	852,860	0	0	0	0
TWDB Flood Mitigation & Acquisition Grant	121	281,549	0	0	0	0
2017 CDBG-DR Harvey (Harris County)	123	1,135,478	2,865,352	85,592	39,958	3,846,300
2017 CDBG-DR Harvey (Galveston Co/ GLO)	124	230,638	4,997,200	47,784	1,316,409	3,835,987
2021 Coronavirus State and Local Recovery Fund	125	0	8,780,000	0	0	9,869,806
FVFD Donation Fund	131	248,128	220,635	224,135	163,000	114,800
Municipal Court Fund	150	0	120,000	92,781	92,781	0
Sidewalk Installation Fund	160	0	0	43,792	43,792	0
Park Land Dedication Fund	164	71,745	159,226	129,178	129,095	93,174
Streets Improvements Fund	170	768,459	3,704,880	500,000	499,000	4,755,062
Economic Development Improvements Fund	175	0	2,824,272	0	0	3,667,365
2016 General Obligation Bond Fund	254	88,200	71,200	58,000	58,000	0
2017 General Obligation Bond Fund	255	965	293,104	11,583	5,597	297,734
2020 General Obligation Bond Fund	256	452,042	1,992,200	1,984,822	252,622	1,792,646
2021 General Obligation Bond Fund	257	1,230,064	12,641,765	12,869,450	5,308,288	7,562,405
Water and Sewer Fund	401	536,485	300,000	1,357,016	808,873	519,000
2016 Water and Sewer Construction Fund	420	62,292	1,466,182	0	0	1,506,591
2018 Water and Sewer Construction Fund	421	2,389,128	15,588,555	10,627,936	9,464,542	6,587,221
2021 Water and Sewer Construction Fund	422	0	13,079,984	937,316	937,316	14,209,751
1776 Park Trust Fund	701	0	0	0	0	0
Water and Sewer Funding to be Determined		0	0	0	0	0
		\$11,981,749	\$70,621,555	\$32,737,709	\$23,071,627	\$59,157,842

General Fund (001)

Capital Improvement Projects

Project/Account Listing

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
2019 Street Maintenance	14,430	0	0	0	0	0	0	0	0
2020 Street Maintenance	4,471	0	0	0	0	0	0	0	0
2021 Street Maintenance	623,838	0	0	0	0	0	0	0	0
Friendswood Lakes Blvd	503	0	9,798	9,797	0	0	0	0	0
Leisure Ln Median	7,000	0	0	0	0	0	0	0	0
2022 Street Maintenance	0	500,000	429,517	0	0	0	0	0	0
2022 Concrete Streets (Emergency)	0	0	31,279	31,279	0	0	0	0	0
2022 Concrete Streets	0	0	444,522	444,522	0	0	0	0	0
2022 Asphalt Streets	0	0	400,000	400,000	0	0	0	0	0
Cline Elementary Sidewalks	0	0	30,000	30,000	0	0	0	0	0
Fwd Pkwy Sidewalks	0	0	40,527	40,526	0	0	0	0	0
Leisure Ln Sidewalks	0	0	17,811	17,811	0	0	0	0	0
Add'l Sidewalks	0	0	17,181	0	0	0	0	0	0
Traffic Study	0	0	15,000	15,000	0	0	0	0	0
2023 Street Maintenance	0	0	0	0	500,000	0	0	0	0
2024 - 2027 Street Maintenance	0	0	0	0	0	500,000	500,000	500,000	500,000
STREET PROJECTS	\$650,242	\$500,000	\$1,435,635	\$988,935	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Blackhawk Building Acquisition	2,983,474	0	0	0	0	0	0	0	0
Public Safety Building	0	0	609,782	974,652	0	0	0	0	0
Fire Station #2	0	0	458,032	728,652	0	0	0	0	0
Blackhawk Building Renovation (Survey)	0	0	7,500	7,500	0	0	0	0	0
Blackhawk Shelter (Engineering)	0	0	16,475	16,475	0	0	0	0	0
Temporary Fire Station	0	0	25,900	21,140	0	0	0	0	0
FACILITY PROJECTS	\$2,983,474	\$0	\$1,117,689	\$1,748,419	\$0	\$0	\$0	\$0	\$0
FFE: Public Safety Building	0	500,000	500,000	500,000	0	0	0	0	0
FFE: Fire Station #2	0	307,000	307,000	307,000	0	0	0	0	0
FFE: Emer Ops Ctr	0	140,000	140,000	140,000	0	0	0	0	0
FFE: Blackhawk Bldg	0	70,000	70,000	70,000	0	0	0	0	0
Add'l FFE: Blackhawk Bldg	0	0	198,000	198,000	0	0	0	0	0
EQUIPMENT PROJECTS	\$0	\$1,017,000	\$1,215,000	\$1,215,000	\$0	\$0	\$0	\$0	\$0
GENERAL FUND PROJECTS	\$3,633,716	\$1,517,000	\$3,768,324	\$3,952,354	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
7400 Operating Services	2,750	0	0	0	0
8120 Buildings	2,980,724	0	0	0	0
8400 Capital Operating Equip	0	0	198,000	0	0
8596 Surveying	0	0	7,500	7,500	0
8600 Furniture And Fixtures	0	1,017,000	963,000	1,215,000	0
General Government Total	\$2,983,474	\$1,017,000	\$1,168,500	\$1,222,500	\$0
6600 Facility Maintenance	0	0	0	1,595	0
7400 Operating Services	0	0	2,817	2,660	0
7800 Contract Services	0	0	360	360	0
8140 Building Renovations	0	0	600,000	969,531	0
8597 Soil/Concrete Testing	0	0	9,782	3,526	0
Police Total	\$0	\$0	\$612,959	\$977,672	\$0
5800 Operating Equipment<\$5000	0	0	9,400	9,400	0
6610 Building Renovations	0	0	16,500	636,295	0
8591 Construction (Contracted)	0	0	477,475	101,077	0
Fire Marshal Total	\$0	\$0	\$503,375	\$746,772	\$0
6210 Landscaping	7,000	0	0	0	0
6510 Street Maintenance	642,739	0	0	0	0
7400 Operating Services	503	0	0	0	0
7800 Contract Services	0	0	24,798	24,797	0
8512 Asphalt Streets	0	500,000	1,305,318	875,801	500,000
8521 Sidewalks	0	0	105,519	88,337	0
8582 Design Engineering	0	0	16,475	16,475	0
Public Works Total	\$650,242	\$500,000	\$1,452,110	\$1,005,410	\$500,000
8560 Parks Improvements	0	0	31,380	0	0
Parks & Recreation Total	\$0	\$0	\$31,380	\$0	\$0
GENERAL FUND PROJECTS	\$3,633,716	\$1,517,000	\$3,768,324	\$3,952,354	\$500,000

2016 General Obligation Bonds Fund (254) Capital Improvement Projects Project/Account Listing

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Parks Master Plan	88,200	71,200	58,000	58,000	0	0	0	0	0
PARKS PROJECTS	\$88,200	\$71,200	\$58,000	\$58,000	\$0	\$0	\$0	\$0	\$0
2016 GENERAL OBLIGATION BOND FUND PROJECTS	\$88,200	\$71,200	\$58,000	\$58,000	\$0	\$0	\$0	\$0	\$0
Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
8582 Design Engineering	88,200	71,200	58,000	58,000	0	0	0	0	0
Parks & Recreation Total	\$88,200	\$71,200	\$58,000	\$58,000	\$0	\$0	\$0	\$0	\$0
2016 GENERAL OBLIGATION BOND FUND PROJECTS	\$88,200	\$71,200	\$58,000	\$58,000	\$0	\$0	\$0	\$0	\$0

Source for Future Years: The Capital Improvement Program Manual

2017 General Obligation Bonds Fund (255) Capital Improvement Projects Project/Account Listing

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Blackhawk Boulevard	965	0	5,986	0	0	0	0	0	0
Chester Avenue	0	293,104	0	0	0	0	0	0	0
Friendswood Lakes Boulevard (Interlocal Galv Co)	0	0	5,597	5,597	0	0	0	0	0
Blackhawk Boulevard - Ph2 Pkg B	0	0	0	0	297,734	0	0	0	0
STREET PROJECTS	\$965	\$293,104	\$11,583	\$5,597	\$297,734	\$0	\$0	\$0	\$0
2017 GENERAL OBLIGATION BOND FUND PROJECTS	\$965	\$293,104	\$11,583	\$5,597	\$297,734	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
8511 Concrete Streets	0	293,104	0	0	0
8512 Asphalt Streets	0	0	0	0	297,734
8582 Design Engineering	965	0	0	0	0
8590 Cip Contingency	0	0	5,986	0	0
8591 Construction (Contracted)	0	0	5,597	5,597	0
Public Works & Engineering Total	\$965	\$293,104	\$11,583	\$5,597	\$297,734
2017 GENERAL OBLIGATION BOND FUND PROJECTS	\$965	\$293,104	\$11,583	\$5,597	\$297,734

Source for Future Years: The Capital Improvement Program Manual

2020 General Obligation Bonds Fund (256)

Capital Improvement Projects

Project/Account Listing

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
0 Clearview Ave	411,864	0	0	0	0	0	0	0	0
Forest Bend Offline Detention Pond	25,000	0	0	0	0	0	0	0	0
DRAINAGE PROJECTS	\$436,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Blackhawk Building Renovation	15,178	1,992,200	1,984,822	252,622	1,508,080	0	0	0	0
Blackhawk Shelter	0	0	0	0	284,566	0	0	0	0
FACILITY PROJECTS	\$15,178	\$1,992,200	\$1,984,822	\$252,622	\$1,792,646	\$0	\$0	\$0	\$0
2020 GENERAL OBLIGATION BOND FUND PROJECTS	\$452,042	\$1,992,200	\$1,984,822	\$252,622	\$1,792,646	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
7800 Contract Services	0	0	1,670	1,670	0
8120 Buildings	7,800	1,992,200	1,732,200	0	1,792,646
8582 Design Engineering	7,378	0	250,952	250,952	0
General Government Total	\$15,178	\$1,992,200	\$1,984,822	\$252,622	\$1,792,646
8113 Appraisals	1,800	0	0	0	0
8210 Land	410,064	0	0	0	0
8581 Preliminary Engineering	25,000	0	0	0	0
Public Works Total	\$436,864	\$0	\$0	\$0	\$0
2020 GENERAL OBLIGATION BOND FUND PROJECTS	\$452,042	\$1,992,200	\$1,984,822	\$252,622	\$1,792,646

Source for Future Years: The Capital Improvement Program Manual

2021 General Obligation Bonds Fund (257) Capital Improvement Projects Project/Account Listing

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Lot 19 N Clear Creek Drive	60,416	0	0	0	0	0	0	0	0
0 Clearview Ave	13,856	0	0	0	0	0	0	0	0
706 N Clear Creek (1.36 acres)	385,291	400,000	0	0	0	0	0	0	0
704 Clear Creek (Lot 19?)	0	0	505,331	505,331	0	0	0	0	0
Frenchman's Creek Townhome (152 Moss Point)	0	250,000	0	0	0	0	0	0	0
Lower Clear Creek & Dickinson Bayou Studies	0	41,000	0	0	0	0	0	0	0
Drainage Seed Project Funding	0	505,166	3,818,542	0	473,230	0	0	0	0
Clear Creek Exhibits	7,500	0	5,000	5,000	0	0	0	0	0
Whitcomb Terracing Study	0	0	14,000	14,000	0	0	0	0	0
Interlocal Agreement - 212 E Herritage	0	0	140,978	140,978	0	0	0	0	0
Frenchman's Creek (.947 acres)	0	150,000	600	126,758	0	0	0	0	0
Frenchman's Creek	0	255,000	48,000	0	721,800	0	0	0	0
Deepwood	0	2,460,143	0	0	1,872,797	0	0	0	0
Forest Bend Detention Pond - Lighting (NCBG)	0	0	0	0	500,000	0	0	0	0
Pipe Rack Relocation Project	0	173,800	0	0	173,800	0	0	0	0
DRAINAGE PROJECTS	\$467,063	\$4,235,109	\$4,532,451	\$792,067	\$3,741,627	\$0	\$0	\$0	\$0
Fire Station #2 & Training Field	376,194	3,780,000	3,724,138	1,405,593	2,318,545	0	0	0	0
Public Safety Bldg Expansion	386,807	4,626,656	4,612,861	3,110,628	1,502,233	0	0	0	0
FACILITY PROJECTS	\$763,001	\$8,406,656	\$8,336,999	\$4,516,221	\$3,820,778	\$0	\$0	\$0	\$0
2021 GENERAL OBLIGATION BOND FUND PROJECTS	\$1,230,064	\$12,641,765	\$12,869,450	\$5,308,288	\$7,562,405	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
7800 Contract Services	0	0	3,280	3,280	0
8582 Design Engineering	753,001	376,837	283,336	190,000	93,336
8591 Construction (Contracted)	10,000	8,029,819	7,983,319	4,300,000	3,683,319
8597 Construction Testing	0	0	67,064	22,941	44,123
General Government Total	\$763,001	\$8,406,656	\$8,336,999	\$4,516,221	\$3,820,778
7800 Contract Services	7,500	0	188,978	140,978	48,000
8113 Appraisals	550	0	1,150	1,150	0
8120 Buildings	384,741	0	504,781	504,781	0
8210 Land	74,272	0	0	126,158	0
8530 Drainage Improvements	0	4,235,109	3,818,542	0	3,693,627
8581 Preliminary Engineering	0	0	19,000	19,000	0
Public Works Total	\$467,063	\$4,235,109	\$4,532,451	\$792,067	\$3,741,627
2021 GENERAL OBLIGATION BOND FUND PROJECTS	\$1,230,064	\$12,641,765	\$12,869,450	\$5,308,288	\$7,562,405

Source for Future Years: The Capital Improvement Program Manual



2023-24 General Obligation Bonds Fund (258)

Capital Improvement Projects

Project/Account Listing

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
FM 1959 Detention Basin	0	0	0	0	0	8,000,000	0	4,157,010	0
Whitcomb Inline/Office Detention	0	0	0	0	0	15,000,000	0	2,842,990	0
DRAINAGE PROJECTS	\$0	\$0	\$0	\$0	\$0	\$23,000,000	\$0	\$7,000,000	\$0
2021 GENERAL OBLIGATION BOND FUND PROJECTS	\$0	\$0	\$0	\$0	\$0	\$23,000,000	\$0	\$7,000,000	\$0

Capital Improvement Plan

FY22 - 23 Budget

Hazard Mitigation Grant Program

Fund 120

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Acquisition Properties	14,218	0	0	0	0	0	0	0	0
Acq. Properties - 807 Penn	346,506	0	0	0	0	0	0	0	0
Acq. Properties - 1204 Myrtlewood	338,092	0	0	0	0	0	0	0	0
Acq. Properties - 5303 Shady Oaks	38,709	0	0	0	0	0	0	0	0
Acq. Properties - 13 Haverford	94,415	0	0	0	0	0	0	0	0
Acq. Properties - 16614 Oxnard	20,921	0	0	0	0	0	0	0	0
PROPERTY ACQUISITION	\$852,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY ACQUISITION GRANT	\$852,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
7800 Contract Services	14,218	0	0	0	0
7805 Demolition Services	359,073	0	0	0	0
8120 Buildings	479,570	0	0	0	0
Property Acquisition	\$852,861	\$0	\$0	\$0	\$0
PROPERTY ACQUISITION GRANT	\$852,861	\$0	\$0	\$0	\$0

Capital Improvement Plan

FY22 - 23 Budget

Texas Water Development Board Flood Mitigation Acquisition Grant

Fund 121

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Acquisition Properties	11,250	0	0	0	0	0	0	0	0
Acq. Properties - 222 Shadwell	89,628	0	0	0	0	0	0	0	0
Acq. Properties - 301 Castlewood	102,073	0	0	0	0	0	0	0	0
Acq. Properties - 1 Whittier Dr	78,599	0	0	0	0	0	0	0	0
PROPERTY ACQUISITION	\$281,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY ACQUISITION GRANT	\$281,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
7800 Contract Services	11,250	0	0	0	0
7805 Demolition Services	270,299	0	0	0	0
Property Acquisition	\$281,549	\$0	\$0	\$0	\$0
PROPERTY ACQUISITION GRANT	\$281,549	\$0	\$0	\$0	\$0

Capital Improvement Plan

FY22 - 23 Budget

2017 CDBG-DR (H.C.) Harvey Round 1

Fund 123

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Forest Bend Detention Pond	345,688	2,677,066	67,634	22,000	3,374,740	0	0	0	0
Blackhawk Emergency Shelter	789,790	188,286	17,958	17,958	471,560	0	0	0	0
ACQUISITION & INFRASTRUCTURE PROJECTS	\$1,135,478	\$2,865,352	\$85,592	\$39,958	\$3,846,300	\$0	\$0	\$0	\$0
ACQUISITION & INFRASTRUCTURE PROJECTS	\$1,135,478	\$2,865,352	\$85,592	\$39,958	\$3,846,300	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
8120 Buildings	787,748	188,286	0	0	471,560
8591 Construction (Contracted)	0	2,677,066	0	0	0
Total	\$787,748	\$2,865,352	\$0	\$0	\$471,560
7130 Engineering Services	344,456	0	85,592	39,958	3,374,740
7491 Advertising/Public Notice	3,274	0	0	0	0
Total	\$347,730	\$0	\$85,592	\$39,958	\$3,374,740
ACQUISITION & INFRASTRUCTURE PROJECTS	\$1,135,478	\$2,865,352	\$85,592	\$39,958	\$3,846,300

Capital Improvement Plan

FY22 - 23 Budget

2017 CDBG-DR (G.C.) Harvey Round 1

Fund 124

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Acquisition Properties	0	2,669,788	0	0	0	0	0	0	0
Flood Control Projects	0	1,421,192	0	0	0	0	0	0	0
Pipe Rack Project	195,850	906,220	17,984	20,650	1,148,920	0	0	0	0
Acq. Properties - Frenchman's Creek	34,788	0	0	0	759,341	0	0	0	0
Acq. Properties - Deepwood/ Woodvine	0	0	0	0	840,698	0	0	0	0
Deepwood Flood Control Project	0	0	6,000	236,369	1,087,028	0	0	0	0
Woodvine/Deepwood	0	0	23,800	26,500	0	0	0	0	0
Frenchman's Creek Bldg 5, Unit 1 (151 Moss Point)	0	0	0	282,099	0	0	0	0	0
Frenchman's Creek Bldg 5, Unit 2 (152 Moss Point)	0	0	0	216,757	0	0	0	0	0
Frenchman's Creek Bldg 5, Unit 3 (153 Moss Point)	0	0	0	251,938	0	0	0	0	0
Frenchman's Creek Bldg 5, Unit 4 (154 Moss Point)	0	0	0	282,096	0	0	0	0	0
ACQUISITION & INFRASTRUCTURE PROJECTS	\$230,638	\$4,997,200	\$47,784	\$1,316,409	\$3,835,987	\$0	\$0	\$0	\$0
ACQUISITION & INFRASTRUCTURE PROJECTS	\$230,638	\$4,997,200	\$47,784	\$1,316,409	\$3,835,987	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
7130 Engineering Services	195,850	0	17,984	257,019	0
7800 Contract Services	34,788	0	29,800	26,500	0
8110 Land	0	0	0	0	1,600,039
8120 Buildings	0	2,669,788	0	1,032,890	0
8530 Drainage Improvements	0	2,327,412	0	0	0
8591 Construction(Contracted)	0	0	0	0	2,235,948
Acquisition & Infrastructure Projects	\$230,638	\$4,997,200	\$47,784	\$1,316,409	\$3,835,987
ACQUISITION & INFRASTRUCTURE PROJECTS	\$230,638	\$4,997,200	\$47,784	\$1,316,409	\$3,835,987

Capital Improvement Plan

FY22 - 23 Budget

2021 Coronavirus State and Local Fiscal Recovery

Fund 125

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Blackhawk Bldg HVAC	0	0	0	0	466,228	0	0	0	0
Blackhawk Shelter HVAC	0	0	0	0	280,678	0	0	0	0
Elevated Water Storage Tank #1 Rehab	0	0	0	0	50,000	0	0	0	0
Elevated Water Storage Tank #2 Rehab	0	954,000	0	0	567,400	0	0	0	0
Water Plant #3 Rehab	0	0	0	0	421,500	0	0	0	0
Water Plant #4 Rehab	0	0	0	0	1,340,000	0	0	0	0
Surface Water Station #1 Rehab	0	0	0	0	1,050,000	0	0	0	0
Surface Water Station #3 Rehab	0	4,600,000	0	0	0	0	0	0	0
Surface Water Station #2 Control Improvements	0	0	0	0	350,000	0	0	0	0
Secondary Transmission Line Flow	0	0	0	0	1,500,000	0	0	0	0
16" Waterline Fwd Pkwy (Wilderness to FM 528)	0	0	0	0	1,250,000	0	0	0	0
Lift Station Rehabilitation (#1, #4, #17)	0	3,226,000	0	0	0	0	0	0	0
Lift Station #4 Rehab/Mitigation	0	0	0	0	1,594,000	0	0	0	0
Lift Station #22 Rehab/Mitigation	0	0	0	0	1,000,000	0	0	0	0
INFRASTRUCTURE PROJECTS	\$0	\$8,780,000	\$0	\$0	\$9,869,806	\$0	\$0	\$0	\$0
INFRASTRUCTURE PROJECTS	\$0	\$8,780,000	\$0	\$0	\$9,869,806	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
8400	0	8,780,000	0	0	9,869,806
Infrastructure Projects	\$0	\$8,780,000	\$0	\$0	\$9,869,806
INFRASTRUCTURE PROJECTS	\$0	\$8,780,000	\$0	\$0	\$9,869,806

Capital Improvement Plan

FY22 - 23 Budget

Fire/EMS Donation Fund

Fund 131

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Capital Equipment	104,315	59,635	59,635	0	4,800	0	0	0	0
Vehicles	143,813	161,000	164,500	163,000	110,000	0	0	0	0
BUILDING SECURITY	\$248,128	\$220,635	\$224,135	\$163,000	\$114,800	\$0	\$0	\$0	\$0

MUNICIPAL COURT FUND PROJECTS	\$248,128	\$220,635	\$224,135	\$163,000	\$114,800	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
7864 FVFD Donations	83,906	0	0	0	0
8800 Capital Equipment	20,409	59,635	59,635	0	4,800
8300 Vehicles	143,813	161,000	164,500	163,000	110,000
General Government Total	\$248,128	\$220,635	\$224,135	\$163,000	\$114,800
FIRE/EMS DONATION FUND PROJECTS	\$248,128	\$220,635	\$224,135	\$163,000	\$114,800

Capital Improvement Plan

FY22 - 23 Budget

Municipal Court Fund

Fund 150

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Public Safety Building - Secure Hallway	0	0	92,781	92,781	0	0	0	0	0
Security Projects	0	120,000	0	0	0	0	0	0	0
BUILDING SECURITY	\$0	\$120,000	\$92,781	\$92,781	\$0	\$0	\$0	\$0	\$0
MUNICIPAL COURT FUND PROJECTS	\$0	\$120,000	\$92,781	\$92,781	\$0	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
8140 Building Renovations	0	0	92,781	92,781	0
8800 Capital Equipment	0	120,000	0	0	0
General Government Total	\$0	\$120,000	\$92,781	\$92,781	\$0
MUNICIPAL COURT FUND PROJECTS	\$0	\$120,000	\$92,781	\$92,781	\$0

Capital Improvement Plan

FY22 - 23 Budget

Sidewalk Fund

Fund 160

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Sidewalks - Leisure Lane	0	0	6,841	6,841	0	0	0	0	0
Other Sidewalks	0	0	36,951	36,951	0	0	0	0	0
PARKS & RECREATION PROJECTS	\$0	\$0	\$43,792	\$43,792	\$0	\$0	\$0	\$0	\$0
PARK LAND DEDICATION FUND PROJECTS	\$0	\$0	\$43,792	\$43,792	\$0	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended budget	FY22 Year End Estimate	FY23 Adopted Budget
8510	0	0	43,792	43,792	0
Parks & Recreation Total	\$0	\$0	\$43,792	\$43,792	\$0
PARK LAND DEDICATION FUND PROJECTS	\$0	\$0	\$43,792	\$43,792	\$0

Capital Improvement Plan

FY22 - 23 Budget

Park Land Dedication Fund

Fund 164

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Stevenson Park Improvements	20,696	0	0	0	0	0	0	0	0
Dog Park	15,295	0	0	0	0	0	0	0	0
Sportspark	11,754	0	0	0	0	0	0	0	0
Capital Equipment	24,000	0	0	0	0	0	0	0	0
City Park Improvements	0	159,226	83,247	83,164	93,174	50,000	50,000	50,000	50,000
Stevenson Park Walking Trail	0	0	45,931	45,931	0	0	0	0	0
PARKS & RECREATION PROJECTS	\$71,745	\$159,226	\$129,178	\$129,095	\$93,174	\$50,000	\$50,000	\$50,000	\$50,000
PARK LAND DEDICATION FUND PROJECTS	\$71,745	\$159,226	\$129,178	\$129,095	\$93,174	\$50,000	\$50,000	\$50,000	\$50,000

Account	FY21 Actual	FY22 Original Budget	FY22 Amended budget	FY22 Year End Estimate	FY23 Adopted Budget
8230 Parking/Driveways/Sidewalks	0	0	45,931	45,931	0
8240 Fence	27,049	0	0	0	0
8560 Park Improvements	12,928	159,226	83,247	83,164	93,174
8800 Capital Equipment	31,768	0	0	0	0
Parks & Recreation Total	\$71,745	\$159,226	\$129,178	\$129,095	\$93,174
PARK LAND DEDICATION FUND PROJECTS	\$71,745	\$159,226	\$129,178	\$129,095	\$93,174

Capital Improvement Plan

FY22 - 23 Budget

Street Improvements Fund

Fund 170

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
2022 Asphalt Streets	0	0	500,000	499,000	0	0	0	0	0
Blackhawk Blvd Phil Pkg B	0	0	0	0	902,266	0	0	0	0
Blackhawk Blvd Phil Pkg C	0	0	0	0	3,000,000	0	0	0	0
Street Improvements	768,459	3,704,880	0	0	852,796	2,184,585	2,206,430	2,228,495	2,250,780
STREET IMPROVEMENTS PROJECTS	\$768,459	\$3,704,880	\$500,000	\$499,000	\$4,755,062	\$2,184,585	\$2,206,430	\$2,228,495	\$2,250,780
STREET IMPROVEMENTS FUND PROJECTS	\$768,459	\$3,704,880	\$500,000	\$499,000	\$4,755,062	\$2,184,585	\$2,206,430	\$2,228,495	\$2,250,780

Account	FY21 Actual	FY22 Original Budget	FY22 Amended budget	FY22 Year End Estimate	FY23 Adopted Budget
6510 Street Maintenance	768,459	0	0	0	0
8512 Asphalt Streets	0	3,704,880	500,000	499,000	4,755,062
Street Improvements Total	\$768,459	\$3,704,880	\$500,000	\$499,000	\$4,755,062
STREET IMPROVEMENTS FUND PROJECTS	\$768,459	\$3,704,880	\$500,000	\$499,000	\$4,755,062

Capital Improvement Plan

FY22 - 23 Budget

Economic Development Improvements Fund

Fund 175

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Economic Development Improvements	0	2,824,272	0	0	3,667,365	728,195	735,477	742,832	750,260
ECONOMIC DEVELOPMENT IMPROVEMENTS PROJECTS	\$0	\$2,824,272	\$0	\$0	\$3,667,365	\$728,195	\$735,477	\$742,832	\$750,260
ECONOMIC DEVELOPMENT IMPROVEMENTS FUND PROJECTS	\$0	\$2,824,272	\$0	\$0	\$3,667,365	\$728,195	\$735,477	\$742,832	\$750,260

Account	FY21 Actual	FY22 Original Budget	FY22 Amended budget	FY22 Year End Estimate	FY23 Adopted Budget
8120 Construction (Contracted)	0	2,824,272	0	0	3,667,365
Economic Development Improvements Total	\$0	\$2,824,272	\$0	\$0	\$3,667,365
ECONOMIC DEVELOPMENT IMPROVEMENTS FUND PROJECTS	\$0	\$2,824,272	\$0	\$0	\$3,667,365

Water and Sewer Fund (401)

Capital Improvement Projects

Project/Account Listing

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
2020 Sewer Line Maint & Cleaning	405,519	300,000	764,232	216,089	0	0	0	0	0
Lift Station Mitigations (Engineering)	130,966	0	507,784	507,784	0	0	0	0	0
SCADA Upgrade	0	0	85,000	85,000	0	0	0	0	0
2023 Sewer Line Maint & Cleaning	0	0	0	0	300,000	0	0	0	0
2024 - 2027 Sewer Line Maint & Cleaning	0	0	0	0	0	300,000	300,000	300,000	300,000
FFE - Blackhawk Building	0	0	0	0	219,000	0	0	0	0
COLLECTION PROJECTS	\$536,485	\$300,000	\$1,357,016	\$808,873	\$519,000	\$300,000	\$300,000	\$300,000	\$300,000
WATER & SEWER FUND PROJECTS	\$536,485	\$300,000	\$1,357,016	\$808,873	\$519,000	\$300,000	\$300,000	\$300,000	\$300,000

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
8600 Furniture And Fixtures	0	0	0	0	219,000
Water (Distribution System) (434)	\$0	\$0	\$0	\$0	\$219,000
6551 Collection Line Maintenance	405,519	300,000	764,232	216,089	300,000
7720 Software Support Services	0	0	50,000	50,000	0
8400 Capital Operating Equip	0	0	35,000	35,000	0
8552 Lift Station Improvements	130,966	0	507,784	507,784	0
Sewer (Collection System) (433)	\$536,485	\$300,000	\$1,357,016	\$808,873	\$300,000
WATER & SEWER PROJECTS	\$536,485	\$300,000	\$1,357,016	\$808,873	\$519,000

Source for Future Years: The Capital Improvement Program Manual

2016 Water and Sewer Bond Construction Fund (420)

Capital Improvement Projects

Project/Account Listing

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Friendswood Lakes Blvd (Water Lines)	19,390	0	0	0	0	0	0	0	0
Surface Water Station #1 - Control Replacement	0	65,000	0	0	65,000	0	0	0	0
Surface Water Station #2 - Control Replacement	0	65,000	0	0	65,000	0	0	0	0
Surface Water Station #2 - Spare Pump & Piping	0	45,000	0	0	45,000	0	0	0	0
DISTRIBUTION PROJECTS	\$19,390	\$175,000	\$0	\$0	\$175,000	\$0	\$0	\$0	\$0
Lift Station #23 Replacement/ Rehabilitation	32,902	0	0	0	0	0	0	0	0
Friendswood Lakes Blvd (Sewer Lines)	10,000	0	0	0	0	0	0	0	0
Blackhawk WWTP - Aeration System Upgrade	0	1,166,182	0	0	1,206,591	0	0	0	0
Lift Station #2 - Spare Pump	0	35,000	0	0	35,000	0	0	0	0
Lift Station #8 - 6" Pump	0	22,500	0	0	22,500	0	0	0	0
Lift Station #17 - 6" Pump	0	22,500	0	0	22,500	0	0	0	0
Lift Station #22 - 6" Pump	0	22,500	0	0	22,500	0	0	0	0
Lift Station #26 - 6" Pump	0	22,500	0	0	22,500	0	0	0	0
COLLECTION SYSTEM PROJECTS	\$42,902	\$1,291,182	\$0	\$0	\$1,331,591	\$0	\$0	\$0	\$0
WATER & SEWER BONDS FUND PROJECTS	\$62,292	\$1,466,182	\$0	\$0	\$1,506,591	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
8591 Construction (Contracted)	19,390	175,000	0	0	175,000
Water (Distribution System) (434)	\$19,390	\$175,000	\$0	\$0	\$175,000
8552 Lift Station Improvements	32,902	0	0	0	0
8591 Construction (Contracted)	10,000	1,166,182	0	0	1,206,591
8800 Capital Equipment	0	125,000	0	0	125,000
Sewer (Collection System) (433)	\$42,902	\$1,291,182	\$0	\$0	\$1,331,591
2016 W/S BOND PROJECTS	\$62,292	\$1,466,182	\$0	\$0	\$1,506,591

Source for Future Years: The Capital Improvement Program Manual

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

2018 Water and Sewer Bond Construction Fund (421)

Capital Improvement Projects

Project/Account Listing

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Water Plant #1 Rehabilitation	0	1,207,000	0	0	0	0	0	0	0
Water Plant #3 Rehabilitation	0	636,000	0	0	0	0	0	0	0
Water Plant #4 Rehabilitation	0	636,000	0	0	0	0	0	0	0
Automated Water Meter Implementation	269,859	9,073,555	8,803,696	7,935,238	803,696	0	0	0	0
42" Water Main Replacement	0	0	1,367,901	1,367,901	670,264	0	0	0	0
EPA Required Risk Assessment	0	100,000	0	0	0	0	0	0	0
Fire Station #2 - Water-related costs	0	0	91,983	91,983	64,761	0	0	0	0
Blackhawk Bldg Renovations - Water-related costs	0	0	0	0	995,250	0	0	0	0
DISTRIBUTION PROJECTS	\$269,859	\$11,652,555	\$10,263,580	\$9,395,122	\$2,533,971	\$0	\$0	\$0	\$0
Lift Station #23 Reconstruction/ Rehab	2,119,269	0	299,019	4,083	0	0	0	0	0
Sanitary Sewer Plant Additional Capacity-Ph 2	0	1,000,000	0	0	0	0	0	0	0
Sanitary Sewer Assessment Phase V & VI	0	0	30,837	30,837	0	0	0	0	0
Sanitary Sewer Assessment Phase IV	0	1,464,000	0	0	1,464,000	0	0	0	0
Sanitary Sewer Assessment Phase VII	0	100,000	0	0	0	0	0	0	0
Lift Station #1 Rehabilitation/ Mitigation	0	0	0	0	797,000	0	0	0	0
Lift Station #17 Rehabilitation/ Mitigation	0	0	0	0	797,000	0	0	0	0
Lift Station #22 Rehabilitation/ Mitigation	0	1,372,000	0	0	0	0	0	0	0
Fire Station #2 - Sewer-related costs	0	0	34,500	34,500	0	0	0	0	0
Blackhawk Bldg Renovations - Sewer-related costs	0	0	0	0	995,250	0	0	0	0
COLLECTION SYSTEM PROJECTS	\$2,119,269	\$3,936,000	\$364,356	\$69,420	\$4,053,250	\$0	\$0	\$0	\$0
WATER & SEWER BONDS FUND PROJECTS	\$2,389,128	\$15,588,555	\$10,627,936	\$9,464,542	\$6,587,221	\$0	\$0	\$0	\$0
Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget				
7190 Other Professional Services	269,859	9,073,555	8,803,696	7,935,238	803,696				
8541 Distribution Lines	0	2,579,000	1,459,884	1,459,884	1,730,275				
Water (Distribution System) (434)	\$269,859	\$11,652,555	\$10,263,580	\$9,395,122	\$2,533,971				
8552 Lift Station Improvements	2,110,413	1,372,000	299,019	4,083	1,594,000				
8581 Preliminary Engineering	0	1,564,000	30,837	30,837	0				
8591 Construction (Contracted)	0	1,000,000	34,500	34,500	2,459,250				
8597 Soil/Concrete Testing	8,856	0	0	0	0				
Sewer (Collection System) (433)	\$2,119,269	\$3,936,000	\$364,356	\$69,420	\$4,053,250				
2018 W/S BOND PROJECTS	\$2,389,128	\$15,588,555	\$10,627,936	\$9,464,542	\$6,587,221				

Source for Future Years: The Capital Improvement Program Manual

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

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

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
Water System Improvements Study	0	0	937,316	937,316	0	0	0	0	0
42" Water Main Replacement	0	11,279,984	0	0	10,737,751	0	0	0	0
EPA Risk Assessment	0	0	0	0	100,000	0	0	0	0
DISTRIBUTION PROJECTS	\$0	\$11,279,984	\$937,316	\$937,316	\$10,837,751	\$0	\$0	\$0	\$0
Sanitary Sewer Assessment Phase VII	0	0	0	0	100,000	0	0	0	0
Sanitary Sewer Assessment Phase VIII (Construction)	0	1,800,000	0	0	2,300,000	0	0	0	0
Lift Station #22 Rehabilitation/Mitigation	0	0	0	0	372,000	0	0	0	0
Lift Station #2	0	0	0	0	600,000	0	0	0	0
COLLECTION SYSTEM PROJECTS	\$0	\$1,800,000	\$0	\$0	\$3,372,000	\$0	\$0	\$0	\$0
WATER & SEWER BOND FUND PROJECTS	\$0	\$13,079,984	\$937,316	\$937,316	\$14,209,751	\$0	\$0	\$0	\$0

Account	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
8582 Design Engineering	0	0	937,316	937,316	0
8591 Construction (Contracted)	0	13,079,984	0	0	10,837,751
Water (Distribution System) (434)	\$0	\$13,079,984	\$937,316	\$937,316	\$10,837,751
8591 Construction (Contracted)	0	0	0	0	3,372,000
Sewer (Collection System) (433)	\$0	\$0	\$0	\$0	\$3,372,000
2021 W/S BOND PROJECTS	\$0	\$13,079,984	\$937,316	\$937,316	\$14,209,751

Source for Future Years: The Capital Improvement Program Manual

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

Unfunded General Government Projects FY23 - 27 Budget (Funding to be Determined)

Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
American Canal	0	0	0	0	0	24,265	0	0	0
Greenbriar Bridge	0	0	0	0	0	0	0	0	0
Mary's Creek at Dunbar Estates	0	0	0	0	0	0	0	0	51,525
STREET PROJECTS	\$0	\$0	\$0	\$0	\$0	\$24,265	\$0	\$0	\$51,525
Forest Bend Detention Pond	0	0	0	0	0	116,008	0	0	0
Master Drainage Plan	0	0	0	0	0	800,000	0	0	0
FM1959 Detention Pond	0	0	0	0	0	0	0	11,392,990	0
Whitcomb Inline/Offline Detention	0	0	0	0	0	0	0	7,757,010	0
Blackhawk Inline/Offline Detention	0	0	0	0	0	0	0	0	11,200,000
DRAINAGE PROJECTS	\$0	\$0	\$0	\$0	\$0	\$916,008	\$0	\$19,150,000	\$11,200,000
Blackhawk Building Renovations	0	0	0	0	0	82,724	0	0	0
Deepwood-Demolition Public Works Facility	0	0	0	0	0	0	0	150,000	0
FACILITY PROJECTS	\$0	\$0	\$0	\$0	\$0	\$82,724	\$0	\$150,000	\$0
UNFUNDED GENERAL GOVERNMENT PROJECTS (FUNDING TBD)	\$0	\$0	\$0	\$0	\$0	\$1,022,997	\$0	\$19,300,000	\$11,251,525

Source for Future Years: The Capital Improvement Program Manual

Capital Improvement Plan

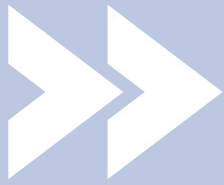
FY23 - 27 Budget

Water and Sewer Fund

(Funding to be Determined)

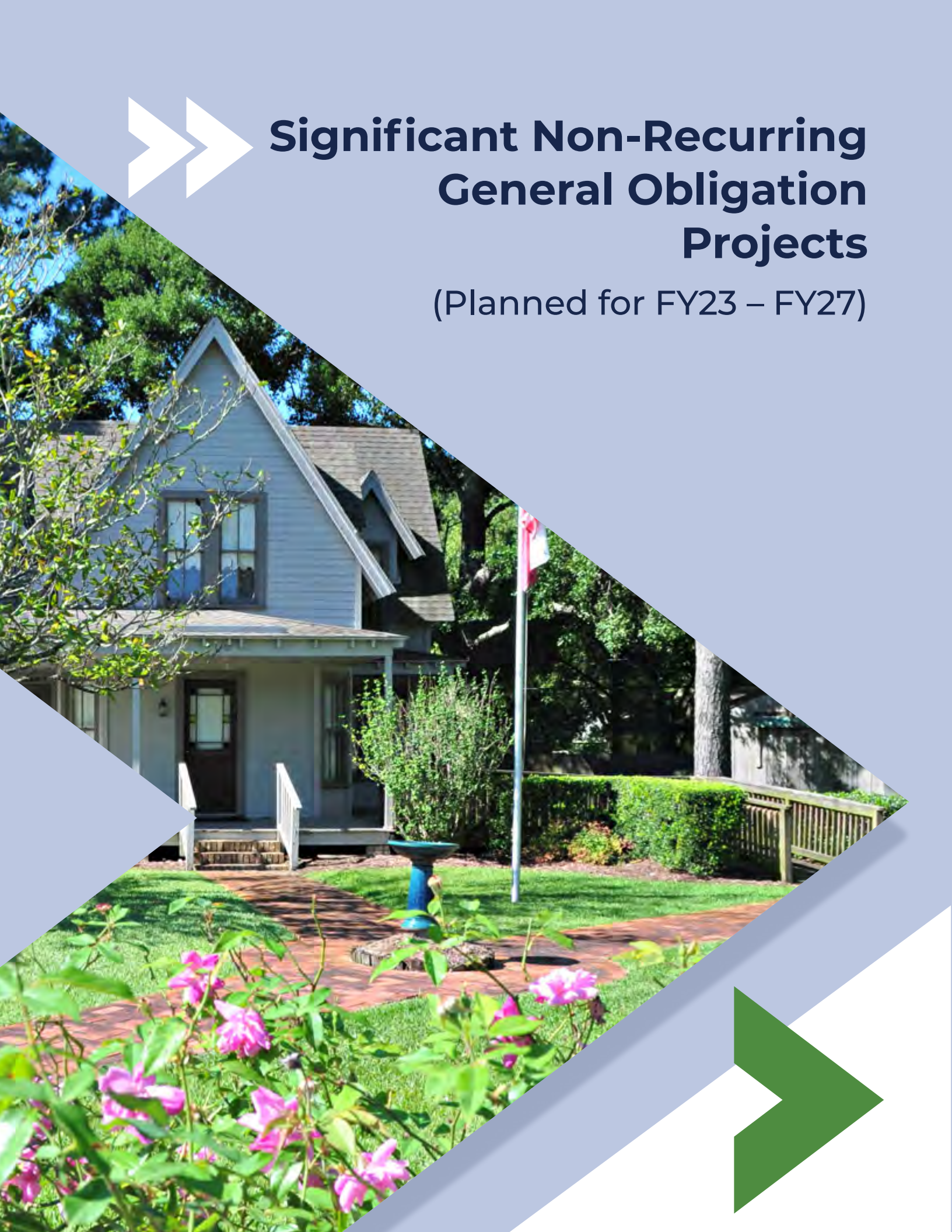
Project Name	FY21 Actual	FY22 Original Budget	FY22 Amended budget	FY22 Year End Estimate	FY23 Adopted Budget	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget
42" Waterline	0	0	0	0	0	1,100,810	0	0	0
Generator at Surface Water Station #2	0	0	0	0	0	0	0	0	1,000,000
Eagle Creek Waterline Repair	0	0	0	0	0	0	150,000	0	0
Surface Water Plant 4/Mods to SWS 3	0	0	0	0	0	3,530,000	0	0	0
Water System Improvements	0	0	0	0	0	450,000	0	0	0
Water Plants #3 & #4 Tank Rehab	0	0	0	0	0	0	0	0	1,272,000
Clear Creek Crossing 24"	0	0	0	0	0	790,200	0	5,268,000	0
Friendswood Trails 16"	0	0	0	0	0	0	0	0	0
Georgetown Extension 12"	0	0	0	0	0	0	0	0	752,500
Chigger Creek Crossing 16"	0	0	0	0	0	891,600	0	0	0
Georgetown East Loop 12"	0	0	0	0	0	0	0	0	0
Friendswood Drive to EST 24"	0	0	0	0	0	0	9,692,000	0	0
Beamer 12"	0	0	0	0	0	0	0	0	1,205,700
Exxon 12"	0	0	0	0	0	1,735,500	0	0	0
DISTRIBUTION PROJECTS	\$0	\$0	\$0	\$0	\$0	\$8,498,110	\$9,842,000	\$5,268,000	\$4,230,200
Greenbriar at Cowards Creek Gravity Swr Ln	0	0	0	0	0	0	250,000	0	0
Lift Station Mitigations Package 2	0	0	0	0	0	6,000	0	0	0
Lift Station Mitigations Package 3	0	0	0	0	0	1,328,000	0	0	0
Lift Station #2	0	0	0	0	0	2,400,000	0	0	0
Lift Station #22	0	0	0	0	0	372,000	0	0	0
COLLECTION PROJECTS	\$0	\$0	\$0	\$0	\$0	\$4,106,000	\$250,000	\$0	\$0
WATER & SEWER PROJECTS (FUNDING TBD)	\$0	\$0	\$0	\$0	\$0	\$12,604,110	\$10,092,000	\$5,268,000	\$4,230,200

Source for Future Years: The Capital Improvement Program Manual



Significant Non-Recurring General Obligation Projects

(Planned for FY23 – FY27)



Project Name: Public Safety Building Expansion (GO1518)**Description:**

The Public Safety Building located at 1600 Whitaker Drive was originally constructed in 2007 with the intent to expand in the future. The facility is utilized by the Friendswood Police Department, Municipal Court, and the Fire Marshal's Office. The expansion of the PSB will increase the space for the Police Department and Administration by just over 9,000 square feet. Renovations will include the expansion of the Emergency Operations Center, addition of training rooms and shared spaces for all departments in the PSB.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	6,567,433
Less Est. Expended as of 9/30/22:	5,065,200
Total Carryover:	1,502,233
New Funding:	0
Total FY 2023 Appropriations:	1,502,233

Strategic Goal:

Public Safety-Ensure a safe environment

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Expansion and modernization of Public Safety Building to accommodate city growth and better meet the needs of citizens

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2021	FY 2021	FY 2022	FY 2022	600,000	514,035	(85,965)	-14%
Construction	FY 2022	FY 2022	FY 2023	FY 2023	4,400,000	6,051,803	1,651,803	38%
Other	0	0	0	0	0	1,595	1,595	-
Project Total (\$):					5,000,000	6,567,433	1,567,433	31%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	1,474,652	0	0	0	0	0	0	1,474,652
Bond Construction	3,497,767	1,502,233	0	0	0	0	0	5,000,000
Special Revenue	92,781	0	0	0	0	0	0	92,781
Total Funded (\$)	5,065,200	1,502,233	0	0	0	0	0	6,567,433
Total w/Unfunded (\$)	5,065,200	0	0	0	0	0	0	6,567,433

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	20,250	20,250	20,250	20,250	20,250	0	101,250
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Fire Station #2 and Training Field (GO1519)**Description**

Fire Station #2 located at 2605 W. Parkwood Ave. was originally constructed in 1979. The aging facility is quickly being outgrown due to the growth of the city along with the expansion of the Friendswood Volunteer Fire Department. The old Fire Station #2 will be demolished and a new station and training facility will be constructed on the same site.

Changes from Previous Year

Fire Station #2 is in the construction phase.

Current Project Appropriations

Prior Appropriations:	5,326,896
Less Est Expended as of 9/30/22:	2,943,590
Total Carryover:	2,383,306
New Funding:	0
Total FY 2023 Appropriations:	2,383,306

Strategic Goal:

Public Safety-Ensure a safe environment

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Expansion and modernization of Fire Station #2 facility to accommodate city growth and better meet the needs of citizens

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2022	FY 2022	FY 2023	FY 2023	492,000	522,470	30,470	6%
Construction	FY 2022	FY 2022	FY 2023	FY 2023	3,608,000	4,804,426	1,196,426	33%
Project Total (\$):					4,100,000	5,326,896	1,226,896	30%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	1,035,652	0	0	0	0	0	0	1,035,652
Bond Construction	1,781,455	2,318,545	0	0	0	0	0	4,100,000
W&S Bond Construction	126,483	64,761	0	0	0	0	0	191,244
Total Funded (\$)	2,943,590	2,383,306	0	0	0	0	0	5,326,896
Total w/Unfunded (\$)	2,943,590	2,383,306	0	0	0	0	0	5,326,896

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	7,800	7,800	7,800	7,800	7,800	0	39,000
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Blackhawk Building Renovations (BLKHWKBLDG)**Description:**

The City's Public Works facility on Deepwood flooded during Hurricane Harvey in 2018. The old Food Lion grocery store was purchased in 2021 and will be renovated to be the new permanent public facility for multiple departments including Public Works, Parks, and Engineering. The building will be a multi-purpose building with office space for the departments and garage bays to store City equipment.

Changes from Previous Year:

The project will be entering construction phase in Fall 2022.

Current Project Appropriations

Prior Appropriations:	3,990,500
Less Est. Expended as of 9/30/22:	491,920
Total Carryover:	3,498,580
New Funding:	0
Total FY 2023 Appropriations:	3,498,580

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Conversion of building into a permanent facility for Public Works, Parks, and Engineering

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2022	FY 2022	FY 2022	FY 2022	240,000	242,390	2,390	1%
Construction	FY 2022	FY 2022	FY 2023	FY 2023	1,760,000	3,823,334	2,063,334	117%
Other	FY 2022	FY 2022	FY 2022	FY 2022	7,500	7,500	0	0%
Project Total (\$):					2,007,500	4,073,224	2,065,724	103%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Bond Construction	491,920	1,508,080	0	0	0	0	0	2,000,000
W&S Bond Construction	0	1,990,500	0	0	0	0	0	1,990,500
Total Funded (\$)	491,920	3,498,580	0	0	0	0	0	3,990,500
Unfunded	0	0	82,724	0	0	0	0	82,724
Total w/Unfunded (\$)	491,920	3,498,580	82,724	0	0	0	0	4,073,224

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	5,000	5,000	5,000	5,000	5,000	0	25,000
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Blackhawk Shelter (G00083)**Description:**

The Food Lion grocery store was purchased in 2021 after the old Public Works Building flooded during Hurricane Harvey. A section of the building will be renovated and converted into an emergency shelter and will be stocked with cots, blankets, and emergency food items.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	1,661,027
Less Est. Expended as of 9/30/22:	824,223
Total Carryover:	836,804
New Funding:	300,000
Total FY 2023 Appropriations:	1,136,804

Strategic Goal:

Public Safety-Ensure a safe environment

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Acquire and renovate property to create a public shelter for emergency events

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2021	FY 2021	FY 2022	FY 2022	32,335	36,475	4,140	13%
Construction	FY 2022	FY 2022	FY 2023	FY 2023	186,750	1,924,552	1,737,802	931%
Project Total (\$):					219,085	1,961,027	1,741,942	795%

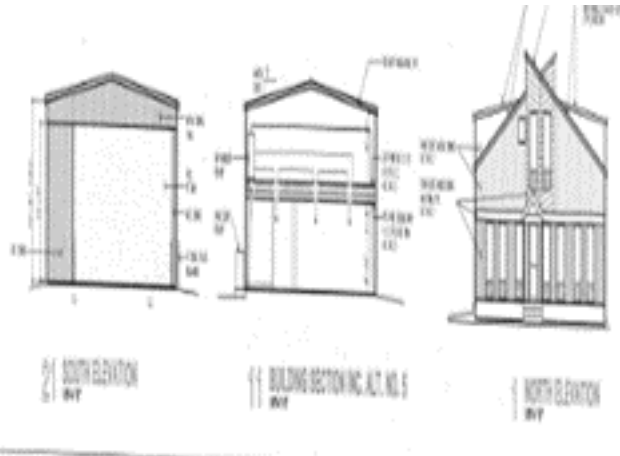
Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	16,475	0	0	0	0	0	0	16,475
Bond Construction	0	284,566	0	0	0	0	0	284,566
Grant	807,748	852,238	0	0	0	0	0	1,659,986
Total Funded (\$)	824,223	1,136,804	0	0	0	0	0	1,961,027
Total w/Unfunded (\$)	824,223	1,136,804	0	0	0	0	0	1,961,027

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	22,800	22,800	22,800	22,800	22,800	0	114,000
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Demolition Public Works Facility (CITY2023.001)**Description:**

This project involves the demolition of the old Public Works facility at address. Only the building will be demolished. The concrete slab will be repurposed as a laydown yard. This project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

This project is a result of damages caused by Hurricane Harvey

Anticipated Project Outcome:

Demolition of Facility

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Other	FY 2026	FY 2026	FY 2026	FY 2026	150,000	150,000	0	0%
Project Total (\$):					150,000	150,000	0	-

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	0	0	150,000	0	0	150,000
Total w/Unfunded (\$)	0	0	0	0	150,000	0	0	150,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Economic Development Improvements (CITY2023.002)**Description:**

This is funding for identified economic development improvement projects.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	3,667,365
Total FY 2023 Appropriations:	3,667,365

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY23 - FY27 City Operating Budget

Anticipated Project Outcome:

N/A

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	0	0	0	0	6,624,129	6,624,129	-	-
Project Total (\$):					6,624,129	6,624,129	0	-

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Special Revenue	0	3,667,365	728,195	735,477	742,832	750,260	0	6,624,129
Total Funded (\$)	0	3,667,365	728,195	735,477	742,832	750,260	0	6,624,129
Total w/Unfunded (\$)	0	3,667,365	728,195	735,477	742,832	750,260	0	6,624,129

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: 2022 Concrete Streets (ST2022C)**Description:**

This sustainable program repairs and replaces concrete street components such as curbs and gutters, sidewalks, and driveway aprons; miscellaneous infrastructure items such as drainage structures, guardrails, retaining walls, and brick paving; and small sidewalk additions. Specific areas for repair and replacement are selected through staff's annual evaluation based on ADA compliance, research and generally accepted industry standards.

Changes from Previous Year:

Costs have been adjusted for inflation.

Current Project Appropriations

Prior Appropriations:	475,801
Less Est. Expended as of 9/30/22:	475,801
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY22 City Operating Budget

Anticipated Project Outcome:

Safe and smooth city streets

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2022	FY 2022	FY 2022	FY 2022	400,000	475,801	44,522	11%
Project Total (\$):					400,000	475,801	44,522	11%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	475,801	0	0	0	0	0	0	475,801
Total Funded (\$)	475,801	0	0	0	0	0	0	475,801
Total w/Unfunded (\$)	475,801	0	0	0	0	0	0	475,801

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: 2022 Asphalt Streets (ST2022A)**Description:**

This sustainable program repairs and replaces asphalt street components. Specific areas for repair and replacement are selected through staff's annual evaluation based on ADA compliance, research and generally accepted industry standards.

Changes from Previous Year:

Costs have been adjusted for inflation.

Current Project Appropriations

Prior Appropriations:	899,000
Less Est. Expended as of 9/30/22:	899,000
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY22 City Operating Budget

Anticipated Project Outcome:

Safe and smooth city streets

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2022	FY 2022	FY 2022	FY 2022	899,000	899,000	0	0%
Project Total (\$):					899,000	899,000	0	-

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	400,000	0	0	0	0	0	0	400,000
Special Revenue	499,000	0	0	0	0	0	0	499,000
Total Funded (\$)	899,000	0	0	0	0	0	0	899,000
Total w/Unfunded (\$)	899,000	0	0	0	0	0	0	899,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: 2023 Street Maintenance (STRT2023.001)**Description:**

This sustainable program repairs and replaces street components such as curbs and gutters, sidewalks, and driveway aprons; miscellaneous infrastructure items such as drainage structures, guardrails, retaining walls, and brick paving; and small sidewalk additions. Specific areas for repair and replacement are selected through staff's annual evaluation based on ADA compliance, research and generally accepted industry standards.

Changes from Previous Year:

Costs have been adjusted for inflation.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	500,000
Total FY 2023 Appropriations:	500,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY23 City Operating Budget

Anticipated Project Outcome:

Safe and smooth city streets

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2023	FY 2023	FY 2023	FY 2023	500,000	500,000	0	0%
Project Total (\$):					500,000	500,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	500,000	0	0	0	0	0	500,000
Total Funded (\$)	0	500,000	0	0	0	0	0	500,000
Total w/Unfunded (\$)	0	500,000	0	0	0	0	0	500,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: 2024-2027 Street Maintenance (STRT20xx)**Description:**

This sustainable program repairs and replaces street components such as curbs and gutters, sidewalks, and driveway aprons; miscellaneous infrastructure items such as drainage structures, guardrails, retaining walls, and brick paving; and small sidewalk additions. Specific areas for repair and replacement are selected through staff's annual evaluation based on ADA compliance, research and generally accepted industry standards.

Changes from Previous Year:

Costs have been adjusted for inflation.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY 24 - FY 27 City Operating Budget

Anticipated Project Outcome:

Safe and smooth city streets

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2024	FY 2024	FY 2027	FY 2027	2,000,000	2,000,000	0	0%
Project Total (\$):					2,000,000	2,000,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	500,000	500,000	500,000	500,000	0	2,000,000
Total Funded (\$)	0	0	500,000	500,000	500,000	500,000	0	2,000,000
Total w/Unfunded (\$)	0	0	500,000	500,000	500,000	500,000	0	2,000,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Blackhawk Blvd Phase II Package B (STRT2023.002)**Description:**

This project involves engineering and construction Blackhawk Boulevard Phase II Package B. This project is partnership with Harris County.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	1,200,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	1,200,000
New Funding:	0
Total FY 2023 Appropriations:	1,200,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's street maintenance program

Anticipated Project Outcome:

Safe and smooth city streets

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2023	FY 2023	FY 2023	FY 2023	1,200,000	1,200,000	0	0%
Project Total (\$):					1,200,000	1,200,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Bond Construction	0	297,734	0	0	0	0	0	297,734
Special Revenue	0	902,266	0	0	0	0	0	902,266
Total Funded (\$)	0	1,200,000	0	0	0	0	0	1,200,000
Total w/Unfunded (\$)	0	1,200,000	0	0	0	0	0	1,200,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Blackhawk Blvd Phase II Package C (STRT2023.003)**Description:**

This project involves engineering and construction of Blackhawk Boulevard Phase II Package C. This project is partnership with Harris County.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	3,000,000
Total FY 2023 Appropriations:	3,000,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's street maintenance program

Anticipated Project Outcome:

Maintenance of infrastructure

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2023	FY 2023	FY 2023	FY 2023	200,000	200,000	0	0%
Construction	FY 2024	FY 2024	FY 2024	FY 2024	2,800,000	2,800,000	0	0%
Project Total (\$):					3,000,000	3,000,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Special Revenue	0	3,000,000	0	0	0	0	0	3,000,000
Total Funded (\$)	0	3,000,000	0	0	0	0	0	3,000,000
Total w/Unfunded (\$)	0	3,000,000	0	0	0	0	0	3,000,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: American Canal (STRT2023.004)**Description:**

This project involves replacing the wood decking on the American Canal bridge. This project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Maintenance of bridges

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2023	FY 2023	FY 2023	FY 2023	4,000	4,000	0	0%
Construction	FY 2024	FY 2024	FY 2024	FY 2024	20,265	20,265	0	0%
Project Total (\$):					24,265	24,265	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	24,265	0	0	0	0	24,265
Total w/Unfunded (\$)	0	0	24,265	0	0	0	0	24,265

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Greenbriar Bridge (STRT2023.005)**Description:**

This project involves replacing the existing concrete and approaches. A new wingwall will also be installed. Project cost estimates are currently unknown.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's street maintenance program

Anticipated Project Outcome:

Maintenance of infrastructure

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Mary's Creek at Dunbar Estates (STRT2023.006)**Description:**

This bridge was identified as structurally deficient in TxDOT's 2022 biannual inspection. This bridge has been included in their Bridge Replacement Program for 2028. The City's cost-share portion for this project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Maintenance of bridges

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2027	FY 2027	FY 2028	FY 2028	73,810	73,810	0	0%
Project Total (\$):					73,810	73,810	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Special Revenue	0	0	0	0	0	22,285	0	22,285
Total Funded (\$)	0	0	0	0	0	22,285	0	22,285
Unfunded	0	0	0	0	0	51,525	0	51,525
Total w/Unfunded (\$)	0	0	0	0	0	73,810	0	73,810

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Street Improvements (STRT2023.007)**Description:**

This is funding for identified street improvement projects.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	852,796
Total FY 2023 Appropriations:	852,796

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY23 - FY27

Anticipated Project Outcome:

Safe and smooth city streets

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	0	0	0	0	9,723,086	9,723,086	0	0%
Project Total (\$):					9,723,086	9,723,086	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Special Revenue	0	852,796	2,184,585	2,206,430	2,228,495	2,250,780	0	9,723,086
Total Funded (\$)	0	852,796	2,184,585	2,206,430	2,228,495	2,250,780	0	9,723,086
Total w/Unfunded (\$)	0	852,796	2,184,585	2,206,430	2,228,495	2,250,780	0	9,723,086

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Sidewalks - Cline Elementary (SDWLK2022.001)**Description:**

This project provides safe and accessible pedestrian facilities. A total of 800 linear feet (LF) of 5-ft wide sidewalks were installed at Cline Elementary School.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	30,000
Less Est. Expended as of 9/30/22:	30,000
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Public Safety-Ensure a safe environment

Mandate/Plan:

N/A

Anticipated Project Outcome:

Streets that are safer and better connected for pedestrians

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2022	FY 2022	FY 2022	FY 2022	30,000	30,000	0	0%
Project Total (\$):					30,000	30,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	30,000	0	0	0	0	0	0	30,000
Total Funded (\$)	30,000	0	0	0	0	0	0	30,000
Total w/Unfunded (\$)	30,000	0	0	0	0	0	0	30,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Sidewalks - Friendswood Parkway (SDWLK2022.002)**Description:**

This project provides safe and accessible pedestrian facilities. A total of 1,049 linear feet (LF) of 5-ft wide sidewalks were installed along Friendswood Parkway from Garden Lakes Dr. to Stoney Lake Dr. including an ADA- approved ramp.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	40,526
Less Est. Expended as of 9/30/22:	40,526
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Public Safety-Ensure a safe environment

Mandate/Plan:

N/A

Anticipated Project Outcome:

Streets that are safer and better connected for pedestrians

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2022	FY 2022	FY 2022	FY 2022	40,526	40,526	0	0%
Project Total (\$):					40,526	40,526	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	40,526	0	0	0	0	0	0	40,526
Total Funded (\$)	40,526	0	0	0	0	0	0	40,526
Total w/Unfunded (\$)	40,526	0	0	0	0	0	0	40,526

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Sidewalks - Leisure Lane (SDWLK2022.003)**Description:**

This project provides safe and accessible pedestrian facilities. A total of 295 linear feet (LF) of 4-ft wide sidewalks were installed along Leisure Ln. including an ADA-approved wheelchair ramp.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	24,652
Less Est. Expended as of 9/30/22:	24,652
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Public Safety-Ensure a safe environment

Mandate/Plan:

N/A

Anticipated Project Outcome:

Streets that are safer and better connected for pedestrians

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2022	FY 2022	FY 2022	FY 2022	24,652	24,652	0	0%
Project Total (\$):					24,652	24,652	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	17,811	0	0	0	0	0	0	17,811
Special Revenue	6,841	0	0	0	0	0	0	6,841
Total Funded (\$)	24,652	0	0	0	0	0	0	24,652
Total w/Unfunded (\$)	24,652	0	0	0	0	0	0	24,652

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Forest Bend Detention Pond (FBDETPOND)**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 additional detention areas. A new concrete walking trail with benches and picnic tables will also be installed.

Changes from Previous Year:

Project will be transitioning into construction phase. The detention basin will be 53 acre-ft as opposed to the originally planned 70 acre-ft in order to accommodate existing trees and include aesthetic features.

Strategic Goal:

Preservation-Preserve and maintain infrastructure and Public Safety-Ensure a safe environment

Mandate/Plan:

City's initiative to study and construct flood control projects along Clear Creek and its tributaries

Anticipated Project Outcome:

Construction of a new stormwater detention pond at the site of the Forest Bend Home Owners Association Park

Current Project Appropriations

Prior Appropriations:	3,951,022
Less Est. Expended as of 9/30/22:	405,948
Total Carryover:	3,545,074
New Funding:	329,666
Total FY 2023 Appropriations:	3,874,740

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2021	FY 2021	FY 2022	FY 2022	435,048	435,048	0	0%
Construction	FY 2022	FY 2022	FY 2023	FY 2023	3,015,974	3,631,982	616,008	20.42%
Project Total (\$):					3,451,022	4,067,030	616,008	17.85%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Bond Construction	25,000	500,000	0	0	0	0	0	525,000
Grant	380,948	3,374,740	0	0	0	0	0	3,426,022
Total Funded (\$)	405,948	3,874,740	0	0	0	0	0	3,951,022
Unfunded	0		116,008	0	0	0	0	116,008
Total w/Unfunded (\$)	405,948	3,874,740	116,008	0	0	0	0	4,067,030

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	35,000	35,000	35,000	35,000	35,000	0	175,000
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Deepwood Flood Control (DRAIN2022.004)**Description:**

The goal of this project is to provide additional in-line detention to Clear Creek which will reduce water surface elevations resulting in the removal of structures from the 100-year flood plain. The project includes the acquisition of property which will be terraced. The project will include de-grubbing and clearing along with excavation. Once the groundwork is completed, hydro-mulching will be used to ensure the remaining ground will be stable, environmentally friendly, and an aesthetic area which can be enjoyed by our residents

Changes from Previous Year:

Project is in engineering design phase.

Current Project Appropriations

Prior Appropriations:	2,765,143
Less Expended as of 9/30/22:	0
Total Carryover:	2,765,143
New Funding:	194,682
Total FY 2023 Appropriations:	2,959,825

Strategic Goal:

Perservation-Preserve and maintain infrastructure and Public Safety-Ensure a safe environment

Mandate/Plan:

N/A

Anticipated Project Outcome:

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Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	0	0	0	0	1,312,797	1,872,797	560,000	43%
Other	FY2022	FY2022	FY2023	FY2023	892,346	1,087,028	194,682	22%
Project Total (\$):					2,205,143	2,959,825	754,682	34%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Bond Construction	0	1,872,797	0	0	0	0	0	1,872,797
Grant	0	1,087,028	0	0	0	0	0	1,087,028
Total Funded (\$)	0	2,959,825	0	0	0	0	0	2,959,825
Total w/Unfunded (\$)	0	2,959,825	0	0	0	0	0	2,959,825

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	2,500	2,500	2,500	2,500	2,500	0	12,500
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Frenchman's Creek Flood Control (DRAIN2022.005)**Description:**

The City will acquire 2 structures (8 townhomes) at Frenchman's Creek. Properties will be demolished and the properties will be converted into green space. The project is in alignment with the City's flood reduction initiative along Clear Creek and its tributaries. The remaining three structures are part of an additional acquisition that Galveston County is overseeing.

Changes from Previous Year:

An additional property that is neighboring the units is being pursued by the City.

Current Project Appropriations

Prior Appropriations:	1,887,346
Less Est. Expended as of 9/30/22:	1,032,890
Total Carryover:	854,456
New Funding:	626,685
Total FY 2023 Appropriations:	1,481,141

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

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Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2023	FY 2023	FY 2023	FY 2023	921,800	476,956	0	0%
Other (acquisition)	FY 2021	FY 2021	FY 2022	FY 2022	1,870,305	2,037,075	166,770	9%
Project Total (\$):					2,792,105	2,514,031	166,770	6%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Bond Construction	0	721,800	0	0	0	0	0	721,800
Grant	1,032,890	759,341	0	0	0	0	0	1,792,231
Total Funded (\$)	1,032,890	1,481,141	0	0	0	0	0	2,514,031
Total w/Unfunded (\$)	2,514,031	1,481,141	0	0	0	0	0	2,514,031

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Master Drainage Plan (DRAIN2023.001)**Description:**

This project involves updating the City's Master Drainage Plan. The study would include riverine and street-level flood modeling to identify and prioritize future drainage and flood control projects.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0

Total Carryover:

0

New Funding:	0

Total FY 2023 Appropriations:

0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's initiative to study and construct flood control projects along Clear Creek and its tributaries; Comprehensive Plan

Anticipated Project Outcome:

Update plan for future projects

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2023	FY 2023	FY 2023	FY 2023	750,000	800,000	50,000	7%
Project Total (\$):					750,000	800,000	50,000	7%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	800,000	0	0	0	0	800,000
Total w/Unfunded (\$)	0	0	800,000	0	0	0	0	800,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: FM 1959 Detention Pond (DRAIN2023.002)**Description:**

This project involves engineering and construction of additional offline detention in an agreement with the Harris County Flood Control District, Galveston County and Galveston County Consolidated Drainage District and the State. The detention pond would be located near Dixie Farm Road and would provide up to 1,700 ac-ft of detention mitigation capacity towards future flood control projects. This project is currently unfunded.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0

Total Carryover: 0

New Funding: 0

Total FY 2023 Appropriations: 0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's initiative to study and construct flood control projects along Clear Creek and its tributaries; Comprehensive Plan

Anticipated Project Outcome:

Construction of a new stormwater detention pond

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2024	FY 2024	FY 2026	FY 2026	23,550,000	23,550,000	0	0%
Project Total (\$):					23,550,000	23,550,000	0	0%

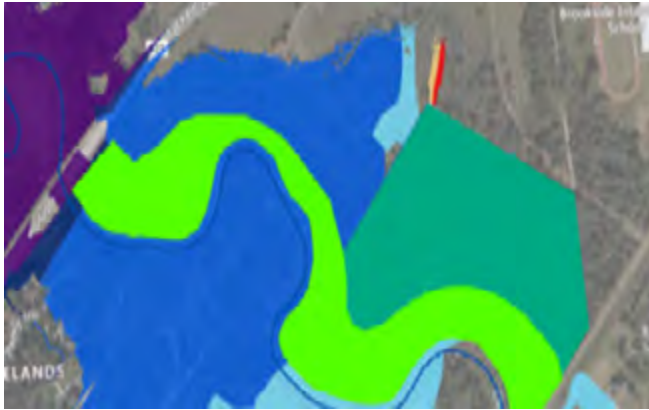
Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Bond Construction	0	0	8,000,000	0	4,157,010	0	0	12,157,010
Total Funded (\$)	0	0	8,000,000	0	4,157,010	0	0	12,157,010
Unfunded	0	0		0	11,392,990	0	0	11,392,990
Total w/Unfunded (\$)	12,157,010	0	8,000,000	0	15,550,000	0	0	23,550,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Whitcomb Inline/Offline Detention (DRAIN2023.003)**Description:**

This project involves engineering and construction of additional inline detention along Clear Creek with up to 400 ft width located within the floodway. An offline detention pond would be located on the eastern portion of the property. This project is dependent upon various partnerships and State funding.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0

Total Carryover: 0

New Funding: 0

Total FY 2023 Appropriations: 0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's initiative to study and construct flood control projects along Clear Creek and its tributaries; Comprehensive Plan

Anticipated Project Outcome:

Construction of a new stormwater detention pond

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2022	FY 2022	FY 2023	FY 2023	1,000,000	1,000,000	0	0%
Construction	FY 2024	FY 2024	FY 2026	FY 2026	24,600,000	24,600,000	0	0%
Project Total (\$):					25,600,000	25,600,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Bond Construction	0	0	15,000,000	0	2,842,990	0	0	17,842,990
Total Funded (\$)	0	0	15,000,000	0	2,842,990	0	0	17,842,990
Unfunded	0	0		0	7,757,010	0	0	7,757,010
Total w/Unfunded (\$)	17,842,990	0	15,000,000	0	10,600,000	0	0	25,600,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Blackhawk Inline/Offline Detention (DRAIN2023.004)**Description:**

This project involves engineering and construction of inline detention along Clear Creek. The project includes approximately 3,000 linear feet of terracing along Clear Creek up to a 250 ft width as well as an expansion of an existing offline detention pond to include an additional 200 ac-ft of capacity. A recreational project would be required (costs not included) in conjunction with this detention project.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0

Total Carryover: 0

New Funding: 0

Total FY 2023 Appropriations: 0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's initiative to study and construct flood control projects along Clear Creek and its tributaries; Comprehensive Plan

Anticipated Project Outcome:

Construction of a new stormwater detention pond

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2028	FY 2028	FY 2028	FY 2028	1,000,000	1,000,000	0	0%
Construction	FY 2029	FY 2029	FY 2031	FY 2031	10,200,000	10,200,000	0	0%
Project Total (\$):					11,200,000	11,200,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	0	0	0	11,200,000	0	11,200,000
Total w/Unfunded (\$)	0	0	0	0	0	11,200,000	0	11,200,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Parks Master Plan (PARK2022.001)**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.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	146,200
Less Est. Expended as of 9/30/22:	146,200
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Shape future growth to preserve Friendswood's distinctiveness and quality of life

Mandate/Plan:

<?>

Anticipated Project Outcome:

Design of a plan to assist Parks Department establish priority of projects

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2021	FY 2021	FY 2022	FY 2023	146,200	146,200	0	0%
Project Total (\$):					146,200	146,200	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Bond Construction	146,200	0	0	0	0	0	0	146,200
Total Funded (\$)	146,200	0	0	0	0	0	0	146,200
Total w/Unfunded (\$)	146,200	0	0	0	0	0	0	146,200

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Centennial Park Wall (PARK2022002)**Description:**

This project includes the removal of 2,720 linear feet of existing brick wall and construction of 2,720 linear feet of reinforced brick wall and columns. A geotechnical analysis and civil design plans have been completed to date.

Changes from Previous Year:

The project will be transitioning from engineering design to construction. The project has already been contracted.

Current Project Appropriations

Prior Appropriations:	439,489
Less Expended as of 4/30/22:	211,994
Total Carryover:	227,495
New Funding:	0
Total FY 2023 Appropriations:	227,495

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Replacement of a deteriorated wall

Project Timeline and Total Cost by Type: No change.

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2022	FY 2022	FY 2022	FY 2023	416,189	439,489	23,300	6%
Project Total (\$):					416,189	439,489	23,300	6%

Project Funding: This project is fully funded.

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	439,489	0	0	0	0	0	0	439,489
Total Funded (\$)	439,489	0	0	0	0	0	0	439,489
Total w/Unfunded (\$)	439,489	0	0	0	0	0	0	439,489

Operating Cost Impact: No measurable impact.

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes: This project first appeared in the FY CIP.

Project Name: Stevenson Park Walking Trail (PARK2022.003)**Description:**

This project will improve the quality of life for residents and visitors to Stevenson Park. With the existing walking trail, the concrete curb has deteriorated over the years and the crushed granite surface has experienced constant wash-out after rain events. The installation of an all-weather rubber trail system will increase the level of service by making the park accessible 24/7 even after a rain event.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	445,931
Less Expended as of 4/30/22:	445,931
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Shape future growth to preserve Friendswood's distinctiveness and quality of life

Mandate/Plan:

FY22 City Operating Budget

Anticipated Project Outcome:

Installation of park amenity to improve quality of life for residents and visitors

Project Timeline and Total Cost by Type: Project was completed during FY 2022.

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2022	FY 2022	FY 2022	FY 2022	445,931	445,931	0	0%
Project Total (\$):					445,931	445,931	0	0%

Project Funding: This project is fully funded.

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	400,000	0	0	0	0	0	0	400,000
Special Revenue	45,931	0	0	0	0	0	0	45,931
Total Funded (\$)	445,931	0	0	0	0	0	0	445,931
Total w/Unfunded (\$)	445,931	0	0	0	0	0	0	445,931

Operating Cost Impact: No measurable impact.

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes: This project first appeared in the FY CIP.

Project Name: Park Improvements (PARK2023.001)**Description:**

This project details have not yet been determined. Funding is available for a parks-related project.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	93,174
Total FY 2023 Appropriations:	93,174

Strategic Goal:

Public Safety-Ensure a safe environment

Mandate/Plan:

FY 23 - FY 27 City Operating Budget

Anticipated Project Outcome:

Repair, improve, and enhance City parks

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2023	FY 2023	FY 2023	FY 2023	93,174	93,174	0	0%
Project Total (\$):					93,174	93,174	0	0%

Project Funding:

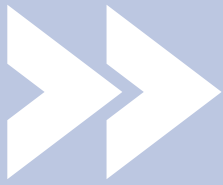
Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Special Revenue	0	93,174	50,000	50,000	50,000	50,000	0	293,174
Total Funded (\$)	0	93,174	50,000	50,000	50,000	50,000	0	293,174
Total w/Unfunded (\$)	0	93,174	50,000	50,000	50,000	50,000	0	293,174

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

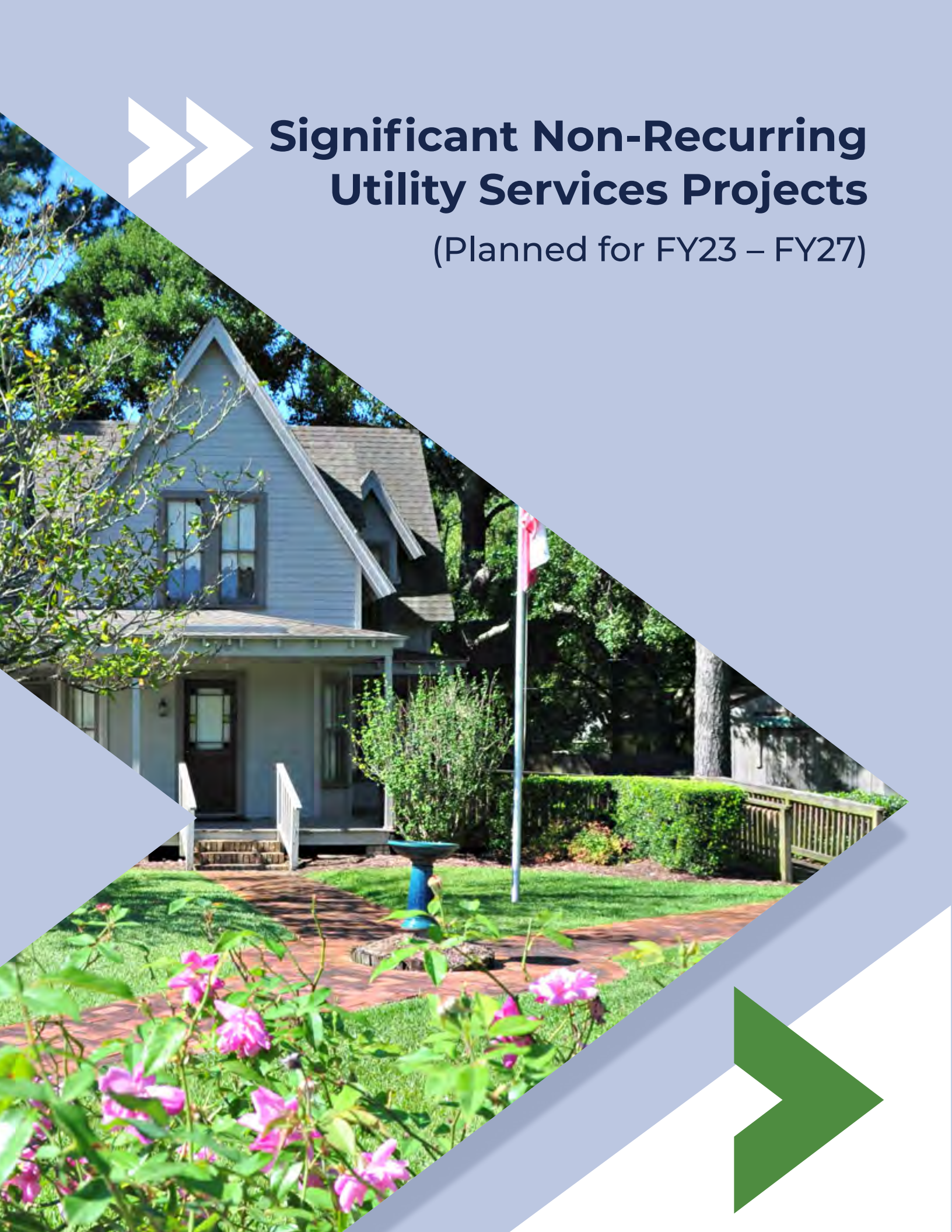
Notes:





Significant Non-Recurring Utility Services Projects

(Planned for FY23 – FY27)



Project Name: Pipe Rack Relocation Project (G00082)**Description:**

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. This project would bury three utility lines which currently cross Clear Creek via an elevated pipe. This would permanently mitigate the risk of washout and debris impacts and prevent structural damage to the utility lines.

Changes from Previous Year:

The project will be entering construction phase in summer/fall 2022. Engineering design was modified to incorporate a tree mitigation plan.

Current Project Appropriations

Prior Appropriations:	1,541,920
Less Est Expended as of 9/30/22:	202,550
Total Carryover:	1,339,370
New Funding:	87,076
Total FY 2023 Appropriations:	1,426,446

Strategic Goal:

Preservation-Preserve and maintain infrastructure and Public Safety-Ensure a safe environment

Mandate/Plan:

City's initiative to study and construct flood control projects along Clear Creek and its tributaries

Anticipated Project Outcome:

Construction of a new stormwater detention pond at the site of the Forest Bend Home Owners Association Park

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2021	FY 2021	FY 2022	FY 2022	182,000	216,500	34,500	19%
Construction	FY 2022	FY 2022	FY 2023	FY 2023	869,000	1,412,496	543,496	63%
Project Total (\$):					1,051,000	1,628,996	577,996	55%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Bond Construction	173,800	103,726	0	0	0	0	0	277,526
Grant	1,368,120	(16,650)	0	0	0	0	0	1,351,470
Total Funded (\$)	1,541,920	87,076	0	0	0	0	0	1,628,996
Total w/Unfunded (\$)	1,541,920	87,076	0	0	0	0	0	1,628,996

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	2,500	2,500	2,500	2,500	2,500	0	12,500
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: 2020 Sewer Rehabilitation (PW2020-1)**Description:**

This sustainable program analyzes, plans, designs, monitors, and models sewer flows, and constructs sanitary sewer system replacements or rehabilitation identified through the preventative maintenance program. Typical rehabilitation consists of lining sewers with a cured-in-place liners. This project also funds replacing sewers to provide adequate capacity for future expansion.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	621,608
Less Est Expended as of 9/30/22:	621,608
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY22 City Operating Budget

Anticipated Project Outcome:

Sustainable replacement and renewal of sanitary sewer infrastructure and mitigation of existing capacity constraints resulting in improved system reliability

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2021	FY 2021	FY 2022	FY 2022	500,000	494,990	(5,010)	-1%
Other	0	0	0	0	126,618	126,618	0	0%
Project Total (\$):					626,618	621,608	(5,010)	-1%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Water & Sewer	621,608	0	0	0	0	0	0	621,608
Total Funded (\$)	621,608	0	0	0	0	0	0	621,608
Total w/Unfunded (\$)	621,608	0	0	0	0	0	0	621,608

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: 2020 Lift Station Mitigation (LSMIT2020)**Description:**

Lift Stations 1, 4, 5, 13, 17, 22, 24, 25, 27, 28 and 31 were identified as in need of mitigation and improvements after Hurricane Harvey. 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. The project will include a detailed engineering review of the operating conditions as well as raising the electrical panel, SCADA equipment and generator onto a raised platform above the determined flood elevation.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	677,938
Less Est Expended as of 9/30/22:	677,938
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FEMA mitigation

Anticipated Project Outcome:

Mitigation of future flooding issues at lift station facilities

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2020	FY 2020	FY 2023	FY 2023	677,939	677,938	(1)	0.00%
Project Total (\$):					677,939	677,938	(1)	0.00%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Water & Sewer	677,938	0	0	0	0	0	0	677,938
Total Funded (\$)	677,938	0	0	0	0	0	0	677,938
Total w/Unfunded (\$)	0	0	0	0	0	0	0	677,938

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Automated Water Meters (AUTOMETER)**Description:**

This project plans, designs, and constructs water meter replacements within the aging water metering system, including inspection and rehabilitation of vaults, piping valves, and appurtenances, and the implementation of advanced metering infrastructure (AMI). The city has approximately X single-family customers, X multi-family customers, and X non-residential customers in the water system.

Changes from Previous Year:

A Harris-Galveston County Subsidence District grant was awarded to aid in reimbursement of large AMI meters.

Current Project Appropriations

Prior Appropriations:	9,073,555
Less Est Expended as of 9/30/22:	8,269,859
Total Carryover:	803,696
New Funding:	0
Total FY 2023 Appropriations:	803,696

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Continuous customer access to water metering system with improved-leak detection; and cost of service rate data; and increased revenue

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2021	FY 2021	FY 2022	FY 2023	9,073,555	9,073,555	0	0%
Project Total (\$):					9,073,555	9,073,555	0	-

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	8,269,859	803,696	0	0	0	0	0	9,073,555
Total Funded (\$)	8,269,859	803,696	0	0	0	0	0	9,073,555
Total w/Unfunded (\$)	8,269,859	803,696	0	0	0	0	0	9,073,555

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

INTRODUCTION & OVERVIEW



Changes from Previous Year:

Strategic Goal:

Mandate/Plan:

Anticipated Project Outcome:

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Prior Appropriations:	937,316
Less Est Expended as of 9/30/22:	937,316
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

	Estimated Start		Estimated Completion		Estimated Cost			
Type	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2022	FY 2022	0	0	907,950	937,316	29,366	3%
			Project Total (\$):		907,950	937,316	29,366	3%

[illegible]

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

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DEPARTMENTAL
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INFORMATION

Project Name: Sanitary Sewer Assessment V & VI (Preliminary Engineering) (SSA V&VI)**Description:**

As part of the Sanitary Sewer System Assessment Phase I, an overall master plan was developed to investigate specific basins based on the original flow monitoring data. Phase VI will be the third in-depth investigation into specific basins. Basins Five and Twenty are part of the second-tier group of areas experiencing the greatest inflow and infiltration. Basins Five (FM2351 to west of FM518 to east of N Sunset Dr) and Twenty (Blackhawk Blvd from Cedar Gulley to Friendswood Link Rd) consists of approx. 67,770 LF of gravity sanitary sewer lines and 352 manholes.

Changes from Previous Year:

Project is complete.

Current Project Appropriations

Prior Appropriations:	265,609
Less Est. Expended as of 9/30/22:	265,609
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Assessment Program

Anticipated Project Outcome:

<Provide an assessment of sanitary sewer system to develop a plan for future rehabilitation

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2019	FY 2019	FY 2022	FY 2022	275,000	265,609	(9,391)	-3%
Project Total (\$):					275,000	265,609	(9,391)	-3%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	265,609	0	0	0	0	0	0	265,609
Total Funded (\$)	265,609	0	0	0	0	0	0	265,609
Total w/Unfunded (\$)	265,609	0	0	0	0	0	0	265,609

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: 42" Waterline (WTR2022.004)**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. TxDOT plans to widen State Highway 3 and it will be necessary to remove the existing pipeline from the State ROW in preparation for that project. This presents an opportunity to upsize this transmission line when it is removed from the easement.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	3,609,532
Less Est. Expended as of 9/30/22:	3,609,532
Total Carryover:	0
New Funding:	128,031
Total FY 2023 Appropriations:	128,031

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Maintenance of infrastructure

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2020	FY 2020	FY 2024	FY 2024	16,020,487	16,118,357	97,870	1%
Project Total (\$):					16,020,487	16,118,357	97,870	1%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	3,609,532	11,408,015	0	0	0	0	0	15,017,547
Total Funded (\$)	3,609,532	11,408,015	0	0	0	0	0	15,017,547
Unfunded	0	1,100,810	0	0	0	0	0	1,100,810
Total w/ Unfunded (\$)	3,609,532	12,508,825	0	0	0	0	0	16,118,357

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: EPA Risk Assessment (WTR2022.005)**Description:**

This project will prepare a risk assessment required by the Environmental Protection Agency.

Changes from Previous Year:

None.

No picture available

Current Project Appropriations

Prior Appropriations:	100,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	100,000
New Funding:	0
Total FY 2023 Appropriations:	100,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Fullfill EPA requirement

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Other	0	0	0	0	100,000	100,000	0	0%
Project Total (\$):					100,000	100,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	0	100,000	0	0	0	0	0	100,000
Total Funded (\$)	0	100,000	0	0	0	0	0	100,000
Total w/Unfunded (\$)	0	100,000	0	0	0	0	0	100,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: SWS 1 & 2 Controls/Pumps (WTR2022.006)**Description:**

This project involves replacement of controls, pumps and piping at Surface Water Station #1 & #2.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	175,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	175,000
New Funding:	0
Total FY 2023 Appropriations:	175,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Maintenance of Infrastructure

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	0	0	0	0	175,000	175,000	0	0%
Project Total (\$):					175,000	175,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	0	175,000	0	0	0	0	0	175,000
Total Funded (\$)	0	175,000	0	0	0	0	0	175,000
Total w/Unfunded (\$)	0	175,000	0	0	0	0	0	175,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Generator at Surface Water Station #2 (WTR2023.001)**Description:**

This project involves the replacement of a generator at Surface Water Station #2. The existing generator is over 20 years old. This project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Generator replacement

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Other	FY 2027	FY 2027	FY 2027	FY 2027	1,000,000	1,000,000	0	0%
Project Total (\$):					1,000,000	1,000,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	0	0	0	1,000,000	0	1,000,000
Total w/Unfunded (\$)	0	0	0	0	0	1,000,000	0	1,000,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	2,000	0	2,000

Notes:

Project Name: Eagle Creek Waterline Repair (WTR2023.002)**Description:**

This project involves the repair of a 12" waterline crossing at Eagle Creek and FM 518. This project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's initiative to study and construct flood control projects along Clear Creek and its tributaries

Anticipated Project Outcome:

Waterline repair

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2025	FY 2025	FY 2025	FY 2025	150,000	150,000	0	0%
Project Total (\$):					150,000	150,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	0	150,000	0	0	0	150,000
Total w/Unfunded (\$)	0	0	0	150,000	0	0	0	150,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Surface Water Station 3/Surface Water Plant 4 (WTR2023.003)**Description:**

This project involves the rehabilitation of tanks at Surface Water Plant 4 and Surface Water Plant 3. The interior and exterior walls are in fair condition, but have corrosion. Other general repairs are needed. Sediment depth indicates that tank cleaning is also necessary.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	1,340,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	1,340,000
New Funding:	0
Total FY 2023 Appropriations:	1,340,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:**Anticipated Project Outcome:**

Infrastructure maintenance

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2027	FY 2027	FY 2027	FY 2027	4,870,000	4,870,000	0	0%
Project Total (\$):					4,870,000	4,870,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Grant	0	1,340,000	0	0	0	0	0	1,340,000
Total Funded (\$)	0	1,340,000	0	0	0	0	0	1,340,000
Unfunded	0	0	3,530,000	0	0	0	0	3,530,000
Total w/Unfunded (\$)	0	1,340,000	3,530,000	0	0	0	0	4,870,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Surface Water Station 1 (WTR2023.004)**Description:**

This project involves rehabilitation of the two 500,000-gallon ground storage tanks at Surface Water Station 1. The tank interiors are in fair condition, however staining and some corrosion are present. Control room panels will also be upgraded. A preventative maintenance program prolongs the life of facilities. The ground storage tanks require sand blasting and painting every 10 to 12 years to ensure their integrity and usefulness, and more importantly to meet required State TCEQ water quality mandates.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	1,050,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	1,050,000
New Funding:	0
Total FY 2023 Appropriations:	1,050,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

TCEQ

Anticipated Project Outcome:

Infrastructure maintenance

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2023	FY 2023	FY 2023	FY 2023	1,050,000	1,050,000	0	0%
Project Total (\$):					1,050,000	1,050,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Grant	0	1,050,000	0	0	0	0	0	1,050,000
Total Funded (\$)	0	1,050,000	0	0	0	0	0	1,050,000
Total w/Unfunded (\$)	0	1,050,000	0	0	0	0	0	1,050,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Water System Improvements (WTR2023.005)**Description:**

This project encompasses several smaller water projects eligible to receive grant funds. Included:
 Water Plant #3 Rehab, Elevated Storage Tank #1 Rehab, Surface Water Station #2 Ctrl Impv, Secondary Transmission Line, 16" Waterline Fwd Pkwy

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:**Anticipated Project Outcome:**

Infrastructure maintenance

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2027	FY 2027	FY 2027	FY 2027	450,000	450,000	0	0%
Project Total (\$):					450,000	450,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Grant	0	3,571,500	0	0	0	0	0	3,571,500
Total Funded (\$)	0	3,571,500	0	0	0	0	0	3,571,500
Unfunded	0	0	450,000	0	0	0	0	450,000
Total w/Unfunded (\$)	0	3,571,500	450,000	0	0	0	0	4,021,500

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Water Plants #3 & #4 (WTR2023.006)**Description:**

This project involves sand blasting and painting of the ground storage tank at Surface Water Plant #4. Some minor equipment repairs/replacements will also be performed. This is part of a preventative maintenance effort to prolong the life of 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.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:**Anticipated Project Outcome:**

Infrastructure maintenance

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2027	FY 2027	FY 2027	FY 2027	1,272,000	1,272,000	0	0%
Project Total (\$):					1,272,000	1,272,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	0	0	0	1,272,000	0	1,272,000
Total w/Unfunded (\$)	0	0	0	0	0	1,272,000	0	1,272,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Elevated Storage #2 Rehab (WTR2023.007)**Description:**

This project involves rehabilitation of Elevated Storage #2 which include sand blasting and painting of the storage tank and some minor repairs to pumping equipment.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	567,400
Less Est. Expended as of 9/30/22:	0
Total Carryover:	567,400
New Funding:	0
Total FY 2023 Appropriations:	567,400

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:**Anticipated Project Outcome:**

Infrastructure maintenance

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	0	0	0	0	567,400	567,000	0	0%
Project Total (\$):					567,400	567,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Grant	0	567,400	0	0	0	0	0	567,400
Total Funded (\$)	0	567,400	0	0	0	0	0	567,400
Total w/Unfunded (\$)	0	567,400	0	0	0	0	0	567,400

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Water Plant #3 Rehab (WTR2023.008)**Description:**

This project involves rehabilitation of Water Plant #3.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	421,500
Less Est. Expended as of 9/30/22:	0
Total Carryover:	421,500
New Funding:	0
Total FY 2023 Appropriations:	421,500

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:**Anticipated Project Outcome:**

Infrastructure maintenance

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	0	0	0	0	421,500	421,500	0	0%
Project Total (\$):					421,500	421,500	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Grant	0	421,500	0	0	0	0	0	421,500
Total Funded (\$)	0	421,500	0	0	0	0	0	421,500
Total w/Unfunded (\$)	0	421,500	0	0	0	0	0	421,500

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Blackhawk WWTP Aeration Upgrades (SWR2022.001)**Description:**

This project upgrades the aeration system at the Blackhawk Wastewater Treatment. There is currently no timeline information for this project.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	1,206,591
Less Est. Expended as of 9/30/22:	0
Total Carryover:	1,206,591
New Funding:	0
Total FY 2023 Appropriations:	1,206,591

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:**Anticipated Project Outcome:**

Infrastructure maintenance

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	0	0	0	0	1,206,591	1,206,591	0	0%
Project Total (\$):					1,206,591	1,206,591	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	0	1,206,591	0	0	0	0	0	1,206,591
Total Funded (\$)	0	1,206,591	0	0	0	0	0	1,206,591
Total w/Unfunded (\$)	0	1,206,591	0	0	0	0	0	1,206,591

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Lift Station Pumps (SWR2022.002)**Description:**

This project involves replacement of pumps at Lift Stations #2, #8, #17, #22, and #26.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	125,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	125,000
New Funding:	0
Total FY 2023 Appropriations:	125,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Infrastructure maintenance

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	0	0	0	0	125,000	125,000	0	0%
Project Total (\$):					125,000	125,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	0	125,000	0	0	0	0	0	125,000
Total Funded (\$)	0	125,000	0	0	0	0	0	125,000
Total w/Unfunded (\$)	0	125,000	0	0	0	0	0	125,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Collection System SCADA Upgrade (SWR2022.003)**Description:**

This project involves an upgrade of the collection system SCADA.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	85,000
Less Est. Expended as of 9/30/22:	85,000
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Infrastructure maintenance

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2022	FY 2022	FY 2022	FY 2022	85,000	85,000	0	0%
Project Total (\$):					85,000	85,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Water & Sewer	85,000	0	0	0	0	0	0	85,000
Total Funded (\$)	85,000	0	0	0	0	0	0	85,000
Total w/Unfunded (\$)	85,000	0	0	0	0	0	0	85,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: 2023 Sewer Rehabilitation (SWR2023.001)**Description:**

This sustainable program analyzes, plans, designs, monitors, and models sewer flows, and constructs sanitary sewer system replacements or rehabilitation identified through the preventative maintenance program. Typical rehabilitation consists of lining sewers with a cured-in-place liners. This project also funds replacing sewers to provide adequate capacity for future expansion.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	300,000

Total FY 2023 Appropriations: 300,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY23 City Operating Budget

Anticipated Project Outcome:

Sustainable replacement and renewal of sanitary sewer infrastructure and mitigation of existing capacity constraints resulting in improved system reliability

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2023	FY 2023	FY 2023	FY 2023	300,000	300,000	0	0%
Project Total (\$):					300,000	300,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Water & Sewer	0	300,000	0	0	0	0	0	300,000
Total Funded (\$)	0	300,000	0	0	0	0	0	300,000
Total w/Unfunded (\$)	0	300,000	0	0	0	0	0	300,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: 2024-2027 Sewer Rehabilitation (PW20xx)**Description:**

This sustainable program analyzes, plans, designs, monitors, and models sewer flows, and constructs sanitary sewer system replacements or rehabilitation identified through the preventative maintenance program. Typical rehabilitation consists of lining sewers with a cured-in-place liners. This project also funds replacing sewers to provide adequate capacity for future expansion.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0

Total FY 2023 Appropriations: 0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY24 - FY27 City Operating Budget

Anticipated Project Outcome:

Sustainable replacement and renewal of sanitary sewer infrastructure and mitigation of existing capacity constraints resulting in improved system reliability

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2024	FY 2024	FY 2027	FY 2027	1,200,000	1,200,000	0	0%
Project Total (\$):					1,200,000	1,200,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Water & Sewer	0	0	300,000	300,000	300,000	300,000	0	1,200,000
Total Funded (\$)	0	0	300,000	300,000	300,000	300,000	0	1,200,000
Total w/Unfunded (\$)	0	0	300,000	300,000	300,000	300,000	0	1,200,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Sanitary Sewer Assessment IV (SWR2023.002)**Description:**

Basins 8 and 18 are experience the greatest inflow and infiltration. The two basins consists of approximately 75,029 linear feet of gravity sewer lines and 179 manholes. Basin 8 encompasses the western portion of FM 2351 from Sunset to Hackney and from Falling Leaf to the city limits across from 2351. Basin 18 encompasses the eastern most portion of the city along Bay Area Blvd. This project involves the construction phase to Basins 8 and 18. Engineering was designed in Phase III.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	1,464,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	1,464,000
New Funding:	0
Total FY 2023 Appropriations:	1,464,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary sewer assessment

Anticipated Project Outcome:

Maintenance of sanitary sewer

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2023	FY 2023	FY 2023	FY 2023	1,200,000	1,464,000	264,000	22%
Project Total (\$):					1,200,000	1,464,000	264,000	22%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	0	1,464,000	0	0	0	0	0	1,464,000
Total Funded (\$)	0	1,464,000	0	0	0	0	0	1,464,000
Total w/Unfunded (\$)	0	1,464,000	0	0	0	0	0	1,464,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Sanitary Sewer Assessment VII (SWR2023.003)**Description:**

Basins 1, 5, and 20 will have comprehensive studies conducted to determine deficiencies. The three basins consist of approximately 100,000 linear feet of gravity sewer lines and 625 manholes. Basin 1 encompasses the northern portion of Blackhawk Boulevard from Cedar Gully to FM 2351 and from Beamer Rd to Clear Creek on FM 2351. Basin 5 encompasses from FM 2351 to the city limits west of FM 518. Basin 20 encompasses southern portion of Blackhawk Blvd from Cedar Gulley to Friendswood Link Road. This project involves an engineering assessment of Basins 1, 5, and 20.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	100,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	100,000
New Funding:	0
Total FY 2023 Appropriations:	100,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary sewer assessment

Anticipated Project Outcome:

Maintenance of sanitary sewer

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2023	FY 2023	FY 2023	FY 2023	100,000	100,000	0	0%
Project Total (\$):					100,000	100,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	0	100,000	0	0	0	0	0	100,000
Total Funded (\$)	0	100,000	0	0	0	0	0	100,000
Total w/Unfunded (\$)	0	100,000	0	0	0	0	0	100,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Sanitary Sewer Assessment VIII (SWR2023.004)**Description:**

Basins 1, 5, and 20 consist of approximately 100,000 linear feet of gravity sewer lines and 625 manholes. Basin 1 encompasses the northern portion of Blackhawk Boulevard from Cedar Gully to FM 2351 and from Beamer Rd to Clear Creek on FM 2351. Basin 5 encompasses from FM 2351 to the city limits west of FM 518. Basin 20 encompasses southern portion of Blackhawk Blvd from Cedar Gully to Friendswood Link Road. This project involves the construction phase to Basins 1, 5, and 20. Engineering designed in Phase VII.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	2,300,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	2,300,000
New Funding:	0
Total FY 2023 Appropriations:	2,300,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary sewer assessment

Anticipated Project Outcome:

Maintenance of sanitary sewer

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2024	FY 2024	FY 2025	FY 2025	1,500,000	2,300,000	800,000	53%
Project Total (\$):					1,500,000	2,300,000	800,000	53%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	0	2,300,000	0	0	0	0	0	2,300,000
Total Funded (\$)	0	2,300,000	0	0	0	0	0	2,300,000
Total w/Unfunded (\$)	0	2,300,000	0	0	0	0	0	2,300,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Greenbriar at Cowards Creek Gravity Sewer Line (SWR2023.005)**Description:**

This project involves burial of a 15" gravity sewer line at Greenbriar and Falling Leaf. The gravity line goes aerial over Cowards Creek and needs to be relocated underneath the creek. This project is currently unfunded.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary sewer assessment

Anticipated Project Outcome:

Maintenance of sanitary sewer

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2025	FY 2025	FY 2025	FY 2025	250,000	250,000	0	0%
Project Total (\$):					250,000	250,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	0	250,000	0	0	0	250,000
Total w/Unfunded (\$)	0	0	0	250,000	0	0	0	250,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Furniture, Fixtures & Equipment - Blackhawk Building (TBD)**Description:**

This project funds acquisition of additional furniture for the Blackhawk Building.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	219,000
Total FY 2023 Appropriations:	219,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City Operating Budget

Anticipated Project Outcome:

Maintenance of sanitary sewer

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2023	FY 2023	FY 2023	FY 2023	219,000	219,000	0	0%
Project Total (\$):					219,000	219,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Water & Sewer	0	219,000	0	0	0	0	0	219,000
Total Funded (\$)	0	219,000	0	0	0	0	0	219,000
Total w/Unfunded (\$)	0	219,000	0	0	0	0	0	219,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Lift Station Mitigation Package 1 (LIFT2023.001)**Description:**

This project involves mitigation and repairs for Lift Station #1 and #17.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	1,594,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	1,594,000
New Funding:	0
Total FY 2023 Appropriations:	1,594,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2023	FY 2023	FY 2024	FY 2024	1,594,000	1,594,000	0	0%
Project Total (\$):					1,594,000	1,594,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	0	1,594,000	0	0	0	0	0	1,594,000
Total Funded (\$)	0	1,594,000	0	0	0	0	0	1,594,000
Total w/Unfunded (\$)	0	1,594,000	0	0	0	0	0	1,594,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Lift Station Mitigation Package 2 (LIFT2023.002)**Description:**

This project involves mitigation and repairs for Lift Stations #4, #5, #13, #24, and #25.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	1,594,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	1,594,000
New Funding:	0
Total FY 2023 Appropriations:	1,594,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2024	FY 2024	FY 2024	FY 2024	1,594,000	1,600,000	6,000	0%
Project Total (\$):					1,594,000	1,600,000	6,000	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Grant	0	1,594,000	0	0	0	0	0	1,594,000
Total Funded (\$)	0	1,594,000	0	0	0	0	0	1,594,000
Unfunded	0	0	6,000	0	0	0	0	6,000
Total w/Unfunded (\$)	0	1,594,000	6,000	0	0	0	0	1,600,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Lift Station Mitigation Package 3 (LIFT2023.003)**Description:**

This project involves mitigation and repairs for Lift Stations #22, #27, #28, and #31.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	372,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	372,000
New Funding:	0
Total FY 2023 Appropriations:	372,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2024	FY 2024	FY 2024	FY 2024	372,000	1,700,000	1,328,000	357%
Project Total (\$):					372,000	1,700,000	1,328,000	357%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	0	372,000	0	0	0	0	0	372,000
Total Funded (\$)	0	372,000	0	0	0	0	0	372,000
Unfunded	0	0	1,328,000	0	0	0	0	1,328,000
Total w/Unfunded (\$)	0	372,000	1,328,000	0	0	0	0	1,700,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Lift Station #2 (LIFT2023.004)**Description:**

This project involves repairing all issues with Lift Station #2. Repairs include replacement of pumps, piping and controls along with the replacement of a new generator.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	600,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	600,000
New Funding:	0
Total FY 2023 Appropriations:	600,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	0	0	0	0	600,000	600,000	0	0%
Construction	0	0	0	0	2,400,000	2,400,000	0	0%
Project Total (\$):					3,000,000	3,000,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
W&S Bond Construction	0	600,000	0	0	0	0	0	600,000
Total Funded (\$)	0	600,000	0	0	0	0	0	600,000
Unfunded	0	0	2,400,000	0	0	0	0	2,400,000
Total w/Unfunded (\$)	0	600,000	2,400,000	0	0	0	0	3,000,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Lift Station #22 (LIFT2023.005)**Description:**

This project involves repairing all issues with Lift Station #22. Repairs include replacement of pumps, piping and controls along with the replacement of a new generator. A new wet well would be poured and new fencing installed.

Changes from Previous Year:

None.

No picture available.

Current Project Appropriations

Prior Appropriations:	1,000,000
Less Est. Expended as of 9/30/22:	0
Total Carryover:	1,000,000
New Funding:	0
Total FY 2023 Appropriations:	1,000,000

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

N/A

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	0	0	0	0	1,000,000	1,372,000	372,000	37%
Project Total (\$):					1,000,000	1,372,000	372,000	37%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Grant	0	1,000,000	0	0	0	0	0	1,000,000
Total Funded (\$)	0	1,000,000	0	0	0	0	0	1,000,000
Unfunded	0	0	372,000	0	0	0	0	372,000
Total w/Unfunded (\$)	0	1,000,000	372,000	0	0	0	0	1,372,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Clear Creek Crossing 24" (WS2023.001)**Description:**

This project was identified in the city-wide Water Systems Modeling initiative performed by Garver. It is the most critical project as it was identified as a choke point. Adding redundancy to an existing 16" waterline with a 24" waterline would improve system pressures and reduce overall energy costs. Stress would also be relieved at Surface Station 2 as the pumps would not need to work as hard. This project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

The project was identified in the Water System Modeling initiative.

Anticipated Project Outcome:**Project Timeline and Total Cost by Type:**

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Planning / Design	FY 2023	FY 2023	FY 2023	FY 2023	790,200	790,200	0	0%
Construction	FY 2025	FY 2025	FY 2026	FY 2026	5,268,000	5,268,000	0	0%
Project Total (\$):					6,058,200	6,058,200	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	790,200	0	5,268,000	0	0	6,058,200
Total w/Unfunded (\$)	0	0	790,200	0	5,268,000	0	0	6,058,200

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Georgetown Extension 12" (WS2023.003)**Description:**

This project involves engineering and construction of additional waterlines to support Georgetown. This project is funded 100% by the developer. After completion of this project, the City would maintain the infrastructure.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

The project was identified in the Water System Modeling initiative.

Anticipated Project Outcome:**Project Timeline and Total Cost by Type:**

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Other	0	0	0	0	0	0	0	0%
Project Total (\$):					0	0	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Total Funded (\$)	0	0	0	0	0	0	0	0
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded (\$)	0	0	0	0	0	0	0	0

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Friendswood Trails 16" (WS2023.002)**Description:**

This project was identified in the city-wide Water Systems Modeling initiative performed by Garver. This project would install 16" waterlines that would extend from Ground Storage #4 to Elevated Storage #2. This would support continued development, particularly for Georgetown. This project is currently unfunded and cost estimates are currently unknown.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

The project was identified in the Water System Modeling initiative.

Anticipated Project Outcome:**Project Timeline and Total Cost by Type:**

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Chigger Creek Crossing 16" (WS2023.004)**Description:**

This project was identified in the city-wide Water System Modeling initiative performed by Garver. This project would involve engineering and construction of 16" waterlines at Chigger Creek. This would improve operating pressures to the central part of the system. This project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

The project was identified in the Water System Modeling initiative.

Anticipated Project Outcome:**Project Timeline and Total Cost by Type:**

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2024	FY 2024	FY 2025	FY 2025	891,600	891,600	0	0%
Project Total (\$):					891,600	891,600	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	891,600	0	0	0	0	891,600
Total w/Unfunded (\$)	0	0	891,600	0	0	0	0	891,600

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Georgetown East Loop 12" (WS2023.005)**Description:**

This project was identified in the city-wide Water System Modeling initiative performed by Garver. This project involves engineering and construction of additional 12" waterlines. This would benefit areas north of Lundy Lane as well as support the continued growth of Georgetown. This project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

The project was identified in the Water System Modeling initiative.

Anticipated Project Outcome:**Project Timeline and Total Cost by Type:**

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2027	FY 2027	FY 2029	FY 2029	752,500	752,500	0	0%
Project Total (\$):					752,500	752,500	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	0	0	0	752,500	0	752,500
Total w/Unfunded (\$)	0	0	0	0	0	752,500	0	752,500

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Friendswood Drive to EST1 24" (WS2023.006)**Description:**

This project was identified in the city-wide Water System Modeling initiative performed by Garver. This project involves engineering and construction of additional 24" waterlines. This project would improve operating pressures and help optimize the City's water system. This project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

The project was identified in the Water System Modeling initiative.

Anticipated Project Outcome:**Project Timeline and Total Cost by Type:**

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2025	FY 2025	FY 2027	FY 2027	9,692,000	9,692,000	0	0%
Project Total (\$):					9,692,000	9,692,000	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	0	9,692,000	0	0	0	9,692,000
Total w/Unfunded (\$)	0	0	0	9,692,000	0	0	0	9,692,000

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Beamer 12" (WS2023.007)**Description:**

This project involves engineering and construction of 12" waterlines. The waterlines would extend from the current terminus at the future Challenge Elite Sports property along Beamer Rd to Dixie Farm Rd. This would support future development in the panhandle of Friendswood. This project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

The project was identified in the Water System Modeling initiative.

Anticipated Project Outcome:**Project Timeline and Total Cost by Type:**

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	FY 2028	FY 2028	FY 2028	FY 2028	1,205,700	1,205,700	0	0%
Project Total (\$):					1,205,700	1,205,700	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	0	0	0	1,205,700	0	1,205,700
Total w/Unfunded (\$)	0	0	0	0	0	1,205,700	0	1,205,700

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: Exxon 12" (WS2023.008)**Description:**

This project was identified in the city-wide Water System Modeling initiative performed by Garver. This project involves engineering and construction of 12" waterlines. This would improve operating pressures and support development on the south side of Friendswood. This project is currently unfunded.

Changes from Previous Year:

None.

Current Project Appropriations

Prior Appropriations:	0
Less Est. Expended as of 9/30/22:	0
Total Carryover:	0
New Funding:	0
Total FY 2023 Appropriations:	0

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

The project was identified in the Water System Modeling initiative.

Anticipated Project Outcome:**Project Timeline and Total Cost by Type:**

Type	Estimated Start		Estimated Completion		Estimated Cost			
	Original	Current	Original	Current	Original	Current	\$ Change	% Change
Construction	0	0	0	0	1,735,500	1,735,500	0	0%
Project Total (\$):					1,735,500	1,735,500	0	0%

Project Funding:

Source	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
Unfunded	0	0	1,735,500	0	0	0	0	1,735,500
Total w/Unfunded (\$)	0	0	1,735,500	0	0	0	0	1,735,500

Operating Cost Impact:

Fund	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

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 3 rd 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	\$62,440,000	\$6,203,100	

*In 2017 Dollars

**Multiple Phases in the Future

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 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

Departmental Information



Department Summary

Expenditure by Division

Department	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change from FY22 to FY23
Mayor and Council	\$313,599	\$377,793	\$483,146	\$444,159	\$83,208	-78.0%
City Secretary's Office	531,309	720,411	642,170	533,748	602,009	-16.4%
City Manager's Office	1,027,123	873,437	882,140	817,138	901,521	3.2%
Administrative Services	2,058,511	2,267,022	2,298,771	2,238,819	2,366,587	4.4%
Human Resources	965,724	1,183,933	1,182,865	997,810	1,263,733	6.7%
Information Technology	1,630,251	1,651,558	2,124,481	1,954,206	1,960,793	18.7%
City Attorney	0	0	0	0	392,019	0.0%
Police	11,438,037	12,804,812	13,585,113	12,747,695	13,281,339	3.7%
Fire Marshal's Office	3,405,314	3,038,473	3,041,067	2,822,993	3,252,235	7.0%
Community Development	1,131,498	1,274,599	1,274,599	1,132,868	1,389,275	9.0%
Public Works	10,440,032	11,008,200	14,830,997	13,979,968	10,874,765	-1.2%
Engineering	891,103	1,004,958	1,004,958	941,876	1,181,750	17.6%
Library	1,223,726	1,341,423	1,376,491	1,266,756	1,393,120	3.9%
Parks & Recreation	3,890,346	3,998,231	5,297,808	5,103,170	5,169,299	29.3%
Department Total	\$38,946,573	\$41,544,850	\$48,024,606	\$44,981,206	\$44,111,653	6.2%

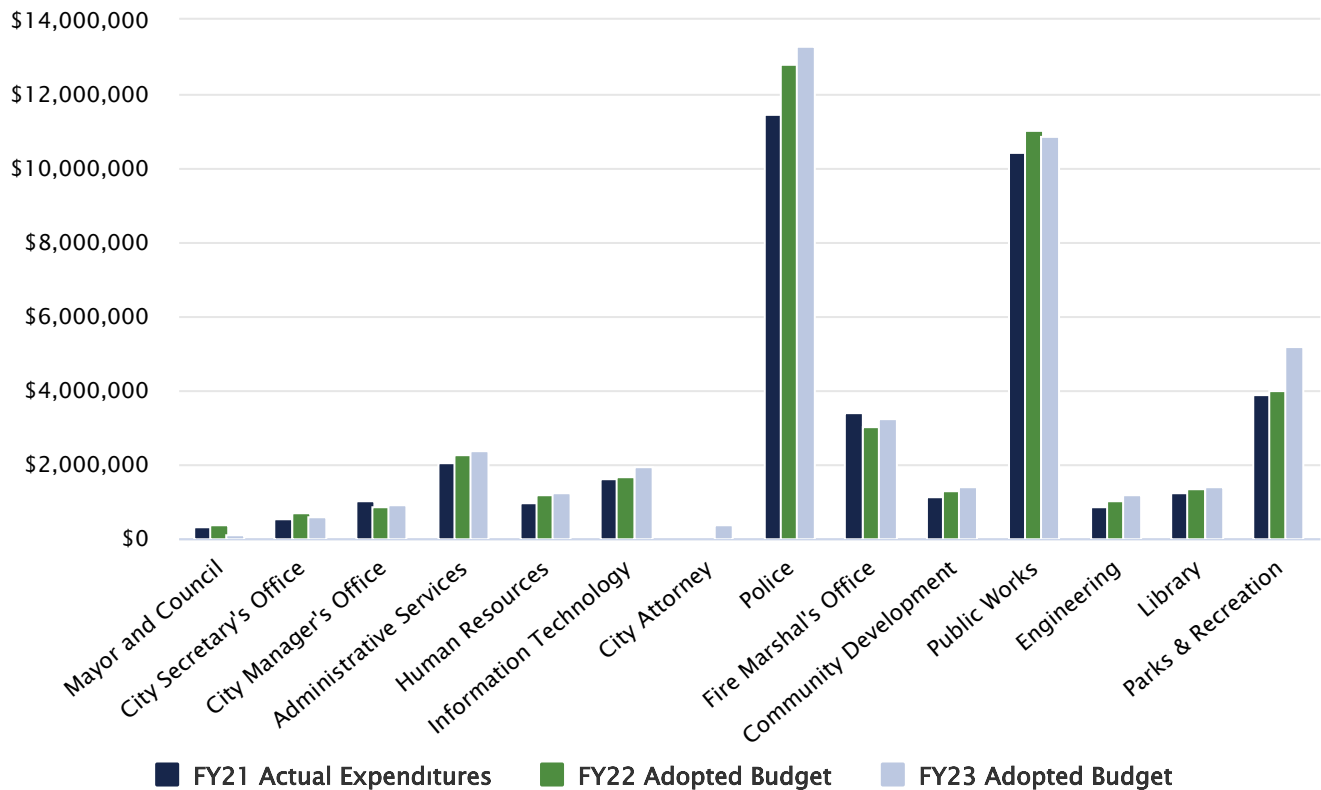
Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change from FY22 to FY23
Personnel & Benefits	\$23,341,853	\$25,218,416	\$25,127,745	\$23,958,937	\$26,212,070	3.9%
Supplies	1,315,301	1,473,967	1,724,109	1,299,201	1,627,290	10.4%
Maintenance	1,205,424	1,728,506	2,275,042	1,629,243	2,272,170	31.5%
Services	10,195,316	11,696,360	15,389,341	14,634,185	13,487,941	15.3%
Capital Outlay	778,772	392,800	2,473,568	2,441,487	69,000	-82.4%
Other	2,109,907	1,034,801	1,034,801	1,018,153	443,182	-57.2%
Classification Total	\$38,946,573	\$41,544,850	\$48,024,606	\$44,981,206	\$44,111,653	6.2%

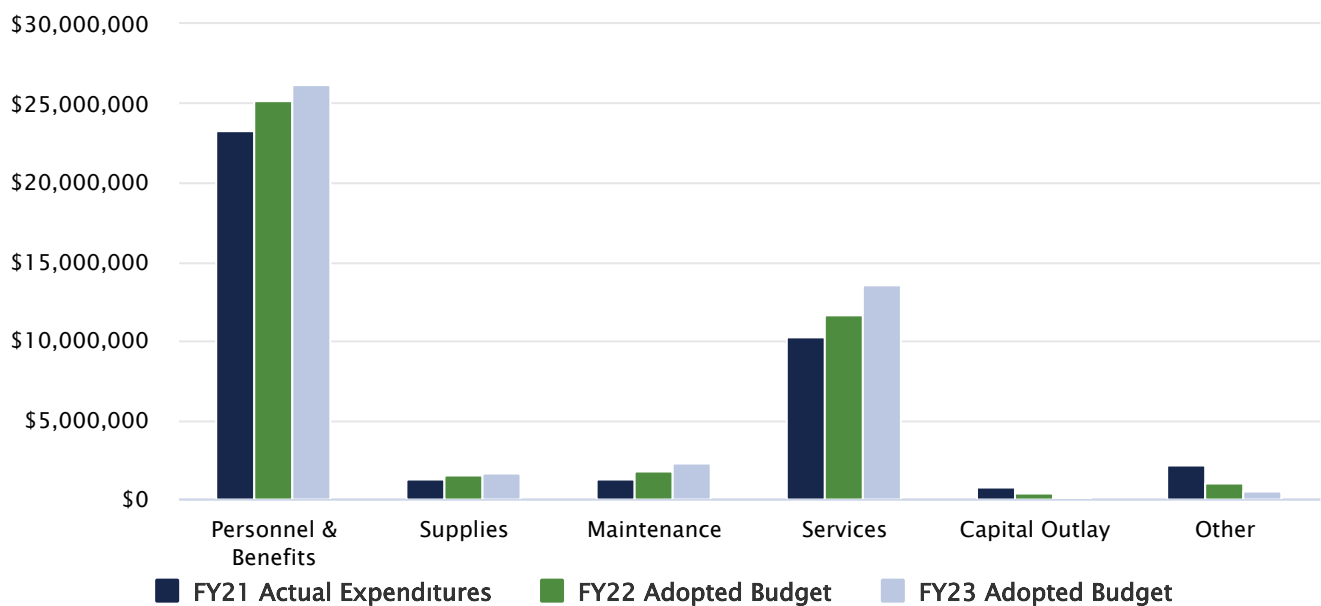
Full-Time Equivalents By Departments

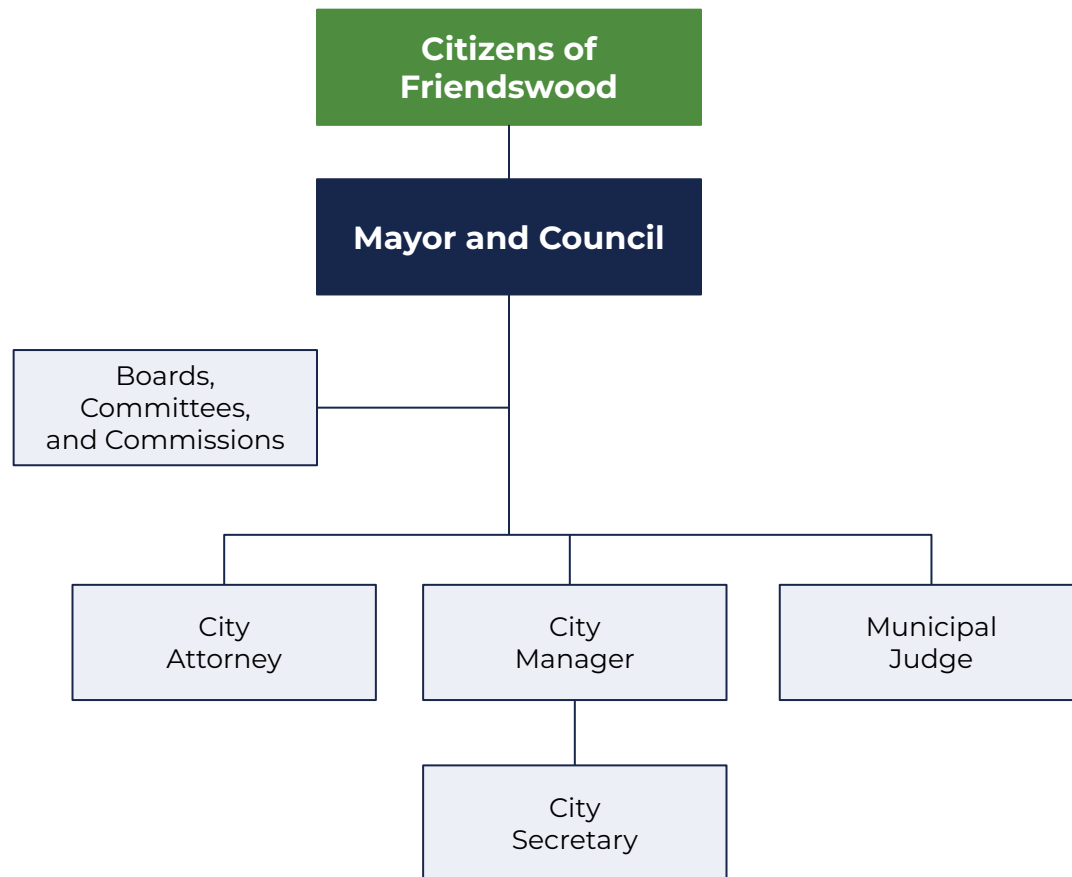
DEPARTMENT	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change from FY22 to FY23
Mayor & Council	2.10	2.10	2.10	0.00	0.00	-100.0%
City Secretary	4.00	5.00	5.00	4.00	4.00	-20.0%
City Manager	4.00	4.00	4.00	4.00	4.00	0.0%
Administrative Services	17.60	17.60	17.60	16.60	16.60	-5.7%
Human Resources	5.00	5.00	5.00	5.00	5.00	0.0%
Information Technology	5.00	6.00	6.00	6.00	6.00	0.0%
City Attorney	0.00	0.00	0.00	2.15	2.15	0.0%
Police	90.38	90.38	90.38	90.38	90.40	0.0%
Fire Marshal	7.20	7.20	7.20	7.38	7.38	2.5%
Community Development	10.70	10.70	10.70	11.18	11.70	9.3%
Public Works	43.30	45.30	45.30	45.30	46.30	2.2%
Engineering	7.00	7.45	7.45	7.45	8.45	13.4%
Library Services	14.97	15.62	15.62	15.62	15.62	0.0%
Parks And Recreation	24.90	25.30	25.30	25.30	25.30	0.0%
Personnel Total	236.15	241.65	241.65	240.36	242.90	0.5%

Expenditures by Department



Expenditures by Category





Mayor and Council

Mission Statement

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

Current Operations

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

The Mayor and Councilmembers are volunteers who serve without compensation. Principal budget appropriations in this portion of the budget are associated with education and efforts to promote Friendswood interests.

Departmental Goals and Performance Measures by Division

Mayor and Council Division Goals:

- ▶ To hold meetings in compliance with all applicable laws to establish overarching goals and policies for the safe, efficient, and effective operations of the City.
- ▶ To engage and educate residents and participate in community events.
- ▶ To represent the City and its interest with outside agencies and organizations.

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	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
Division Expenditures	\$150,023	\$58,333	\$96,550	\$105,468	\$83,208
# of Population-estimated	41,216	41,916	42,495	42,187	42,614
Outputs					
# of Meetings Held	15	17	17	17	17
# of Community Events and Meetings	N/A	N/A	N/A	156	160
# of Action Items	168	168	130	141	N/A
# of Consent Items	79	79	75	61	N/A
# of Executive Session Items	8	8	20	9	N/A
# of Public Hearing Items	26	26	23	13	N/A
# of Public Information Videos	9	9	0	8	10
Measures of Efficiency					
Division Expenditures per capita	\$3.64	\$1.39	\$2.27	\$2.50	\$1.95

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
GOVERNING BODY	\$58,333	\$96,550	\$92,145	\$105,468	\$83,208	-13.8%
CITY ATTORNEY	255,266	281,243	391,001	338,691	0	-100.0%
DEPARTMENT TOTAL	\$313,599	\$377,793	\$483,146	\$444,159	\$83,208	-78.0%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$249,817	\$259,523	\$340,701	\$311,316	\$0	-100.0%
SUPPLIES	14,441	12,150	35,769	19,769	11,700	-3.7%
SERVICES	49,341	106,120	97,872	104,302	71,508	-32.6%
CAPITAL OUTLAY	0	0	8,804	8,772	0	0.0%
CLASSIFICATION TOTAL	\$313,599	\$377,793	\$483,146	\$444,159	\$83,208	-78.0%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
CITY ATTORNEY	2.10	2.10	2.10	0	0	-100.0%
	0	0	0	0	0	0.0%
PERSONNEL TOTAL	2.10	2.10	2.10	0	0	-100.0%

*City Attorney function became an independent department in FY 2022-2023

0101 - Governing Body

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
50 - SUPPLIES						
001-0101-411.5200	PERSONNEL SUPPLIES	\$0	\$500	\$0	\$0	\$500
001-0101-411.5400	OPERATING SUPPLIES	\$5,609	\$8,700	\$2,500	\$2,689	\$8,700
001-0101-411.5800	OPERATING EQUIPMENT<\$5000	8,832	2,500	4	0	2,500
	TOTAL SUPPLIES	\$14,441	\$11,700	\$2,504	\$2,689	\$11,700
70 - SERVICES						
001-0101-411.7119	OTHER LEGAL SERVICES	\$1,152	\$28,580	\$0	\$0	\$0
001-0101-411.7400	OPERATING SERVICES	\$5,257	\$1,280	\$7,680	\$6,836	\$7,595
001-0101-411.7510	TRAINING	420	6,080	6,080	3,122	6,080
001-0101-411.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,906	10,830	771	0	10,830
001-0101-411.7530	MEMBERSHIPS	28,085	27,080	28,580	36,935	29,303
001-0101-411.7910	COMMUNITY EVENTS/PROGRAMS	7,072	11,000	37,726	47,114	17,700
	TOTAL SERVICES	\$43,892	\$84,850	\$80,837	\$94,007	\$71,508
80 - CAPITAL OUTLAY						
001-0101-411.8400	CAPITAL OPERATING EQUIP	\$0	\$0	\$8,804	\$8,772	\$0
	TOTAL CAPITAL OUTLAY	\$0	\$0	\$8,804	\$8,772	\$0
0101 - GOVERNING BODY		\$58,333	\$96,550	\$92,145	\$105,468	\$83,208

0102 - City Attorney

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0102-411.4110	FULLTIME SALARIES & WAGES	\$153,849	\$161,957	\$209,980	\$175,512	\$0
001-0102-411.4143	LONGEVITY PAY	205	265	265	288	0
001-0102-411.4145	INCENTIVE-CERTIFICATE PAY	0	0	2,040	400	0
001-0102-411.4190	TERMINATION PAYOUTS	0	0	0	34,566	0
001-0102-411.4220	PART-TIME WAGES W/O BENEFITS	42,915	41,533	41,533	37,820	0
001-0102-411.4710	SOCIAL SECURITY/MEDICARE	13,486	14,301	17,503	18,011	0
001-0102-411.4720	TMRS RETIREMENT	25,528	26,799	35,069	34,815	0
001-0102-411.4810	HEALTH/DENTAL INSURANCE	12,410	13,146	32,306	8,189	0
001-0102-411.4820	LIFE INSURANCE	434	468	612	524	0
001-0102-411.4830	DISABILITY INSURANCE	614	681	891	767	0
001-0102-411.4840	WORKERS COMP INSURANCE	208	201	250	245	0
001-0102-411.4850	EAP SERVICES	57	58	116	71	0
001-0102-411.4890	FLEX PLAN ADMINISTRATION	111	114	136	108	0
TOTAL PERSONNEL & BENEFITS		\$249,817	\$259,523	\$340,701	\$311,316	\$0
50 - SUPPLIES						
001-0102-411.5200	PERSONNEL SUPPLIES	\$0	\$150	\$120	\$69	\$0
001-0102-411.5400	OPERATING SUPPLIES	\$0	\$300	\$21,095	\$1,275	\$0
001-0102-411.5800	OPERATING EQUIPMENT<\$5000	0	0	12,050	15,736	0
TOTAL SUPPLIES		\$0	\$450	\$33,265	\$17,080	\$0
70 - SERVICES						
001-0102-411.7400	OPERATING SERVICES	\$0	\$1,000	\$1,500	\$1,927	\$0
001-0102-411.7401	POSTAL/COURIER SERVICES	0	100	400	385	0
001-0102-411.7510	TRAINING	50	1,530	2,485	1,712	0
001-0102-411.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	1,990	1,000	0	0
001-0102-411.7530	MEMBERSHIPS	\$3,118	\$3,110	\$3,110	\$2,771	\$0
001-0102-411.7540	PUBLICATIONS	1,862	13,000	8,000	3,044	0
001-0102-411.7612	TELEPHONE/COMMUNICATIONS	419	540	540	456	0
TOTAL SERVICES		\$5,449	\$21,270	\$17,035	\$10,295	\$0
0102 - CITY ATTORNEY		\$255,266	\$281,243	\$391,001	\$338,691	\$0

* City Attorney function became an independent department in FY2022-2023.



**In FY 2022-2023 three divisions (Municipal Clerk, Election Services, and Records Management) were merged into one division for streamlining and efficiency.*

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.

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.

Municipal Clerk

In the next year, the Department will continue to learn the different software programs that assist in the administration of open records, open meetings, and records management. Additionally, the Department will (1) complete the updates of the City's policies and administrative rules for Records Management and Public Information Requests to create best practices and efficiencies across the organization, (2) provide educational and training resources for internal customers, and (3) continue to enhance services for both internal and external customers through continuous process improvement analysis and outreach.

The focus for the upcoming year is the creation of standard operating procedures for records management and public information requests to include training, education, and outreach. Additionally, the Department will undertake the City's General Election related to Councilmember Position Nos. Two and Five and implement an upgrade to the Laserfiche software in order to (1) increase the number of full and participant licenses in order to give all departments access to electronic record keeping capabilities, (2) increase external access to the City's online public records portal, (3) incorporate the electronic forms to implement paperless business processes and (4) implement a custom contract management program for the electronic execution, distribution and record keeping of all City contracts and agreements.

Highlights of the Budget

The most impactful change to the Department's budget is the integration of the three division budgets (Municipal Clerk, Elections, and Records) into one compact budget under Municipal Clerk. The Department's budget is compromised in large part for staff, which went from five FTEs to four FTEs as one position was moved to the City Attorney's Office, the operational monies include internal and external training, supplies and outside services for records dispositions, elections, transcription services for minutes, codification, recordations and publications.

The City Secretary's Office has no decision packages included in the FY23 adopted budget.

Departmental Goals and Performance Measures by Division

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.

2. 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.
3. 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.
4. 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.
5. Plan and administer the City's general election and any special elections as deemed necessary by City Council.
6. Provide administrative and operational support to the City Manager, City Council, City Attorney, and all city departments to promote operational excellence.

Coordinate and process oaths/statements and related paperwork and training for all City elected/appointed officials, board, commission, and committee members in compliance with State Law.

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

Objectives:

7. Review, update and implement policies for Records Management, Public Information Requests, Appointment Policy, Council Rules of Procedure and Agenda Management to include any related administrative rules and training to ensure compliance and uniformity.
8. Coach, mentor, and train staff for operational excellence and to enhance services for both internal and external customers and create succession plans.
9. Coordinate with Harris County and Galveston County in administering general and special elections to include the City's General Election for Position Nos. 2 and 5.
10. 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 with State Law and the City's Records Management Policy.
11. 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.
12. Create and implement a city-wide electronic contract management system for the creation, processing and records retention and disposition of all city contracts and agreements.

Municipal Clerk	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	3.0	3.0	3.0	3.0	4.0
Division Expenditures	\$357,919	\$381,114	\$412,401	\$392,051	\$602,009
Outputs (Goals 1 & 2)					
# of Alcohol permits	39	39	28	20	28
# of Bids Administered	10	10	19	18	19
# of Contracts Processed	56	56	55	55	60
# of Liens-Filed/Released	3	3	5	5	5
# of Agendas and Public Notices	99	99	120	105	120
# of Ordinances Prepared	42	42	50	47	50
# of Publications	113	113	40	80	40
# of Resolutions Prepared	32	32	30	29	30
Outputs (Goals 3, 4 & 5)					
# of Executive Sessions	10	10	10	5	10
# of Public Hearings	13	13	12	8	12
# of Regular Meetings	13	13	12	12	12
# of Special Meetings	2	2	4	2	4
# of Special Sessions/ Work Sessions	19	19	25	16	25
# of Pages of minutes	165	165	135	165	135
Measures of Efficiency					
Division Expenditures per capita	\$8.68	\$9.09	\$9.70	\$9.29	\$14.13
Monthly Operational Cost	\$29,827	\$31,760	\$34,367	\$32,671	\$50,167
Election Services	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	0.2	0.0	0.0	0.0	0.0
Division Expenditures	\$26,867	\$68,151	\$126,080	\$55,025	\$0
# of Registered Voters	29,193	29,193	29,600	29,850	30,000
Outputs					
# of General Elections Held*	0	0	1	0	1
# of Special Elections Held	1	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	0	0	4,200	0	4,500
Total # of Voters Special Election	4440	4,440	4,200	19,713	4,500
Measures of Efficiency					
Division Expenditures per registered voter	\$0.92	\$2.33	\$4.26	\$1.84	\$0.00
Division Expenditures per capita	\$0.65	\$1.63	\$2.97	\$1.30	\$0.00

*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.

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Records Management					
Inputs					
# of full time equivalents	2.00	1.0	2.0	2.0	0.0
Division Expenditures	\$143,564	\$82,044	\$181,930	\$86,672	\$0
Outputs					
# of Public Information Requests Processed	1,096	1,096	1,393	1,400	1,400
# of Pages Provided to Public	17,469	17,469	17,877	17,800	17,877
# of Attorney General Opinions Obtained	33	33	39	55	60
# of Scanning & Laserfiche Documents	1057	1,057	1,200	800	1,200
Measures of Efficiency					
Division Expenditures per capita	\$3.48	\$1.96	\$4.28	\$2.05	\$0.00
Monthly Operational Cost	\$11,964	\$6,837	\$15,161	\$7,223	\$0

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
MUNICIPAL CLERK	\$381,114	\$412,401	\$435,568	\$392,051	\$602,009	46.0%
ELECTION SERVICES	68,151	126,080	113,720	55,025	0	-100.0%
RECORDS MANAGEMENT*	82,044	181,930	92,882	86,672	0	-100.0%
DEPARTMENT TOTAL	\$531,309	\$720,411	\$642,170	\$533,748	\$602,009	-16.4%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$404,460	\$549,026	\$467,848	\$415,343	\$497,227	-9.4%
SUPPLIES	22,163	7,810	26,698	31,396	7,370	-5.6%
SERVICES	99,286	163,575	147,624	87,009	97,412	-40.4%
CAPITAL OUTLAY	5,400	0	0	0	0	0.0%
CLASSIFICATION TOTAL	\$531,309	\$720,411	\$642,170	\$533,748	\$602,009	-16.4%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
MUNICIPAL CLERK	3.00	3.00	3.00	2.00	4.00	33.3%
ELECTIONS	0	0	0	0	0	0.0%
RECORDS MANAGEMENT	1.00	2.00	2.00	2.00	0	-100.0%
PERSONNEL TOTAL	4.00	5.00	5.00	4.00	4.00	-20.0%

*The vacant Records Coordinator position was reclassified to a Legal Assistant position within the City Attorney's Department. Beginning in FY 2023, all personnel within the City Secretary's Office will be recorded in the Municipal Clerk's division. The divisions were merged into one, single division for streamlining and efficiency.

0201 - Municipal Clerk

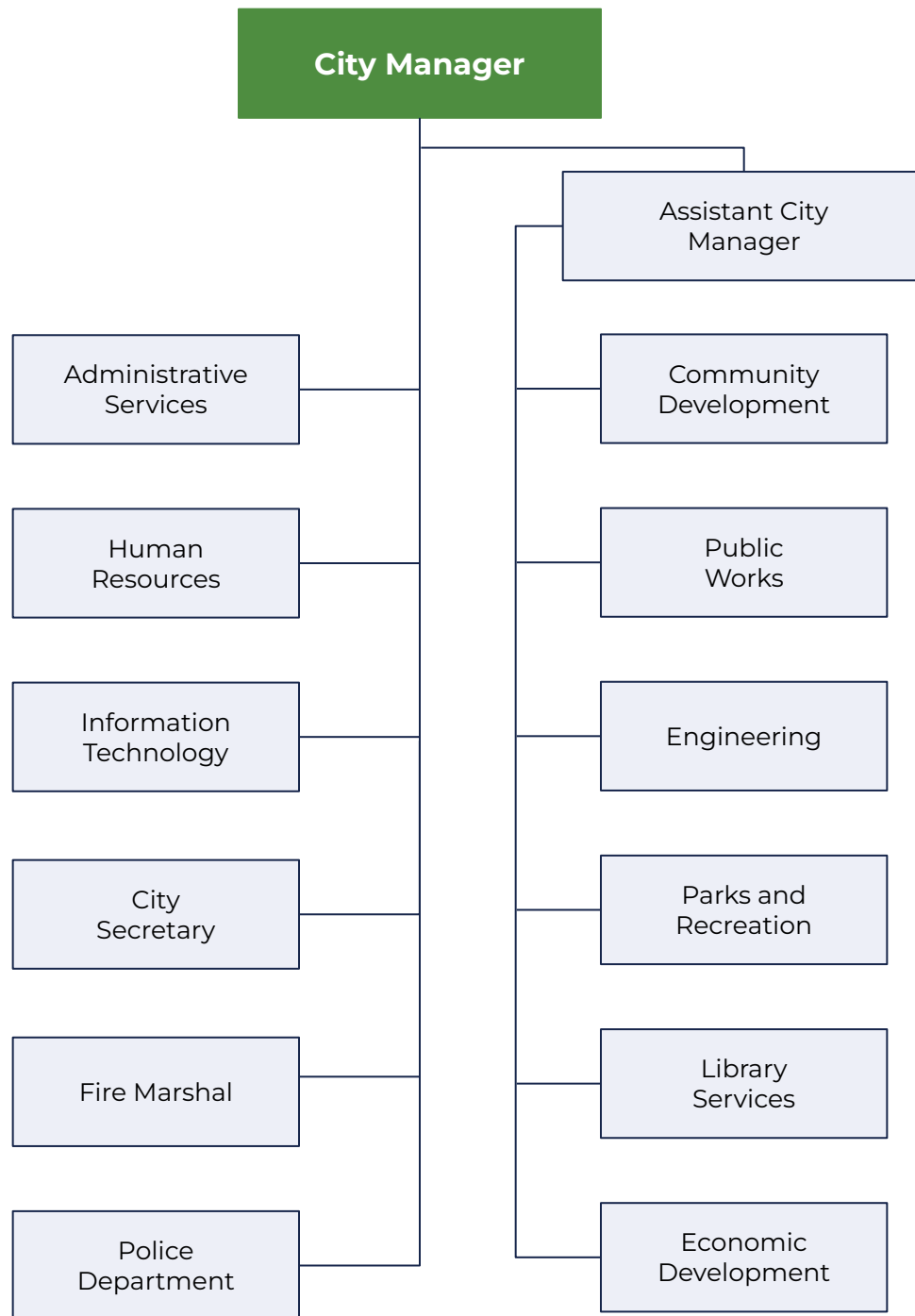
Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0201-411.4110	FULLTIME SALARIES & WAGES	\$229,810	\$282,987	\$282,987	\$259,569	\$350,544
001-0201-411.4130	OVERTIME PAY	0	1,302	1,302	304	12,674
001-0201-411.4143	LONGEVITY PAY	3,109	570	570	570	220
001-0201-411.4145	INCENTIVE-CERTIFICATE PAY	2,880	3,720	3,720	1,333	3,840
001-0201-411.4190	TERMINATION PAYOUTS	16,549	0	0	0	0
001-0201-411.4710	SOCIAL SECURITY/MEDICARE	18,455	20,697	20,697	19,525	26,155
001-0201-411.4720	TMRS RETIREMENT	41,799	47,673	47,673	43,337	61,188
001-0201-411.4810	HEALTH/DENTAL INSURANCE	24,846	30,335	30,335	16,319	39,322
001-0201-411.4820	LIFE INSURANCE	641	830	830	798	1,023
001-0201-411.4830	DISABILITY INSURANCE	905	1,207	1,207	1,167	1,489
001-0201-411.4840	WORKERS COMP INSURANCE	266	284	284	258	361
001-0201-411.4850	EAP SERVICES	150	174	174	168	232
001-0201-411.4890	FLEX PLAN ADMINISTRATION	158	157	157	134	179
TOTAL PERSONNEL & BENEFITS		\$339,568	\$389,936	\$389,936	\$343,482	\$497,227
50 - SUPPLIES						
001-0201-411.5200	PERSONNEL SUPPLIES	\$292	\$150	\$0	\$0	\$300
001-0201-411.5400	OPERATING SUPPLIES	\$5,234	\$5,240	\$10,716	\$10,822	\$6,320
001-0201-411.5800	OPERATING EQUIPMENT<\$5000	15,402	350	15,782	20,313	750
TOTAL SUPPLIES		\$20,928	\$5,740	\$26,498	\$31,135	\$7,370
70 - SERVICES						
001-0201-411.7350	SURETY BONDS	\$71	\$80	\$0	\$0	\$156
001-0201-411.7400	OPERATING SERVICES	5,491	2,000	4,435	4,431	7,662
001-0201-411.7401	POSTAL/COURIER SERVICES	1,065	1,270	1,850	1,830	1,554
001-0201-411.7411	PROFESSIONAL/CODE SERVICE	0	0	0	0	9,000
001-0201-411.7491	ADVERTISING/PUBLIC NOTICE	4,220	2,700	7,050	5,564	6,795
001-0201-411.7498	JUDGMENTS & DAMAGE CLAIMS	0	0	1,000	1,000	0
001-0201-411.7510	TRAINING	1,850	3,940	2,190	2,107	4,475
001-0201-411.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,451	5,900	1,620	1,620	5,900
001-0201-411.7530	MEMBERSHIPS	1,070	835	539	585	750
001-0201-411.7800	CONTRACT SERVICES	0	0	450	297	61,120
TOTAL SERVICES		\$15,218	\$16,725	\$19,134	\$17,434	\$97,412
80 - CAPITAL OUTLAY						
001-0201-411.8800	CAPITAL EQUIPMENT	\$5,400	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$5,400	\$0	\$0	\$0	\$0
0201 - MUNICIPAL CLERK		\$381,114	\$412,401	\$435,568	\$392,051	\$602,009

0202 - Election Services

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
50 - SUPPLIES						
001-0202-414.5400	OPERATING SUPPLIES	\$608	\$1,100	\$200	\$261	\$0
	TOTAL SUPPLIES	\$608	\$1,100	\$200	\$261	\$0
70 - SERVICES						
001-0202-414.7401	POSTAL/COURIER SERVICES	\$68	\$80	\$0	\$0	\$0
001-0202-414.7491	ADVERTISING/PUBLIC NOTICE	\$1,500	\$600	\$0	\$0	\$0
001-0202-414.7510	TRAINING	0	200	0	0	0
001-0202-414.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	100	0	0	0
001-0202-414.7800	CONTRACT SERVICES	65,975	124,000	113,520	54,764	0
	TOTAL SERVICES	\$67,543	\$124,980	\$113,520	\$54,764	\$0
0202 - ELECTION SERVICES		\$68,151	\$126,080	\$113,720	\$55,025	\$0

0203 - Records Management

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0203-419.4110	FULLTIME SALARIES & WAGES	\$44,048	\$92,455	\$44,432	\$42,060	\$0
001-0203-419.4130	OVERTIME PAY	494	4,817	4,817	6,824	0
001-0203-419.4131	HOLIDAY HRS WORKED	0	0	0	537	0
001-0203-419.4143	LONGEVITY PAY	45	70	70	0	0
001-0203-419.4145	INCENTIVE-CERTIFICATE PAY	600	7,560	5,520	533	0
001-0203-419.4190	TERMINATION PAYOUTS	950	0	0	0	0
001-0203-419.4710	SOCIAL SECURITY/MEDICARE	3,382	7,264	4,062	3,526	0
001-0203-419.4720	TMRS RETIREMENT	7,647	17,330	9,060	8,242	0
001-0203-419.4810	HEALTH/DENTAL INSURANCE	7,275	28,616	9,456	9,691	0
001-0203-419.4820	LIFE INSURANCE	121	289	145	133	0
001-0203-419.4830	DISABILITY INSURANCE	172	420	210	195	0
001-0203-419.4840	WORKERS COMP INSURANCE	49	103	54	49	0
001-0203-419.4850	EAP SERVICES	57	121	63	52	0
001-0203-419.4890	FLEX PLAN ADMINISTRATION	52	45	23	19	0
TOTAL PERSONNEL & BENEFITS		\$64,892	\$159,090	\$77,912	\$71,861	\$0
50 - SUPPLIES						
001-0203-419.5200	PERSONNEL SUPPLIES	\$92	\$150	\$0	\$0	\$0
001-0203-419.5400	OPERATING SUPPLIES	225	420	0	0	0
001-0203-419.5800	OPERATING EQUIPMENT<\$5000	310	400	0	0	0
TOTAL SUPPLIES		\$627	\$970	\$0	\$0	\$0
70 - SERVICES						
001-0203-419.7400	OPERATING SERVICES	\$8,537	\$6,300	\$0	\$0	\$0
001-0203-419.7411	PROFESSIONAL/CODE SERVICE	\$4,273	\$7,000	\$7,000	\$7,000	\$0
001-0203-419.7510	TRAINING	50	550	350	350	0
001-0203-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	41	2,450	0	0	0
001-0203-419.7530	MEMBERSHIPS	0	150	0	0	0
001-0203-419.7800	CONTRACT SERVICES	3,624	5,420	7,620	7,461	0
TOTAL SERVICES		\$16,525	\$21,870	\$14,970	\$14,811	\$0
0203 - RECORDS MANAGEMENT		\$82,044	\$181,930	\$92,882	\$86,672	\$0



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.

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 2022-23 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 sixteenth year that the City's PEG channel is utilized, and the fourteenth 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 2022 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, trade shows, 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.

2022-2023 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	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents (FTE)	4.0	4.0	4.0	4.0	4.0
Division Expenditures	\$825,317	\$896,665	\$808,617	\$775,276	\$836,701
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)	317	317	310	310	N/A
# of Council meetings attended	16	15	15	15	16
# of Association meetings attended by Staff	10	15	15	15	15
Measures of Efficiency					
Monthly Operational Cost	\$68,776	\$74,722	\$67,385	\$64,606	69,725
Division Expenditures per capita	\$20.02	\$21.39	\$19.03	\$18.38	19.63

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)	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Annual page views on the City's website	560,623	317,483	400,000	400,100	400,200
Agendas	4,069	3333*	3,500	3,700	4,000
Economic Development	9,656	N/A	N/A	N/A	N/A
General City (Library, Emergency Notice)	14,506	12,197	12,250	12,300	12,500
Law enforcement	10,179	8,774	8,900	9,000	9,200
Legal Notices	1,752	1,569	1,600	1,700	1,800

Email numbers are declining because email service deactivates subscriber after excessive email bounces from the receiver.

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

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)	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
City Meetings Broadcast on PEG channel	50	80	100	100	100
Community videos produced	76	70	70	50	50
Number of Facebook "Likes"	15,744	18,946	19,000	19,200	19,500
Number of Twitter followers*	4,681	5,000	5,100	5,200	5,500
Number of Instagram Followers **	2,130	2,382	2,500	2,700	3,000

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	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
FTE	1.0	0.0	0.0	0.0	0.0
Division Expenditures	\$362,213	\$130,458	\$64,820	\$41,862	\$64,820
Outputs					
Chamber & Regional Partnership meetings attended	18	24	18	16	10
Trade Shows attended	3	1	3	1	1
Quarterly Electronic Newsletter distribution to potential business prospects, developers, and brokers	7,250	7,400	6,700	6,000	5000
New Businesses, Expansions, & Remodels in the Downtown Neighborhood Empowerment Zone (NEZ#1)	35	35	32	30	30
Business Prospect Inquiries	130	135	120	120	110
Friendswood Civilian Labor Force/ Unemployment Rate	19,641 / 3.7%	19,620 / 3.2%	19,000 / 7.5%	19,600 / 5.9%	20,500 / 4.8%
CEDC meetings attended	10	7	7	12	11
Discussion Items	15	15	15	12	N/A
Measures of Efficiency					
Monthly Operational Cost	\$30,184	\$10,872	\$5,402	\$3,489	\$5,402
Division Expenditures per capita	\$8.79	\$3.11	\$1.53	\$0.99	\$1.52

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION	\$896,665	\$808,617	\$816,750	\$775,276	\$836,701	3.5%
ECONOMIC DEVELOPMENT	130,458	64,820	65,390	41,862	64,820	0.0%
DEPARTMENT TOTAL	\$1,027,123	\$873,437	\$882,140	\$817,138	\$901,521	3.2%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$791,856	\$747,737	\$747,737	\$729,523	\$776,571	3.9%
SUPPLIES	14,296	26,780	33,724	29,657	26,780	0.0%
SERVICES	160,554	98,920	100,679	57,958	98,170	-0.8%
CAPITAL OUTLAY	60,417	0	0	0	0	0.0%
CLASSIFICATION TOTAL	\$1,027,123	\$873,437	\$882,140	\$817,138	\$901,521	3.2%

Full-Time Equivalents by Division

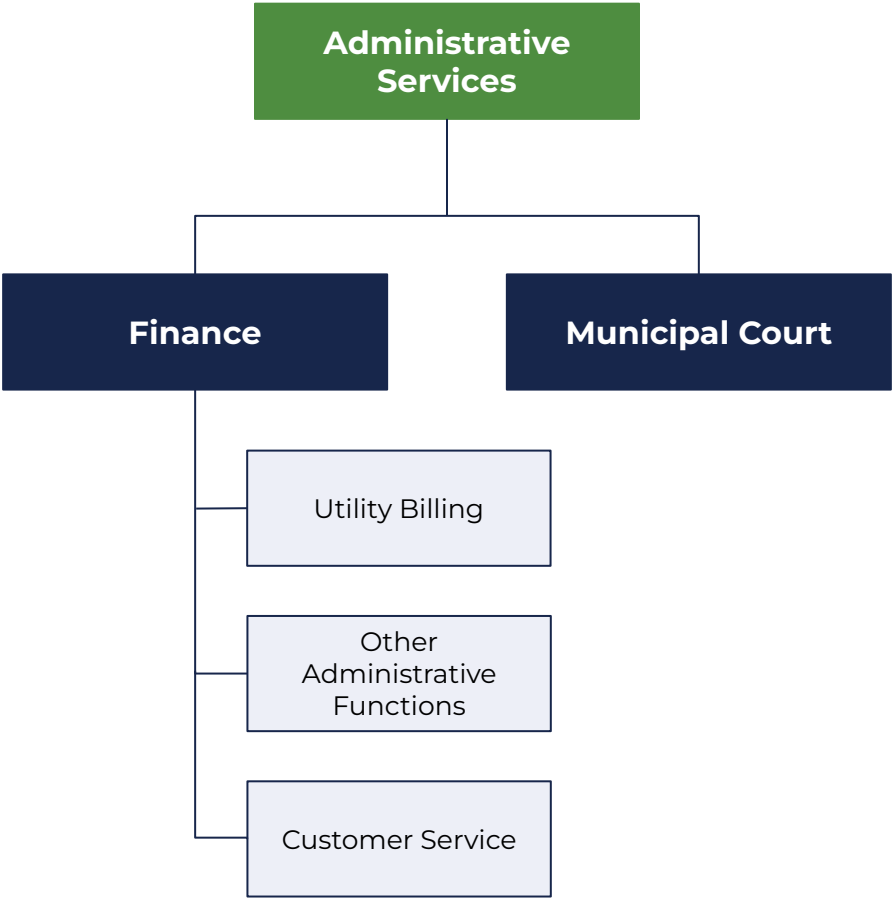
Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION	4.00	4.00	4.00	4.00	4.00	0.0%
PERSONNEL TOTAL	4.00	4.00	4.00	4.00	4.00	0.0%

0301 - Administration

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0301-413.4110	FULLTIME SALARIES & WAGES	\$577,620	\$557,766	\$557,766	\$543,071	\$578,839
001-0301-413.4130	OVERTIME PAY	1,415	0	0	0	0
001-0301-413.4143	LONGEVITY PAY	2,538	2,265	2,265	2,265	2,510
001-0301-413.4149	CELL PHONE ALLOWANCE	255	0	0	0	0
001-0301-413.4190	TERMINATION PAYOUTS	6,516	0	0	0	0
001-0301-413.4710	SOCIAL SECURITY/MEDICARE	39,193	36,673	36,673	35,153	37,895
001-0301-413.4720	TMRS RETIREMENT	97,461	92,517	92,517	90,302	96,853
001-0301-413.4810	HEALTH/DENTAL INSURANCE	61,966	53,748	53,748	54,048	55,536
001-0301-413.4820	LIFE INSURANCE	1,562	1,547	1,547	1,514	1,606
001-0301-413.4830	DISABILITY INSURANCE	2,297	2,352	2,352	2,314	2,442
001-0301-413.4840	WORKERS COMP INSURANCE	620	551	551	538	572
001-0301-413.4850	EAP SERVICES	262	232	232	232	232
001-0301-413.4890	FLEX PLAN ADMINISTRATION	151	86	86	86	86
TOTAL PERSONNEL & BENEFITS		\$791,856	\$747,737	\$747,737	\$729,523	\$776,571
50 - SUPPLIES						
001-0301-413.5200	PERSONNEL SUPPLIES	\$0	\$400	\$400	\$0	\$400
001-0301-413.5221	5 STAR FUNCTION SUPPLIES	\$5,735	\$8,900	\$8,011	\$8,011	\$8,900
001-0301-413.5400	OPERATING SUPPLIES	5,079	7,480	15,313	15,313	7,480
001-0301-413.5800	OPERATING EQUIPMENT<\$5000	2,030	5,000	5,000	5,000	5,000
TOTAL SUPPLIES		\$12,844	\$21,780	\$28,724	\$28,324	\$21,780
70 - SERVICES						
001-0301-413.7221	5 STAR FUNCTION SERVICES	\$0	\$4,600	\$6,489	\$6,489	\$4,600
001-0301-413.7400	OPERATING SERVICES	\$1,496	\$2,630	\$2,630	\$2,630	\$2,630
001-0301-413.7401	POSTAL/COURIER SERVICES	141	750	750	99	0
001-0301-413.7421	FRIENDSWOOD NEWSLETTER	0	1,000	1,000	0	1,000
001-0301-413.7492	SPECIAL EVENTS	0	500	500	0	500
001-0301-413.7510	TRAINING	3,155	6,820	6,820	5,453	6,820
001-0301-413.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	4,580	4,580	0	4,580
001-0301-413.7530	MEMBERSHIPS	2,091	2,300	2,300	2,300	2,300
001-0301-413.7612	TELEPHONE/COMMUNICATIONS	419	680	680	458	680
001-0301-413.7800	CONTRACT SERVICES	24,246	15,240	14,540	0	15,240
TOTAL SERVICES		\$31,548	\$39,100	\$40,289	\$17,429	\$38,350
80 - CAPITAL OUTLAY						
001-0301-413.8800	CAPITAL EQUIPMENT	\$60,417	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$60,417	\$0	\$0	\$0	\$0
0301 - ADMINISTRATION		\$896,665	\$808,617	\$816,750	\$775,276	\$836,701

0303 - Economic Development

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
50 - SUPPLIES						
001-0303-419.5400	OPERATING SUPPLIES	\$1,452	\$5,000	\$5,000	\$1,333	\$5,000
	TOTAL SUPPLIES	\$1,452	\$5,000	\$5,000	\$1,333	\$5,000
70 - SERVICES						
001-0303-419.7400	OPERATING SERVICES	\$5,460	\$6,600	\$7,170	\$7,170	\$6,600
001-0303-419.7401	POSTAL/COURIER SERVICES	0	200	200	0	200
001-0303-419.7491	ADVERTISING/PUBLIC NOTICE	2,178	18,000	3,000	0	18,000
001-0303-419.7510	TRAINING	1,368	3,090	3,090	1,060	3,090
001-0303-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	3,800	3,800	2,214	3,800
001-0303-419.7530	MEMBERSHIPS	0	1,260	1,260	167	1,260
001-0303-419.7800	CONTRACT SERVICES	20,000	26,870	41,870	29,918	26,870
001-0303-419.7921	PRGM 380 ECON DEV GRANTS	100,000	0	0	0	0
	TOTAL SERVICES	\$129,006	\$59,820	\$60,390	\$40,529	\$59,820
0303 - ECONOMIC DEVELOPMENT		\$130,458	\$64,820	\$65,390	\$41,862	\$64,820



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 conclusions 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 2021-2022

- ▶ Earned the City's 34th GFOA Award for Excellence in Financial Reporting
- ▶ Earned the City's 19th GFOA Distinguished Budget Presentation Award
- ▶ Implemented a cloud-based budget automation software
- ▶ Expanded procurement card program
- ▶ Assisted Public Works with the Advanced Metering Infrastructure project

Highlights of the Budget

Major Departmental Goals for FY 2022-2023:

- ▶ Earn GFOA's Certificate of Achievement for Excellence in Financial Reporting for the 35th consecutive year
- ▶ Earn GFOA's Distinguished Budget Award special recognition for performance measures and capital project section of the FY23 budget document
- ▶ Enhance the City's Monthly Financial Report
- ▶ Issue round three of General Obligation Bonds approved by voters in November 2019

- ▶ Continue to expand procurement card program
- ▶ Continue enhancement of the Utility Billing page of the City's website to improve customer service
- ▶ Implement Neptune 360 software program in the Utility Billing office which will provide electronic meter reads of customer water use.
- ▶ Implement a self-service application to allow Utility Billing customers to efficiently use and manager water consumption in their homes
- ▶ Implement interactive voice recording system for Utility Billing office to enhance customer service

Supports the City's Strategic Goals:

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

Finance & Other Admin Functions*	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents*	12.0	12.0	12.0	12.0	12.0
Division Expenditures*	\$1,764,346	\$1,624,879	\$1,832,291	\$1,788,250	\$1,900,138
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	81	67	75	77	75
# of A/P paper checks issued/EFT	2349/1,925	1,882/1,979	1,900/2,100	1,939/2,083	1,900/ 2,100
# of P-Card transactions / spend total	3,578/ \$552,511	4,542/ \$769,978	4,840/ \$748,865	5,070/ \$947,646	6,000/ \$1,301,000
Utility bills generated	81,157	79,997	82,200	81,000	82,200
Number of False Alarms billed	1444	949	1500	1000	1000
Measures of Effectiveness					
% of EFT issued over total payments	45%	51%	53%	52%	53%
GFOA Awards earned	32	33	34	34	35
% of Financial Reports delivered monthly by 15 th	100%	100%	100%	100%	100%
GFOA Budget Awards earned	17	18	19	19	20
% 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*	\$147,029	\$135,407	\$152,691	\$149,021	\$158,345
Division Expenditures per capita	\$42.81	\$38.77	\$43.12	\$42.39	\$44.59

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

Municipal Court	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	5.6	5.6	5.6	5.6	4.6
Division Expenditures	\$409,062	\$433,632	\$434,731	\$450,569	\$466,449
Outputs					
Revenue generated	\$648,279	\$648,279	\$739,540	\$1,070,177	\$1,059,777
# of cases filed with court	6,046	6,965	8,000	6,200	6,500
# of cases disposed	4,393	7,388	5,500	5,500	6,000
# of warrants issued	871	2684	1,200	1,800	1,800
# of warrants cleared (court staff)	*1,599	\$1,198	750	1600	1,500
# of warrants served (police dept)	218	313	200	250	300
Total # of warrants outstanding	3,110	4,542	3,700	5,335	5,000
# of Municipal Court sessions held	60	62	64	55	55
Measures of Effectiveness					
% of warrants cleared	58%	33%	**25%	35%	36%
Measures of Efficiency					
Monthly operational cost	\$34,089	\$36,136	\$36,228	\$37,547	\$38,871
Division expenditures per capita	\$9.92	\$10.35	\$10.23	\$10.68	\$10.95

*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.

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
FINANCE	\$1,096,401	\$1,150,325	\$1,179,347	\$1,179,347	\$1,367,254	18.9%
OTHER FUNCTIONS	163,449	175,307	176,232	176,232	0	-100.0%
MUNICIPAL COURT	433,632	434,731	434,731	434,731	466,449	7.3%
UTILITY BILLING (W/S)	365,029	506,659	508,461	508,461	532,884	5.2%
DEPARTMENT TOTAL	\$2,058,511	\$2,267,022	\$2,298,771	\$2,298,771	\$2,366,587	4.4%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$1,584,323	\$1,741,259	\$1,741,259	\$1,725,497	\$1,797,367	3.2%
SUPPLIES	30,219	16,610	16,610	12,514	21,210	27.7%
MAINTENANCE	425	780	780	595	780	0.0%
SERVICES	443,544	496,765	528,514	500,213	535,622	7.8%
OTHER	0	11,608	11,608	0	11,608	0.0%
CLASSIFICATION TOTAL	\$2,058,511	\$2,267,022	\$2,298,771	\$2,238,819	\$2,366,587	4.4%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
FINANCE - (GF)	8.00	8.00	8.00	8.00	8.00	0.0%
FINANCE - (WS)	4.00	4.00	4.00	4.00	4.00	0.0%
MUNICIPAL COURT	5.60	5.60	5.60	4.60	4.60	-17.9%
PERSONNEL TOTAL	17.60	17.60	17.60	16.60	16.60	-5.7%

0401 - Finance

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0401-415.4110	FULLTIME SALARIES & WAGES	\$694,139	\$726,263	\$726,263	\$712,680	\$751,632
001-0401-415.4130	OVERTIME PAY	1,684	1,898	1,898	2,864	1,945
001-0401-415.4143	LONGEVITY PAY	3,746	3,810	3,810	3,567	4,380
001-0401-415.4145	INCENTIVE-CERTIFICATE PAY	17,425	19,200	19,200	18,933	18,600
001-0401-415.4190	TERMINATION PAYOUTS	7,311	0	0	202	0
001-0401-415.4710	SOCIAL SECURITY/MEDICARE	50,144	54,142	54,142	53,085	55,930
001-0401-415.4720	TMRS RETIREMENT	120,011	124,094	124,094	122,268	129,374
001-0401-415.4810	HEALTH/DENTAL INSURANCE	92,863	95,662	95,662	77,130	79,087
001-0401-415.4820	LIFE INSURANCE	1,902	2,126	2,126	2,037	2,199
001-0401-415.4830	DISABILITY INSURANCE	2,739	3,147	3,147	3,032	3,253
001-0401-415.4840	WORKERS COMP INSURANCE	763	739	739	729	764
001-0401-415.4850	EAP SERVICES	444	465	465	458	465
001-0401-415.4890	FLEX PLAN ADMINISTRATION	525	541	541	631	634
TOTAL PERSONNEL & BENEFITS		\$993,696	\$1,032,087	\$1,032,087	\$997,616	\$1,048,263
50 - SUPPLIES						
001-0401-415.5200	PERSONNEL SUPPLIES	\$330	\$570	\$570	\$394	\$570
001-0401-415.5400	OPERATING SUPPLIES	\$6,668	\$6,360	\$6,115	\$3,210	\$6,360
001-0401-415.5800	OPERATING EQUIPMENT<\$5000	16,238	520	765	1,019	1,000
TOTAL SUPPLIES		\$23,236	\$7,450	\$7,450	\$4,623	\$7,930
70 - SERVICES						
001-0401-415.7120	AUDIT SERVICES	\$32,968	\$35,020	\$37,967	\$37,967	\$35,720
001-0401-415.7140	CONSULTING SERVICES	11,912	5,048	5,048	5,048	6,551
001-0401-415.7400	OPERATING SERVICES	2,237	3,040	3,040	3,040	4,000
001-0401-415.7401	POSTAL/COURIER SERVICES	1,412	2,500	2,500	2,500	2,500
001-0401-415.7431	TAX APPRAISAL SERVICES	0	0	0	0	177,500
001-0401-415.7432	TAX COLLECTION SERVICES	0	0	0	0	6,750
001-0401-415.7435	COUNTY TAX OFFICE IN CH	0	0	0	0	5,000
001-0401-415.7436	PROPERTY INCORPORATION/ ANNEXATION AGREEMENT	0	0	1,478	1,478	2,500
001-0401-415.7491	ADVERTISING/PUBLIC NOTICE	0	800	800	0	1,500
001-0401-415.7510	TRAINING	10,207	17,275	17,275	4,673	18,545
001-0401-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	445	14,250	13,325	7,248	15,600
001-0401-415.7530	MEMBERSHIPS	1,853	2,225	2,225	2,347	2,265
001-0401-415.7800	CONTRACT SERVICES	17,913	30,000	55,522	55,522	32,000
001-0401-415.7802	CREDIT CARD FEES	522	630	630	570	630
TOTAL SERVICES		\$79,469	\$110,788	\$139,810	\$120,393	\$311,061
0401 - FINANCE		\$1,096,401	\$1,150,325	\$1,179,347	\$1,122,632	\$1,367,254

0406 - Other Admin Functions

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
70 - SERVICES						
001-0406-415.7431	TAX APPRAISAL SERVICES	\$151,915	\$163,247	\$164,172	\$164,172	\$0
001-0406-415.7432	TAX COLLECTION SERVICES	6,534	6,750	6,750	6,542	0
001-0406-415.7435	COUNTY TAX OFFICE IN CH	5,000	5,000	5,000	5,000	0
001-0406-415.7491	ADVERTISING/PUBLIC NOTICE	\$0	\$310	\$310	\$0	\$0
TOTAL SERVICES		\$163,449	\$175,307	\$176,232	\$175,714	\$0
0406 - OTHER ADMIN FUNCTIONS		\$163,449	\$175,307	\$176,232	\$175,714	\$0

0401 - Finance Utility Billing (W&S)

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-0401-415.4110	FULLTIME SALARIES & WAGES	\$194,330	\$206,261	\$206,261	\$203,779	\$214,895
401-0401-415.4130	OVERTIME PAY	2,245	3,363	3,363	1,853	3,462
401-0401-415.4143	LONGEVITY PAY	2,865	3,105	3,105	3,105	3,350
401-0401-415.4145	INCENTIVE-CERTIFICATE PAY	900	900	900	900	900
401-0401-415.4710	SOCIAL SECURITY/MEDICARE	14,363	15,517	15,517	15,103	15,990
401-0401-415.4720	TMRS RETIREMENT	-78,454	35,291	35,291	34,843	37,086
401-0401-415.4725	OPEB EXPENSE	3,121	0	0	0	0
401-0401-415.4810	HEALTH/DENTAL INSURANCE	48,518	42,303	42,303	42,539	43,711
401-0401-415.4820	LIFE INSURANCE	540	607	607	586	632
401-0401-415.4830	DISABILITY INSURANCE	763	883	883	857	920
401-0401-415.4840	WORKERS COMP INSURANCE	211	211	211	207	219
401-0401-415.4850	EAP SERVICES	226	232	232	232	232
401-0401-415.4890	FLEX PLAN ADMINISTRATION	353	363	363	363	363
TOTAL PERSONNEL & BENEFITS		\$189,981	\$309,036	\$309,036	\$304,367	\$321,760
50 - SUPPLIES						
401-0401-415.5200	PERSONNEL SUPPLIES	\$9	\$180	\$180	\$33	\$200
401-0401-415.5400	OPERATING SUPPLIES	\$1,974	\$3,000	\$3,000	\$2,856	\$3,000
401-0401-415.5800	OPERATING EQUIPMENT<\$5000	0	200	200	0	400
TOTAL SUPPLIES		\$1,983	\$3,380	\$3,380	\$2,889	\$3,600
401-0401-415.6800	EQUIPMENT MAINTENANCE	\$425	\$780	\$780	\$595	\$780
TOTAL MAINTENANCE		\$425	\$780	\$780	\$595	\$780
70 - SERVICES						
401-0401-415.7120	AUDIT SERVICES	\$20,382	\$21,747	\$23,549	\$17,371	\$22,182
401-0401-415.7400	OPERATING SERVICES	459	848	848	769	1,090
401-0401-415.7401	POSTAL/COURIER SERVICES	41,297	42,300	42,300	41,431	44,300
401-0401-415.7510	TRAINING	0	2,630	2,630	1,587	3,030
401-0401-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	274	4,420	4,420	2,387	4,420
401-0401-415.7530	MEMBERSHIPS	100	160	160	133	160
401-0401-415.7710	SOFTWARE LICENSE FEES	2,213	3,150	3,150	3,069	3,150
401-0401-415.7800	CONTRACT SERVICES	6,852	6,600	6,600	6,137	6,804
401-0401-415.7802	CREDIT CARD FEES	101,063	100,000	100,000	109,169	110,000
TOTAL SERVICES		\$172,640	\$181,855	\$183,657	\$182,053	\$195,136
90 - OTHER						
401-0401-415.9830	PROVISION FOR UNCOLL A/R	\$0	\$11,608	\$11,608	\$0	\$11,608
TOTAL OTHER		\$0	\$11,608	\$11,608	\$0	\$11,608
0401 - FINANCE		\$365,029	\$506,659	\$508,461	\$489,904	\$532,884

0409 - Municipal Court

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0409-412.4110	FULLTIME SALARIES & WAGES	\$219,383	\$223,423	\$223,423	\$222,261	\$233,464
001-0409-412.4130	OVERTIME PAY	2,052	3,797	3,797	2,443	3,911
001-0409-412.4143	LONGEVITY PAY	990	1,265	1,265	1,265	1,510
001-0409-412.4145	INCENTIVE-CERTIFICATE PAY	11,780	13,800	13,800	12,333	9,720
001-0409-412.4220	PART-TIME WAGES W/O BENEFITS	67,268	55,583	55,583	81,643	72,024
001-0409-412.4710	SOCIAL SECURITY/MEDICARE	22,237	21,914	21,914	23,635	23,603
001-0409-412.4720	TMRS RETIREMENT	38,803	40,025	40,025	39,477	41,418
001-0409-412.4810	HEALTH/DENTAL INSURANCE	36,017	38,028	38,028	38,239	39,326
001-0409-412.4820	LIFE INSURANCE	615	688	688	643	706
001-0409-412.4830	DISABILITY INSURANCE	871	1,002	1,002	941	1,028
001-0409-412.4840	WORKERS COMP INSURANCE	318	293	293	316	316
001-0409-412.4850	EAP SERVICES	227	232	232	232	232
001-0409-412.4890	FLEX PLAN ADMINISTRATION	85	86	86	86	86
TOTAL PERSONNEL & BENEFITS		\$400,646	\$400,136	\$400,136	\$423,514	\$427,344
50 - SUPPLIES						
001-0409-412.5200	PERSONNEL SUPPLIES	\$0	\$280	\$280	\$184	\$680
001-0409-412.5400	OPERATING SUPPLIES	\$5,000	\$5,500	\$5,500	\$4,818	\$5,500
001-0409-412.5800	OPERATING EQUIPMENT<\$5000	0	0	0	0	3,500
TOTAL SUPPLIES		\$5,000	\$5,780	\$5,780	\$5,002	\$9,680
70 - SERVICES						
001-0409-412.7400	OPERATING SERVICES	\$0	\$1,000	\$1,000	\$0	\$1,000
001-0409-412.7401	POSTAL/COURIER SERVICES	6,321	4,200	4,200	4,200	4,200
001-0409-412.7510	TRAINING	500	2,575	2,575	2,479	2,485
001-0409-412.7520	TRAVEL EXPENSES & REIMBURSEMENTS	\$0	\$3,000	\$3,000	\$575	\$3,700
001-0409-412.7530	MEMBERSHIPS	295	540	540	293	540
001-0409-412.7800	CONTRACT SERVICES	3,317	3,500	3,500	212	3,500
001-0409-412.7802	CREDIT CARD FEES	17,553	14,000	14,000	14,294	14,000
TOTAL SERVICES		\$27,986	\$28,815	\$28,815	\$22,053	\$29,425
0409 - MUNICIPAL COURT		\$433,632	\$434,731	\$434,731	\$450,569	\$466,449



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 2021-2022

- ▶ Completed final double check of scanning of all Personnel Files into Laserfiche to prepare for paper file destruction

Highlights of the Budget

The following forces at work and decision packages are included with the FY 2022-23 adopted budget.

Forces at Work (FAW)

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

Decision Packages

Description	Type	Amount
	General Fund	\$501,604
Citywide Merit 2.75%	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 2022-2023

- ▶ Continue to learn and find additional ways to better utilize the features available in Tyler Incode 10 Personnel module
- ▶ Establish and implement comprehensive supervisor training
- ▶ Harassment training for all employees
- ▶ Update Personnel Handbook

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 2022-23 we hope to return to a more normal level of participation in all programs.

Supports the City's Strategic Goals:

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

Human Resources	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
City's total # of full-time equivalents*	235.55	236.2	241.7	241.7	242.90
# of full time equivalents	4.0	4.0	4.0	4.0	4.0
Division Expenditures	\$0	\$419,680	\$510,390	\$386,392	\$496,547
Outputs					
# of Job Requisitions Processed	56	41	40	40	40
Total # of applications processed	5,485	2,945	6,000	6,000	6,000
# of criminal background checks completed	77	55	70	70	70
# of employees trained during new hire orientation	23	21	30	30	30
Total # of new hire orientation sessions held	2	3	5	5	5
# of Wellness Programs for the year	0	1	4	4	4
Measures of Effectiveness					
Percentage of employees that participated in wellness program to total number of employees	0%	11%	40%	40%	40%
Percentage of employees participating in the EAP Program	5.1%	7.6%	6%	6%	6%
Measures of Efficiency					
Employee Turnover Rate	11.4%	11.4 %	12.0%	12.0%	12.0%
Monthly operational cost	\$0	\$34,973	\$42,533	\$32,199	\$41,379
Division expenditures per City's total full time equivalents	\$0	\$1,777	\$2,112	\$1,599	\$2,044

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

**n/a – Data not available.

Insurance (General Fund & Water & Sewer)

Information being reported to show activity over past three years. Report Loss Values as of June 30, 2020

Inputs			FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Division Expenditures			\$0	\$384,120	\$453,056	\$438,527	\$560,334

Fund Year	Reported Claims		Total Loss Net of Recoveries	Member Deductibles	Pool Net Loss	Claims with Value	Contribution	Loss Ratio
Workers' Compensation								
2019/2020	4	Incurred	6,437	0	6,437			
		Paid	437	0	437	3	81,219	7.90%
		Outstanding	6,000	0	6,000			
2018/2019	15	Incurred	98,250	0	98,250			
		Paid	97,951	0	87,951	15	152,396	64.50%
		Outstanding	10,299	0	10,299			
2017/2018	13	Incurred	44,426	0	44,426			
		Paid	44,426	0	44,426	8	102,907	43.20%
		Outstanding	0	0	0			
General Liability								
2019/2020	4	Incurred	11,800	6,800	5,000			
		Paid	1,800	1,800	0	3	7,959	62.80%
		Outstanding	10,000	5,000	5,000			
2018/2019	7	Incurred	6,280	3,751	2,529			
		Paid	6,280	3,751	2,529	4	11,695	21.60%
		Outstanding	0	0	0			
2017/2018	8	Incurred	2,612	2612	0			
		Paid	2,612	2,612	0	2	12,945	0.00%
		Outstanding	0	0	0			
Law Enforcement								
2019/2020	2	Incurred	1,540	1540	0			
		Paid	1,540	1,540	0	2	25,304	0.00%
		Outstanding	0	0	0			
2018/2019	3	Incurred	1,483	1,483	0			
		Paid	1,483	1,483	0	1	36,481	0.00%
		Outstanding	0	0	0			
2017/201	3	Incurred	36,544	3,250	33,294			
		Paid	25,544	3,250	22,294	3	38,369	86.80%
		Outstanding	11,000	0	11,000			

Fund Year	Reported Claims		Total Loss Net of Recoveries	Member Deductibles	Pool Net Loss	Claims with Value	Contribution	Loss Ratio
Errors and Omissions								
2019/2020		Incurred	0	0	0			
		Paid	0	0	0	0	15,850	0.00%
		Outstanding	0	0	0			
2018/2019		Incurred	0	0	0			
		Paid	0	0	0	0	21,834	0.00%
		Outstanding	0	0	0			
2017/2018	2	Incurred	8,741	1,000	7,741			
		Paid	8,741	1,000	7,741	1	25,463	30.40%
		Outstanding	0	0	0			
Auto								
2019/2020	6	Incurred	8,654	1000	7654			
		Paid	8,654	1,000	7,654	5	61,039	12.50%
		Outstanding	0	0	0			
2018/2019	8	Incurred	26,126	1,000	25,126			
		Paid	26,126	1,000	25126	8	85,592	29.40%
		Outstanding	0	0	0			
2017/2018	4	Incurred	5,140	0	5,140			
		Paid	5,140	0	5,140	2	69,832	7.50%
		Outstanding	0	0	0			
Property								
2019/2020	2	Incurred	20,000	0	11715			
		Paid	0	0	11,715	7	36,479	32.10%
		Outstanding	20,000	0	0			
2018/2019	3	Incurred	26,398	0	72,707			
		Paid	26,398	0	72707	8	42,010	173.10%
		Outstanding	0	0	0			
2017/2018	3	Incurred	0	0	11,151			
		Paid	0	0	11,151	10	59,153	18.90%
		Outstanding	0	0	0			
Fidelity & Crime								
2019/2020	0	Incurred	0	0	0			
		Paid	0	0	0	0	4,522	0.00%
		Outstanding	0	0	0			
2018/2019	0	Incurred	0	0	0			
		Paid	0	0	0	0	6,031	0.00%
		Outstanding	0	0	0			
2017/2018	0	Incurred	0	0	0			
		Paid	0	0	0	0	3,624	0.00%
		Outstanding	0	0	0			

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Risk Management					
Inputs					
City's total # of full-time equivalents	235.55	236.15	241.65	241.65	242.90
# of full time equivalents	1.0	1.0	1.0	1.0	1.0
Division Expenditures	\$0	\$161,924	\$220,487	\$172,891	\$206,852
Outputs					
# of employees attending safety meetings	525	525	545	545	625
Total # of safety meetings and programs conducted	0	0	24	24	30
Total # of work-related reportable incidents	9	9	1	2	3
Measures of Effectiveness					
Total accidents per 1000 hours worked	N/A	0.014	0.004	0.014	0.014
Total Workdays Lost per 1000 hours*	N/A	N/A	0.100	0.750	0.015
Percent of valid test results indicating no drugs*	N/A	N/A	16.00	16.00	16.00
Percent of valid test results indicating no alcohol*	N/A	N/A	8.00	9.00	10.00
Workers Comp Experience Modifier	0.30	0.30	0.30	0.30	0.35
Measures of Efficiency					
Monthly operational cost	\$0	\$13,494	\$18,374	\$14,408	\$17,238
Division expenditures per City's total full time equivalents	\$0	\$686	\$912	\$715	\$852

**n/a – Data not available.

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
HUMAN RESOURCES	\$419,680	\$510,390	\$517,020	\$517,020	\$496,547	-2.7%
INSURANCE	215,730	259,297	252,667	252,667	321,754	24.1%
INSURANCE (W/S)	168,390	193,759	193,759	193,759	238,580	23.1%
RISK MANAGEMENT	161,924	220,487	219,419	219,419	206,852	-6.2%
DEPARTMENT TOTAL	\$965,724	\$1,183,933	\$1,182,865	\$1,182,865	\$1,263,733	6.7%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$529,167	\$526,600	\$526,600	\$498,675	\$552,868	5.0%
SUPPLIES	18,768	22,660	22,660	3,932	22,660	0.0%
SERVICES	417,789	634,673	633,605	495,203	688,205	8.4%
CLASSIFICATION TOTAL	\$965,724	\$1,183,933	\$1,182,865	\$997,810	\$1,263,733	6.7%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
HUMAN RESOURCES	4.00	4.00	4.00	4.00	4.00	0.0%
RISK MANAGEMENT - (GF)	1.00	1.00	1.00	1.00	1.00	0.0%
PERSONNEL TOTAL	5.00	5.00	5.00	5.00	5.00	0.0%

0610 - Human Resources

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0610-415.4110	FULLTIME SALARIES & WAGES	\$234,177	\$234,323	\$234,323	\$216,556	\$243,833
001-0610-415.4120	PART-TIME WAGES	34,358	31,586	31,586	34,458	32,032
001-0610-415.4130	OVERTIME PAY	4,321	3,254	3,254	2,532	3,334
001-0610-415.4131	HOLIDAY HRS WORKED	322	0	0	126	0
001-0610-415.4143	LONGEVITY PAY	2,786	0	0	463	590
001-0610-415.4145	INCENTIVE-CERTIFICATE PAY	2,600	600	600	467	1,800
001-0610-415.4190	TERMINATION PAYOUTS	13,804	0	0	5,113	0
001-0610-415.4710	SOCIAL SECURITY/MEDICARE	21,579	20,313	20,313	19,550	20,982
001-0610-415.4720	TMRS RETIREMENT	48,457	44,564	44,564	42,982	46,913
001-0610-415.4810	HEALTH/DENTAL INSURANCE	20,838	16,366	16,366	15,757	20,826
001-0610-415.4820	LIFE INSURANCE	696	680	680	632	713
001-0610-415.4830	DISABILITY INSURANCE	728	987	987	937	1,085
001-0610-415.4840	WORKERS COMP INSURANCE	320	266	266	256	277
001-0610-415.4850	EAP SERVICES	174	174	174	161	174
001-0610-415.4880	UNEMPLOYMENT COMPENSATION	0	25,000	25,000	12,034	25,000
001-0610-415.4890	FLEX PLAN ADMINISTRATION	190	65	65	132	157
TOTAL PERSONNEL & BENEFITS		\$385,350	\$378,178	\$378,178	\$352,156	\$397,716
50 - SUPPLIES						
001-0610-415.5200	PERSONNEL SUPPLIES	\$173	\$450	\$450	\$0	\$450
001-0610-415.5223	STAFF DEV PROG SUPPLIES	546	3,750	3,750	0	3,750
001-0610-415.5400	OPERATING SUPPLIES	3,557	5,700	5,700	2,929	5,700
001-0610-415.5800	OPERATING EQUIPMENT<\$5000	4,512	1,800	1,800	0	1,800
TOTAL SUPPLIES		\$8,788	\$11,700	\$11,700	\$2,929	\$11,700
70 - SERVICES						
001-0610-415.7120	AUDIT SERVICES	\$0	\$2,500	\$2,500	\$0	\$2,500
001-0610-415.7140	CONSULTING SERVICES	0	2,500	2,500	0	2,500
001-0610-415.7212	MEDICAL EXAMINATIONS	9,989	18,632	18,632	14,357	20,076
001-0610-415.7220	PERSONNEL EVENTS/PROGRAMS	3,460	9,800	9,800	924	9,800
001-0610-415.7223	STAFF DEV PROG SERVICES	1,595	6,400	6,400	0	6,400
001-0610-415.7400	OPERATING SERVICES	0	0	7,080	0	7,080
001-0610-415.7401	POSTAL/COURIER SERVICES	144	370	370	37	370
001-0610-415.7491	ADVERTISING/PUBLIC NOTICE	0	350	350	0	350
001-0610-415.7496	CRIMINAL HISTORY SERVICES	1,683	8,090	7,640	1,653	8,090
001-0610-415.7497	RECRUITMENT ADVERTISING	0	500	500	0	500
001-0610-415.7510	TRAINING	871	7,480	7,480	3,031	10,475
001-0610-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	629	13,400	13,400	3,524	13,500
001-0610-415.7530	MEMBERSHIPS	913	1,540	1,540	400	1,540
001-0610-415.7612	TELEPHONE/COMMUNICATIONS	0	350	350	0	350
001-0610-415.7710	SOFTWARE LICENSE FEES	6,258	25,000	25,000	7,381	0
001-0610-415.7800	CONTRACT SERVICES	0	23,600	23,600	0	3,600
TOTAL SERVICES		\$25,542	\$120,512	\$127,142	\$31,307	\$87,131
0610 - HUMAN RESOURCES		\$419,680	\$510,390	\$517,020	\$386,392	\$496,547

0611 - Insurance

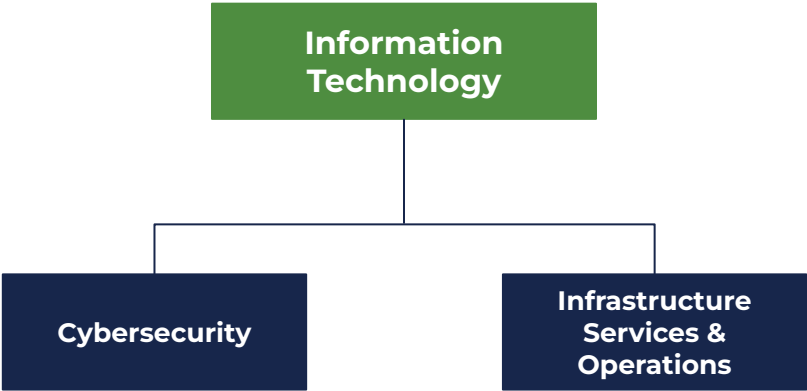
Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
70 - SERVICES						
001-0611-415.7300	PD SURVIVING SPOUSE INSURANCE	\$0	\$0	\$0	\$5,176	\$9,240
001-0611-415.7313	MOBILE EQUIPMENT	4,536	4,683	4,683	4,611	4,227
001-0611-415.7321	GENERAL LIABILITY	5,962	6,311	6,311	6,185	6,855
001-0611-415.7323	PUBLIC OFFICIAL	12,640	15,439	15,439	15,253	16,694
001-0611-415.7324	CRIME & ACCIDENT COVERAGE	5,170	5,240	5,240	5,132	5,087
001-0611-415.7331	WINDSTORM	113,296	128,000	128,000	94,595	166,400
001-0611-415.7332	REAL & PERSONAL PROPERTY	72,782	85,694	86,041	86,020	99,321
001-0611-415.7333	FLOOD	869	900	1,003	1,002	900
001-0611-415.7350	SURETY BONDS	375	1,450	1,450	0	1,450
001-0611-415.7380	PRIOR YEAR INSURANCE	0	4,500	4,500	0	4,500
001-0611-415.7400	OPERATING SERVICES	100	7,080	0	0	7,080
TOTAL SERVICES		\$215,730	\$259,297	\$252,667	\$217,974	\$321,754
0611 - INSURANCE		\$215,730	\$259,297	\$252,667	\$217,974	\$321,754

0611 - Insurance

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
70 - SERVICES						
401-0611-415.7313	MOBILE EQUIPMENT	\$3,024	\$3,122	\$3,122	\$4,097	\$4,152
401-0611-415.7321	GENERAL LIABILITY	3,895	4,208	4,208	5,497	4,570
401-0611-415.7323	PUBLIC OFFICIAL	7,985	9,926	9,926	12,970	10,763
401-0611-415.7324	CRIME & ACCIDENT COVERAGE	774	790	829	1,105	822
401-0611-415.7331	WINDSTORM	92,535	104,700	104,700	102,979	136,110
401-0611-415.7332	REAL & PERSONAL PROPERTY	59,466	70,113	70,074	92,812	81,263
401-0611-415.7333	FLOOD	711	900	900	1,093	900
TOTAL SERVICES		\$168,390	\$193,759	\$193,759	\$220,553	\$238,580
0611 - INSURANCE		\$168,390	\$193,759	\$193,759	\$220,553	\$238,580

0612 - Risk Management

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0612-415.4110	FULLTIME SALARIES & WAGES	\$96,093	\$99,914	\$99,914	\$97,211	\$103,611
001-0612-415.4143	LONGEVITY PAY	1,120	1,180	1,180	1,180	1,240
001-0612-415.4145	INCENTIVE-CERTIFICATE PAY	3,900	2,700	2,700	3,900	3,900
001-0612-415.4710	SOCIAL SECURITY/MEDICARE	6,927	7,312	7,312	7,007	7,437
001-0612-415.4720	TMRS RETIREMENT	16,748	17,147	17,147	16,981	18,118
001-0612-415.4810	HEALTH/DENTAL INSURANCE	18,102	19,160	19,160	19,267	19,796
001-0612-415.4820	LIFE INSURANCE	270	299	299	284	314
001-0612-415.4830	DISABILITY INSURANCE	382	436	436	416	457
001-0612-415.4840	WORKERS COMP INSURANCE	107	102	102	101	107
001-0612-415.4850	EAP SERVICES	57	58	58	58	58
001-0612-415.4890	FLEX PLAN ADMINISTRATION	111	114	114	114	114
TOTAL PERSONNEL & BENEFITS		\$143,817	\$148,422	\$148,422	\$146,519	\$155,152
50 - SUPPLIES						
001-0612-415.5200	PERSONNEL SUPPLIES	\$15	\$2,500	\$2,500	\$0	\$2,500
001-0612-415.5400	OPERATING SUPPLIES	7,204	3,760	3,760	212	3,760
001-0612-415.5800	OPERATING EQUIPMENT<\$5000	2,761	4,700	4,700	791	4,700
TOTAL SUPPLIES		\$9,980	\$10,960	\$10,960	\$1,003	\$10,960
70 - SERVICES						
001-0612-415.7212	MEDICAL EXAMINATIONS	\$1,172	\$5,325	\$5,325	\$674	\$6,325
001-0612-415.7220	PERSONNEL EVENTS/PROGRAMS	6,166	13,000	12,800	9,645	18,250
001-0612-415.7400	OPERATING SERVICES	\$60	\$30,000	\$28,932	\$11,909	\$0
001-0612-415.7510	TRAINING	265	3,870	3,870	2,208	6,870
001-0612-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	84	8,410	8,410	0	8,410
001-0612-415.7530	MEMBERSHIPS	380	500	700	933	885
TOTAL SERVICES		\$8,127	\$61,105	\$60,037	\$25,369	\$40,740
0612 - RISK MANAGEMENT		\$161,924	\$220,487	\$219,419	\$172,891	\$206,852



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 2021-2022

- ▶ Migration to O365 with improved security posture
- ▶ Implementation of new PD CAD/RMS program
- ▶ Updated Intranet website
- ▶ 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 2022-2023:

- ▶ Discover and define Smart City initiatives for Friendswood
- ▶ Successful deployment of updated records management solution
- ▶ Successful deployment of Cityworks PLL
- ▶ Completion of technology refresh
- ▶ Renovation for Blackhawk facility
- ▶ Renovation for PSB
- ▶ Renovation for Fire Station 2
- ▶ Replacement solution for discontinued copper phone lines
- ▶ Renovation of council chambers
- ▶ 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 plans 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 a 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

Supports the City's Strategic Goals:

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

Information Technology	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
City's total full time equivalents	235.55	236.2	241.7	241.7	242.9
# of full time equivalents	5.0	5.0	6.0	6.0	6.0
Division Expenditures	\$0	\$1,630,251	\$1,651,558	\$1,954,206	\$1,960,793
Outputs					
# of users supported	220	280	280	280	300
# of work orders closed	3500	5,369	5100	5100	5,200
# of PC's/laptops/iPads supported	400	420	420	420	450
# of servers supported	45	50	50	50	55
# of printers/scanners supported	52/50	55/50	55/50	55/52	55/55
# of applications supported	40+	60+	60+	60+	60+
# of networks supported	40 net/ subnet	45 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	50%	55%	55%	50%	50%
% of project hours	50%	45%	45%	50%	50%
Average time to close work orders (hours)	41 hours	90 hours	90 hours	100 hours	110 hours
Measures of Efficiency					
Average # of work order request closed per month	292	447	425	425	433
Division expenditures per full time employee	\$0	\$447	\$6,835	\$8,087	\$8,072
Division expenditures per capita	\$0.00	\$38.89	\$38.86	\$46.32	\$46.01
Monthly Operational Cost	\$0	\$135,854	\$137,630	\$162,851	\$163,399

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
INFORMATION TECHNOLOGY	\$1,630,251	\$1,651,558	\$2,124,481	\$1,954,206	\$1,960,793	18.7%
DEPARTMENT TOTAL	\$1,630,251	\$1,651,558	\$2,124,481	\$1,954,206	\$1,960,793	18.7%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$610,521	\$755,143	\$755,143	\$695,381	\$784,569	3.9%
SUPPLIES	25,773	82,290	83,700	38,046	80,290	-2.4%
MAINTENANCE	34,524	65,630	65,630	27,196	65,630	0.0%
SERVICES	576,497	729,495	935,245	985,008	1,011,304	38.6%
CAPITAL OUTLAY	382,936	19,000	284,763	208,575	19,000	0.0%
CLASSIFICATION TOTAL	\$1,630,251	\$1,651,558	\$2,124,481	\$1,954,206	\$1,960,793	18.7%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
INFORMATION TECHNOLOGY	5.00	6.00	6.00	6.00	6.00	0.0%
PERSONNEL TOTAL	5.00	6.00	6.00	6.00	6.00	0.0%

0716 - Information Technology

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0716-419.4110	FULLTIME SALARIES & WAGES	\$411,369	\$494,855	\$494,855	\$468,097	\$544,687
001-0716-419.4130	OVERTIME PAY	10,988	9,277	9,277	10,113	9,532
001-0716-419.4131	HOLIDAY HRS WORKED	1,990	0	0	0	0
001-0716-419.4143	LONGEVITY PAY	2,815	2,900	2,900	3,235	3,195
001-0716-419.4145	INCENTIVE-CERTIFICATE PAY	6,775	14,100	14,100	7,367	4,200
001-0716-419.4149	CELL PHONE ALLOWANCE	4,840	6,000	6,000	5,653	4,800
001-0716-419.4190	TERMINATION PAYOUTS	0	0	0	5,207	0
001-0716-419.4710	SOCIAL SECURITY/MEDICARE	31,835	37,646	37,646	36,444	41,298
001-0716-419.4720	TMRS RETIREMENT	72,713	87,413	87,413	82,773	94,365
001-0716-419.4810	HEALTH/DENTAL INSURANCE	62,998	97,707	97,707	71,691	76,957
001-0716-419.4820	LIFE INSURANCE	1,146	1,480	1,480	1,367	1,607
001-0716-419.4830	DISABILITY INSURANCE	1,377	1,730	1,730	1,649	1,955
001-0716-419.4840	WORKERS COMP INSURANCE	1,231	1,389	1,389	1,324	1,495
001-0716-419.4850	EAP SERVICES	281	362	362	336	348
001-0716-419.4890	FLEX PLAN ADMINISTRATION	163	284	284	125	130
TOTAL PERSONNEL & BENEFITS		\$610,521	\$755,143	\$755,143	\$695,381	\$784,569
50 - SUPPLIES						
001-0716-419.5200	PERSONNEL SUPPLIES	\$0	\$740	\$740	\$0	\$240
001-0716-419.5400	OPERATING SUPPLIES	605	7,350	7,350	1,089	7,350
001-0716-419.5800	OPERATING EQUIPMENT<\$5000	21,579	49,200	50,610	32,471	37,700
001-0716-419.5820	SECURITY CAMERA EQUIPMENT	3,589	25,000	25,000	4,486	35,000
TOTAL SUPPLIES		\$25,773	\$82,290	\$83,700	\$38,046	\$80,290
60 - MAINTENANCE						
001-0716-419.6700	COMPUTER EQUIP MAINT	\$34,524	\$65,630	\$65,630	\$27,196	\$65,630
TOTAL MAINTENANCE		\$34,524	\$65,630	\$65,630	\$27,196	\$65,630
70 - SERVICES						
001-0716-419.7400	OPERATING SERVICES	\$34,285	\$15,500	\$15,500	\$9,648	\$20,000
001-0716-419.7510	TRAINING	\$12,670	\$22,680	\$22,680	\$17,602	\$23,880
001-0716-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,150	7,950	7,950	3,334	9,600
001-0716-419.7530	MEMBERSHIPS	175	180	180	233	180
001-0716-419.7710	SOFTWARE LICENSE FEES	17,083	26,100	26,100	5,133	26,600
001-0716-419.7720	SOFTWARE SUPPORT SERVICES	368,924	548,475	754,225	835,344	813,434
001-0716-419.7723	SOFTWARE SUBSCRIPTION SRV	32,614	0	0	0	0
001-0716-419.7730	INTERNET/WIRELESS SERVICE	71,533	81,610	83,456	89,752	90,610
001-0716-419.7800	CONTRACT SERVICES	38,063	27,000	25,154	23,962	27,000
TOTAL SERVICES		\$576,497	\$729,495	\$935,245	\$985,008	\$1,011,304
80 - CAPITAL OUTLAY						
001-0716-419.8800	CAPITAL EQUIPMENT	\$382,936	\$19,000	\$284,763	\$208,575	\$19,000
TOTAL CAPITAL OUTLAY		\$382,936	\$19,000	\$284,763	\$208,575	\$19,000
0716 - INFORMATION TECHNOLOGY		\$1,630,251	\$1,651,558	\$2,124,481	\$1,954,206	\$1,960,793



**In FY 2022-2023 the City Attorney became an independent department.*

Mission Statement

The mission of the City Attorney's Office is to provide quality legal services while zealously representing the City, its officers, and employees and striving to achieve that which is in the best interest of the City and its citizens.

Highlights of the Budget

Departmental Goals and Performance Measures

To provide dependable legal advice relating to the operations of the City in the following key areas:

- litigation and litigation support,
- contract drafting, negotiations, and interpretations,
- ordinance/resolution review/preparation,
- employment issues,
- public utility and other regulatory matters,
- acquisition and sale of property,
- election affairs,
- liability risk identification, and

legal compliance issues.

Supports the City's Strategic Goals:

1-Communication, 2-Economic Development, 3-Preservation, 4-Partnerships, 5-Public Safety, and 6-Organizational Development

City Attorney	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	2.1	0.0	0.0	0.0	2.2
Department Expenditures	\$235,788	\$0	\$0	\$0	\$392,019
Outputs					
# of letter/briefs sent to Attorney General	33	45	39	50	50
# of Contracts Prepared/Reviewed	41	80	55	85	85
# of Ordinances Prepared/Reviewed	48	45	50	50	50
# of Resolutions Prepared/Reviewed	31	26	30	45	45
Measures of Efficiency					
Monthly Operational Cost	\$19,649	\$0	\$0	\$0	\$32,668
Department Expenditures per capita	\$5.72	\$0	\$0	\$0	\$9.20

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
CITY ATTORNEY	\$0	\$0	\$0	\$0	\$392,019	0.0%
0	0	0	0	0	0	0.0%
DEPARTMENT TOTAL	\$0	\$0	\$0	\$0	\$392,019	0.0%

Expenditure by Classification

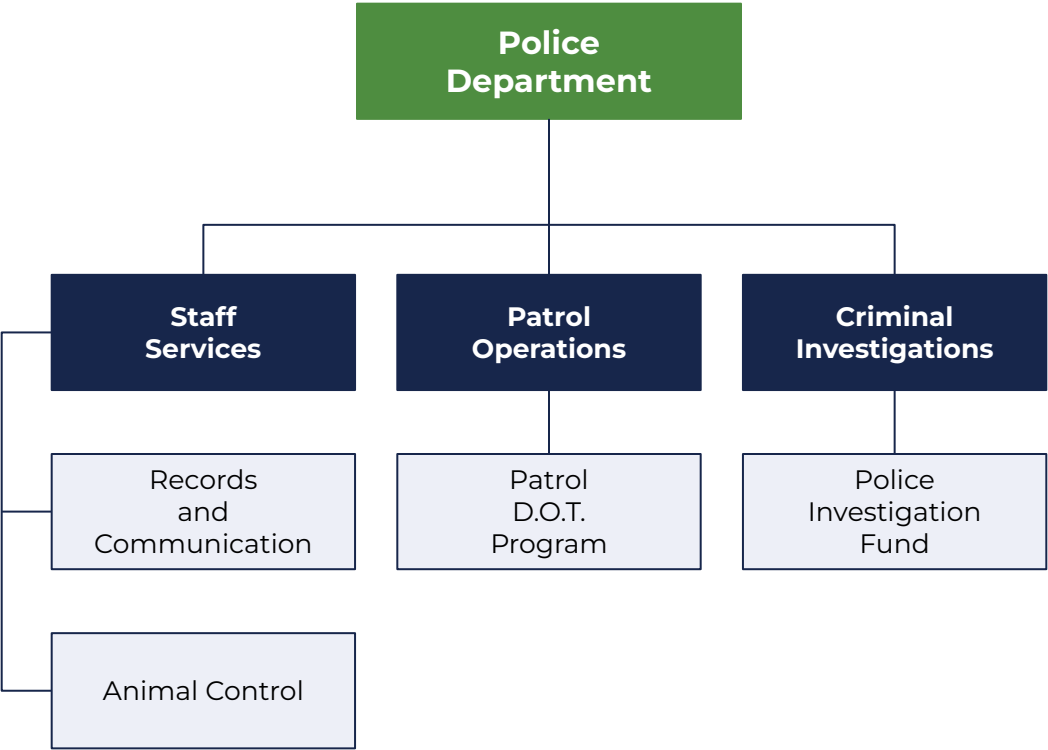
Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$0	\$0	\$0	\$0	\$339,111	0.0%
SUPPLIES	0	0	0	0	1,160	0.0%
SERVICES	0	0	0	0	51,748	0.0%
CLASSIFICATION TOTAL	\$0	\$0	\$0	\$0	\$392,019	0.0%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
CITY ATTORNEY	0	0	0	2.15	2.15	0.0%
	0	0	0	0	0	0.0%
PERSONNEL TOTAL	0	0	0	2.15	2.15	0.0%

0801 - City Attorney

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0801-411.4110	FULLTIME SALARIES & WAGES	\$0	\$0	\$0	\$0	\$234,472
001-0801-411.4130	OVERTIME PAY	0	0	0	0	2,116
001-0801-411.4143	LONGEVITY PAY	0	0	0	0	680
001-0801-411.4145	INCENTIVE-CERTIFICATE PAY	0	0	0	0	1,800
001-0801-411.4220	PART-TIME WAGES W/O BENEFITS	0	0	0	0	26,534
001-0801-411.4710	SOCIAL SECURITY/MEDICARE	0	0	0	0	18,892
001-0801-411.4720	TMRS RETIREMENT	0	0	0	0	39,829
001-0801-411.4810	HEALTH/DENTAL INSURANCE	0	0	0	0	12,581
001-0801-411.4820	LIFE INSURANCE	0	0	0	0	685
001-0801-411.4830	DISABILITY INSURANCE	0	0	0	0	995
001-0801-411.4840	WORKERS COMP INSURANCE	0	0	0	0	276
001-0801-411.4850	EAP SERVICES	0	0	0	0	116
001-0801-411.4890	FLEX PLAN ADMINISTRATION	0	0	0	0	135
TOTAL PERSONNEL & BENEFITS		\$0	\$0	\$0	\$0	\$339,111
50 - SUPPLIES						
001-0801-411.5400	OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$1,160
TOTAL SUPPLIES		\$0	\$0	\$0	\$0	\$1,160
70 - SERVICES						
001-0801-411.7110	LEGAL SERVICES	\$0	\$0	\$0	\$0	\$30,000
001-0801-411.7400	OPERATING SERVICES	0	0	0	0	700
001-0801-411.7401	POSTAL/COURIER SERVICES	0	0	0	0	2,800
001-0801-411.7510	TRAINING	0	0	0	0	3,647
001-0801-411.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	0	0	0	3,071
001-0801-411.7530	MEMBERSHIPS	0	0	0	0	1,340
001-0801-411.7540	PUBLICATIONS	0	0	0	0	9,710
001-0801-411.7612	TELEPHONE/COMMUNICATIONS	0	0	0	0	480
TOTAL SERVICES		\$0	\$0	\$0	\$0	\$51,748
0801 - CITY ATTORNEY		\$0	\$0	\$0	\$0	\$392,019



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 2022 Accomplishments

Friendswood continues to be one of the safest cities in Texas with a crime rate of 6.51 crimes per 1,000 residents as reported in 2021. The City of Friendswood continues to enjoy and has been ranked again by several entities as one of the Safest Cities in Texas and the United States. Not only is this a testament to the dedication and hard work of the police department, but the citizens of Friendswood as well. This is a shared success. The department continues to provide a consistent level of fair and unbiased public service regardless of the obstacles faced.

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 the 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.

In March 2020, the COVID-19 pandemic completely changed the way the department operated as a law enforcement agency and how police services were delivered to the City of Friendswood. As essential workers charged with the responsibility of ensuring the safety of residents, the department had no choice but to continue to provide policing services. The department evaluated all aspects of operations to ensure that officers / employees were provided with equipment and other essentials to keep them safe while at work.

The Friendswood Police Department budget is driven by approximately 86% personnel costs and 14% non-salary expenses. Cuts to our budget mean the potential loss of personnel and the reduction / elimination of proven programs dealing with quality-of-life issues and the ability to maintain proactive police services.

During FY2022, the Department had three large-scale projects: Automatic License Plate Readers, Public Safety Building expansion and renovation, and new public safety software. The addition of 20 automatic license plate readers upgraded and added to the department's crime fighting tools. The groundwork for the expansion and renovation of the Public Safety Building began in April 2022 and the servers and backbone work for the new public safety software began in February 2022 with a go-live date expected in the September 2022 timeframe.

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 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 departments 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 the department in size and service. Coordinate, manage, and research all existing and new grants available for the department. Prepare and submit grant pre approval requests to City Council prior to applying for grants.
- ▶ Recruitment and Training – Program seeks qualified police officers 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 the 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 2023 budget for the police department addresses requirements to maintain current operations. The current full authorized sworn strength is 65 peace officers. The current staffing at Animal Control includes two full time Animal Control officers, one full time Animal Control shelter manager/volunteer coordinator and an Animal Control Supervisor.

The Crime Victim Liaison position has been partially funded by a federal Victims of Crime Act grant managed by the Governor's office for the past 20+ years. The last application for continued funding was filed in early 2022 and we will hear a funding decision in September 2022.

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 six marked patrol vehicles and one staff vehicle. 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.

2022-2023 Departmental Goals and Performance

Measures Major Departmental Goals:

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

Supports the City's Strategic Goals:

1-Communication, 5-Public Safety, and 6-Organizational Development

Police Department	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
Total # of full time sworn peace officer positions *	66	65	65	65	66
Total # of full time equivalents in Police Dept	90.38	90.38	90.38	90.38	90.40
Department Expenditures	\$11,087,237	\$11,438,037	\$12,804,812	\$12,747,695	\$13,281,339
Outputs					
Total # of Arrests	992	1107	1,200	900	1,000
# of Police Calls for Service	18,068	16,842	17,000	16,500	17,000
# of Domestic Animals Impounded	358	443	450	400	450
Measures of Effectiveness					
Crime Rate	7.08	6.51	10.0	7.5	10.0
Offense Clearance Rate	46	15.55	20	15.00	20
# of Traffic Accidents	395	542	450	400	450
# of Animal Adoptions	169	211	200	200	200
Measures of Efficiency					
Average Response Time	7:34	7:45	7:45	8:00	8:00
#minutes from request to arrival – Priority 1	4:15	4:11	5:00	5:00	5:00
Monthly Operating Costs	\$923,936	\$953,170	\$1,067,068	\$1,062,308	\$1,106,778
Department Expenditures per Capita	\$269.00	\$272.88	\$301.33	\$302.17	\$311.67

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
POLICE/ADMINISTRATION	\$919,847	\$1,068,964	\$1,879,974	\$1,820,505	\$1,157,605	8.3%
POLICE/COMMUNICATIONS	1,189,307	1,264,192	1,271,480	1,224,824	1,357,106	7.3%
PATROL	6,815,689	7,680,961	7,598,843	6,883,738	7,782,841	1.3%
PATROL-DOT PROGRAM	134,604	120,551	128,051	140,086	130,628	8.4%
CRIMINAL INVESTIGATIONS	1,952,747	2,211,129	2,247,750	2,233,374	2,375,341	7.4%
ANIMAL CONTROL	425,843	459,015	459,015	445,168	477,818	4.1%
DEPARTMENT TOTAL	\$11,438,037	\$12,804,812	\$13,585,113	\$12,747,695	\$13,281,339	3.7%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$10,110,736	\$11,038,079	\$10,940,609	\$10,377,198	\$11,311,660	2.5%
SUPPLIES	333,945	433,420	466,887	406,986	485,645	12.0%
MAINTENANCE	200,876	369,900	430,581	291,366	409,757	10.8%
SERVICES	792,480	886,113	1,405,280	1,327,072	1,074,277	21.2%
CAPITAL OUTLAY	0	77,300	341,756	345,073	0	-100.0%
CLASSIFICATION TOTAL	\$11,438,037	\$12,804,812	\$13,585,113	\$12,747,695	\$13,281,339	3.7%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION	5.00	5.00	5.00	5.00	5.00	0.0%
COMMUNICATIONS	13.60	13.60	13.60	13.60	14.60	7.4%
PATROL	54.78	51.78	51.78	51.78	50.80	-1.9%
DOT PATROL	1.00	1.00	1.00	1.00	1.00	0.0%
CRIMINAL INVESTIGATIONS	12.00	15.00	15.00	15.00	15.00	0.0%
ANIMAL CONTROL	4.00	4.00	4.00	4.00	4.00	0.0%
PERSONNEL TOTAL	90.38	90.38	90.38	90.38	90.40	0.0%

2101 - Police/Administration

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2101-421.4110	FULLTIME SALARIES & WAGES	\$575,857	\$638,959	\$638,959	\$633,710	\$662,532
001-2101-421.4130	OVERTIME PAY	7,890	16,271	16,271	14,125	16,713
001-2101-421.4131	HOLIDAY HRS WORKED	0	4,339	4,339	142	4,467
001-2101-421.4143	LONGEVITY PAY	5,748	5,715	5,715	7,265	7,565
001-2101-421.4145	INCENTIVE-CERTIFICATE PAY	17,700	19,200	19,200	20,100	21,530
001-2101-421.4149	CELL PHONE ALLOWANCE	595	420	420	849	840
001-2101-421.4150	CLOTHING ALLOWANCE	0	0	0	0	800
001-2101-421.4190	TERMINATION PAYOUTS	1,264	0	0	0	0
001-2101-421.4710	SOCIAL SECURITY/MEDICARE	42,963	48,458	48,458	47,346	50,305
001-2101-421.4720	TMRS RETIREMENT	101,001	113,145	113,145	112,233	119,027
001-2101-421.4810	HEALTH/DENTAL INSURANCE	44,983	57,459	57,459	57,605	59,392
001-2101-421.4820	LIFE INSURANCE	1,606	1,916	1,916	1,831	2,000
001-2101-421.4830	DISABILITY INSURANCE	1,744	2,038	2,038	1,923	2,128
001-2101-421.4840	WORKERS COMP INSURANCE	6,783	7,306	7,306	7,254	10,322
001-2101-421.4850	EAP SERVICES	256	290	290	290	290
001-2101-421.4890	FLEX PLAN ADMINISTRATION	186	200	200	200	200
TOTAL PERSONNEL & BENEFITS		\$808,576	\$915,716	\$915,716	\$904,873	\$958,111
50 - SUPPLIES						
001-2101-421.5200	PERSONNEL SUPPLIES	\$632	\$2,750	\$2,750	\$0	\$2,750
001-2101-421.5301	FUEL	\$5,754	\$6,500	\$6,500	\$8,683	\$8,510
001-2101-421.5400	OPERATING SUPPLIES	10,332	17,000	17,288	8,684	17,000
001-2101-421.5800	OPERATING EQUIPMENT<\$5000	2,134	2,500	2,500	307	2,500
TOTAL SUPPLIES		\$18,852	\$28,750	\$29,038	\$17,674	\$30,760
60 - MAINTENANCE						
001-2101-421.6300	VEHICLE MAINTENANCE	\$4,532	\$15,500	\$14,500	\$9,519	\$15,500
001-2101-421.6600	FACILITY MAINTENANCE	2,138	7,000	29,354	29,353	7,800
001-2101-421.6620	CONTINGENCY	0	20,000	18,250	0	54,207
TOTAL MAINTENANCE		\$6,670	\$42,500	\$62,104	\$38,872	\$77,507
70 - SERVICES						
001-2101-421.7140	CONSULTING SERVICES	\$5,672	\$10,500	\$19,115	\$11,877	\$16,250
001-2101-421.7311	VEHICLE INSURANCE	3,387	4,753	4,753	4,752	1,837
001-2101-421.7322	LAW ENFORCEMENT	2,390	2,005	2,005	2,619	2,000
001-2101-421.7350	SURETY BONDS	71	0	0	0	0
001-2101-421.7400	OPERATING SERVICES	1,300	2,750	2,750	2,135	2,750
001-2101-421.7401	POSTAL/COURIER SERVICES	625	1,100	1,100	412	1,100
001-2101-421.7497	RECRUITMENT ADVERTISING	0	1,000	1,000	0	1,000
001-2101-421.7510	TRAINING	858	1,550	1,550	327	1,550
001-2101-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	397	1,430	1,430	149	1,430
001-2101-421.7540	PUBLICATIONS	170	200	200	101	200
001-2101-421.7612	TELEPHONE/COMMUNICATIONS	42,769	46,520	46,520	45,666	47,520
001-2101-421.7800	CONTRACT SERVICES	0	0	450,697	450,697	0
001-2101-421.7830	RENTAL	0	3,000	3,000	1,357	3,000
001-2101-421.7831	VEHICLE LEASE-INTERNAL	28,110	7,190	7,190	7,188	12,590
TOTAL SERVICES		\$85,749	\$81,998	\$541,310	\$527,280	\$91,227
80 - CAPITAL OUTLAY						
001-2101-421.8800	CAPITAL EQUIPMENT	\$0	\$0	\$331,806	\$331,806	\$0
TOTAL CAPITAL OUTLAY		\$0	\$0	\$331,806	\$331,806	\$0
2101 - POLICE/ADMINISTRATION		\$919,847	\$1,068,964	\$1,879,974	\$1,820,505	\$1,157,605

2110 - Police/Communications

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2110-421.4110	FULLTIME SALARIES & WAGES	\$656,389	\$690,123	\$690,123	\$647,713	\$727,894
001-2110-421.4130	OVERTIME PAY	110,075	84,734	84,734	125,054	87,070
001-2110-421.4131	HOLIDAY HRS WORKED	19,681	27,120	27,120	26,467	27,869
001-2110-421.4143	LONGEVITY PAY	9,802	8,080	8,080	6,584	6,985
001-2110-421.4145	INCENTIVE-CERTIFICATE PAY	37,829	52,080	52,080	28,969	36,110
001-2110-421.4149	CELL PHONE ALLOWANCE	840	840	840	849	840
001-2110-421.4190	TERMINATION PAYOUTS	8,203	0	0	1,707	0
001-2110-421.4220	PART-TIME WAGES W/O BENEFITS	16,954	29,570	29,570	32,848	46,493
001-2110-421.4710	SOCIAL SECURITY/MEDICARE	63,413	66,650	66,650	64,204	68,533
001-2110-421.4720	TMRS RETIREMENT	139,626	133,805	133,805	138,834	147,416
001-2110-421.4810	HEALTH/DENTAL INSURANCE	83,465	95,214	95,214	99,529	133,436
001-2110-421.4820	LIFE INSURANCE	1,820	2,002	2,002	1,881	2,199
001-2110-421.4830	DISABILITY INSURANCE	2,591	2,932	2,932	2,755	3,234
001-2110-421.4840	WORKERS COMP INSURANCE	951	2,009	2,009	1,019	913
001-2110-421.4850	EAP SERVICES	679	698	698	697	813
001-2110-421.4890	FLEX PLAN ADMINISTRATION	860	905	905	915	1,011
TOTAL PERSONNEL & BENEFITS		\$1,153,178	\$1,196,762	\$1,196,762	\$1,180,025	\$1,290,816
50 - SUPPLIES						
001-2110-421.5200	PERSONNEL SUPPLIES	\$1,041	\$4,000	\$4,000	\$959	\$4,700
001-2110-421.5400	OPERATING SUPPLIES	\$2,384	\$2,700	\$2,988	\$2,615	\$2,700
001-2110-421.5800	OPERATING EQUIPMENT<\$5000	2,535	3,000	3,000	0	3,000
TOTAL SUPPLIES		\$5,960	\$9,700	\$9,988	\$3,574	\$10,400
60 - MAINTENANCE						
001-2110-421.6800	EQUIPMENT MAINTENANCE	\$17,593	\$36,250	\$43,250	\$30,036	\$33,700
TOTAL MAINTENANCE		\$17,593	\$36,250	\$43,250	\$30,036	\$33,700
70 - SERVICES						
001-2110-421.7212	MEDICAL EXAMINATIONS	\$250	\$600	\$1,750	\$2,000	\$750
001-2110-421.7350	SURETY BONDS	355	400	400	473	400
001-2110-421.7400	OPERATING SERVICES	6,107	7,520	7,020	5,340	7,645
001-2110-421.7401	POSTAL/COURIER SERVICES	0	500	500	0	500
001-2110-421.7510	TRAINING	3,370	7,070	7,070	987	7,675
001-2110-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	353	2,100	1,450	0	2,100
001-2110-421.7530	MEMBERSHIPS	551	1,220	1,220	635	1,220
001-2110-421.7611	ELECTRICITY	1,590	2,070	2,070	1,754	1,900
TOTAL SERVICES		\$12,576	\$21,480	\$21,480	\$11,189	\$22,190
2110 - POLICE/COMMUNICATIONS		\$1,189,307	\$1,264,192	\$1,271,480	\$1,224,824	\$1,357,106

2120 - Patrol

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2120-421.4110	FULLTIME SALARIES & WAGES	\$3,430,685	\$3,642,526	\$3,629,171	\$3,389,311	\$3,806,312
001-2120-421.4120	PART-TIME WAGES	0	81,629	24,014	0	0
001-2120-421.4130	OVERTIME PAY	457,095	504,428	504,428	400,200	518,292
001-2120-421.4131	HOLIDAY HRS WORKED	135,192	124,751	124,751	147,818	128,189
001-2120-421.4132	FACILITY SECURITY OVERTIME PAY	23,767	35,000	35,000	26,660	35,969
001-2120-421.4143	LONGEVITY PAY	23,379	25,135	25,135	21,940	26,635
001-2120-421.4145	INCENTIVE-CERTIFICATE PAY	162,677	224,380	224,380	172,795	181,180
001-2120-421.4149	CELL PHONE ALLOWANCE	3,511	2,520	2,520	2,973	2,520
001-2120-421.4190	TERMINATION PAYOUTS	9,003	0	0	24,838	0
001-2120-421.4220	PART-TIME WAGES W/O BENEFITS	73,593	59,524	59,524	84,576	61,124
001-2120-421.4710	SOCIAL SECURITY/MEDICARE	317,120	342,357	342,357	312,351	324,945
001-2120-421.4720	TMRS RETIREMENT	703,112	766,556	766,556	693,789	782,516
001-2120-421.4810	HEALTH/DENTAL INSURANCE	492,591	644,660	644,660	521,857	559,275
001-2120-421.4820	LIFE INSURANCE	9,406	11,190	11,190	9,662	11,483
001-2120-421.4830	DISABILITY INSURANCE	13,000	15,986	15,986	13,858	16,479
001-2120-421.4840	WORKERS COMP INSURANCE	46,834	49,390	49,390	44,658	66,979
001-2120-421.4850	EAP SERVICES	2,573	2,789	2,789	2,597	2,846
001-2120-421.4890	FLEX PLAN ADMINISTRATION	1,301	1,406	1,406	1,500	1,767
TOTAL PERSONNEL & BENEFITS		\$5,904,839	\$6,534,227	\$6,463,257	\$5,871,383	\$6,526,511
50 - SUPPLIES						
001-2120-421.5200	PERSONNEL SUPPLIES	\$51,515	\$74,300	\$91,361	\$49,435	\$78,125
001-2120-421.5301	FUEL	\$121,625	\$149,520	\$149,520	\$170,925	\$175,830
001-2120-421.5400	OPERATING SUPPLIES	44,818	40,870	40,870	38,355	40,870
001-2120-421.5800	OPERATING EQUIPMENT<\$5000	23,574	40,350	48,180	39,020	48,350
TOTAL SUPPLIES		\$241,532	\$305,040	\$329,931	\$297,735	\$343,175
60 - MAINTENANCE						
001-2120-421.6300	VEHICLE MAINTENANCE	\$134,117	\$158,100	\$182,056	\$142,596	\$161,300
001-2120-421.6400	OPERATING MAINTENANCE	0	3,000	3,000	563	3,000
001-2120-421.6800	EQUIPMENT MAINTENANCE	23,504	64,000	64,000	38,325	67,100
TOTAL MAINTENANCE		\$157,621	\$225,100	\$249,056	\$181,484	\$231,400
70 - SERVICES						
001-2120-421.7212	MEDICAL EXAMINATIONS	\$1,950	\$2,000	\$2,000	\$2,000	\$2,000
001-2120-421.7311	VEHICLE INSURANCE	31,351	32,412	32,412	31,416	35,733
001-2120-421.7322	LAW ENFORCEMENT	22,944	24,052	24,052	31,425	24,000
001-2120-421.7340	ANIMAL MORTALITY INS	1,411	2,880	2,880	1,882	1,412
001-2120-421.7400	OPERATING SERVICES	6,110	23,090	23,090	7,329	23,140
001-2120-421.7401	POSTAL/COURIER SERVICES	638	1,000	1,000	320	1,000
001-2120-421.7497	RECRUITMENT ADVERTISING	0	600	600	65	600
001-2120-421.7498	JUDGMENTS & DAMAGE CLAIMS	1,502	4,900	4,900	4,000	4,900
001-2120-421.7510	TRAINING	21,354	29,330	36,685	25,813	31,100
001-2120-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	4,270	8,050	8,050	6,628	8,050
001-2120-421.7530	MEMBERSHIPS	850	1,580	1,580	420	1,580
001-2120-421.7612	TELEPHONE/COMMUNICATIONS	0	800	800	0	0
001-2120-421.7710	SOFTWARE LICENSE FEES	1,197	500	500	475	500

2120 - Patrol (continued)

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
001-2120-421.7831	VEHICLE LEASE-INTERNAL	418,120	408,100	408,100	408,096	547,740
TOTAL SERVICES		\$511,697	\$539,294	\$546,649	\$519,869	\$681,755
80 - CAPITAL OUTLAY						
001-2120-421.8300	VEHICLES	\$0	\$77,300	\$0	\$0	\$0
001-2120-421.8800	CAPITAL EQUIPMENT	0	0	9,950	13,267	0
TOTAL CAPITAL OUTLAY		\$0	\$77,300	\$9,950	\$13,267	\$0
2120 - PATROL		\$6,815,689	\$7,680,961	\$7,598,843	\$6,883,738	\$7,782,841

2125 - Patrol-Dot Program

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2125-421.4110	FULLTIME SALARIES & WAGES	\$69,431	\$68,903	\$68,903	\$69,345	\$70,912
001-2125-421.4130	OVERTIME PAY	9,936	1,628	1,628	8,430	1,667
001-2125-421.4131	HOLIDAY HRS WORKED	1,707	0	0	2,617	0
001-2125-421.4143	LONGEVITY PAY	85	145	145	145	205
001-2125-421.4145	INCENTIVE-CERTIFICATE PAY	2,100	3,530	3,530	3,433	5,030
001-2125-421.4710	SOCIAL SECURITY/MEDICARE	5,953	5,359	5,359	6,140	5,579
001-2125-421.4720	TMRS RETIREMENT	13,795	12,259	12,259	13,887	12,964
001-2125-421.4810	HEALTH/DENTAL INSURANCE	12,156	9,713	9,713	9,797	10,957
001-2125-421.4820	LIFE INSURANCE	189	209	209	198	220
001-2125-421.4830	DISABILITY INSURANCE	267	305	305	289	320
001-2125-421.4840	WORKERS COMP INSURANCE	926	791	791	895	1,124
001-2125-421.4850	EAP SERVICES	56	58	58	58	58
001-2125-421.4890	FLEX PLAN ADMINISTRATION	21	22	22	21	22
TOTAL PERSONNEL & BENEFITS		\$116,622	\$102,922	\$102,922	\$115,255	\$109,058
50 - SUPPLIES						
001-2125-421.5200	PERSONNEL SUPPLIES	\$0	\$500	\$500	\$0	\$500
001-2125-421.5301	FUEL	3,046	2,480	2,480	5,112	5,060
001-2125-421.5400	OPERATING SUPPLIES	398	750	750	264	750
001-2125-421.5800	OPERATING EQUIPMENT<\$5000	\$0	\$750	\$750	\$31	\$750
TOTAL SUPPLIES		\$3,444	\$4,480	\$4,480	\$5,407	\$7,060
60 - MAINTENANCE						
001-2125-421.6300	VEHICLE MAINTENANCE	\$453	\$1,250	\$8,750	\$10,293	\$1,250
TOTAL MAINTENANCE		\$453	\$1,250	\$8,750	\$10,293	\$1,250
70 - SERVICES						
001-2125-421.7311	VEHICLE INSURANCE	\$739	\$919	\$919	\$924	\$0
001-2125-421.7400	OPERATING SERVICES	165	800	800	220	800
001-2125-421.7510	TRAINING	0	250	250	0	250
001-2125-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,291	3,090	3,090	947	3,090
001-2125-421.7530	MEMBERSHIPS	600	600	600	800	600
001-2125-421.7831	VEHICLE LEASE-INTERNAL	10,290	6,240	6,240	6,240	8,520
TOTAL SERVICES		\$14,085	\$11,899	\$11,899	\$9,131	\$13,260
2125 - PATROL-DOT PROGRAM		\$134,604	\$120,551	\$128,051	\$140,086	\$130,628

2130 - Criminal Investigations

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2130-421.4110	FULLTIME SALARIES & WAGES	\$1,176,532	\$1,212,540	\$1,186,040	\$1,217,973	\$1,288,774
001-2130-421.4130	OVERTIME PAY	53,990	119,327	119,327	126,489	122,611
001-2130-421.4131	HOLIDAY HRS WORKED	682	5,424	5,424	1,846	5,578
001-2130-421.4143	LONGEVITY PAY	11,790	13,515	13,515	13,600	12,440
001-2130-421.4145	INCENTIVE-CERTIFICATE PAY	51,375	59,260	59,260	49,087	59,260
001-2130-421.4149	CELL PHONE ALLOWANCE	4,157	4,080	4,080	5,059	5,280
001-2130-421.4150	CLOTHING ALLOWANCE	7,960	8,000	8,000	7,733	9,600
001-2130-421.4190	TERMINATION PAYOUTS	0	0	0	11,834	0
001-2130-421.4710	SOCIAL SECURITY/MEDICARE	94,597	104,215	104,215	105,344	109,480
001-2130-421.4720	TMRS RETIREMENT	216,617	234,933	234,933	237,852	250,490
001-2130-421.4810	HEALTH/DENTAL INSURANCE	145,586	156,359	156,359	144,044	172,005
001-2130-421.4820	LIFE INSURANCE	3,196	3,700	3,700	3,388	3,682
001-2130-421.4830	DISABILITY INSURANCE	4,585	5,449	5,449	5,005	5,422
001-2130-421.4840	WORKERS COMP INSURANCE	12,746	13,660	13,660	13,184	18,574
001-2130-421.4850	EAP SERVICES	784	811	811	820	813
001-2130-421.4890	FLEX PLAN ADMINISTRATION	593	578	578	643	579
TOTAL PERSONNEL & BENEFITS		\$1,785,190	\$1,941,851	\$1,915,351	\$1,943,901	\$2,064,588
50 - SUPPLIES						
001-2130-421.5200	PERSONNEL SUPPLIES	\$1,884	\$4,500	\$5,826	\$1,833	\$4,500
001-2130-421.5301	FUEL	\$22,839	\$30,000	\$30,000	\$34,356	\$37,550
001-2130-421.5400	OPERATING SUPPLIES	11,692	10,700	13,200	17,094	10,700
001-2130-421.5800	OPERATING EQUIPMENT<\$5000	4,483	7,750	11,924	6,405	7,750
TOTAL SUPPLIES		\$40,898	\$52,950	\$60,950	\$59,688	\$60,500
60 - MAINTENANCE						
001-2130-421.6300	VEHICLE MAINTENANCE	\$14,953	\$50,800	\$53,421	\$26,746	\$51,400
001-2130-421.6800	EQUIPMENT MAINTENANCE	0	2,000	2,000	0	2,500
TOTAL MAINTENANCE		\$14,953	\$52,800	\$55,421	\$26,746	\$53,900
70 - SERVICES						
001-2130-421.7311	VEHICLE INSURANCE	\$11,327	\$14,435	\$14,435	\$14,436	\$12,421
001-2130-421.7322	LAW ENFORCEMENT	6,214	6,013	6,013	7,858	6,000
001-2130-421.7400	OPERATING SERVICES	24,139	26,600	81,600	81,600	77,450
001-2130-421.7401	POSTAL/COURIER SERVICES	433	500	500	427	500
001-2130-421.7498	JUDGMENTS & DAMAGE CLAIMS	500	0	0	0	0
001-2130-421.7510	TRAINING	9,199	8,360	8,360	3,027	8,845
001-2130-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	860	7,070	4,570	1,049	7,067
001-2130-421.7530	MEMBERSHIPS	1,765	1,810	1,810	1,987	1,810
001-2130-421.7612	TELEPHONE/COMMUNICATIONS	2,557	10,500	10,500	5,019	10,500
001-2130-421.7710	SOFTWARE LICENSE FEES	1,832	3,000	3,000	2,400	3,000
001-2130-421.7831	VEHICLE LEASE-INTERNAL	52,880	85,240	85,240	85,236	68,760
TOTAL SERVICES		\$111,706	\$163,528	\$216,028	\$203,039	\$196,353
2130 - CRIMINAL INVESTIGATIONS		\$1,952,747	\$2,211,129	\$2,247,750	\$2,233,374	\$2,375,341

2150 - Animal Control

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2150-441.4110	FULLTIME SALARIES & WAGES	\$204,315	\$204,744	\$204,744	\$210,254	\$212,309
001-2150-441.4130	OVERTIME PAY	26,287	26,035	26,035	30,365	26,758
001-2150-441.4131	HOLIDAY HRS WORKED	120	1,085	1,085	317	1,111
001-2150-441.4143	LONGEVITY PAY	2,100	2,340	2,340	2,340	2,580
001-2150-441.4145	INCENTIVE-CERTIFICATE PAY	1,600	1,200	1,200	4,200	4,200
001-2150-441.4149	CELL PHONE ALLOWANCE	1,694	1,680	1,680	1,699	1,680
001-2150-441.4710	SOCIAL SECURITY/MEDICARE	16,291	16,947	16,947	17,293	17,159
001-2150-441.4720	TMRS RETIREMENT	39,122	39,165	39,165	41,334	41,423
001-2150-441.4810	HEALTH/DENTAL INSURANCE	45,040	47,734	47,734	48,000	49,315
001-2150-441.4820	LIFE INSURANCE	543	589	589	576	620
001-2150-441.4830	DISABILITY INSURANCE	792	882	882	867	927
001-2150-441.4840	WORKERS COMP INSURANCE	3,759	3,513	3,513	3,829	3,807
001-2150-441.4850	EAP SERVICES	226	232	232	232	232
001-2150-441.4890	FLEX PLAN ADMINISTRATION	442	455	455	455	455
TOTAL PERSONNEL & BENEFITS		\$342,331	\$346,601	\$346,601	\$361,761	\$362,576
50 - SUPPLIES						
001-2150-441.5200	PERSONNEL SUPPLIES	\$1,143	\$2,000	\$2,000	\$0	\$2,000
001-2150-441.5301	FUEL	\$4,940	\$9,000	\$9,000	\$10,579	\$10,250
001-2150-441.5400	OPERATING SUPPLIES	14,407	18,500	18,500	10,610	18,500
001-2150-441.5800	OPERATING EQUIPMENT<\$5000	2,769	3,000	3,000	1,719	3,000
TOTAL SUPPLIES		\$23,259	\$32,500	\$32,500	\$22,908	\$33,750
60 - MAINTENANCE						
001-2150-441.6300	VEHICLE MAINTENANCE	\$3,586	\$12,000	\$12,000	\$3,935	\$12,000
TOTAL MAINTENANCE		\$3,586	\$12,000	\$12,000	\$3,935	\$12,000
70 - SERVICES						
001-2150-441.7212	MEDICAL EXAMINATIONS	\$0	\$1,800	\$1,800	\$0	\$1,800
001-2150-441.7311	VEHICLE INSURANCE	\$2,525	\$2,354	\$2,354	\$2,352	\$1,752
001-2150-441.7400	OPERATING SERVICES	10,834	8,380	8,380	8,787	8,380
001-2150-441.7410	ADOPTION RELATED SERVICES	19,770	30,000	30,000	27,417	30,000
001-2150-441.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500
001-2150-441.7510	TRAINING	2,328	3,400	3,400	0	3,400
001-2150-441.7520	TRAVEL EXPENSES & REIMBURSEMENTS	293	3,100	3,100	233	3,100
001-2150-441.7530	MEMBERSHIPS	0	200	200	267	200
001-2150-441.7802	CREDIT CARD FEES	347	1,000	1,000	336	1,000
001-2150-441.7831	VEHICLE LEASE-INTERNAL	20,570	17,180	17,180	17,172	19,360
TOTAL SERVICES		\$56,667	\$67,914	\$67,914	\$56,564	\$69,492
2150 - ANIMAL CONTROL		\$425,843	\$459,015	\$459,015	\$445,168	\$477,818



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	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
Fire/EMS Services and Runs*	0	0	0	0	0
Fire Contract Service Expenditures	\$1,103,300	\$1,112,800	\$1,140,000	\$1,140,000	\$1,225,308
EMS Contract Service Expenditures	\$1,455,000	1,455,000	\$1,497,300	\$1,497,300	\$1,579,900
EMS Billings**	(880,000)	(880,000)	(\$900,000)	(\$900,000)	(\$900,000)
Outputs – Fire					
# of Fire Incidents	511	739	650	760	790
Outputs – EMS					
# of EMS Incidents	3,139	3678	3,170	4,200	4,365
# of EMS Transports	1,682	1922	1,652	2,200	2,285
Measures of Efficiency					
Net Division expenditures per capita	\$40.72	\$40.27	\$40.88	\$41.18	\$44.71

*New contract with Friendswood Volunteer Fire Department.

**The total contract with FVFD for FY22-23 is \$2,963,400. Quarterly payments of the contract amount will be reduced by \$1,000,000 which is the total estimated revenue FVFD will receive from EMS Billings.

Accomplishments in Fiscal Year 2022 as of April 30, 2022

- ▶ Completed a total of 716 inspections on all commercial businesses, institutions, foster homes, nursing homes, daycares, and apartment complexes 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 2 public education classes with 75 attendees
- ▶ Reviewed, updated, and submitted 2 Supplemental Annexes of the City's Emergency Operation Plan (EOP) to the state for review and approval.
- ▶ Ensured all pre-disaster contracts are valid and up to date. Extended 2 contracts per agreement and rebid 3 contracts.

Grants Awarded:

- ▶ 2017 Community Development Block Grant –Disaster Recovery (CDBG-DR) for 2,762,650 for Galveston County Acquisitions. In the summer of 2022, the city will make offers to occupants in the 150/140 buildings. A vendor has been contracted to provide relocation services for renters and calculation to owner-occupied incentives. Once all owners in each building accept the offer, contract documents can be issued.
- ▶ 2018 Hazard Mitigation Grant Program (HMGP) for approximately \$1,888,035 for the acquisition of 5 properties impacted by flooding from Hurricane Harvey and returning them to a natural state. Awaiting reimbursement of \$164,142 from the State.

Recovery:

- ▶ 2021 Winter Weather- The city has been reimbursed \$34,006 for debris expenses and costs of debris removal. The city is anticipating receiving an additional \$3,930.99 for the funds for the girl scout house project. The city continues to pursue Cat B, emergency protective measures, funding through FEMA. This process has been slowed by FEMA staff turnover. The maximum the city could receive under the Cat B project is \$232,371.29.

Highlights of the Budget**2022-2023 Departmental Goals and Performance Measures****Major Departmental Goals:**

- ▶ Conduct thorough annual fire prevention inspections in all facilities (commercial properties, 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.
- ▶ Purchase and demolition of CDBG property acquisitions.

Supports the City's Strategic Goals:

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

Fire Marshal's Office and Emergency Management	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
Fire Marshal's Office					
# of full time equivalents	6.2	6.2	6.2	6.2	6.4
Division Expenditures	\$873,494	\$947,809	\$1,040,549	\$1,008,977	\$1,106,413
Emergency Management					
# of full time equivalents	1.0	1.0	1.0	1.0	1.0
Division Expenditures	\$131,469	\$139,304	\$178,024	\$152,592	\$182,422
Outputs					
# of Total of All Inspections Conducted	1,146	1,730	1,650	1,600	1,670
# of Building Plans Reviewed	268	308	320	500	520
# of DRC's Meetings Attended	29	36	50	40	45
# of Life Safety/Fire Code Complaints Investigated	9	10	10	8	10
# of Fire Origin & Cause Investigations	8	10	10	8	10
# of Educational Classes Presented	9	10	10	8	10
# of Instructional Staff Hours	43	66	20	16	20
Annual total hours of all FMO/OEM staff training attended	630	846	500	800	800
# of EOP, Supplemental Annexes & Planning Document Reviews Conducted and Submitted	5	5	5	5	4
Measures of Effectiveness					
% of city staff in NIMS compliance	0	0	85%	90%	90%
% of Commercial Businesses inspected annually	75%	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%	100%	100%
Maintained Advanced Level of Emergency Preparedness by reviewing and updating the EOP & annexes (% approved by State)	100%	100%	N/A	N/A	N/A
Maintained Emergency Management Plan Currency by reviewing and updating the EOP & annexes (% approved by State)	N/A	N/A	100%	100%	100%
Measures of Efficiency					
Fire Marshal's Office					
Division expenditures per capita	\$21.19	\$22.61	\$24.49	\$23.92	\$25.96
Emergency Management					
Division expenditures per capita	\$3.19	\$3.32	\$4.19	\$3.62	\$4.28
Storms (Tropical or Hurricane Storms)	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
Division Expenditures*	\$75,459	\$456,686	\$0	\$6,724	\$0
Measures of Efficiency					
Division expenditures per capita	\$1.83	\$10.90	\$0	\$0.16	\$0
<i>*Expenditures associated with 2021 Winter Storm</i>					
Public Health Emergencies	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
Division Expenditures*	\$348,240	\$138,580	\$0	\$0	\$0
Measures of Efficiency					
Division expenditures per capita	\$8.45	\$3.31	\$0	\$0	\$0
<i>*Expenditures associated with Public Health Emergency from Covid-19.</i>					

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION	\$947,809	\$1,040,549	\$1,038,143	\$1,038,143	\$1,106,413	6.3%
EMERGENCY MANAGEMENT	139,304	178,024	183,024	183,024	182,422	2.5%
TROPICAL STORMS/HURRICANES (GF)	412,401	0	0	0	0	0.0%
TROPICAL STORMS/HURRICANES (WS)	44,285	0	0	0	0	0.0%
PUBLIC HEALTH EMERGENCIES	138,580	0	0	0	0	0.0%
FVFD*	1,722,935	1,819,900	1,819,900	1,819,900	1,963,400	7.9%
DEPARTMENT TOTAL	\$3,405,314	\$3,038,473	\$3,041,067	\$3,041,067	\$3,252,235	7.0%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$1,247,288	\$1,002,071	\$1,002,071	\$975,273	\$1,081,221	7.9%
SUPPLIES	210,002	53,425	43,364	29,005	61,730	15.5%
MAINTENANCE	9,962	8,500	9,219	6,995	16,000	88.2%
SERVICES	1,938,062	1,974,477	1,972,208	1,797,515	2,093,284	6.0%
CAPITAL OUTLAY	0	0	14,205	14,205	0	0.0%
CLASSIFICATION TOTAL	\$3,405,314	\$3,038,473	\$3,041,067	\$2,822,993	\$3,252,235	7.0%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION	6.20	6.20	6.20	6.38	6.38	2.9%
EMERGENCY MANAGEMENT	1.00	1.00	1.00	1.00	1.00	0.0%
PERSONNEL TOTAL	7.20	7.20	7.20	7.38	7.38	2.5%

2501 - Fire Marshal/Administration

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2501-422.4110	FULLTIME SALARIES & WAGES	\$507,036	\$525,003	\$525,003	\$543,710	\$625,216
001-2501-422.4130	OVERTIME PAY	36,193	25,688	25,688	23,300	26,394
001-2501-422.4131	HOLIDAY HRS WORKED	3,171	1,085	1,085	3,098	0
001-2501-422.4143	LONGEVITY PAY	2,650	2,950	2,950	2,945	3,820
001-2501-422.4145	INCENTIVE-CERTIFICATE PAY	24,000	24,600	24,600	25,567	27,900
001-2501-422.4149	CELL PHONE ALLOWANCE	4,840	4,800	4,800	5,253	4,800
001-2501-422.4220	PART-TIME WAGES W/O BENEFITS	40,259	99,135	99,135	49,093	44,839
001-2501-422.4710	SOCIAL SECURITY/MEDICARE	45,592	50,713	50,713	48,112	54,138
001-2501-422.4720	TMRS RETIREMENT	95,708	96,496	96,496	100,028	114,643
001-2501-422.4810	HEALTH/DENTAL INSURANCE	55,338	58,909	58,909	61,474	60,870
001-2501-422.4820	LIFE INSURANCE	1,394	1,608	1,608	1,555	1,909
001-2501-422.4830	DISABILITY INSURANCE	1,973	2,341	2,341	2,276	2,779
001-2501-422.4840	WORKERS COMP INSURANCE	6,859	7,209	7,209	6,962	10,319
001-2501-422.4850	EAP SERVICES	280	290	290	307	348
001-2501-422.4890	FLEX PLAN ADMINISTRATION	224	200	200	297	314
TOTAL PERSONNEL & BENEFITS		\$825,517	\$901,027	\$901,027	\$873,977	\$978,289
50 - SUPPLIES						
001-2501-422.5200	PERSONNEL SUPPLIES	\$4,051	\$5,000	\$5,000	\$2,684	\$5,000
001-2501-422.5301	FUEL	\$6,907	\$6,600	\$6,600	\$12,405	\$11,930
001-2501-422.5400	OPERATING SUPPLIES	4,210	4,275	6,150	3,348	5,500
001-2501-422.5800	OPERATING EQUIPMENT<\$5000	21,603	12,200	7,200	8,191	15,000
TOTAL SUPPLIES		\$36,771	\$28,075	\$24,950	\$26,628	\$37,430
60 - MAINTENANCE						
001-2501-422.6300	VEHICLE MAINTENANCE	\$6,082	\$5,000	\$5,719	\$6,062	\$10,500
001-2501-422.6800	EQUIPMENT MAINTENANCE	475	500	500	0	500
TOTAL MAINTENANCE		\$6,557	\$5,500	\$6,219	\$6,062	\$11,000
70 - SERVICES						
001-2501-422.7311	VEHICLE INSURANCE	\$3,261	\$4,462	\$4,462	\$4,464	\$3,689
001-2501-422.7322	LAW ENFORCEMENT	2,868	4,510	4,510	5,893	4,500
001-2501-422.7400	OPERATING SERVICES	7,228	10,765	10,765	12,258	10,605
001-2501-422.7401	POSTAL/COURIER SERVICES	102	250	250	92	250
001-2501-422.7497	RECRUITMENT ADVERTISING	0	90	90	0	90
001-2501-422.7510	TRAINING	11,453	8,565	8,565	8,036	9,000
001-2501-422.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,330	3,540	3,540	2,025	4,000
001-2501-422.7530	MEMBERSHIPS	1,325	3,015	3,015	2,561	3,150
001-2501-422.7730	INTERNET/WIRELESS SERVICE	2,607	3,000	3,000	2,889	3,300
001-2501-422.7800	CONTRACT SERVICES	0	3,500	3,500	0	3,500
001-2501-422.7830	RENTAL	0	150	150	0	150
001-2501-422.7831	VEHICLE LEASE-INTERNAL	48,790	64,100	64,100	64,092	37,460
TOTAL SERVICES		\$78,964	\$105,947	\$105,947	\$102,310	\$79,694
2501 - FIRE MARSHAL/ADMINISTRATION		\$947,809	\$1,040,549	\$1,038,143	\$1,008,977	\$1,106,413

2510 - Fire Marshal/Emergency Management

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2510-422.4110	FULLTIME SALARIES & WAGES	\$54,952	\$65,762	\$65,762	\$65,161	\$68,198
001-2510-422.4130	OVERTIME PAY	2,053	1,573	1,573	2,541	1,624
001-2510-422.4143	LONGEVITY PAY	1,362	290	290	290	350
001-2510-422.4145	INCENTIVE-CERTIFICATE PAY	2,425	3,600	3,600	3,600	2,400
001-2510-422.4149	CELL PHONE ALLOWANCE	666	720	720	728	720
001-2510-422.4190	TERMINATION PAYOUTS	4,991	0	0	0	0
001-2510-422.4710	SOCIAL SECURITY/MEDICARE	4,728	5,129	5,129	5,158	5,214
001-2510-422.4720	TMRS RETIREMENT	11,024	11,885	11,885	11,974	12,211
001-2510-422.4810	HEALTH/DENTAL INSURANCE	10,458	11,425	11,425	11,237	11,555
001-2510-422.4820	LIFE INSURANCE	148	203	203	185	207
001-2510-422.4830	DISABILITY INSURANCE	209	296	296	271	301
001-2510-422.4840	WORKERS COMP INSURANCE	70	81	81	71	72
001-2510-422.4850	EAP SERVICES	51	58	58	58	58
001-2510-422.4890	FLEX PLAN ADMINISTRATION	19	22	22	22	22
TOTAL PERSONNEL & BENEFITS		\$93,156	\$101,044	\$101,044	\$101,296	\$102,932
50 - SUPPLIES						
001-2510-422.5200	PERSONNEL SUPPLIES	\$347	\$500	\$500	\$614	\$500
001-2510-422.5301	FUEL	\$3,541	\$3,800	\$3,800	\$260	\$3,800
001-2510-422.5400	OPERATING SUPPLIES	6,960	7,150	5,477	1,503	7,000
001-2510-422.5800	OPERATING EQUIPMENT<\$5000	13,248	13,900	8,637	0	13,000
TOTAL SUPPLIES		\$24,096	\$25,350	\$18,414	\$2,377	\$24,300
60 - MAINTENANCE						
001-2510-422.6800	EQUIPMENT MAINTENANCE	\$2,860	\$3,000	\$3,000	\$933	\$5,000
TOTAL MAINTENANCE		\$2,860	\$3,000	\$3,000	\$933	\$5,000
70 - SERVICES						
001-2510-422.7350	SURETY BONDS	\$0	\$80	\$80	\$0	\$80
001-2510-422.7400	OPERATING SERVICES	\$8,798	\$17,740	\$15,471	\$20,244	\$17,760
001-2510-422.7510	TRAINING	274	1,400	1,400	1,133	1,815
001-2510-422.7520	TRAVEL EXPENSES & REIMBURSEMENTS	82	4,250	4,250	2,648	4,250
001-2510-422.7530	MEMBERSHIPS	790	890	890	1,053	1,340
001-2510-422.7612	TELEPHONE/COMMUNICATIONS	5,246	5,650	5,650	6,219	5,945
001-2510-422.7730	INTERNET/WIRELESS SERVICE	1,905	2,120	2,120	1,617	2,500
001-2510-422.7800	CONTRACT SERVICES	1,797	6,500	6,500	0	6,500
001-2510-422.7841	ENVIRONMENTAL CLEAN UP	300	10,000	10,000	867	10,000
TOTAL SERVICES		\$19,192	\$48,630	\$46,361	\$33,781	\$50,190
80 - CAPITAL OUTLAY						
001-2510-422.8800	CAPITAL EQUIPMENT	\$0	\$0	\$14,205	\$14,205	\$0
TOTAL CAPITAL OUTLAY		\$0	\$0	\$14,205	\$14,205	\$0
2510 - FIRE MARSHAL/EMERGENCY MANAGEMENT		\$139,304	\$178,024	\$183,024	\$152,592	\$182,422

2513 - Fire Marshal/Storms

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2513-422.4110	FULLTIME SALARIES & WAGES	\$69,322	\$0	\$0	\$0	\$0
001-2513-422.4120	PART-TIME WAGES	1,116	0	0	0	0
001-2513-422.4130	OVERTIME PAY	136,354	0	0	0	0
001-2513-422.4220	PART-TIME WAGES W/O BENEFITS	447	0	0	0	0
001-2513-422.4710	SOCIAL SECURITY/MEDICARE	15,131	0	0	0	0
001-2513-422.4720	TMRS RETIREMENT	34,344	0	0	0	0
001-2513-422.4810	HEALTH/DENTAL INSURANCE	23,319	0	0	0	0
001-2513-422.4820	LIFE INSURANCE	911	0	0	0	0
001-2513-422.4830	DISABILITY INSURANCE	1,283	0	0	0	0
001-2513-422.4840	WORKERS COMP INSURANCE	1,620	0	0	0	0
001-2513-422.4850	EAP SERVICES	274	0	0	0	0
001-2513-422.4890	FLEX PLAN ADMINISTRATION	209	0	0	0	0
TOTAL PERSONNEL & BENEFITS		\$284,330	\$0	\$0	\$0	\$0
50 - SUPPLIES						
001-2513-422.5301	FUEL	\$12,738	\$0	\$0	\$0	\$0
001-2513-422.5501	EMERGENCY-MATERIALS/SUPPLIES	16,252	0	0	0	0
001-2513-422.5801	EMERGENCY-EQUIPMENT	1,238	0	0	0	0
TOTAL SUPPLIES		\$30,228	\$0	\$0	\$0	\$0
60 - MAINTENANCE						
001-2513-422.6300	VEHICLE MAINTENANCE	\$545	\$0	\$0	\$0	\$0
TOTAL MAINTENANCE		\$545	\$0	\$0	\$0	\$0
70 - SERVICES						
001-2513-422.7800	CONTRACT SERVICES	\$45,341	\$0	\$0	\$0	\$0
001-2513-422.7971	EMERGENCY-SERVICES	51,957	0	0	6,724	0
TOTAL SERVICES		\$97,298	\$0	\$0	\$6,724	\$0
2513 - FIRE MARSHAL/STORMS		\$412,401	\$0	\$0	\$6,724	\$0

2515 - Public Health Emergencies

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
50 - SUPPLIES						
001-2515-422.5501	EMERGENCY-MATERIALS/SUPPLIES	\$98,907	\$0	\$0	\$0	\$0
001-2515-422.5801	EMERGENCY-EQUIPMENT	\$20,000	\$0	\$0	\$0	\$0
	TOTAL SUPPLIES	\$118,907	\$0	\$0	\$0	\$0
70 - SERVICES						
001-2515-422.7800	CONTRACT SERVICES	\$14,104	\$0	\$0	\$0	\$0
001-2515-422.7971	EMERGENCY-SERVICES	\$5,569	\$0	\$0	\$0	\$0
	TOTAL SERVICES	\$19,673	\$0	\$0	\$0	\$0
2515 - PUBLIC HEALTH EMERGENCIES		\$138,580	\$0	\$0	\$0	\$0

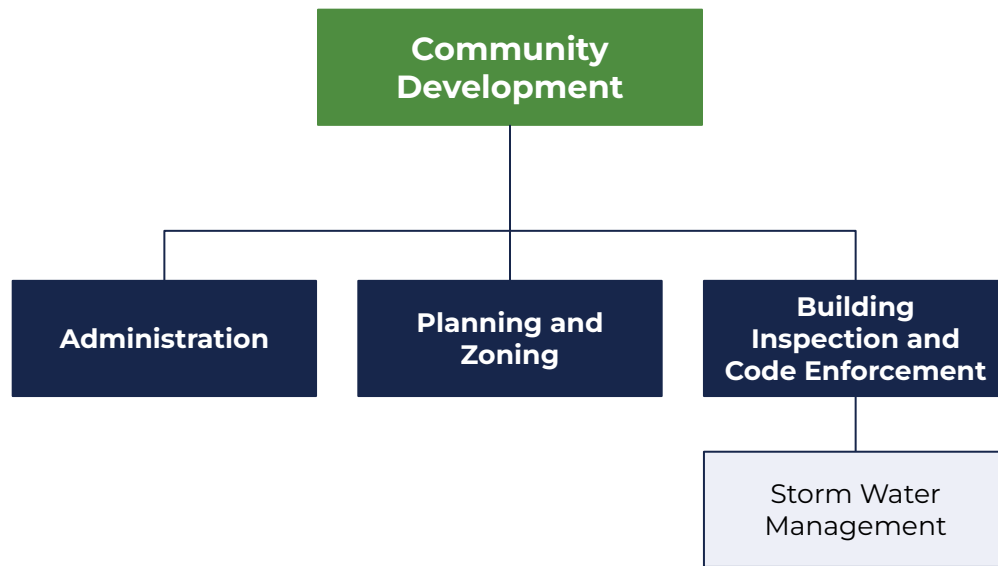
2513 - Fire Marshal/Storms

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-2513-422.4110	FULLTIME SALARIES & WAGES	\$13,959	\$0	\$0	\$0	\$0
401-2513-422.4130	OVERTIME PAY	17,547	0	0	0	0
401-2513-422.4710	SOCIAL SECURITY/MEDICARE	2,301	0	0	0	0
401-2513-422.4720	TMRS RETIREMENT	5,274	0	0	0	0
401-2513-422.4810	HEALTH/DENTAL INSURANCE	4,486	0	0	0	0
401-2513-422.4820	LIFE INSURANCE	133	0	0	0	0
401-2513-422.4830	DISABILITY INSURANCE	201	0	0	0	0
401-2513-422.4840	WORKERS COMP INSURANCE	295	0	0	0	0
401-2513-422.4850	EAP SERVICES	53	0	0	0	0
401-2513-422.4890	FLEX PLAN ADMINISTRATION	36	0	0	0	0
TOTAL PERSONNEL & BENEFITS		\$44,285	\$0	\$0	\$0	\$0
2513 - FIRE MARSHAL/STORMS		\$44,285	\$0	\$0	\$0	\$0

2201 - Fire Administration-Fvfd

2207 - Fire Administration-Fvfd

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
70 - SERVICES						
001-2201-422.7850	FIRE CONTRACT SERVICES	\$1,112,800	\$1,140,000	\$1,140,000	\$1,140,000	\$1,225,308
001-2201-422.7851	EMS CONTRACT SERVICES	610,135	679,900	679,900	514,700	738,092
TOTAL SERVICES		\$1,722,935	\$1,819,900	\$1,819,900	\$1,654,700	\$1,963,400
2201,2207 - FIRE ADMINISTRATION-FVFD		\$1,722,935	\$1,819,900	\$1,819,900	\$1,654,700	\$1,963,400



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 2021-2022

Training

Educated and informed employees have a broader knowledge base and with the wide variety of certifications, staff become 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 36 certificates. The current departmental goal is for 48 certificates. 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.

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	3	4
Building Inspector	4	4
Residential Combination Inspector (requires the 4 certificates below)	3	4
Residential Building Inspector	3	4
Residential Plumbing Inspector	3	4
Residential Mechanical Inspector	3	4
Residential Electrical Inspector	3	4
Residential Energy Inspector/Plans Examiner	1	2
Med Gas Inspector	0	2
Certified Floodplain Manager	2	2
Accessibility Inspector/Plans Examiner	1	1
Commerical Plumbing Inspector	2	2
Totals	36	49

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.

Stormwater 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 coordinate 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 Manager 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

Geographic Information System (GIS)

Our GIS Manager continues to expand the internal GIS services to other departments. She provides training to employees and when requested, she enables them to enter and edit their own data by creating editable maps or apps that they can use. She updates data regarding most of the city infrastructure including streets, utilities, fire hydrants, trails, zoning, and much more. She is also single-handedly supporting three different software products for three different departments – Community Development, Engineering/Public Works, and Police Department.

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.

Highlights of the Budget

2022-2023 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	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	2.0	2.0	2.0	2.0	2.0
Division Expenditures	\$356,073	\$363,990	\$397,556	\$365,004	\$405,247
Measures of Efficiency					
Monthly Operating Costs	\$29,673	\$30,333	\$33,130	\$30,417	\$33,771
Division Expenditures per capita	\$8.64	\$8.68	\$9.36	\$8.65	\$9.51
Planning and Zoning Division	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	4.0	4.0	4.0	4.0	5.0
Division Expenditures	\$336,693	\$323,620	\$374,272	\$342,172	\$473,306
Outputs (Number of meetings or application types processed)					
DRC Meetings	30	45	36	36	35
Planning & Zoning Meetings	17	20	17	20	20
Certificates of Platting Exemption	3	7	3	27	15
Preliminary Plats	8	6	8	12	10
Final Plats	7	13	8	17	10
Commercial Site Plans	4	3	10	12	10
Zone Changes	5	8	6	5	5
Appeals/Variances/Special Exceptions	6	1	3	5	5
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	\$28,058	\$26,968	\$31,189	\$28,514	\$39,442
Division Expenditures per capita	\$8.17	\$7.72	\$8.81	\$8.11	\$11.11

*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.

Inspections and Code Enforcement	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	4.7	4.7	4.7	4.7	4.7
Division Expenditures	\$446,802	\$443,888	\$502,771	\$425,692	\$510,722
Outputs (Number of Permits Issued)					
New Single Family Residential	133	97	110	142	125
Residential Addition/Alteration	948	961	950	903	935
New Multi-Family Residential	0	0	100	0	100
New Commercial	8	3	9	14	10
Commercial Addition/Alteration	62	68	67	89	75
Number of Inspections	8,854	10,780	9,502	8,660	9,500
Code Enforcement Case Actions	253	161	175	245	220
Code Enforcement Complaints	141	117	137	126	125
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	\$37,234	\$36,991	\$41,898	\$35,474	\$42,560
Division Expenditures per capita	\$10.84	\$10.59	\$11.83	\$10.09	\$11.98

*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.

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
COMMUNITY DEV ADMIN	\$363,990	\$397,556	\$397,556	\$365,004	\$405,247	1.9%
PLANNING AND ZONING	323,620	374,272	374,272	342,172	473,306	26.5%
INSPECTION/CODE ENFORCEMENT	443,888	502,771	502,771	425,692	510,722	1.6%
DEPARTMENT TOTAL	\$1,131,498	\$1,274,599	\$1,274,599	\$1,132,868	\$1,389,275	9.0%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$1,049,005	\$1,116,122	\$1,122,922	\$1,057,214	\$1,229,055	10.1%
SUPPLIES	16,328	23,460	23,460	11,144	23,240	-0.9%
MAINTENANCE	2,130	3,650	3,650	1,064	3,650	0.0%
SERVICES	64,035	131,367	124,567	63,446	133,330	1.5%
CLASSIFICATION TOTAL	\$1,131,498	\$1,274,599	\$1,274,599	\$1,132,868	\$1,389,275	9.0%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION	2.00	2.00	2.00	2.00	2.00	0.0%
PLANNING AND ZONING	4.00	4.00	4.00	4.48	5.00	25.0%
INSPECTION/CODE ENFORCEMENT	4.70	4.70	4.70	4.70	4.70	0.0%
PERSONNEL TOTAL	10.70	10.70	10.70	11.18	11.70	9.3%

3501 - Community Dev Admin

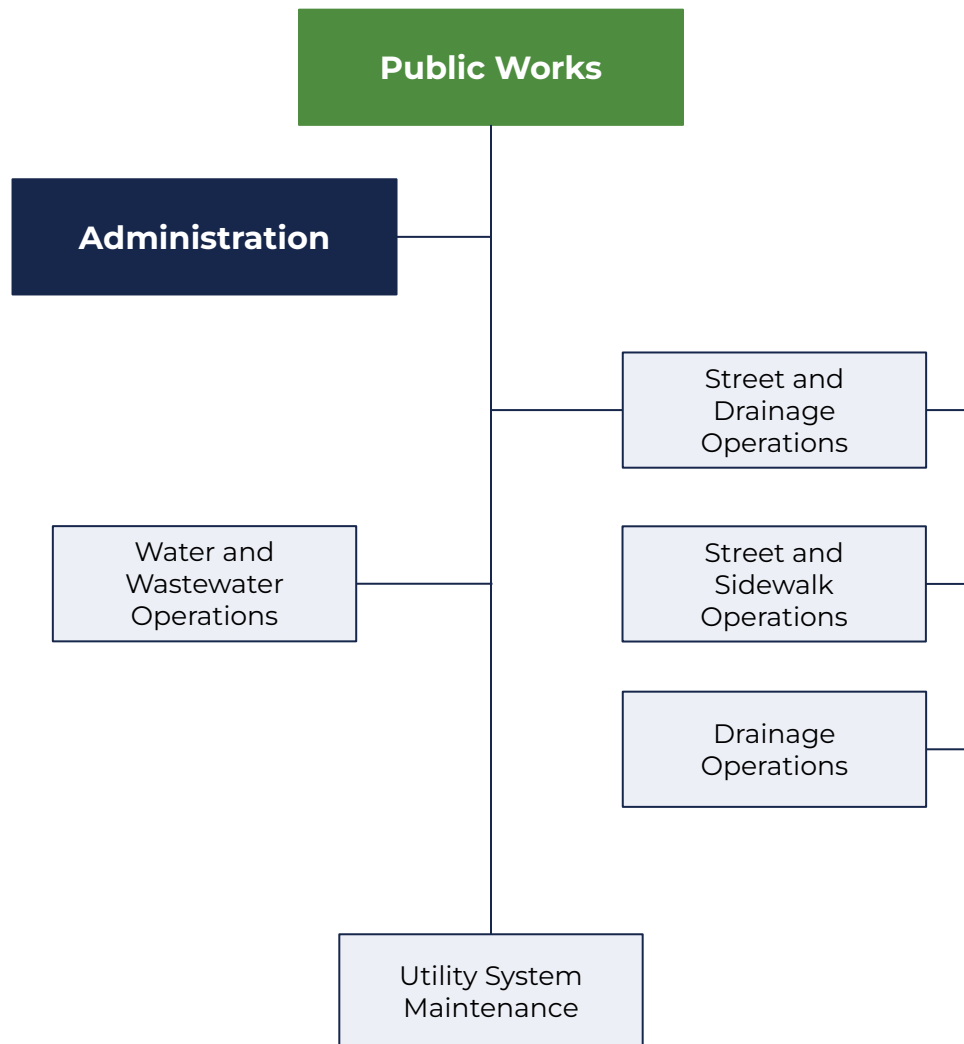
Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3501-419.4110	FULLTIME SALARIES & WAGES	\$257,809	\$269,522	\$269,522	\$259,686	\$280,315
001-3501-419.4143	LONGEVITY PAY	1,445	1,565	1,565	1,565	1,685
001-3501-419.4145	INCENTIVE-CERTIFICATE PAY	1,800	1,800	1,800	1,800	1,800
001-3501-419.4710	SOCIAL SECURITY/MEDICARE	19,261	20,155	20,155	19,417	20,917
001-3501-419.4720	TMRS RETIREMENT	43,254	45,081	45,081	43,589	47,281
001-3501-419.4810	HEALTH/DENTAL INSURANCE	25,953	27,415	27,415	27,568	28,360
001-3501-419.4820	LIFE INSURANCE	693	754	754	724	784
001-3501-419.4830	DISABILITY INSURANCE	1,027	1,146	1,146	1,107	1,192
001-3501-419.4840	WORKERS COMP INSURANCE	275	269	269	260	279
001-3501-419.4850	EAP SERVICES	114	116	116	116	116
001-3501-419.4890	FLEX PLAN ADMINISTRATION	42	43	43	43	43
TOTAL PERSONNEL & BENEFITS		\$351,673	\$367,866	\$367,866	\$355,875	\$382,772
50 - SUPPLIES						
001-3501-419.5200	PERSONNEL SUPPLIES	\$309	\$330	\$330	\$160	\$330
001-3501-419.5400	OPERATING SUPPLIES	\$4,731	\$6,100	\$6,100	\$2,201	\$3,600
001-3501-419.5800	OPERATING EQUIPMENT<\$5000	1,417	2,750	2,750	0	2,750
TOTAL SUPPLIES		\$6,457	\$9,180	\$9,180	\$2,361	\$6,680
70 - SERVICES						
001-3501-419.7401	POSTAL/COURIER SERVICES	\$1,175	\$2,300	\$2,300	\$459	\$300
001-3501-419.7510	TRAINING	2,165	6,170	6,170	1,780	4,920
001-3501-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	\$20	\$9,800	\$9,800	\$2,910	\$8,300
001-3501-419.7530	MEMBERSHIPS	1,588	1,280	1,280	707	1,315
001-3501-419.7730	INTERNET/WIRELESS SERVICE	912	960	960	912	960
TOTAL SERVICES		\$5,860	\$20,510	\$20,510	\$6,768	\$15,795
3501 - COMMUNITY DEV ADMIN		\$363,990	\$397,556	\$397,556	\$365,004	\$405,247

3502 - Planning And Zoning

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3502-419.4110	FULLTIME SALARIES & WAGES	\$200,427	\$216,669	\$216,669	\$215,754	\$281,108
001-3502-419.4130	OVERTIME PAY	2,658	2,170	2,170	2,783	5,447
001-3502-419.4143	LONGEVITY PAY	825	1,035	1,035	1,035	1,300
001-3502-419.4145	INCENTIVE-CERTIFICATE PAY	2,600	3,000	3,000	2,467	3,000
001-3502-419.4190	TERMINATION PAYOUTS	145	0	0	0	0
001-3502-419.4220	PART-TIME WAGES W/O BENEFITS	0	0	6,800	4,924	0
001-3502-419.4710	SOCIAL SECURITY/MEDICARE	14,829	15,982	15,982	15,749	17,111
001-3502-419.4720	TMRS RETIREMENT	34,260	36,818	36,818	36,772	47,844
001-3502-419.4810	HEALTH/DENTAL INSURANCE	28,953	38,299	38,299	38,182	58,395
001-3502-419.4820	LIFE INSURANCE	562	637	637	623	810
001-3502-419.4830	DISABILITY INSURANCE	828	965	965	951	1,255
001-3502-419.4840	WORKERS COMP INSURANCE	243	219	219	264	681
001-3502-419.4850	EAP SERVICES	222	232	232	232	353
001-3502-419.4890	FLEX PLAN ADMINISTRATION	285	271	271	363	447
TOTAL PERSONNEL & BENEFITS		\$286,837	\$316,297	\$323,097	\$320,099	\$417,751
50 - SUPPLIES						
001-3502-419.5200	PERSONNEL SUPPLIES	\$355	\$600	\$600	\$0	\$600
001-3502-419.5400	OPERATING SUPPLIES	\$1,099	\$1,300	\$1,300	\$1,300	\$1,400
001-3502-419.5800	OPERATING EQUIPMENT<\$5000	1,335	2,000	2,000	0	3,250
TOTAL SUPPLIES		\$2,789	\$3,900	\$3,900	\$1,300	\$5,250
70 - SERVICES						
001-3502-419.7350	SURETY BONDS	\$0	\$0	\$0	\$0	\$250
001-3502-419.7400	OPERATING SERVICES	567	2,850	2,850	0	2,090
001-3502-419.7510	TRAINING	2,070	6,330	6,330	3,327	8,020
001-3502-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	\$50	\$12,200	\$5,400	\$6,620	\$14,200
001-3502-419.7530	MEMBERSHIPS	383	695	695	0	745
001-3502-419.7800	CONTRACT SERVICES	8,432	7,000	7,000	0	0
001-3502-419.7802	CREDIT CARD FEES	22,492	25,000	25,000	10,826	25,000
TOTAL SERVICES		\$33,994	\$54,075	\$47,275	\$20,773	\$50,305
3502 - PLANNING AND ZONING		\$323,620	\$374,272	\$374,272	\$342,172	\$473,306

3528 - Inspection/Code Enforcement

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3528-424.4110	FULLTIME SALARIES & WAGES	\$275,223	\$287,233	\$287,233	\$248,076	\$285,842
001-3528-424.4130	OVERTIME PAY	4,590	5,424	5,424	4,374	5,578
001-3528-424.4143	LONGEVITY PAY	2,793	2,935	2,935	2,710	3,017
001-3528-424.4145	INCENTIVE-CERTIFICATE PAY	3,500	3,600	3,600	2,400	2,400
001-3528-424.4149	CELL PHONE ALLOWANCE	2,655	2,718	2,718	2,202	2,598
001-3528-424.4190	TERMINATION PAYOUTS	1,269	0	0	0	0
001-3528-424.4710	SOCIAL SECURITY/MEDICARE	20,757	21,654	21,654	19,368	21,092
001-3528-424.4720	TMRS RETIREMENT	48,038	49,876	49,876	45,613	49,886
001-3528-424.4810	HEALTH/DENTAL INSURANCE	48,514	55,113	55,113	53,154	54,828
001-3528-424.4820	LIFE INSURANCE	770	855	855	752	848
001-3528-424.4830	DISABILITY INSURANCE	1,134	1,296	1,296	1,150	1,287
001-3528-424.4840	WORKERS COMP INSURANCE	652	632	632	926	625
001-3528-424.4850	EAP SERVICES	261	273	273	254	273
001-3528-424.4890	FLEX PLAN ADMINISTRATION	339	350	350	261	258
TOTAL PERSONNEL & BENEFITS		\$410,495	\$431,959	\$431,959	\$381,240	\$428,532
50 - SUPPLIES						
001-3528-424.5200	PERSONNEL SUPPLIES	\$2,228	\$2,660	\$2,660	\$1,044	\$2,660
001-3528-424.5301	FUEL	\$3,619	\$4,400	\$4,400	\$5,626	\$5,330
001-3528-424.5400	OPERATING SUPPLIES	1,235	2,820	2,820	769	2,820
001-3528-424.5800	OPERATING EQUIPMENT<\$5000	0	500	500	44	500
TOTAL SUPPLIES		\$7,082	\$10,380	\$10,380	\$7,483	\$11,310
60 - MAINTENANCE						
001-3528-424.6300	VEHICLE MAINTENANCE	\$2,130	\$3,650	\$3,650	\$1,064	\$3,650
TOTAL MAINTENANCE		\$2,130	\$3,650	\$3,650	\$1,064	\$3,650
70 - SERVICES						
001-3528-424.7311	VEHICLE INSURANCE	\$2,229	\$2,772	\$2,772	\$2,772	\$2,230
001-3528-424.7400	OPERATING SERVICES	245	450	450	173	450
001-3528-424.7441	CODE ENFORCEMENT SERVICES	275	1,750	1,750	0	1,750
001-3528-424.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
001-3528-424.7510	TRAINING	1,050	6,510	6,510	5,215	7,340
001-3528-424.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	10,350	9,750	4,244	11,500
001-3528-424.7530	MEMBERSHIPS	380	630	1,230	930	1,200
001-3528-424.7730	INTERNET/WIRELESS SERVICE	2,052	3,020	3,020	2,279	3,020
001-3528-424.7800	CONTRACT SERVICES	250	5,000	5,000	0	5,000
001-3528-424.7831	VEHICLE LEASE-INTERNAL	17,700	20,300	20,300	20,292	28,740
001-3528-424.7842	STORM WATER MANAGEMENT	0	5,000	5,000	0	5,000
TOTAL SERVICES		\$24,181	\$56,782	\$56,782	\$35,905	\$67,230
3528 - INSPECTION/CODE ENFORCEMENT		\$443,888	\$502,771	\$502,771	\$425,692	\$510,722



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 March 2022 our staff accomplished the following:

FY21 Actual	FY22 YTD	Number of
11,255	3,925	linear feet of sidewalks were raised
226	16	linear feet of sidewalks were removed and replaced
479	156	linear feet of curb replacement
3,596	18,640	square feet of streets were raised
273	150	signs repaired through work orders were completed
483	274	signs were replaced through the Sign Replacement Program
4	8	street banners were hung
315	52	fire hydrants repaired, installed, or audited
76	14	meters changed out
612	300	bacteriological samples were collected
482	386	dead end fire hydrants flushed
3,133	1,659	utility billing work orders
563	38	repairs to equipment

As of March 2022 the following were completed through the Sewer Rehab Project:

FY21 Actual	FY22 YTD	Number of
0	3750	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	3750	linear feet of Pipe Bursting (enlargement)
0	30	linear feet of Remove and Replace pipe
0	3	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

Sanitary Sewer Rehabilitation Program

This program will begin its twentieth 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. Included in this year's budget is \$300,000 for this program.

Additionally, RJN has completed Phases V, & VI of the City's Sanitary Sewer Assessment Program in an effort to determine critical sources of I&I within our system. Phase IV will begin construction in 2022-23.

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. The City entered into a contract with Ameresco in June of 2021 to install AMI infrastructure as well as replace all 14,000+ water meters within the City. Public Works along with Engineering, ASO, and IT continue to work closely with Ameresco to complete the project by the end of year 2022.

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 (HGCSD) 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

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

Capital Improvement Projects in Process	
Sanitary Sewer Assessment – Phase IV	

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	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	4.0	4.0	4.0	4.0	5.0
Division Expenditures	\$492,933	\$504,931	\$540,540	\$522,385	\$640,135
Measures of Efficiency					
Division Expenditures per capita	\$11.96	\$12.05	\$12.72	\$12.38	\$15.02
Street/Sidewalk Operations	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	12.0	13.0	13.0	13.0	13.0
Division Expenditures	\$1,464,113	\$1,537,622	\$1,493,483	\$1,838,416	\$1,644,111
Outputs					
# of Street Signs Replaced in Program	298	483	400	500	500
# of Street Signs Repaired / Replaced by work orders	762	273	315	300	300
Sidewalk Raised (lf)	7,382	11,255	10,200	11,400	11,400
Sidewalk Removed & Replaced (lf)	400	226	320	250	250
Street Raising (sf)	16,346	3,596	13,100	20,000	20,000
# of Completed Work Orders for Streets	1,152	762	1,140	950	950
Measures of Effectiveness					
Average # of days to complete Sign work orders	2.56	1.91	1.70	1.70	1.70
% of work orders for Signs completed within 10 days	96.66%	98.80%	98.50%	97.50%	97.50%
Average # of days to complete Street work orders	18.96	11.08	25.00	18.00	18.00
% of Street work orders completed within 10 days	85.65%	93.83%	86.00%	89.00%	89.00%
Measures of Efficiency					
Monthly Operating Costs	\$122,009	\$128,135	\$124,457	\$153,201	\$137,009
Division expenditures per capita	\$35.52	\$36.68	\$35.14	\$43.58	\$38.58

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Drainage Operations					
Inputs					
# of full time equivalents	4.0	4.0	4.0	4.0	4.0
Division Expenditures	\$342,608	\$318,056	\$424,274	\$705,836	\$426,196
Outputs					
Ditches Cleaned (ft)	18,082	19,805	20,000	20,000	20,000
Road side Ditches Mowed (ac)	403	482	2,300	1,400	1,400
Storm Pipe Cleaned (ft)	1,551	1,979	1,300	1,780	1,780
Debris Cleaned (cy)	392	1,489	500	1,300	1,300
# of Work Orders	199	189	170	200	200
Measures of Effectiveness					
Average # of days to complete work orders	13.99	13.84	14.00	14.00	14.00
% of work orders completed within 10 working days	86.93%	91.53%	90.00%	90.00%	90.00%
Measures of Efficiency					
Monthly Operating Costs	\$28,551	\$26,505	\$35,356	\$58,820	\$35,516
Division expenditures per capita	\$8.31	\$7.59	\$9.98	\$16.73	\$10.00

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Water Operations and Utilities					
Inputs					
# of full time equivalents	9.3	9.3	11.3	11.3	11.3
Division Expenditures	\$4,176,458	\$4,682,031	\$4,252,330	\$3,835,935	\$3,748,619
Outputs					
# of Active Utility Accounts	14,098	14,192	14,280	14,280	14,280
# of Completed Work Orders	1363	1,808	1,470	2,500	2,500
# of meter change outs	108	2,576	90	20	20
# of Service Lines Repaired	175	263	200	220	220
# of Main Lines Repaired	41	49	75	45	45
# of Lines Flushed	490	554	550	650	650
# of Fire Hydrants Serviced	129	315	200	150	150
Ground Water Pumpage (MG)	17.41	31.09	20.00	18.00	18.00
Surface Water Pumpage (MG)	1929.27	1817.38	2000.00	1875.00	1875.00
Total Water Usage (MG)	1946.68	1848.47	2100.00	1900.00	1900.00
Total Daily Average Water Production (MG)	5.32	5.06	5.75	5.25	5.25
Total Surface Water Purchased (MG)	1929.27	1817.38	2000.00	2000.00	1875.00
Measures of Effectiveness					
Average # of days to complete work orders	1.26	1.64	1.25	3.50	3.50
% of work orders within 2 working days	95.23%	93.69%	95.50%	89.00%	89.00%
% of Purchased Surface Water Usage*	99.11%	98.32%	99.00%	99.00%	99.00%
Measures of Efficiency					
Monthly Operating Costs	\$348,038	\$390,169	\$354,361	\$319,661	\$312,385
Division expenditures per capita	\$101.33	\$111.70	\$100.07	\$90.93	\$87.97

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

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Sewer Operations and Utilities					
Inputs					
# of full time equivalents	11.00	11.0	11.0	11.0	11.0
Division Expenditures	\$4,479,873	\$3,157,376	\$3,990,553	\$6,779,990	\$4,102,470
Outputs					
# of Completed Work Orders	671	768	800	770	770
Sewer Treatment Total All Flows (MG)	1,139.33	1,188.17	1,220.00	1,200.00	1,120.00
Sewer Treatment Total Daily Average (MG)	3.113	3.255	3.350	3.300	3.300
# of Service Lines Repaired	98	91	110	100	100
# of Main Lines repaired	12	18	25	20	20
# of Sewer Lines cleaned Ft.	17,925	28,586	25,000	25,000	25,000
# of Manholes repaired	10	19	12	18	18
# of Sewer Main Stoppages	31	45	45	45	45
# of Service Lines Stoppages	140	130	150	135	135
# of Lift Station repairs	862	776	845	820	820
Measures of Effectiveness					
Average # of days to complete work orders	1.36	1.79	1.28	6.00	6.00
% of work orders completed within 2 working days	93.29%	91.41%	94.00%	75.00%	75.00%
Measures of Efficiency					
Monthly Operating Costs	\$373,323	\$263,115	\$332,546	\$564,999	\$341,873
Division expenditures per capita	\$108.69	\$75.33	\$93.91	\$160.71	\$96.27

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Utility Customer Service					
Inputs					
# of full time equivalents	2.00	2.0	2.0	2.0	2.0
Division Expenditures	\$250,469	\$240,016	\$307,020	\$297,406	\$313,234
Outputs					
# of Active Utility Accounts	14,098	14,192	14,280	14,280	14,280
# of Completed Work Orders	4,798	4,965	5,400	12854*	6,000
# of cut-offs	660	815	925	670	800
# of reconnects	528	686	790	550	750
# of work orders closed	4,798	4,965	5,400	12854*	6,000
Measures of Effectiveness					
% of work orders closed out	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly Operating Costs	\$20,872	\$20,001	\$25,585	\$24,784	\$26,103
Division expenditures per capita	\$6.08	\$5.73	\$7.22	\$7.05	\$7.35

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION (GF)	\$243,217	\$271,399	\$275,503	\$275,503	\$280,423	3.3%
STREET/SIDEWALK OPERATIONS	1,537,622	1,493,483	1,951,881	1,951,881	1,644,111	10.1%
DRAINAGE OPERATIONS	318,056	424,274	721,428	721,428	426,196	0.5%
ADMINISTRATION (W/S)	261,714	269,141	281,409	281,409	359,712	33.7%
WATER UTILITIES & OPERATIONS	4,682,031	4,252,330	4,366,305	4,366,305	3,748,619	-11.8%
SEWER UTILITIES & OPERATIONS	3,157,376	3,990,553	6,927,451	6,927,451	4,102,470	2.8%
CUSTOMER SERVICE (W/S)	240,016	307,020	307,020	307,020	313,234	2.0%
DEPARTMENT TOTAL	\$10,440,032	\$11,008,200	\$14,830,997	\$14,830,997	\$10,874,765	-1.2%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$3,211,537	\$3,603,421	\$3,603,421	\$3,439,868	\$3,663,883	1.7%
SUPPLIES	289,765	411,587	555,226	379,984	430,425	4.6%
MAINTENANCE	598,211	787,330	955,708	567,671	852,370	8.3%
SERVICES	4,075,407	4,922,669	7,834,763	7,678,765	5,446,513	10.6%
CAPITAL OUTLAY	155,205	260,000	858,686	895,527	50,000	-80.8%
OTHER	2,109,907	1,023,193	1,023,193	1,018,153	431,574	-57.8%
CLASSIFICATION TOTAL	\$10,440,032	\$11,008,200	\$14,830,997	\$13,979,968	\$10,874,765	-1.2%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION - (GF)	2.00	2.00	2.00	2.00	2.00	0.0%
ADMINISTRATION - (WS)	2.00	2.00	2.00	2.00	3.00	50.0%
STREET OPERATIONS	13.00	13.00	13.00	13.00	13.00	0.0%
DRAINAGE OPERATIONS	4.00	4.00	4.00	4.00	4.00	0.0%
WATER UTILITIES	6.00	7.00	7.00	7.00	7.00	0.0%
SEWER UTILITIES	7.00	7.00	7.00	7.00	7.00	0.0%
WATER OPERATIONS	3.30	4.30	4.30	4.30	4.30	0.0%
SEWER OPERATIONS	4.00	4.00	4.00	4.00	4.00	0.0%
UTILITY CUSTOMER SERVICE	2.00	2.00	2.00	2.00	2.00	0.0%
PERSONNEL TOTAL	43.30	45.30	45.30	45.30	46.30	2.2%

3601 - Public Works Administration

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3601-431.4110	FULLTIME SALARIES & WAGES	\$171,423	\$181,598	\$181,598	\$175,204	\$188,608
001-3601-431.4130	OVERTIME PAY	1,101	1,085	1,085	1,024	1,111
001-3601-431.4143	LONGEVITY PAY	1,030	1,150	1,150	1,150	1,270
001-3601-431.4145	INCENTIVE-CERTIFICATE PAY	600	1,440	1,440	600	600
001-3601-431.4149	CELL PHONE ALLOWANCE	424	420	420	425	420
001-3601-431.4710	SOCIAL SECURITY/MEDICARE	12,597	13,468	13,468	12,884	13,864
001-3601-431.4720	TMRS RETIREMENT	28,927	30,676	30,676	29,566	31,989
001-3601-431.4810	HEALTH/DENTAL INSURANCE	21,326	22,495	22,495	22,725	23,383
001-3601-431.4820	LIFE INSURANCE	472	533	533	510	551
001-3601-431.4830	DISABILITY INSURANCE	668	775	775	747	802
001-3601-431.4840	WORKERS COMP INSURANCE	184	183	183	176	189
001-3601-431.4850	EAP SERVICES	113	116	116	116	116
001-3601-431.4890	FLEX PLAN ADMINISTRATION	132	135	135	135	135
TOTAL PERSONNEL & BENEFITS		\$238,997	\$254,074	\$254,074	\$245,262	\$263,038
50 - SUPPLIES						
001-3601-431.5200	PERSONNEL SUPPLIES	\$371	\$550	\$550	\$200	\$520
001-3601-431.5400	OPERATING SUPPLIES	\$1,787	\$3,000	\$3,000	\$1,884	\$3,000
001-3601-431.5800	OPERATING EQUIPMENT<\$5000	500	500	500	0	500
TOTAL SUPPLIES		\$2,658	\$4,050	\$4,050	\$2,084	\$4,020
70 - SERVICES						
001-3601-431.7400	OPERATING SERVICES	\$594	\$5,490	\$5,490	\$606	\$5,490
001-3601-431.7401	POSTAL/COURIER SERVICES	\$0	\$250	\$250	\$0	\$250
001-3601-431.7510	TRAINING	370	3,500	3,500	53	3,500
001-3601-431.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	3,100	3,100	109	3,100
001-3601-431.7530	MEMBERSHIPS	598	780	780	503	905
001-3601-431.7540	PUBLICATIONS	0	155	155	0	120
001-3601-431.7612	TELEPHONE/COMMUNICATIONS	0	0	4,104	4,103	0
TOTAL SERVICES		\$1,562	\$13,275	\$17,379	\$5,374	\$13,365
3601 - PUBLIC WORKS ADMINISTRATION		\$243,217	\$271,399	\$275,503	\$252,720	\$280,423

3610 - Public Works/Street/Sidewalk Operation

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3610-431.4110	FULLTIME SALARIES & WAGES	\$508,448	\$536,918	\$536,918	\$557,740	\$557,093
001-3610-431.4130	OVERTIME PAY	22,009	17,357	17,357	18,255	17,824
001-3610-431.4131	HOLIDAY HRS WORKED	3,175	0	0	0	0
001-3610-431.4143	LONGEVITY PAY	5,015	5,820	5,820	5,765	6,600
001-3610-431.4145	INCENTIVE-CERTIFICATE PAY	2,840	2,940	2,940	3,100	3,180
001-3610-431.4149	CELL PHONE ALLOWANCE	1,392	1,380	1,380	1,395	1,380
001-3610-431.4710	SOCIAL SECURITY/MEDICARE	39,555	41,099	41,099	42,746	42,497
001-3610-431.4720	TMRS RETIREMENT	89,970	93,240	93,240	97,270	97,641
001-3610-431.4810	HEALTH/DENTAL INSURANCE	93,539	102,634	102,634	117,058	120,292
001-3610-431.4820	LIFE INSURANCE	1,397	1,578	1,578	1,590	1,639
001-3610-431.4830	DISABILITY INSURANCE	1,983	2,298	2,298	2,327	2,387
001-3610-431.4840	WORKERS COMP INSURANCE	10,470	10,143	10,143	10,456	10,403
001-3610-431.4850	EAP SERVICES	710	755	755	755	755
001-3610-431.4890	FLEX PLAN ADMINISTRATION	353	373	373	281	281
TOTAL PERSONNEL & BENEFITS		\$780,856	\$816,535	\$816,535	\$858,738	\$861,972
50 - SUPPLIES						
001-3610-431.5200	PERSONNEL SUPPLIES	\$10,798	\$15,360	\$15,555	\$12,989	\$16,465
001-3610-431.5301	FUEL	\$29,062	\$27,000	\$27,000	\$56,685	\$51,190
001-3610-431.5400	OPERATING SUPPLIES	11,684	13,000	16,500	17,765	16,000
001-3610-431.5474	SIGN MATERIALS	32,782	33,000	44,560	59,273	66,000
001-3610-431.5800	OPERATING EQUIPMENT<\$5000	8,922	14,860	14,860	5,486	14,860
TOTAL SUPPLIES		\$93,248	\$103,220	\$118,475	\$152,198	\$164,515
60 - MAINTENANCE						
001-3610-431.6300	VEHICLE MAINTENANCE	\$19,217	\$18,820	\$18,820	\$11,166	\$26,020
001-3610-431.6510	STREET MAINTENANCE	12,477	75,000	65,544	12,720	50,000
001-3610-431.6515	BRIDGE MAINTENANCE	0	1,000	1,000	248	1,000
001-3610-431.6517	TRAFFIC LIGHT MAINTENANCE	396	4,010	4,010	1,585	4,010
001-3610-431.6520	SIDEWALK MAINTENANCE	31,236	15,000	15,000	12,664	25,000
001-3610-431.6800	EQUIPMENT MAINTENANCE	24,136	30,000	31,110	22,084	45,800
TOTAL MAINTENANCE		\$87,462	\$143,830	\$135,484	\$60,467	\$151,830
70 - SERVICES						
001-3610-431.7311	VEHICLE INSURANCE	\$8,195	\$7,925	\$7,925	\$7,920	\$9,931
001-3610-431.7400	OPERATING SERVICES	2,939	4,000	12,750	8,862	5,000
001-3610-431.7498	JUDGMENTS & DAMAGE CLAIMS	500	3,500	3,500	0	3,500
001-3610-431.7510	TRAINING	0	1,275	1,275	259	3,975
001-3610-431.7520	TRAVEL EXPENSES & REIMBURSEMENTS	21	30	30	0	1,620
001-3610-431.7611	ELECTRICITY	390,774	367,260	367,260	357,027	377,400
001-3610-431.7612	TELEPHONE/COMMUNICATIONS	180	3,898	250	194	3,898
001-3610-431.7800	CONTRACT SERVICES	1,750	500	500	0	500
001-3610-431.7830	RENTAL	0	2,000	2,000	0	2,000
001-3610-431.7831	VEHICLE LEASE-INTERNAL	33,690	39,510	39,510	39,504	57,970
TOTAL SERVICES		\$438,049	\$429,898	\$435,000	\$413,766	\$465,794
80 - CAPITAL OUTLAY						
001-3610-431.8400	CAPITAL OPERATING EQUIP	\$34,374	\$0	\$446,387	\$353,247	\$0
001-3610-431.8800	CAPITAL EQUIPMENT	\$103,633	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$138,007	\$0	\$446,387	\$353,247	\$0
3610 - PUBLIC WORKS/STREET/SIDEWALK OPERATION		\$1,537,622	\$1,493,483	\$1,951,881	\$1,838,416	\$1,644,111

3620 - Public Works/Drainage Operations

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3620-431.4110	FULLTIME SALARIES & WAGES	\$150,714	\$205,791	\$205,791	\$194,776	\$207,373
001-3620-431.4130	OVERTIME PAY	3,792	8,678	8,678	7,669	8,912
001-3620-431.4131	HOLIDAY HRS WORKED	789	0	0	0	0
001-3620-431.4143	LONGEVITY PAY	5,563	4,700	4,700	2,455	3,050
001-3620-431.4145	INCENTIVE-CERTIFICATE PAY	1,685	1,500	1,500	4,027	4,080
001-3620-431.4149	CELL PHONE ALLOWANCE	424	840	840	425	420
001-3620-431.4190	TERMINATION PAYOUTS	6,602	0	0	0	0
001-3620-431.4710	SOCIAL SECURITY/MEDICARE	12,005	15,193	15,193	15,231	16,243
001-3620-431.4720	TMRS RETIREMENT	28,037	36,593	36,593	34,725	37,291
001-3620-431.4810	HEALTH/DENTAL INSURANCE	35,544	59,180	59,180	41,173	43,278
001-3620-431.4820	LIFE INSURANCE	417	614	614	560	620
001-3620-431.4830	DISABILITY INSURANCE	584	894	894	842	940
001-3620-431.4840	WORKERS COMP INSURANCE	3,345	4,112	4,112	3,521	3,761
001-3620-431.4850	EAP SERVICES	170	232	232	226	232
001-3620-431.4890	FLEX PLAN ADMINISTRATION	63	86	86	84	86
TOTAL PERSONNEL & BENEFITS		\$249,734	\$338,413	\$338,413	\$305,714	\$326,286
50 - SUPPLIES						
001-3620-431.5200	PERSONNEL SUPPLIES	\$3,182	\$5,890	\$5,955	\$3,793	\$6,230
001-3620-431.5301	FUEL	4,286	4,000	4,000	6,675	6,870
001-3620-431.5400	OPERATING SUPPLIES	1,464	1,500	1,500	1,548	2,500
001-3620-431.5800	OPERATING EQUIPMENT<\$5000	1,685	1,700	1,700	1,233	2,000
TOTAL SUPPLIES		\$10,617	\$13,090	\$13,155	\$13,249	\$17,600
60 - MAINTENANCE						
001-3620-431.6300	VEHICLE MAINTENANCE	\$2,720	\$4,500	\$4,500	\$3,321	\$6,000
001-3620-431.6530	DRAINAGE MAINTENANCE	4,320	32,300	82,236	37,268	33,000
001-3620-431.6800	EQUIPMENT MAINTENANCE	32,389	20,000	20,000	4,003	27,000
TOTAL MAINTENANCE		\$39,429	\$56,800	\$106,736	\$44,592	\$66,000
70 - SERVICES						
001-3620-431.7311	VEHICLE INSURANCE	\$1,109	\$1,196	\$1,196	\$1,200	\$1,640
001-3620-431.7498	JUDGMENTS & DAMAGE CLAIMS	\$1,207	\$1,000	\$1,000	\$0	\$1,000
001-3620-431.7510	TRAINING	0	225	225	0	300
001-3620-431.7830	RENTAL	0	2,000	2,000	0	2,000
001-3620-431.7831	VEHICLE LEASE-INTERNAL	15,960	11,550	11,550	11,544	11,370
TOTAL SERVICES		\$18,276	\$15,971	\$15,971	\$12,744	\$16,310
80 - CAPITAL OUTLAY						
001-3620-431.8400	CAPITAL OPERATING EQUIP	\$0	\$0	\$247,153	\$329,537	\$0
TOTAL CAPITAL OUTLAY		\$0	\$0	\$247,153	\$329,537	\$0
3620 - PUBLIC WORKS/DRAINAGE OPERATIONS		\$318,056	\$424,274	\$721,428	\$705,836	\$426,196

3601 - Public Works Administration

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3601-434.4110	FULLTIME SALARIES & WAGES	\$171,421	\$173,391	\$173,391	\$174,244	\$216,794
401-3601-434.4130	OVERTIME PAY	2,103	1,085	1,085	771	1,111
401-3601-434.4143	LONGEVITY PAY	1,575	1,695	1,695	1,695	1,815
401-3601-434.4145	INCENTIVE-CERTIFICATE PAY	3,240	4,500	4,500	3,240	3,240
401-3601-434.4149	CELL PHONE ALLOWANCE	424	420	420	425	420
401-3601-434.4710	SOCIAL SECURITY/MEDICARE	12,711	12,871	12,871	12,820	16,032
401-3601-434.4720	TMRS RETIREMENT	29,626	29,916	29,916	29,928	37,167
401-3601-434.4810	HEALTH/DENTAL INSURANCE	28,467	29,976	29,976	30,236	50,219
401-3601-434.4820	LIFE INSURANCE	550	519	519	500	641
401-3601-434.4830	DISABILITY INSURANCE	775	756	756	732	934
401-3601-434.4840	WORKERS COMP INSURANCE	188	178	178	178	220
401-3601-434.4850	EAP SERVICES	114	116	116	116	174
401-3601-434.4890	FLEX PLAN ADMINISTRATION	42	43	43	43	128
TOTAL PERSONNEL & BENEFITS		\$251,236	\$255,466	\$255,466	\$254,928	\$328,895
50 - SUPPLIES						
401-3601-434.5200	PERSONNEL SUPPLIES	\$367	\$550	\$550	\$192	\$655
401-3601-434.5400	OPERATING SUPPLIES	\$2,178	\$2,500	\$2,500	\$1,605	\$2,500
401-3601-434.5800	OPERATING EQUIPMENT<\$5000	482	500	500	647	1,500
TOTAL SUPPLIES		\$3,027	\$3,550	\$3,550	\$2,444	\$4,655
70 - SERVICES						
401-3601-434.7400	OPERATING SERVICES	\$1,908	\$1,665	\$2,965	\$1,851	\$6,240
401-3601-434.7401	POSTAL/COURIER SERVICES	524	1,000	1,000	517	700
401-3601-434.7422	CONSUMER CONFIDENCE RPT	\$308	\$450	\$3,666	\$0	\$450
401-3601-434.7510	TRAINING	4,381	2,100	2,100	331	6,000
401-3601-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	3,100	3,100	0	3,100
401-3601-434.7530	MEMBERSHIPS	330	1,810	1,810	2,300	1,920
401-3601-434.7612	TELEPHONE/COMMUNICATIONS	0	0	7,752	7,294	7,752
TOTAL SERVICES		\$7,451	\$10,125	\$22,393	\$12,293	\$26,162
3601 - PUBLIC WORKS ADMINISTRATION		\$261,714	\$269,141	\$281,409	\$269,665	\$359,712

3648 - Utility Customer Service

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3648-434.4110	FULLTIME SALARIES & WAGES	\$73,921	\$81,727	\$81,727	\$82,395	\$84,526
401-3648-434.4130	OVERTIME PAY	3,310	5,966	5,966	4,471	6,134
401-3648-434.4143	LONGEVITY PAY	3,093	500	500	500	635
401-3648-434.4145	INCENTIVE-CERTIFICATE PAY	1,425	1,800	1,800	900	900
401-3648-434.4149	CELL PHONE ALLOWANCE	742	840	840	849	840
401-3648-434.4190	TERMINATION PAYOUTS	340	0	0	0	0
401-3648-434.4710	SOCIAL SECURITY/MEDICARE	5,695	5,889	5,889	5,842	6,107
401-3648-434.4720	TMRS RETIREMENT	13,698	15,005	15,005	14,759	15,500
401-3648-434.4810	HEALTH/DENTAL INSURANCE	19,974	32,306	32,306	26,438	27,152
401-3648-434.4820	LIFE INSURANCE	199	245	245	230	251
401-3648-434.4830	DISABILITY INSURANCE	279	356	356	337	365
401-3648-434.4840	WORKERS COMP INSURANCE	981	1,068	1,068	965	1,005
401-3648-434.4850	EAP SERVICES	99	116	116	116	116
401-3648-434.4890	FLEX PLAN ADMINISTRATION	125	228	228	228	228
TOTAL PERSONNEL & BENEFITS		\$123,881	\$146,046	\$146,046	\$138,030	\$143,759
50 - SUPPLIES						
401-3648-434.5200	PERSONNEL SUPPLIES	\$1,362	\$2,180	\$2,180	\$1,315	\$2,250
401-3648-434.5301	FUEL	\$5,238	\$3,000	\$3,000	\$6,658	\$6,530
401-3648-434.5400	OPERATING SUPPLIES	963	2,000	2,000	744	2,000
401-3648-434.5800	OPERATING EQUIPMENT<\$5000	1,274	1,700	1,700	2,090	1,700
TOTAL SUPPLIES		\$8,837	\$8,880	\$8,880	\$10,807	\$12,480
60 - MAINTENANCE						
401-3648-434.6300	VEHICLE MAINTENANCE	\$1,608	\$3,000	\$3,000	\$2,383	\$4,000
TOTAL MAINTENANCE		\$1,608	\$3,000	\$3,000	\$2,383	\$4,000
70 - SERVICES						
401-3648-434.7311	VEHICLE INSURANCE	\$960	\$1,284	\$1,284	\$1,284	\$975
401-3648-434.7400	OPERATING SERVICES	0	4,600	4,600	1,437	4,600
401-3648-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
401-3648-434.7510	TRAINING	0	2,000	2,000	0	2,000
401-3648-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	200	200	0	200
401-3648-434.7800	CONTRACT SERVICES	96,660	133,860	133,860	137,321	133,860
401-3648-434.7831	VEHICLE LEASE-INTERNAL	8,070	6,150	6,150	6,144	10,360
TOTAL SERVICES		\$105,690	\$149,094	\$149,094	\$146,186	\$152,995
3648 - UTILITY CUSTOMER SERVICE		\$240,016	\$307,020	\$307,020	\$297,406	\$313,234

3650 - Public Works/Water Utilities

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3650-434.4110	FULLTIME SALARIES & WAGES	\$291,489	\$369,227	\$369,227	\$311,796	\$364,884
401-3650-434.4130	OVERTIME PAY	24,484	32,544	32,544	34,218	33,447
401-3650-434.4131	HOLIDAY HRS WORKED	629	0	0	0	0
401-3650-434.4143	LONGEVITY PAY	1,450	1,205	1,205	1,373	1,060
401-3650-434.4145	INCENTIVE-CERTIFICATE PAY	3,585	5,580	5,580	3,473	4,380
401-3650-434.4149	CELL PHONE ALLOWANCE	545	1,080	1,080	546	780
401-3650-434.4190	TERMINATION PAYOUTS	1,442	0	0	5,436	0
401-3650-434.4710	SOCIAL SECURITY/MEDICARE	23,447	29,735	29,735	26,549	29,546
401-3650-434.4720	TMRS RETIREMENT	53,318	67,600	67,600	59,082	67,398
401-3650-434.4810	HEALTH/DENTAL INSURANCE	60,102	95,274	95,274	54,883	70,321
401-3650-434.4820	LIFE INSURANCE	806	1,088	1,088	901	1,070
401-3650-434.4830	DISABILITY INSURANCE	1,222	1,655	1,655	1,370	1,629
401-3650-434.4840	WORKERS COMP INSURANCE	3,813	4,469	4,469	3,861	4,369
401-3650-434.4850	EAP SERVICES	379	480	480	394	465
401-3650-434.4890	FLEX PLAN ADMINISTRATION	141	236	236	146	173
TOTAL PERSONNEL & BENEFITS		\$466,852	\$610,173	\$610,173	\$504,028	\$579,522
50 - SUPPLIES						
401-3650-434.5200	PERSONNEL SUPPLIES	\$7,422	\$11,255	\$11,255	\$5,622	\$12,140
401-3650-434.5301	FUEL	10,384	18,000	18,000	15,041	13,590
401-3650-434.5400	OPERATING SUPPLIES	10,668	11,000	11,000	12,024	11,000
401-3650-434.5476	WATER METERS-REPL PROGRAM	14,884	29,922	30,116	12,344	20,000
401-3650-434.5800	OPERATING EQUIPMENT<\$5000	4,183	11,200	11,200	9,411	11,200
TOTAL SUPPLIES		\$47,541	\$81,377	\$81,571	\$54,442	\$67,930
60 - MAINTENANCE						
401-3650-434.6300	VEHICLE MAINTENANCE	\$3,875	\$9,000	\$9,000	\$8,668	\$12,000
401-3650-434.6541	DISTRIBUTION LINE MAINT	49,305	114,000	108,392	60,955	114,000
401-3650-434.6546	FIRE HYDRANT MAINTENANCE	9,580	30,000	43,373	24,605	30,000
401-3650-434.6800	EQUIPMENT MAINTENANCE	14,855	15,000	15,000	11,999	18,700
TOTAL MAINTENANCE		\$77,615	\$168,000	\$175,765	\$106,227	\$174,700
70 - SERVICES						
401-3650-434.7140	CONSULTING SERVICES	\$12,267	\$20,300	\$20,300	\$24,168	\$20,300
401-3650-434.7311	VEHICLE INSURANCE	2,742	4,901	4,901	3,396	4,648
401-3650-434.7498	JUDGMENTS & DAMAGE CLAIMS	1,153	3,500	3,500	0	3,500
401-3650-434.7510	TRAINING	461	6,000	6,000	1,986	7,100
401-3650-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	600	600	234	700
401-3650-434.7530	MEMBERSHIPS	10	230	230	267	320
401-3650-434.7612	TELEPHONE/COMMUNICATIONS	2,659	8,002	250	194	250
401-3650-434.7800	CONTRACT SERVICES	7,750	0	0	0	43,500
401-3650-434.7830	RENTAL	0	2,900	2,900	0	2,900
401-3650-434.7831	VEHICLE LEASE-INTERNAL	13,320	7,780	7,780	7,776	22,450
TOTAL SERVICES		\$40,362	\$54,213	\$46,461	\$38,021	\$105,668
80 - CAPITAL OUTLAY						
401-3650-434.8400	CAPITAL OPERATING EQUIP	\$12,099	\$67,500	\$21,610	\$28,814	\$0
TOTAL CAPITAL OUTLAY		\$12,099	\$67,500	\$21,610	\$28,814	\$0
3650 - PUBLIC WORKS/WATER UTILITIES		\$644,469	\$981,263	\$935,580	\$731,532	\$927,820

3651 - Public Works/Sewer Utilities

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3651-433.4110	FULLTIME SALARIES & WAGES	\$252,115	\$259,969	\$259,969	\$256,013	\$267,919
401-3651-433.4130	OVERTIME PAY	21,283	27,120	27,120	29,428	27,869
401-3651-433.4131	HOLIDAY HRS WORKED	175	0	0	0	0
401-3651-433.4143	LONGEVITY PAY	1,660	2,020	2,020	2,178	1,515
401-3651-433.4145	INCENTIVE-CERTIFICATE PAY	3,540	3,240	3,240	2,387	1,800
401-3651-433.4149	CELL PHONE ALLOWANCE	545	540	540	546	540
401-3651-433.4190	TERMINATION PAYOUTS	0	0	0	2,278	0
401-3651-433.4710	SOCIAL SECURITY/MEDICARE	19,949	21,122	21,122	21,456	21,632
401-3651-433.4720	TMRS RETIREMENT	45,987	48,384	48,384	49,215	49,921
401-3651-433.4810	HEALTH/DENTAL INSURANCE	58,074	61,733	61,733	59,705	54,722
401-3651-433.4820	LIFE INSURANCE	671	758	758	731	775
401-3651-433.4830	DISABILITY INSURANCE	987	1,148	1,148	1,109	1,171
401-3651-433.4840	WORKERS COMP INSURANCE	3,287	3,556	3,556	3,216	3,236
401-3651-433.4850	EAP SERVICES	336	348	348	342	348
401-3651-433.4890	FLEX PLAN ADMINISTRATION	125	130	130	127	130
TOTAL PERSONNEL & BENEFITS		\$408,734	\$430,068	\$430,068	\$428,731	\$431,578
50 - SUPPLIES						
401-3651-433.5200	PERSONNEL SUPPLIES	\$7,273	\$10,000	\$11,625	\$10,000	\$9,895
401-3651-433.5301	FUEL	10,024	19,000	19,000	18,499	17,070
401-3651-433.5400	OPERATING SUPPLIES	7,964	8,130	8,130	5,819	8,130
401-3651-433.5800	OPERATING EQUIPMENT<\$5000	6,270	6,400	6,400	1,812	6,400
TOTAL SUPPLIES		\$31,531	\$43,530	\$45,155	\$36,130	\$41,495
60 - MAINTENANCE						
401-3651-433.6300	VEHICLE MAINTENANCE	\$7,089	\$6,000	\$22,557	\$28,658	\$8,000
401-3651-433.6551	COLLECTION LINE MAINTANCE	33,454	36,000	36,000	31,706	36,000
401-3651-433.6800	EQUIPMENT MAINTENANCE	8,966	12,300	14,900	6,069	16,000
TOTAL MAINTENANCE		\$49,509	\$54,300	\$73,457	\$66,433	\$60,000
70 - SERVICES						
401-3651-433.7311	VEHICLE INSURANCE	\$6,560	\$6,069	\$6,069	\$4,572	\$5,373
401-3651-433.7498	JUDGMENTS & DAMAGE CLAIMS	5,139	1,000	1,000	1,333	3,500
401-3651-433.7510	TRAINING	1,124	7,000	7,000	1,493	7,000
401-3651-433.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	700	700	151	700
401-3651-433.7530	MEMBERSHIPS	170	310	310	267	230
401-3651-433.7800	CONTRACT SERVICES	0	10,000	10,000	0	47,500
401-3651-433.7830	RENTAL	343	1,820	1,820	281	1,930
401-3651-433.7831	VEHICLE LEASE-INTERNAL	22,920	13,440	13,440	13,440	22,670
TOTAL SERVICES		\$36,256	\$40,339	\$40,339	\$21,537	\$88,903
80 - CAPITAL OUTLAY						
401-3651-433.8400	CAPITAL OPERATING EQUIP	\$0	\$0	\$0	\$0	\$10,000
401-3651-433.8800	CAPITAL EQUIPMENT	0	125,000	125,000	165,394	0
TOTAL CAPITAL OUTLAY		\$0	\$125,000	\$125,000	\$165,394	\$10,000
3651 - PUBLIC WORKS/SEWER UTILITIES		\$526,030	\$693,237	\$714,019	\$718,225	\$631,976

3655 - Public Works/Water Operations

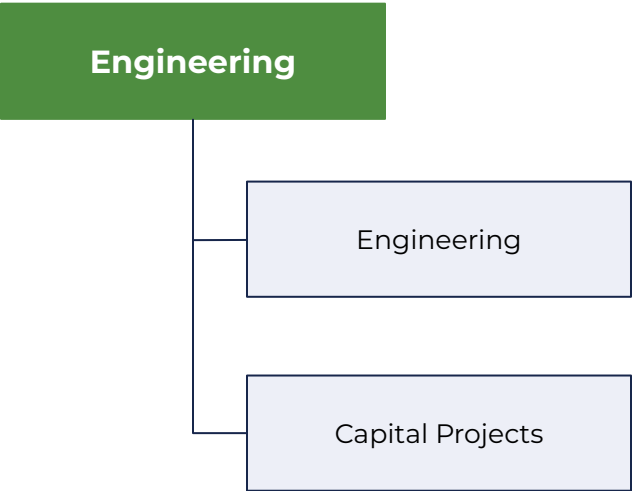
Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3655-434.4110	FULLTIME SALARIES & WAGES	\$188,662	\$222,627	\$222,627	\$192,225	\$221,764
401-3655-434.4130	OVERTIME PAY	18,060	14,644	14,644	27,386	13,379
401-3655-434.4131	HOLIDAY HRS WORKED	2,592	0	0	3,296	1,667
401-3655-434.4143	LONGEVITY PAY	3,092	3,290	3,290	3,290	2,274
401-3655-434.4145	INCENTIVE-CERTIFICATE PAY	7,250	7,500	7,500	7,067	8,100
401-3655-434.4149	CELL PHONE ALLOWANCE	163	162	162	164	162
401-3655-434.4710	SOCIAL SECURITY/MEDICARE	15,496	17,741	17,741	17,134	17,553
401-3655-434.4720	TMRS RETIREMENT	36,126	41,020	41,020	38,789	41,208
401-3655-434.4810	HEALTH/DENTAL INSURANCE	39,719	63,165	63,165	31,727	45,576
401-3655-434.4820	LIFE INSURANCE	496	661	661	533	657
401-3655-434.4830	DISABILITY INSURANCE	717	957	957	797	976
401-3655-434.4840	WORKERS COMP INSURANCE	2,419	2,444	2,444	2,496	2,796
401-3655-434.4850	EAP SERVICES	186	265	265	204	252
401-3655-434.4890	FLEX PLAN ADMINISTRATION	155	276	276	103	121
TOTAL PERSONNEL & BENEFITS		\$315,133	\$374,752	\$374,752	\$325,211	\$356,485
50 - SUPPLIES						
401-3655-434.5200	PERSONNEL SUPPLIES	\$3,296	\$5,300	\$5,300	\$2,985	\$6,230
401-3655-434.5301	FUEL	8,004	17,000	17,000	14,014	11,860
401-3655-434.5400	OPERATING SUPPLIES	4,529	2,600	4,100	3,807	4,600
401-3655-434.5475	WATER METERS & BOXES	40,001	51,000	176,000	41,030	51,000
401-3655-434.5495	CHEMICALS	7,457	9,000	9,000	2,822	9,000
401-3655-434.5800	OPERATING EQUIPMENT<\$5000	6,864	6,000	6,000	812	6,000
TOTAL SUPPLIES		\$70,151	\$90,900	\$217,400	\$65,470	\$88,690
60 - MAINTENANCE						
401-3655-434.6300	VEHICLE MAINTENANCE	\$5,051	\$7,500	\$7,500	\$2,735	\$10,000
401-3655-434.6543	WATER PLANT MAINTENANCE	154,736	133,000	167,458	93,514	160,000
401-3655-434.6547	WATER METER MAINTENANCE	667	5,000	5,000	764	5,000
401-3655-434.6800	EQUIPMENT MAINTENANCE	807	2,500	2,500	1,007	2,500
401-3655-434.6801	EMERGENCY GENERATOR MAINT	19,170	27,000	27,000	7,277	27,000
TOTAL MAINTENANCE		\$180,431	\$175,000	\$209,458	\$105,297	\$204,500
70 - SERVICES						
401-3655-434.7311	VEHICLE INSURANCE	\$2,948	\$3,672	\$3,672	\$3,672	\$2,560
401-3655-434.7400	OPERATING SERVICES	19,041	32,410	31,110	15,445	43,120
401-3655-434.7471	PURCHASED WATER	1,148,485	1,339,000	1,320,307	1,339,000	1,389,000
401-3655-434.7494	PERMITS & INSPECTION FEES	47,867	48,000	48,000	63,346	48,000
401-3655-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
401-3655-434.7510	TRAINING	222	3,000	3,000	296	4,000
401-3655-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	300	300	0	400
401-3655-434.7530	MEMBERSHIPS	85	140	140	40	140
401-3655-434.7611	ELECTRICITY	107,808	153,360	153,360	120,127	175,970
401-3655-434.7612	TELEPHONE/COMMUNICATIONS	301	400	400	323	400
401-3655-434.7613	NATURAL GAS	2,705	2,100	2,100	2,319	2,900
401-3655-434.7830	RENTAL	1,838	3,640	3,640	1,774	3,660
401-3655-434.7831	VEHICLE LEASE-INTERNAL	19,840	15,650	15,650	15,648	22,400

3655 - Public Works/Water Operations (continued)

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
401-3655-434.7840	POLLUTION CONTROL & ABATE	24,254	25,550	25,707	25,707	27,000
	TOTAL SERVICES	\$1,375,394	\$1,628,222	\$1,608,386	\$1,587,697	\$1,720,550
80 - CAPITAL OUTLAY						
401-3655-434.8400	CAPITAL OPERATING EQUIP	\$5,099	\$0	\$18,536	\$18,535	\$40,000
	TOTAL CAPITAL OUTLAY	\$5,099	\$0	\$18,536	\$18,535	\$40,000
90 - OTHER						
401-3655-434.9342	95 CITY OF HOUSTON BONDS	\$193,296	\$192,193	\$192,193	\$192,193	\$192,574
401-3655-434.9343	COH-SEWPP Capital Improvements	1,898,058	810,000	810,000	810,000	218,000
	TOTAL OTHER	\$2,091,354	\$1,002,193	\$1,002,193	\$1,002,193	\$410,574
3655 - PUBLIC WORKS/WATER OPERATIONS		\$4,037,562	\$3,271,067	\$3,430,725	\$3,104,403	\$2,820,799

3656 - Public Works/Sewer Operations

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3656-433.4110	FULLTIME SALARIES & WAGES	\$239,007	\$246,868	\$246,868	\$216,488	\$243,855
401-3656-433.4130	OVERTIME PAY	23,036	17,357	17,357	26,234	16,713
401-3656-433.4131	HOLIDAY HRS WORKED	2,384	0	0	2,720	1,111
401-3656-433.4143	LONGEVITY PAY	3,715	3,960	3,960	4,128	3,335
401-3656-433.4145	INCENTIVE-CERTIFICATE PAY	7,700	7,200	7,200	8,233	5,100
401-3656-433.4190	TERMINATION PAYOUTS	0	0	0	19,375	0
401-3656-433.4710	SOCIAL SECURITY/MEDICARE	20,680	20,779	20,779	21,506	20,308
401-3656-433.4720	TMRS RETIREMENT	45,417	45,492	45,492	47,221	45,001
401-3656-433.4810	HEALTH/DENTAL INSURANCE	29,027	30,770	30,770	28,469	31,900
401-3656-433.4820	LIFE INSURANCE	642	744	744	600	728
401-3656-433.4830	DISABILITY INSURANCE	944	1,125	1,125	919	1,103
401-3656-433.4840	WORKERS COMP INSURANCE	3,192	3,188	3,188	3,041	2,878
401-3656-433.4850	EAP SERVICES	226	232	232	213	230
401-3656-433.4890	FLEX PLAN ADMINISTRATION	144	179	179	79	86
TOTAL PERSONNEL & BENEFITS		\$376,114	\$377,894	\$377,894	\$379,226	\$372,348
50 - SUPPLIES						
401-3656-433.5200	PERSONNEL SUPPLIES	\$3,966	\$6,290	\$6,290	\$3,537	\$6,230
401-3656-433.5301	FUEL	12,120	18,000	18,000	18,113	15,610
401-3656-433.5400	OPERATING SUPPLIES	4,592	3,100	3,100	3,009	5,600
401-3656-433.5800	OPERATING EQUIPMENT<\$5000	1,477	35,600	35,600	18,501	1,600
TOTAL SUPPLIES		\$22,155	\$62,990	\$62,990	\$43,160	\$29,040
60 - MAINTENANCE						
401-3656-433.6300	VEHICLE MAINTENANCE	\$5,155	\$10,500	\$10,500	\$5,726	\$14,000
401-3656-433.6552	LIFT STATION MAINTENANCE	141,555	138,600	185,308	126,641	140,040
401-3656-433.6800	EQUIPMENT MAINTENANCE	830	3,300	3,300	2,138	3,300
401-3656-433.6801	EMERGENCY GENERATOR MAINT	14,617	34,000	52,700	47,767	34,000
TOTAL MAINTENANCE		\$162,157	\$186,400	\$251,808	\$182,272	\$191,340
70 - SERVICES						
401-3656-433.7311	VEHICLE INSURANCE	\$2,979	\$4,941	\$4,941	\$3,936	\$3,916
401-3656-433.7400	OPERATING SERVICES	9,567	9,800	9,800	9,800	10,100
401-3656-433.7473	BLACKHAWK WW OPERATIONS	1,857,284	2,353,251	5,271,459	5,271,459	2,633,460
401-3656-433.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
401-3656-433.7510	TRAINING	1,291	4,000	4,000	1,301	4,000
401-3656-433.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	400	400	0	400
401-3656-433.7530	MEMBERSHIPS	135	240	240	287	140
401-3656-433.7611	ELECTRICITY	109,984	121,670	121,670	89,585	93,940
401-3656-433.7613	NATURAL GAS	12,177	10,470	10,470	9,755	11,600
401-3656-433.7800	CONTRACT SERVICES	31,750	40,000	40,000	20,667	40,000
401-3656-433.7830	RENTAL	70	1,500	1,500	97	1,500
401-3656-433.7831	VEHICLE LEASE-INTERNAL	27,130	34,260	34,260	34,260	56,710
TOTAL SERVICES		\$2,052,367	\$2,581,532	\$5,499,740	\$5,441,147	\$2,856,766
80 - CAPITAL OUTLAY						
401-3656-433.8300	VEHICLES	\$0	\$67,500	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$0	\$67,500	\$0	\$0	\$0
90 - OTHER						
401-3656-433.9061	BLACKHAWK WWTP OPER RESERVE	\$18,553	\$21,000	\$21,000	\$15,960	\$21,000
TOTAL OTHER		\$18,553	\$21,000	\$21,000	\$15,960	\$21,000
3656 - PUBLIC WORKS/SEWER OPERATIONS		\$2,631,346	\$3,297,316	\$6,213,432	\$6,061,765	\$3,470,494



Mission Statement

The Engineering Department is dedicated to maintaining and improving 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 2021-2022 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. An Engineering Intern part-time position was formed through a Decision Package in October 2021.

Capital Improvement Projects

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

Capital Improvement Projects in Progress During FY 2021-2022		
Forest Bend Detention Pond	Water System Improvements	Lift Station #23 Reconstruction
2021-2022 Street Maintenance	Friendswood Parkway	Lower Clear Creek and Dickinson Bayou Watershed Study
FM 1959 Detention Basin	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

Highlights of the Budget

Following its separation from Public Works in FY 2019, the Engineering Staff became fully staffed in FY 2020 with one Director, one Deputy Director, one Projects Coordinator, and three Project Managers. An Office Manager position was added in FY 2021. An Engineering Intern part-time position was added in FY 2022.

Major Departmental Goals:

New Development Oversight

- ▶ Support the City with review of plans, specifications, drainage impact assessments, and development permits
- ▶ Oversight of public right of way permits and field activities
- ▶ Infrastructure inspections including water, sanitary sewer, and drainage.

Enhance Safe and Efficient Transportation

- ▶ Continue to implement the annual street maintenance program including asphalt and concrete paving, and striping
- ▶ Support the Houston-Galveston Area Council's Unified Planning Work Program Planning Study for Friendswood Parkway Extension
- ▶ Support the Houston-Galveston Area Council's Unified Planning Work Program Master Trail Plan for the City of Friendswood
- ▶ Execute the Blackhawk Phase II Package B-I Partnership Project with Harris County Precinct 2
- ▶ Coordinate with TXDOT for issues related to state roads FM518, FM2351, and FM528
- ▶ Package projects 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 the Engineering Department with ample training in design and project management methodologies

Reduce Flood Risk

- ▶ Update Design Criteria Manual and Ordinances to incorporate the latest advances
- ▶ Continue coordination, participation, and funding efforts on the Lower Clear Creek and Dickinson Bayou Federal Study
- ▶ Implementation of Community Block Development Grants for flood control projects
- ▶ Update the City of Friendswood Master Drainage Plan
- ▶ Collaborate 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 the Water System Improvement Project, Water Tank Rehabilitations, and extensive improvements to support our growing community
- ▶ Manage the 2020 Lift Station Mitigation Project comprising of major enhancements to eleven (11) lift stations repeatedly damaged in storm events, and support efforts to combat inflow and infiltration in our sanitary sewer system
- ▶ Operational studies such as the Utility Master Plan, and Impact Fee Study
- ▶ Planning, inspecting, and testing tie-ins to City infrastructure for various developments
- ▶ Conduct a citywide Pavement Management Study
- ▶ Resolve 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	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full-time equivalents*	6.0	7.0	7.5	7.5	8.5
Division Expenditures	\$815,303	\$891,103	\$1,004,958	\$941,876	\$1,181,750
Measures of Effectiveness**					
# of Resident Correspondence	232	387	450	300	310
ROW Permits Issued	80	102	80	115	130
Measures of Efficiency					
Monthly Operating Costs	\$67,942	\$74,259	\$83,747	\$78,490	\$98,479
Division Expenditures Per Capita	\$19.78	\$21.26	\$23.65	\$22.33	\$27.73

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ENGINEERING/CAPITAL PROJECTS (GF)*	\$507,933	\$578,498	\$578,498	\$578,498	\$620,554	7.3%
ENGINEERING/CAPITAL PROJECTS (W/S)	383,170	426,460	426,460	426,460	561,196	31.6%
DEPARTMENT TOTAL	\$891,103	\$1,004,958	\$1,004,958	\$1,004,958	\$1,181,750	17.6%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$824,742	\$868,922	\$868,922	\$848,397	\$1,020,056	17.4%
SUPPLIES	20,823	31,115	31,115	15,398	35,665	14.6%
MAINTENANCE	3,031	4,000	4,000	450	4,000	0.0%
SERVICES	42,507	100,921	100,921	77,631	122,029	20.9%
CLASSIFICATION TOTAL	\$891,103	\$1,004,958	\$1,004,958	\$941,876	\$1,181,750	17.6%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ENGINEERING (GF)	4.00	4.45	4.45	4.45	4.45	0.0%
ENGINEERING (WS)	3.00	3.00	3.00	3.00	4.00	33.3%
PERSONNEL TOTAL	7.00	7.45	7.45	7.45	8.45	13.4%

3770 - Engineering/Projects

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3770-431.4110	FULLTIME SALARIES & WAGES	\$311,172	\$322,204	\$322,204	\$316,169	\$333,275
001-3770-431.4130	OVERTIME PAY	10,417	6,174	6,174	6,199	8,271
001-3770-431.4131	HOLIDAY HRS WORKED	597	0	0	0	0
001-3770-431.4143	LONGEVITY PAY	1,255	1,495	1,495	1,495	1,735
001-3770-431.4145	INCENTIVE-CERTIFICATE PAY	3,000	3,480	3,480	3,000	3,000
001-3770-431.4149	CELL PHONE ALLOWANCE	1,513	1,500	1,500	1,517	1,500
001-3770-431.4220	PART-TIME WAGES W/O BENEFITS	86	7,500	7,500	5,651	7,694
001-3770-431.4710	SOCIAL SECURITY/MEDICARE	23,266	24,475	24,475	23,637	25,159
001-3770-431.4720	TMRS RETIREMENT	54,348	55,316	55,316	54,384	57,940
001-3770-431.4810	HEALTH/DENTAL INSURANCE	55,875	57,733	57,733	59,513	61,143
001-3770-431.4820	LIFE INSURANCE	856	931	931	898	962
001-3770-431.4830	DISABILITY INSURANCE	1,024	1,072	1,072	1,041	1,108
001-3770-431.4840	WORKERS COMP INSURANCE	645	620	620	609	653
001-3770-431.4850	EAP SERVICES	226	228	228	232	232
001-3770-431.4890	FLEX PLAN ADMINISTRATION	174	177	177	179	179
TOTAL PERSONNEL & BENEFITS		\$464,454	\$482,905	\$482,905	\$474,524	\$502,851
50 - SUPPLIES						
001-3770-431.5200	PERSONNEL SUPPLIES	\$1,788	\$2,341	\$2,341	\$2,861	\$2,341
001-3770-431.5301	FUEL	\$2,599	\$2,000	\$2,000	\$3,300	\$3,020
001-3770-431.5400	OPERATING SUPPLIES	2,532	4,068	4,068	1,433	4,068
001-3770-431.5800	OPERATING EQUIPMENT<\$5000	6,712	5,556	5,556	2,381	5,556
TOTAL SUPPLIES		\$13,631	\$13,965	\$13,965	\$9,975	\$14,985
60 - MAINTENANCE						
001-3770-431.6300	VEHICLE MAINTENANCE	\$1,797	\$2,000	\$2,000	\$220	\$2,000
TOTAL MAINTENANCE		\$1,797	\$2,000	\$2,000	\$220	\$2,000
70 - SERVICES						
001-3770-431.7311	VEHICLE INSURANCE	\$1,407	\$1,837	\$1,837	\$1,836	\$1,647
001-3770-431.7350	SURETY BONDS	\$0	\$0	\$71	\$95	\$0
001-3770-431.7400	OPERATING SERVICES	3,431	8,911	8,911	3,150	8,911
001-3770-431.7401	POSTAL/COURIER SERVICES	177	250	250	87	2,250
001-3770-431.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500
001-3770-431.7510	TRAINING	849	6,000	6,000	5,691	6,000
001-3770-431.7520	TRAVEL EXPENSES & REIMBURSEMENTS	300	2,500	2,500	436	2,500
001-3770-431.7530	MEMBERSHIPS	323	1,000	929	833	1,000
001-3770-431.7540	PUBLICATIONS	0	10,500	10,500	11,314	49,500
001-3770-431.7612	TELEPHONE/COMMUNICATIONS	974	960	960	912	960
001-3770-431.7720	SOFTWARE SUPPORT SERVICES	9,980	0	0	0	0
001-3770-431.7800	CONTRACT SERVICES	1,400	8,700	8,700	1,867	11,200
001-3770-431.7831	VEHICLE LEASE-INTERNAL	9,210	38,470	38,470	38,460	16,250
TOTAL SERVICES		\$28,051	\$79,628	\$79,628	\$64,681	\$100,718
3770 - ENGINEERING/PROJECTS		\$507,933	\$578,498	\$578,498	\$549,400	\$620,554

3770 - Engineering/Projects

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3770-434.4110	FULLTIME SALARIES & WAGES	\$262,931	\$274,630	\$274,630	\$267,736	\$365,152
401-3770-434.4130	OVERTIME PAY	664	0	0	0	0
401-3770-434.4143	LONGEVITY PAY	180	240	240	440	540
401-3770-434.4145	INCENTIVE-CERTIFICATE PAY	2,275	4,200	4,200	1,200	1,200
401-3770-434.4149	CELL PHONE ALLOWANCE	414	0	0	0	540
401-3770-434.4190	TERMINATION PAYOUTS	0	0	0	261	0
401-3770-434.4710	SOCIAL SECURITY/MEDICARE	19,459	20,308	20,308	18,964	26,388
401-3770-434.4720	TMRS RETIREMENT	44,156	46,102	46,102	44,627	61,095
401-3770-434.4810	HEALTH/DENTAL INSURANCE	27,588	37,758	37,758	37,832	58,482
401-3770-434.4820	LIFE INSURANCE	740	805	805	787	1,036
401-3770-434.4830	DISABILITY INSURANCE	1,047	1,172	1,172	1,151	1,560
401-3770-434.4840	WORKERS COMP INSURANCE	570	563	563	544	738
401-3770-434.4850	EAP SERVICES	170	174	174	174	232
401-3770-434.4890	FLEX PLAN ADMINISTRATION	94	65	65	157	242
TOTAL PERSONNEL & BENEFITS		\$360,288	\$386,017	\$386,017	\$373,873	\$517,205
50 - SUPPLIES						
401-3770-434.5200	PERSONNEL SUPPLIES	\$1,343	\$2,150	\$2,150	\$2,129	\$2,715
401-3770-434.5301	FUEL	\$450	\$2,000	\$2,000	\$1,564	\$1,470
401-3770-434.5400	OPERATING SUPPLIES	1,450	1,500	1,500	747	1,995
401-3770-434.5800	OPERATING EQUIPMENT<\$5000	3,949	11,500	11,500	983	14,500
TOTAL SUPPLIES		\$7,192	\$17,150	\$17,150	\$5,423	\$20,680
60 - MAINTENANCE						
401-3770-434.6300	VEHICLE MAINTENANCE	\$1,234	\$2,000	\$2,000	\$230	\$2,000
TOTAL MAINTENANCE		\$1,234	\$2,000	\$2,000	\$230	\$2,000
70 - SERVICES						
401-3770-434.7130	ENGINEERING SERVICES	\$2,473	\$0	\$0	\$0	\$0
401-3770-434.7311	VEHICLE INSURANCE	493	663	663	660	981
401-3770-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500
401-3770-434.7510	TRAINING	1,215	11,510	11,510	7,266	8,510
401-3770-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	4,000	4,000	799	4,250
401-3770-434.7530	MEMBERSHIPS	878	1,000	1,000	637	1,330
401-3770-434.7612	TELEPHONE/COMMUNICATIONS	337	480	480	456	480
401-3770-434.7800	CONTRACT SERVICES	5,000	0	0	0	0
401-3770-434.7831	VEHICLE LEASE-INTERNAL	4,060	3,140	3,140	3,132	5,260
TOTAL SERVICES		\$14,456	\$21,293	\$21,293	\$12,950	\$21,311
3770 - ENGINEERING/PROJECTS		\$383,170	\$426,460	\$426,460	\$392,476	\$561,196



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.

Departmental Accomplishments in FY 2021-2022

- ▶ Added new Digital Services Specialist position to manage all areas of online services.
- ▶ Provided monthly Library Lines newsletter to promote library services and programs to the community.
- ▶ Added Fisd and CCISD librarian liaisons to our library board to enhance partnership and receive input on school needs.
- ▶ Provided annual events including summer reading programs, ZakiCon Anime Convention, Poetry Festival, and a World Film Festival.
- ▶ Added new programs and book clubs including Foodie Book Club, Word Lovers Group, and Beginner Spanish classes.
- ▶ Provided Oxford English Dictionary online for expanded access to word etymologies and formation of the English language.
- ▶ Partnered with Friends of the Library to host Night Circus Gala fundraiser for library services and equipment.

- ▶ Added additional wireless hotspots for student and patron home use needs.
- ▶ Eight consecutive year to receive Texas Municipal Library Directors Association Achievement of Excellence in Libraries Award demonstrating excellence in ten service categories.

2022-2023 Departmental Goals and Performance Measures

Major Departmental Goals:

- ▶ Provide a library outreach vehicle for home delivery, children's outreach, and special programs and events.
- ▶ Finalize data from library surveys, stakeholder meetings, and Town Hall events to provide 2023-2028 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.
- ▶ Enhance partnerships with the homeschool community to provide regular educational activities throughout the year.
- ▶ Continue to create a library facility adaptable to various programs and events by providing additional mobile furnishings and shelving.

Library Department	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
#of full time equivalents	14.97	15.0	15.6	15.6	15.6
Division Expenditures	\$1,182,289	\$1,223,726	\$1,341,423	\$1,266,756	\$1,393,120
Outputs					
# of Total physical items in library collection	99,900	99,560	105,000	105,000	105,000
# of Total electronic items in library collection	72,173	66,346	75,000	75,000	75,000
# of Items catalogued & processed	6,735	6,714	9,000	9,000	9,000
# of programs	956	588	1,100	1,100	1,100
# of Computers available public use	16	12	34	34	34
# of Reading club signups	296	1078	2,500	2,500	2,500
# of Items checked out	255,509	330,138	375,000	375,000	375,000
# of Attendance at programs	1,173	9,318	38,000	38,000	38,000
# of Computer usage	9,830	9,462	24,000	24,000	24,000
# of Library visits	113,398	108,779	190,000	190,000	190,000
# of Reading club completion	45%	58%	85%	85%	85%
# of Reference transactions	47,976	28,168	45,000	45,000	45,000
# of Loans received from other libraries	1,243	1,587	1,800	1,800	1,800
# of Loans provided to other libraries	580	555	700	700	700
Measures of Effectiveness					
Avg Computer Uses by public	9,830	9,462	24,000	24,000	24,000
Avg number of attendees for youth programs	52	25	60	60	60
Avg number of attendees for adult programs	8	8	15	14	15
Measures of Efficiency					
Circulation per capita*	5.7	7.4	8.4	8.4	8.4
Items per capita*	3.83	3.72	4.01	4.01	4.01
Sq. footage per capita*	0.46	0.47	0.47	0.47	0.47
Monthly Operating Costs	\$98,524	\$101,977	\$111,785	\$105,563	\$116,093
Department expenditures per capita	\$28.69	\$29.19	\$31.57	\$30.03	\$32.69

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

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
LIBRARY ADMINISTRATION	\$1,223,726	\$1,341,423	\$1,376,491	\$1,266,756	\$1,393,120	3.9%
DEPARTMENT TOTAL	\$1,223,726	\$1,341,423	\$1,376,491	\$1,266,756	\$1,393,120	3.9%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$1,066,488	\$1,164,843	\$1,164,843	\$1,112,233	\$1,209,731	3.9%
SUPPLIES	128,274	157,185	179,278	124,002	158,785	1.0%
MAINTENANCE	800	440	582	776	2,482	464.1%
SERVICES	28,164	18,955	31,788	29,745	22,122	16.7%
CLASSIFICATION TOTAL	\$1,223,726	\$1,341,423	\$1,376,491	\$1,266,756	\$1,393,120	3.9%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION	14.97	15.62	15.62	15.62	15.62	0.0%
PERSONNEL TOTAL	14.97	15.62	15.62	15.62	15.62	0.0%

6310 - Library Administration

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6310-459.4110	FULLTIME SALARIES & WAGES	\$650,286	\$714,897	\$714,897	\$686,688	\$731,393
001-6310-459.4120	PART-TIME WAGES	55,452	50,697	50,697	42,881	63,037
001-6310-459.4130	OVERTIME PAY	3,188	2,170	2,170	2,703	2,223
001-6310-459.4131	HOLIDAY HRS WORKED	578	0	0	0	0
001-6310-459.4143	LONGEVITY PAY	7,420	7,820	7,820	9,800	8,095
001-6310-459.4145	INCENTIVE-CERTIFICATE PAY	5,850	6,000	6,000	5,800	6,000
001-6310-459.4190	TERMINATION PAYOUTS	1,743	0	0	0	0
001-6310-459.4220	PART-TIME WAGES W/O BENEFITS	38,998	36,743	36,743	46,054	49,168
001-6310-459.4710	SOCIAL SECURITY/MEDICARE	55,186	60,341	60,341	57,580	61,875
001-6310-459.4720	TMRS RETIREMENT	120,039	129,136	129,136	123,926	135,070
001-6310-459.4810	HEALTH/DENTAL INSURANCE	120,819	149,321	149,321	129,167	144,924
001-6310-459.4820	LIFE INSURANCE	1,882	2,108	2,108	2,075	2,209
001-6310-459.4830	DISABILITY INSURANCE	2,734	3,123	3,123	3,100	3,283
001-6310-459.4840	WORKERS COMP INSURANCE	1,098	1,084	1,084	1,143	1,129
001-6310-459.4850	EAP SERVICES	640	712	712	691	697
001-6310-459.4890	FLEX PLAN ADMINISTRATION	575	691	691	625	628
TOTAL PERSONNEL & BENEFITS		\$1,066,488	\$1,164,843	\$1,164,843	\$1,112,233	\$1,209,731
50 - SUPPLIES						
001-6310-459.5301	FUEL	\$0	\$0	\$0	\$0	\$1,600
001-6310-459.5400	OPERATING SUPPLIES	\$6,121	\$11,600	\$12,001	\$9,676	\$11,600
001-6310-459.5482	BOOKS	75,948	93,750	90,013	69,593	93,750
001-6310-459.5483	PERIODICALS	0	35	35	0	35
001-6310-459.5484	VIDEOS	5,449	9,800	9,854	5,574	7,000
001-6310-459.5485	AUDIO BOOKS	8,634	10,100	10,461	7,631	10,100
001-6310-459.5487	CD	1,905	1,910	2,053	1,317	1,910
001-6310-459.5488	ELECTRONIC RESOURCES	24,425	23,440	23,440	8,765	26,240
001-6310-459.5800	OPERATING EQUIPMENT<\$5000	5,792	6,550	31,421	21,446	6,550
TOTAL SUPPLIES		\$128,274	\$157,185	\$179,278	\$124,002	\$158,785
60 - MAINTENANCE						
001-6310-459.6300	VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0	\$2,000
001-6310-459.6400	OPERATING MAINTENANCE	540	0	0	0	0
001-6310-459.6800	EQUIPMENT MAINTENANCE	260	440	582	776	482
TOTAL MAINTENANCE		\$800	\$440	\$582	\$776	\$2,482
70 - SERVICES						
001-6310-459.7400	OPERATING SERVICES	\$16,803	\$1,845	\$10,723	\$10,723	\$1,845
001-6310-459.7401	POSTAL/COURIER SERVICES	\$1,388	\$1,800	\$1,800	\$1,365	\$1,800
001-6310-459.7510	TRAINING	239	2,260	2,260	2,347	5,260
001-6310-459.7520	TRAVEL EXPENSES & REIMBURSEMENTS	315	3,900	3,900	3,900	3,900
001-6310-459.7530	MEMBERSHIPS	1,382	1,860	1,860	1,750	2,027
001-6310-459.7720	SOFTWARE SUPPORT SERVICES	835	200	336	196	200
001-6310-459.7802	CREDIT CARD FEES	370	240	240	204	240
001-6310-459.7910	COMMUNITY EVENTS/PROGRAMS	6,832	6,850	10,669	9,260	6,850
TOTAL SERVICES		\$28,164	\$18,955	\$31,788	\$29,745	\$22,122
6310 - LIBRARY ADMINISTRATION		\$1,223,726	\$1,341,423	\$1,376,491	\$1,266,756	\$1,393,120



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 the needs 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 2021-2022

- The successful implementation of several Fairy Trail maps at Stevenson Park
- Developed a newly relocated Disc Golf course at Stevenson Park
- Recorded the largest registration ever for the Flapjack Fun Run and Youth Fishing Derby
- Replaced chain link backstops with new backstop netting at Schulz Sportspark
- Installed additional cameras and security lighting at Centennial Park.
- Removed old wooden party deck at pool and replaced with a new concrete deck with lighting
- Partnered with the Lions Club to expand the Easter in the Park event
- Offered a successful spring break fish camp at the lake
- Converted one single use restroom at the Activity Building into a shower that can be used during a natural disaster event
- Offered Adaptive Programs such as Funkytown Dance event and Water Aerobics
- Offered a “First Splash” swim lesson for mother’s and their babies

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

Facility Operations

- ▶ We have obtained 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 and Public Works/Parks 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 a fleet replacement for our Parks Maintenance Worker's truck (CS6).
- ▶ We have secured a Building Auditor, to get a schedule for a long term maintenance plan on all our building facilities.
- ▶ Parks is working closely with the Engineering Project Manager on the expansion of the PSB building, the new Fire Station 2 and the Public Works/Parks Building remodel.
- ▶ The Activity Building received a new roof. The old roof had multiple leakages and was a rapidly ongoing maintenance issue.
- ▶ City Hall has had major and minor remodels throughout several departments. Some of these remodels for assetics, some were for functionality reasons and updated security needs. The Executive Chambers conference room has been remodeled for dual use to be functional as a Media Room. Parks was directly involved with contracting and in-house work on these projects.
- ▶ The Activity Building is in need of foundation repair and quotes are being obtained.

Park Operations

- ▶ The Stevenson Park Walking Trail has been installed and has been a great success. The old crushed granite trail was high maintenance and the border had some safety concerns.
- ▶ Old City has a new playground that is being utilized and enjoyed by our patrons. The Old playground equipment had to be removed because of safety issues.
- ▶ 3900 W. Bay Area Park is now property of the City. Parks is obtaining a contract with Centerpoint Energy to have electrical service on site. The power will be used to power an automatic gate at the entrance and provide a security light. The gate will help curb all the illegal dumping that has been happening.
- ▶ Centennial Park will have a new sound wall installed, to replace the dilapidated existing wall. This expense is being shared with the adjoining HOA.
- ▶ The chain link fence at the Friendswood Lake Park was damaged during the drainage project by the Developer in League City, and was not properly re-installed, repaired or replaced. The condition of the fence is now a major safety and security concern and will need to be replaced.
- ▶ The Parks Department will be taking on two new large parcels that will require mowing through our mowing contract. There are also plans for walking trails at both locations. These trails will need to be funded and accounted for in our maintenance budget. The locations are 1776 Park and Forest Bend Park on Laura Leigh Dr.
- ▶ The Renwick Park perimeter fence has been installed and now offers better security for our Youth Players and our young Patrons.
- ▶ Stevenson Park received a new swing set playground. The playground is designed to be inclusive of special needs persons.

Departmental Performance Measures by Division

Major Departmental Goals for FY 2022-2023

- ▶ 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.
- ▶ Replace the existing sound wall at Centennial Park.
- ▶ Expand the parking at Lake Friendswood Park.
- ▶ Add educational classes for school age children at Friendswood Lake Park
- ▶ Data log all electrical and irrigation location information in our GIS system using a newly provided app.
- ▶ Implement a long term maintenance budget for all City Facilities.
- ▶ Explore all possibilities to stop embankment erosion at Friendswood Lakes.
- ▶ Move out of the Deepwood facility and be fully functional at the Blackhawk location.
- ▶ Secure vehicle needed to replace CS6 Parks truck.

Supports City's Strategic Goals:

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

Administration	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	2.0	2.0	2.0	2.0	2.0
Division Expenditures	\$304,495	\$308,790	\$328,814	\$325,620	\$341,198
Outputs					
# of grants applied for	4	4	4	5	5
# of committees and subcommittees	5	5	5	5	5
# of news alert subscribers	5,800	14,000	14,000	7,000	14,000
# of educational brochures produced	2	2	2	2	2
Measures of Effectiveness					
Department rating on Facebook (1-5 rating)	5	5	4.9	5	4.9
Number of Likes for Facebook	8,266	8,266	7,000	9,500	8,000
Measures of Efficiency					
Monthly Operations Cost	\$25,375	\$25,733	\$27,401	\$27,135	\$28,433
Division Expenditures per capita	\$7.39	\$7.37	\$7.74	\$7.72	\$8.01

Recreation Programs	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	10.30	10.7	10.7	10.7	10.7
# of Summer camp seasonal workers	16	18	18	21	20
# of Stevenson park pool seasonal workers	16	15	16	16	18
Division Expenditures	\$1,019,876	\$611,950	\$736,664	\$608,531	\$748,118
Outputs					
# of Fitness Classes	1,399	935	1,862	1,820	1,850
# of fitness program types	9	8	10	8	9
# of trips offered by Senior Citizen Program	14	27	55	62	65
# of events offered by Senior Citizen Program	35	41	75	85	90
# of weekly programs offered by Senior Citizen Program	6	28	32	33	34
# of visits to Sesquicentennial Pool	4,680	7,505	11,000	9,000	10,300
Total # of participants registered for Summer Camp	0	565	570	570	570
Total # of participants registered for Swim Lessons	0	359	340	360	395
# of teams registered in adult leagues	122	183	220	170	180
Measures of Effectiveness					
% of Events actually held	67%	95%	97%	97%	97%
% of households registered using CivicRec	100%	100%	100%	100%	100%
Average monthly attendance at Senior Citizen Programs	500	680	1,000	875	1,050
% of participants "satisfied" with Summer Camp Program	N/A	97%	98%	98%	98%
% of participants "satisfied" with Swim Lesson Program	N/A	92%	94%	94%	95%
% of participants "satisfied" with Fitness Programs	90%	91%	93%	94%	94%
% of participants "satisfied" with Senior Citizen Program	92%	94%	98%	95%	96%
Measures of Efficiency					
Monthly Operational Costs	\$84,990	\$50,996	\$61,389	\$50,711	\$62,343
Division Expenditures per capita	\$24.93	\$14.60	\$17.34	\$14.42	\$17.56

Parks Operations	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
# of full time equivalents	10.80	12.2	12.6	12.6	12.6
Division Expenditures	\$1,394,404	\$1,482,030	\$1,670,171	\$2,580,464	\$2,172,705
Outputs					
Total # of Maintenance Work Orders for Parks/ Facilities logged	988	1600	1,392	1,600	1,500
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	204.98
# of Parks maintained by the City	8	8	8	8	8
# of Special Projects Requested	7	7	7	20	15
# of parks mowed	8	8	8	8	8
Total dollars spent for dead tree removal	\$10,000	\$10,000	\$10,000	\$34,000	\$30,000
Measures of Effectiveness					
# of Parks work orders completed within 5 days	140	140	140	700	700
% of Work Orders for Parks completed within 5 Days	95%	95%	95%	80%	80%
Measures of Efficiency					
Monthly Operational Cost	\$116,200	\$123,503	\$139,181	\$215,039	\$181,059
Division Expenditures per capita	\$33.83	\$35.36	\$39.30	\$61.17	\$50.99

Facility Operations	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Forecast	FY23 Adopted
Inputs					
Division Expenditures	\$1,001,321	\$1,048,091	\$792,000	\$1,089,696	\$1,403,241
Outputs					
Total square footage of City building facilities*	155,359	155,359	155,359	155,359	163,359
Total # of Maintenance Work Orders for Buildings logged	800	800	800	575	600
Measures of Effectiveness					
# of work orders completed within 5 days	700	700	700	450	475
% of Work Orders for Building Maintenance completed within 5 days	95%	95%	95%	80%	80%
Average janitorial services cost per sq. foot (not including supplies)	\$1.01	\$0.93	\$0.97	\$0.96	\$1.28
Measures of Efficiency					
Monthly Operational Costs	\$83,443	\$87,341	\$66,000	\$90,808	\$116,937
Division Expenditures per capita	\$24.29	\$25.00	\$18.64	\$25.83	\$32.93

Department Summary

Expenditure by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION	\$308,790	\$328,814	\$328,814	\$328,814	\$341,198	3.8%
RECREATION PROGRAM	1,051,435	1,207,246	1,218,149	1,218,149	1,252,155	3.7%
PARKS OPERATIONS	1,482,030	1,670,171	2,563,037	2,563,037	2,172,705	30.1%
FACILITY OPERATIONS	1,048,091	792,000	1,187,808	1,187,808	1,403,241	77.2%
DEPARTMENT TOTAL	\$3,890,346	\$3,998,231	\$5,297,808	\$5,297,808	\$5,169,299	29.3%

Expenditure by Classification

Classification	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
PERSONNEL & BENEFITS	\$1,661,913	\$1,845,670	\$1,845,669	\$1,773,019	\$1,948,751	5.6%
SUPPLIES	190,504	195,475	205,618	197,368	260,630	33.3%
MAINTENANCE	355,465	488,276	804,892	733,130	917,501	87.9%
SERVICES	1,507,650	1,432,310	1,476,275	1,430,318	2,042,417	42.6%
CAPITAL OUTLAY	174,814	36,500	965,354	969,335	0	-100.0%
CLASSIFICATION TOTAL	\$3,890,346	\$3,998,231	\$5,297,808	\$5,103,170	\$5,169,299	29.3%

Full-Time Equivalents by Division

Division	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget	% Change in Budget from FY22 to FY23
ADMINISTRATION	2.00	2.00	2.00	2.00	2.00	0.0%
RECREATION PROGRAMS	10.70	10.70	10.70	10.70	10.70	0.0%
PARKS OPERATIONS	12.20	12.60	12.60	12.60	12.60	0.0%
PERSONNEL TOTAL	24.90	25.30	25.30	25.30	25.30	0.0%

6401 - Parks & Recreation Administration

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6401-451.4110	FULLTIME SALARIES & WAGES	\$205,967	\$212,780	\$212,780	\$206,548	\$221,435
001-6401-451.4130	OVERTIME PAY	1,962	2,170	2,170	2,833	2,223
001-6401-451.4131	HOLIDAY HRS WORKED	713	0	0	0	0
001-6401-451.4143	LONGEVITY PAY	1,975	2,095	2,095	2,095	2,215
001-6401-451.4145	INCENTIVE-CERTIFICATE PAY	0	900	900	0	900
001-6401-451.4149	CELL PHONE ALLOWANCE	726	720	720	728	720
001-6401-451.4710	SOCIAL SECURITY/MEDICARE	15,479	16,078	16,078	15,654	16,630
001-6401-451.4720	TMRS RETIREMENT	35,025	36,123	36,123	35,213	37,900
001-6401-451.4810	HEALTH/DENTAL INSURANCE	18,253	19,160	19,160	19,267	19,796
001-6401-451.4820	LIFE INSURANCE	581	625	625	605	650
001-6401-451.4830	DISABILITY INSURANCE	823	909	909	885	946
001-6401-451.4840	WORKERS COMP INSURANCE	223	215	215	210	224
001-6401-451.4850	EAP SERVICES	113	116	116	116	116
001-6401-451.4890	FLEX PLAN ADMINISTRATION	42	43	43	43	43
TOTAL PERSONNEL & BENEFITS		\$281,882	\$291,934	\$291,934	\$284,197	\$303,798
50 - SUPPLIES						
001-6401-451.5200	PERSONNEL SUPPLIES	\$102	\$450	\$250	\$268	\$450
001-6401-451.5400	OPERATING SUPPLIES	\$3,140	\$3,000	\$3,500	\$4,161	\$3,500
001-6401-451.5800	OPERATING EQUIPMENT<\$5000	379	500	100	94	500
TOTAL SUPPLIES		\$3,621	\$3,950	\$3,850	\$4,523	\$4,450
70 - SERVICES						
001-6401-451.7400	OPERATING SERVICES	\$0	\$300	\$300	\$0	\$300
001-6401-451.7401	POSTAL/COURIER SERVICES	\$478	\$500	\$600	\$755	\$500
001-6401-451.7510	TRAINING	708	1,300	1,300	1,618	1,320
001-6401-451.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	2,350	2,350	1,945	2,350
001-6401-451.7530	MEMBERSHIPS	445	480	480	500	480
001-6401-451.7800	CONTRACT SERVICES	15,000	15,000	15,000	20,000	15,000
001-6401-451.7802	CREDIT CARD FEES	6,656	13,000	13,000	12,082	13,000
TOTAL SERVICES		\$23,287	\$32,930	\$33,030	\$36,900	\$32,950
6401 - PARKS & RECREATION ADMINISTRATION		\$308,790	\$328,814	\$328,814	\$325,620	\$341,198

6420 - Recreation Programs

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6420-452.4110	FULLTIME SALARIES & WAGES	\$198,941	\$218,315	\$218,315	\$226,537	\$239,687
001-6420-452.4130	OVERTIME PAY	2,934	2,170	2,170	891	2,223
001-6420-452.4131	HOLIDAY HRS WORKED	155	0	0	73	0
001-6420-452.4143	LONGEVITY PAY	1,181	1,115	1,115	1,304	1,255
001-6420-452.4145	INCENTIVE-CERTIFICATE PAY	4,800	7,200	7,200	4,833	7,500
001-6420-452.4149	CELL PHONE ALLOWANCE	86	420	420	546	540
001-6420-452.4190	TERMINATION PAYOUTS	3,041	0	0	89	0
001-6420-452.4710	SOCIAL SECURITY/MEDICARE	15,186	16,475	16,475	16,625	17,998
001-6420-452.4720	TMRS RETIREMENT	35,023	37,867	37,867	38,738	41,851
001-6420-452.4810	HEALTH/DENTAL INSURANCE	31,618	38,049	38,049	39,551	39,326
001-6420-452.4820	LIFE INSURANCE	569	655	655	657	719
001-6420-452.4830	DISABILITY INSURANCE	806	954	954	961	1,046
001-6420-452.4840	WORKERS COMP INSURANCE	450	556	556	959	611
001-6420-452.4850	EAP SERVICES	209	232	232	232	232
001-6420-452.4890	FLEX PLAN ADMINISTRATION	177	179	179	179	179
TOTAL PERSONNEL & BENEFITS		\$295,176	\$324,187	\$324,187	\$332,175	\$353,167
50 - SUPPLIES						
001-6420-452.5200	PERSONNEL SUPPLIES	\$617	\$525	\$1,525	\$1,352	\$1,000
001-6420-452.5400	OPERATING SUPPLIES	\$16,042	\$15,000	\$14,000	\$13,237	\$16,500
001-6420-452.5800	OPERATING EQUIPMENT<\$5000	3,482	3,500	3,500	4,016	3,500
TOTAL SUPPLIES		\$20,141	\$19,025	\$19,025	\$18,605	\$21,000
70 - SERVICES						
001-6420-452.7400	OPERATING SERVICES	\$7,765	\$10,000	\$10,000	\$11,083	\$10,000
001-6420-452.7510	TRAINING	3,026	4,660	2,660	3,451	3,160
001-6420-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	72	3,610	3,610	4,683	3,610
001-6420-452.7530	MEMBERSHIPS	457	600	600	202	600
001-6420-452.7800	CONTRACT SERVICES	15,215	18,000	18,318	14,623	22,000
001-6420-452.7910	COMMUNITY EVENTS/PROGRAMS	68,343	90,500	88,605	114,037	90,500
TOTAL SERVICES		\$94,878	\$127,370	\$123,793	\$148,079	\$129,870
80 - CAPITAL OUTLAY						
001-6420-452.8400	CAPITAL OPERATING EQUIP	\$29,290	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$29,290	\$0	\$0	\$0	\$0
6420 - RECREATION PROGRAMS		\$439,485	\$470,582	\$467,005	\$498,859	\$504,037

6422 - July 4th Program

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6422-452.4130	OVERTIME PAY	\$27,708	\$24,952	\$24,952	\$24,952	\$25,646
001-6422-452.4710	SOCIAL SECURITY/MEDICARE	\$2,051	\$1,909	\$1,909	\$1,909	\$1,962
001-6422-452.4720	TMRS RETIREMENT	4,271	4,120	4,120	4,120	4,273
001-6422-452.4840	WORKERS COMP INSURANCE	0	252	252	252	222
TOTAL PERSONNEL & BENEFITS		\$34,030	\$31,233	\$31,233	\$31,233	\$32,103
50 - SUPPLIES						
001-6422-452.5400	OPERATING SUPPLIES	\$5,330	\$4,000	\$4,000	\$4,000	\$4,450
TOTAL SUPPLIES		\$5,330	\$4,000	\$4,000	\$4,000	\$4,450
70 - SERVICES						
001-6422-452.7400	OPERATING SERVICES	\$398	\$2,000	\$2,000	\$2,000	\$1,000
001-6422-452.7401	POSTAL/COURIER SERVICES	45	0	0	0	0
001-6422-452.7481	TRANSPORTATION SERVICES	4,954	6,000	6,000	6,000	6,000
001-6422-452.7800	CONTRACT SERVICES	0	0	0	6,500	7,000
001-6422-452.7830	RENTAL	4,855	6,400	6,400	6,400	6,750
001-6422-452.7910	COMMUNITY EVENTS/PROGRAMS	77,894	74,000	79,077	84,706	80,350
TOTAL SERVICES		\$88,146	\$88,400	\$93,477	\$105,606	\$101,100
6422 - JULY 4TH PROGRAM		\$127,506	\$123,633	\$128,710	\$140,839	\$137,653

6423 - Summer Day Camp Program

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6423-452.4222	SEASONAL WAGES	\$86,749	\$108,164	\$108,164	\$46,588	\$111,156
001-6423-452.4710	SOCIAL SECURITY/MEDICARE	6,636	8,275	8,275	3,564	8,503
001-6423-452.4840	WORKERS COMP INSURANCE	801	935	935	403	960
TOTAL PERSONNEL & BENEFITS		\$94,186	\$117,374	\$117,374	\$50,555	\$120,619
50 - SUPPLIES						
001-6423-452.5200	PERSONNEL SUPPLIES	\$2,039	\$2,500	\$4,814	\$0	\$4,000
001-6423-452.5400	OPERATING SUPPLIES	12,686	10,000	8,974	2,399	14,000
TOTAL SUPPLIES		\$14,725	\$12,500	\$13,788	\$2,399	\$18,000
70 - SERVICES						
001-6423-452.7400	OPERATING SERVICES	\$102	\$150	\$312	\$416	\$150
001-6423-452.7481	TRANSPORTATION SERVICES	6,876	10,000	10,000	0	15,000
001-6423-452.7510	TRAINING	-594	200	350	467	0
001-6423-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	98	200	200	0	400
001-6423-452.7612	TELEPHONE/COMMUNICATIONS	523	100	650	343	1,224
001-6423-452.7910	COMMUNITY EVENTS/PROGRAMS	30,057	32,000	32,000	2,539	35,000
TOTAL SERVICES		\$37,062	\$42,650	\$43,512	\$3,765	\$51,774
6423 - SUMMER DAY CAMP PROGRAM		\$145,973	\$172,524	\$174,674	\$56,719	\$190,393

6424 - Keep Frwd Beautiful Comm

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
50 - SUPPLIES						
001-6424-458.5200	PERSONNEL SUPPLIES	\$113	\$200	\$200	\$0	\$200
001-6424-458.5400	OPERATING SUPPLIES	\$11,678	\$14,000	\$13,125	\$13,125	\$13,700
	TOTAL SUPPLIES	\$11,791	\$14,200	\$13,325	\$13,125	\$13,900
60 - MAINTENANCE						
001-6424-458.6210	LANDSCAPING	\$3,338	\$2,500	\$5,725	\$4,984	\$2,500
	TOTAL MAINTENANCE	\$3,338	\$2,500	\$5,725	\$4,984	\$2,500
70 - SERVICES						
001-6424-458.7400	OPERATING SERVICES	\$30,962	\$32,000	\$32,000	\$32,000	\$32,089
001-6424-458.7510	TRAINING	297	1,425	1,443	1,443	1,500
001-6424-458.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	1,600	1,600	0	1,725
001-6424-458.7530	MEMBERSHIPS	200	200	200	200	200
001-6424-458.7922	KFB BEAUTIFICATION GRANTS	2,000	2,000	2,000	2,000	2,000
	TOTAL SERVICES	\$33,459	\$37,225	\$37,243	\$35,643	\$37,514
6424 - KEEP FRWD BEAUTIFUL COMM		\$48,588	\$53,925	\$56,293	\$53,752	\$53,914

6428 - Stevenson Park Pool

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6428-452.4222	SEASONAL WAGES	\$50,299	\$70,805	\$70,805	\$70,805	\$72,750
001-6428-452.4710	SOCIAL SECURITY/MEDICARE	3,848	5,417	5,417	5,417	5,565
001-6428-452.4840	WORKERS COMP INSURANCE	488	612	612	612	629
TOTAL PERSONNEL & BENEFITS		\$54,635	\$76,834	\$76,834	\$76,834	\$78,944
50 - SUPPLIES						
001-6428-452.5200	PERSONNEL SUPPLIES	\$1,343	\$1,500	\$2,001	\$2,001	\$1,500
001-6428-452.5400	OPERATING SUPPLIES	\$3,767	\$2,000	\$2,000	\$2,000	\$3,500
001-6428-452.5495	CHEMICALS	12,560	18,000	18,000	18,000	23,000
001-6428-452.5620	JANITORIAL SUPPLIES	592	300	300	300	300
001-6428-452.5800	OPERATING EQUIPMENT<\$5000	6,186	3,000	3,000	2,742	3,000
TOTAL SUPPLIES		\$24,448	\$24,800	\$25,301	\$25,043	\$31,300
60 - MAINTENANCE						
001-6428-452.6210	LANDSCAPING	\$227	\$500	\$500	\$0	\$500
001-6428-452.6561	SWIMMING POOL MAINTENANCE	1,740	41,018	46,053	38,545	3,000
001-6428-452.6600	FACILITY MAINTENANCE	3,360	4,000	3,725	2,597	5,500
TOTAL MAINTENANCE		\$5,327	\$45,518	\$50,278	\$41,142	\$9,000
70 - SERVICES						
001-6428-452.7400	OPERATING SERVICES	\$225	\$1,000	\$774	\$28	\$1,000
001-6428-452.7510	TRAINING - STEVENSON POOL	-4	50	258	344	50
001-6428-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	50	50	0	50
001-6428-452.7611	ELECTRICITY	12,059	13,770	13,770	9,756	11,620
001-6428-452.7613	NATURAL GAS	4,541	4,400	4,400	256	3,800
001-6428-452.7620	JANITORIAL SERVICES	900	1,500	1,500	1,080	1,500
001-6428-452.7800	CONTRACT SERVICES	3,300	5,000	4,792	1,200	5,000
TOTAL SERVICES		\$21,021	\$25,770	\$25,544	\$12,664	\$23,020
6428 - STEVENSON PARK POOL		\$105,431	\$172,922	\$177,957	\$155,683	\$142,264

6429 - Senior Activity Center

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6429-452.4110	FULLTIME SALARIES & WAGES	\$108,057	\$111,006	\$111,006	\$110,294	\$114,981
001-6429-452.4130	OVERTIME PAY	11	3,254	3,254	0	3,334
001-6429-452.4131	HOLIDAY HRS WORKED	165	0	0	0	0
001-6429-452.4143	LONGEVITY PAY	1,120	1,240	1,240	1,240	1,360
001-6429-452.4145	INCENTIVE-CERTIFICATE PAY	600	600	600	600	600
001-6429-452.4220	PART-TIME WAGES W/O BENEFITS	13,657	16,820	16,820	17,848	16,820
001-6429-452.4710	SOCIAL SECURITY/MEDICARE	9,012	9,728	9,728	9,506	10,000
001-6429-452.4720	TMRS RETIREMENT	18,212	19,179	19,179	18,615	20,038
001-6429-452.4810	HEALTH/DENTAL INSURANCE	18,073	19,139	19,139	19,245	19,800
001-6429-452.4820	LIFE INSURANCE	303	326	326	322	337
001-6429-452.4830	DISABILITY INSURANCE	428	474	474	472	491
001-6429-452.4840	WORKERS COMP INSURANCE	1,251	1,279	1,279	1,261	1,310
001-6429-452.4850	EAP SERVICES	113	116	116	116	116
001-6429-452.4890	FLEX PLAN ADMINISTRATION	42	43	43	43	43
TOTAL PERSONNEL & BENEFITS		\$171,044	\$183,204	\$183,204	\$179,562	\$189,230
50 - SUPPLIES						
001-6429-452.5200	PERSONNEL SUPPLIES	\$48	\$300	\$300	\$137	\$300
001-6429-452.5301	FUEL	\$1,326	\$3,200	\$3,200	\$2,963	\$2,360
001-6429-452.5400	OPERATING SUPPLIES	1,813	2,500	2,500	2,500	3,800
001-6429-452.5800	OPERATING EQUIPMENT<\$5000	1,454	4,500	4,500	0	4,500
TOTAL SUPPLIES		\$4,641	\$10,500	\$10,500	\$5,600	\$10,960
60 - MAINTENANCE						
001-6429-452.6300	VEHICLE MAINTENANCE	\$2,870	\$2,000	\$2,753	\$2,155	\$4,000
TOTAL MAINTENANCE		\$2,870	\$2,000	\$2,753	\$2,155	\$4,000
70 - SERVICES						
001-6429-452.7311	VEHICLE INSURANCE	\$1,532	\$1,906	\$1,906	\$1,908	\$1,654
001-6429-452.7401	POSTAL/COURIER SERVICES	5	50	50	29	50
001-6429-452.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500
001-6429-452.7510	TRAINING	100	150	150	173	150
001-6429-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	200	200	0	200
001-6429-452.7612	TELEPHONE/COMMUNICATIONS	0	150	0	67	150
001-6429-452.7910	COMMUNITY EVENTS/PROGRAMS	4,260	15,000	14,247	12,044	17,000
TOTAL SERVICES		\$5,897	\$17,956	\$17,053	\$14,221	\$19,704
6429 - SENIOR ACTIVITY CENTER		\$184,452	\$213,660	\$213,510	\$201,538	\$223,894

6430 - Parks Operations

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6430-456.4110	FULLTIME SALARIES & WAGES	\$472,384	\$537,645	\$537,645	\$532,299	\$606,751
001-6430-456.4120	PART-TIME WAGES	33,026	19,435	19,434	25,964	0
001-6430-456.4130	OVERTIME PAY	8,305	10,848	10,848	9,082	11,156
001-6430-456.4131	HOLIDAY HRS WORKED	1,437	0	0	2,019	0
001-6430-456.4143	LONGEVITY PAY	3,586	3,565	3,565	4,122	4,610
001-6430-456.4145	INCENTIVE-CERTIFICATE PAY	2,400	600	600	2,467	900
001-6430-456.4149	CELL PHONE ALLOWANCE	824	960	960	1,211	1,500
001-6430-456.4190	TERMINATION PAYOUTS	0	0	0	2,269	0
001-6430-456.4710	SOCIAL SECURITY/MEDICARE	38,727	42,862	42,862	43,272	46,626
001-6430-456.4720	TMRS RETIREMENT	86,522	94,526	94,526	96,175	104,111
001-6430-456.4810	HEALTH/DENTAL INSURANCE	74,609	100,192	100,192	89,275	83,338
001-6430-456.4820	LIFE INSURANCE	1,312	1,551	1,551	1,519	1,691
001-6430-456.4830	DISABILITY INSURANCE	1,884	2,256	2,256	2,527	3,781
001-6430-456.4840	WORKERS COMP INSURANCE	5,041	5,360	5,360	5,257	5,399
001-6430-456.4850	EAP SERVICES	606	711	711	652	697
001-6430-456.4890	FLEX PLAN ADMINISTRATION	297	393	393	353	330
TOTAL PERSONNEL & BENEFITS		\$730,960	\$820,904	\$820,903	\$818,463	\$870,890
50 - SUPPLIES						
001-6430-456.5200	PERSONNEL SUPPLIES	\$8,453	\$7,500	\$7,679	\$7,121	\$10,250
001-6430-456.5301	FUEL	\$14,186	\$9,500	\$9,500	\$22,454	\$22,320
001-6430-456.5400	OPERATING SUPPLIES	22,152	18,000	26,570	29,208	37,000
001-6430-456.5620	JANITORIAL SUPPLIES	11,821	7,000	7,300	8,039	7,000
001-6430-456.5800	OPERATING EQUIPMENT<\$5000	20,246	35,500	24,385	17,920	35,000
TOTAL SUPPLIES		\$76,858	\$77,500	\$75,434	\$84,742	\$111,570
60 - MAINTENANCE						
001-6430-456.6210	LANDSCAPING	\$13,241	\$20,000	\$18,733	\$24,241	\$408,000
001-6430-456.6220	LIGHTING MAINTENANCE	17,432	24,000	29,000	36,965	34,000
001-6430-456.6300	VEHICLE MAINTENANCE	18,235	10,000	13,943	13,841	15,000
001-6430-456.6400	OPERATING MAINTENANCE	65,977	160,258	156,272	156,272	119,000
001-6430-456.6800	EQUIPMENT MAINTENANCE	11,672	12,000	8,821	5,451	12,000
TOTAL MAINTENANCE		\$126,557	\$226,258	\$226,769	\$236,770	\$588,000
70 - SERVICES						
001-6430-456.7311	VEHICLE INSURANCE	\$4,048	\$5,263	\$5,263	\$5,268	\$5,709
001-6430-456.7400	OPERATING SERVICES	20,373	500	5,550	667	10,000
001-6430-456.7498	JUDGMENTS & DAMAGE CLAIMS	600	1,000	1,000	1,000	1,000
001-6430-456.7510	TRAINING	1,569	1,800	1,900	1,900	5,060
001-6430-456.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	1,200	1,100	912	1,200
001-6430-456.7530	MEMBERSHIPS	288	500	500	653	500
001-6430-456.7611	ELECTRICITY	103,457	80,000	80,000	115,042	134,740
001-6430-456.7612	TELEPHONE/COMMUNICATIONS	380	300	720	704	300
001-6430-456.7613	NATURAL GAS	0	500	500	0	0
001-6430-456.7620	JANITORIAL SERVICES	58,807	56,000	57,804	57,804	61,640
001-6430-456.7625	SAFETY SERVICES	1,744	2,000	2,000	1,778	2,000
001-6430-456.7680	MOWING SERVICES	308,242	321,716	284,170	253,508	321,716

6430 - Parks Operations (continued)

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
001-6430-456.7690	HOA MAINTENANCE FEES	1,850	2,000	2,000	2,467	2,650
001-6430-456.7800	CONTRACT SERVICES	1,542	2,000	1,840	1,291	2,000
001-6430-456.7830	RENTAL	1,701	4,000	0	0	4,000
001-6430-456.7831	VEHICLE LEASE-INTERNAL	31,930	35,230	35,230	35,220	49,730
TOTAL SERVICES		\$536,531	\$514,009	\$479,577	\$478,214	\$602,245
80 - CAPITAL OUTLAY						
001-6430-456.8200	OTHER PROPERTY IMPROVEMENTS	\$3,900	\$0	\$473,589	\$473,589	\$0
001-6430-456.8230	PARKING/DRIVEWAYS/ SIDEWALKS	0	0	400,000	400,000	0
001-6430-456.8800	CAPITAL EQUIPMENT	7,224	31,500	86,765	88,686	0
TOTAL CAPITAL OUTLAY		\$11,124	\$31,500	\$960,354	\$962,275	\$0
6430 - PARKS OPERATIONS		\$1,482,030	\$1,670,171	\$2,563,037	\$2,580,464	\$2,172,705

6460 - Facility Operations

Account Number	Account Name	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
50 - SUPPLIES						
001-6460-419.5400	OPERATING SUPPLIES	\$23,216	\$23,000	\$34,395	\$32,366	\$34,000
001-6460-419.5800	OPERATING EQUIPMENT<\$5000	5,733	6,000	6,000	6,965	11,000
	TOTAL SUPPLIES	\$28,949	\$29,000	\$40,395	\$39,331	\$45,000
60 - MAINTENANCE						
001-6460-419.6210	LANDSCAPING	\$0	\$1,000	\$4,050	\$5,109	\$1,001
001-6460-419.6220	LIGHTING MAINTENANCE	0	3,000	2,000	935	5,000
001-6460-419.6600	FACILITY MAINTENANCE	201,669	152,000	390,842	380,043	250,000
001-6460-419.6610	BUILDING RENOVATIONS	3,951	0	86,448	59,317	0
001-6460-419.6620	CONTINGENCY	0	50,000	28,020	0	50,000
001-6460-419.6800	EQUIPMENT MAINTENANCE	6,833	0	0	0	0
001-6460-419.6801	EMERGENCY GENERATOR MAINT	4,920	6,000	8,007	2,675	8,000
	TOTAL MAINTENANCE	\$217,373	\$212,000	\$519,367	\$448,079	\$314,001
70 - SERVICES						
001-6460-419.7400	OPERATING SERVICES	\$41,020	\$0	\$4,960	\$6,613	\$0
001-6460-419.7611	ELECTRICITY	\$208,334	\$175,000	\$175,000	\$161,184	\$187,430
001-6460-419.7612	TELEPHONE/COMMUNICATIONS	96,815	130,000	129,740	99,671	110,000
001-6460-419.7613	NATURAL GAS	6,696	6,000	6,000	8,235	6,700
001-6460-419.7620	JANITORIAL SERVICES	144,991	150,000	148,880	148,880	209,600
001-6460-419.7625	SAFETY SERVICES	6,883	8,500	8,500	7,026	8,500
001-6460-419.7680	MOWING SERVICES	46,599	46,500	84,046	84,046	85,000
001-6460-419.7800	CONTRACT SERVICES	23,706	25,000	60,920	74,533	428,000
001-6460-419.7830	RENTAL	4,325	5,000	5,000	5,038	9,010
001-6460-419.7832	BUILDING LEASE	88,000	0	0	0	0
	TOTAL SERVICES	\$667,369	\$546,000	\$623,046	\$595,226	\$1,044,240
80 - CAPITAL OUTLAY						
001-6460-419.8140	BUILDING RENOVATIONS	\$134,400	\$0	\$0	\$0	\$0
001-6460-419.8800	CAPITAL EQUIPMENT	0	5,000	5,000	7,060	0
	TOTAL CAPITAL OUTLAY	\$134,400	\$5,000	\$5,000	\$7,060	\$0
6460 - FACILITY OPERATIONS		\$1,048,091	\$792,000	\$1,187,808	\$1,089,696	\$1,403,241

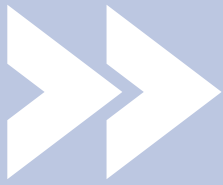




Supplemental Information

HOME TOWN BANK
stewart title
601 S. FRIENDSWOOD DRIVE





Personnel by Department Schedule



Personnel by Department

Full-Time Equivalents

Three Year Comparison

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
City Attorney	2.10	2.10	2.10	0.00	0.00
Total Mayor & Council	2.10	2.10	2.10	0.00	0.00
Municipal Clerk	3.00	3.00	3.00	2.00	4.00
Elections	0.00	0.00	0.00	0.00	0.00
Records Management	1.00	2.00	2.00	2.00	0.00
Total City Secretary	4.00	5.00	5.00	4.00	4.00
Administration	4.00	4.00	4.00	4.00	4.00
Economic Development	0.00	0.00	0.00	0.00	0.00
Total City Manager	4.00	4.00	4.00	4.00	4.00
Finance - (GF)	8.00	8.00	8.00	8.00	8.00
Finance - (WS)	4.00	4.00	4.00	4.00	4.00
Municipal Court	5.60	5.60	5.60	4.60	4.60
Total Administrative Services	17.60	17.60	17.60	16.60	16.60
Human Resources	4.00	4.00	4.00	4.00	4.00
Risk Management - (GF)	1.00	1.00	1.00	1.00	1.00
Human Resources	5.00	5.00	5.00	5.00	5.00
Information Technology	5.00	6.00	6.00	6.00	6.00
Information Technology	5.00	6.00	6.00	6.00	6.00
City Attorney	0.00	0.00	0.00	2.15	2.15
City Attorney	0.00	0.00	0.00	2.15	2.15
Administration	5.00	5.00	5.00	5.00	5.00
Communications	13.60	13.60	13.60	13.60	14.60
Patrol	54.78	51.78	51.78	51.78	50.80
Dot Patrol	1.00	1.00	1.00	1.00	1.00
Criminal Investigations	12.00	15.00	15.00	15.00	15.00
Animal Control	4.00	4.00	4.00	4.00	4.00
Total Police	90.38	90.38	90.38	90.38	90.40
Administration	6.20	6.20	6.20	6.38	6.38
Emergency Management	1.00	1.00	1.00	1.00	1.00
Total Fire Marshal	7.20	7.20	7.20	7.38	7.38
Administration	2.00	2.00	2.00	2.00	2.00
Planning and Zoning	4.00	4.00	4.00	4.48	5.00
Inspection/Code Enforcement	4.70	4.70	4.70	4.70	4.70
Total Community Development	10.70	10.70	10.70	11.18	11.70
Administration - (GF)	2.00	2.00	2.00	2.00	2.00
Administration - (WS)	2.00	2.00	2.00	2.00	3.00
Street Operations	13.00	13.00	13.00	13.00	13.00
Drainage Operations	4.00	4.00	4.00	4.00	4.00
Water Utilities	6.00	7.00	7.00	7.00	7.00
Sewer Utilities	7.00	7.00	7.00	7.00	7.00
Water Operations	3.30	4.30	4.30	4.30	4.30
Sewer Operations	4.00	4.00	4.00	4.00	4.00

Personnel by Department

Full-Time Equivalents

Three Year Comparison (continued)

	FY21 Actual	FY22 Original Budget	FY22 Amended Budget	FY22 Year End Estimate	FY23 Adopted Budget
Utility Customer Service	2.00	2.00	2.00	2.00	2.00
Total Public Works	43.30	45.30	45.30	45.30	46.30
Engineering (Gf)	4.00	4.45	4.45	4.45	4.45
Engineering (Ws)	3.00	3.00	3.00	3.00	4.00
Total Engineering	7.00	7.45	7.45	7.45	8.45
Administration	14.97	15.62	15.62	15.62	15.62
Total Library Services	14.97	15.62	15.62	15.62	15.62
Administration	2.00	2.00	2.00	2.00	2.00
Recreation Programs	10.70	10.70	10.70	10.70	10.70
Parks Operations	12.20	12.60	12.60	12.60	12.60
Total Parks And Recreation	24.90	25.30	25.30	25.30	25.30
Total Personnel	236.15	241.65	241.65	240.36	242.90

*Vacant position was transferred from City Secretary's Office to City Attorney's Office

*Fire Marshal's Office restructured several part-time and volunteer positions into 1 full-time position

*Police Department Patrol Division eliminated three, vacant part-time Public Service Officers** (1.98 FTEs) and added 1 full-time Peace Officer (1 FTE)

**Public Service Officers are not sworn positions.

Proposed Additions:

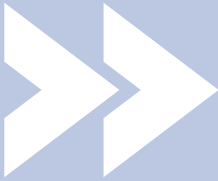
*1.0 FTE Communications Division of Police Department: Communications Operator

*1.0 FTE Planning & Zoning Division of Community Development Department: GIS Technician

*1.0 FTE Public Works Administration: Administrative Secretary

*1.0 FTE Engineering & Capital Projects: Graduate Engineer





Adopted Decision Packages and Forces at Work



FY 2022-23 Decision Packages

(Included in the Adopted Budget)

General Fund

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
City Wide	Health Insurance Increase 3%; Dental 9.5%	\$0	\$50,513	\$50,513	\$0	\$50,513
City Wide	Windstorm Insurance Increase 30%	0	38,400	38,400	0	38,400
City Wide	Texas Municipal League Intergovernmental Risk Pool	0	14,817	14,817	0	14,817
IT	Executime Time Clock Replacement	26,340	2,634	28,974	26,340	2,634
FVFD	Fire Services Contract Increase	0	85,308	85,308	0	85,308
EMS	EMS Services Contract Increase	0	158,191	158,191	100,000	58,191
PD_Comm	Siren Maintenance	0	7,000	7,000	0	7,000
PD_CID	Flock Safety License Plate Reader Fees	0	50,000	50,000	0	50,000
PR_Parks	Mowing Contract Increase for Forest Bend Detention Basin	0	35,000	35,000	0	35,000
ENG_CIP	Publications for Projects	41,000	0	41,000	0	41,000
P&R_Fac	Janitorial Increase 25%	0	54,600	54,600	0	54,600
P&R_Fac	(Placeholder) Landscaping Contract	0	388,000	388,000	0	388,000
PD_Comm	Communications Operator (+1 FTE)	975	90,539	91,514	0	91,514
CDD	GIS Technician	3,250	84,987	88,237	0	88,237
Total Forces at Work		\$71,565	\$1,059,989	\$1,131,554	\$126,340	\$1,005,214

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
City Wide	Merit 2.75%	\$0	\$551,794	\$551,794	\$0	\$551,794
Total Decision Packages		\$0	\$551,794	\$551,794	\$0	\$551,794
Total Faw & Decision Packages for General Fund		\$71,565	\$1,611,783	\$1,683,348	\$126,340	\$1,557,008

FY 2022-23 Decision Packages (continued)

(Included in the Adopted Budget)

Water and Sewer Fund

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
City Wide	Health Insurance Increase 3%; Dental 9.5%	\$0	\$11,076	\$11,076	\$0	\$11,076
Eng	Impact Fee Study	75,000	0	\$75,000	0	75,000
City Wide	Texas Municipal League Intergovernmental Risk Pool	0	13,411	\$13,411	0	13,411
City Wide	Windstorm Insurance Increase 30%	0	31,410	\$31,410	0	31,410
PW	Blackhawk WW Operations Increase @ xx%	0	280,209	\$280,209	0	280,209
PW	Purchased Water Rate Increase	0	50,000	\$50,000	0	50,000
PW	Southeast Water Purification Plant - CIP Program 2023-2027	218,000	0	\$218,000	0	218,000
Total Forces at Work		\$293,000	\$386,106	\$679,106	\$0	\$679,106

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
City Wide	Merit 2.75%	\$0	\$70,942	\$70,942	\$0	\$70,942
PW_ Admin	Administrative Secretary	1,000	60,244	61,244	0	61,244
PW_ WWOps	Variable Frequency Drive Replacement at Surface Water Station #1	40,000	0	40,000	0	40,000
PW_WU	Valve Exerciser/Operator	10,000	0	10,000	0	10,000
ENG_CIP	Furniture, Fixtures & Equipment Allowance for Blackhawk Building	219,000	0	219,000	0	219,000
ENG	Graduate Engineer (+1 FTE)	2,500	124,906	127,406	0	127,406
Total Decision Packages		\$272,500	\$256,092	\$528,592	\$0	\$528,592
Total Faw & Decision Packages for Water & Sewer Fund		\$565,500	\$642,198	\$1,207,698	\$0	\$1,207,698

FY 2022-23 Submitted Decision Packages

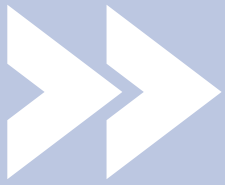
(Not included in the Adopted Budget)

General Fund

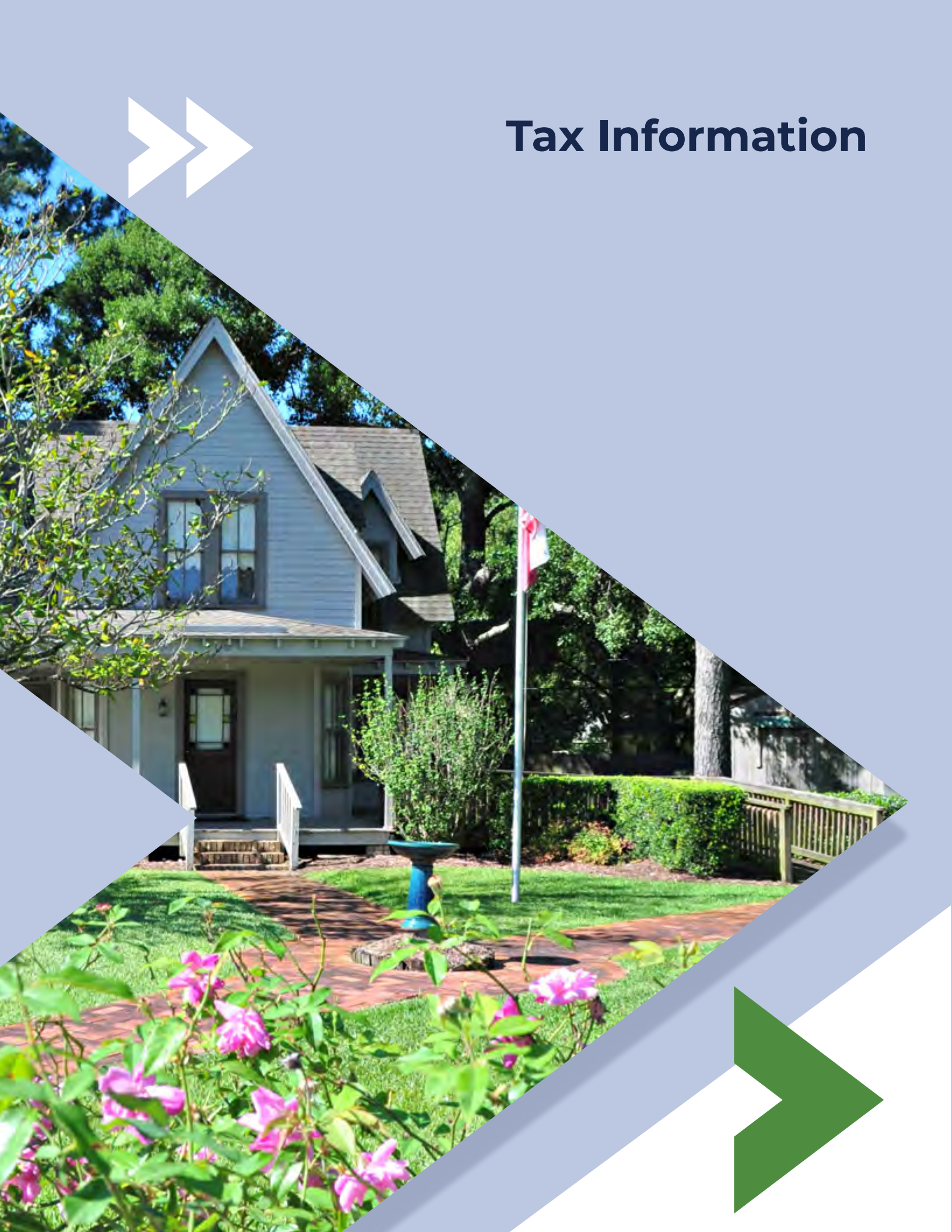
Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
PR_Parks	Friendswood Lake Perimeter Fence	65,000	0	65,000	0	65,000
PD_AC	Animal Control Officer (+1 FTE)	6,350	69,439	75,789	0	75,789
PD_AC	2023 Ford F150 (Addition to Fleet)	54,000	5,000	59,000	0	59,000
CDD/IT	Administrative Assistant	13,440	81,392	94,832	0	94,832
IT	BeyondTrust Remote Support	4,927	5,261	10,188	0	10,188
ENG_CIP	Pavement Management Study	100,000	0	100,000	0	100,000
IT_RiskMgmt	Fleet Tracking	31,200	0	31,200	0	31,200
P&R_Parks	Towable Boom Lift	53,000	0	53,000	0	53,000
P&R_Facilities	Flooring Replacement at Public Safety Building	85,000	0	85,000	0	85,000
IT	BeyondTrust Privileged Remote Access	11,368	15,424	26,792	0	26,792
PD_Patrol	Peace Officer (+1 FTE)	11,125	121,575	132,700	0	132,700
P&R_Parks	Stevenson Park Tennis Court and Basketball Court Resurfacing	55,000		55,000	0	55,000
PD_Patrol	2023 Police SUV	75,000	8,800	83,800	3,000	80,800
IT_PD&LIB	Website Platform	16,100	2,320	18,420	0	18,420
P&R_Parks	Lift Gate for Parks Maintenance Truck (PR26)	4,000		4,000	0	4,000
P&R_Rec	Recreation Aide (+0.50 FTE)	0	20,362	20,362	0	20,362
P&R_Parks	Scissor Lift and Trailer	35,000	0	35,000	0	35,000
P&R_Parks	Parks Laborer (+1 FTE)	0	62,456	62,456	0	62,456
P&R_Pool	Adaptive Recreation Programming	0	2,000	2,000	0	2,000
P&R_Parks	Centennial Sports Field Renovation (1 field per year)	0	150,000	150,000	0	150,000
PR_Parks	Lake Friendswood Bank Stabilizing	1,000,000	0	1,000,000	0	1,000,000
P&R_Parks	Centennial Pavilion Basketball Court Resurfacing	32,000	0	32,000	0	32,000
P&R_Rec	Marketing Specialist	0	80,378	80,378	0	80,378
P&R_Pool	Water Rescue Training Mannequin	1,500	0	1,500	0	1,500
P&R_Pool	Swim Lesson Platform	1,700	1,000	2,700	0	2,700
P&R_Rec	Family Campout Event	0	500	500	500	0
P&R_Parks	Stevenson Park Electrical Service for Trail Lighting and Sub Panels	75,000	0	75,000	0	75,000
P&R_Parks	Barrier Netting	49,000	0	49,000	0	49,000
P&R_Parks	Tarp Infield Covers	24,000	0	24,000	0	24,000
P&R_Pool	Aquatics Programming	1,000	0	1,000	0	1,000
P&R_Parks	Additional Funding for Truck Replacement	15,000	0	15,000	0	15,000
P&R_Rec	Lake Programming	0	500	500	0	500
P&R_Pool	Aquatic Center Feasibility Study	10,200	0	10,200	0	10,200
P&R_Facilities	Hangar Storage	5,000	0	5,000	0	5,000
P&R_Rec	Mommy & Me Tea Party	0	1,000	1,000	0	1,000
Total Unfunded Decision Packages for General Fund		\$1,834,910	\$627,407	\$2,462,317	\$3,500	\$2,458,817

Water & Sewer Fund

There were no unfunded decision packages for the Water & Sewer Fund.



Tax Information



Estimated Ad Valorem Tax Collections - GCAD & HCAD Certified Roll

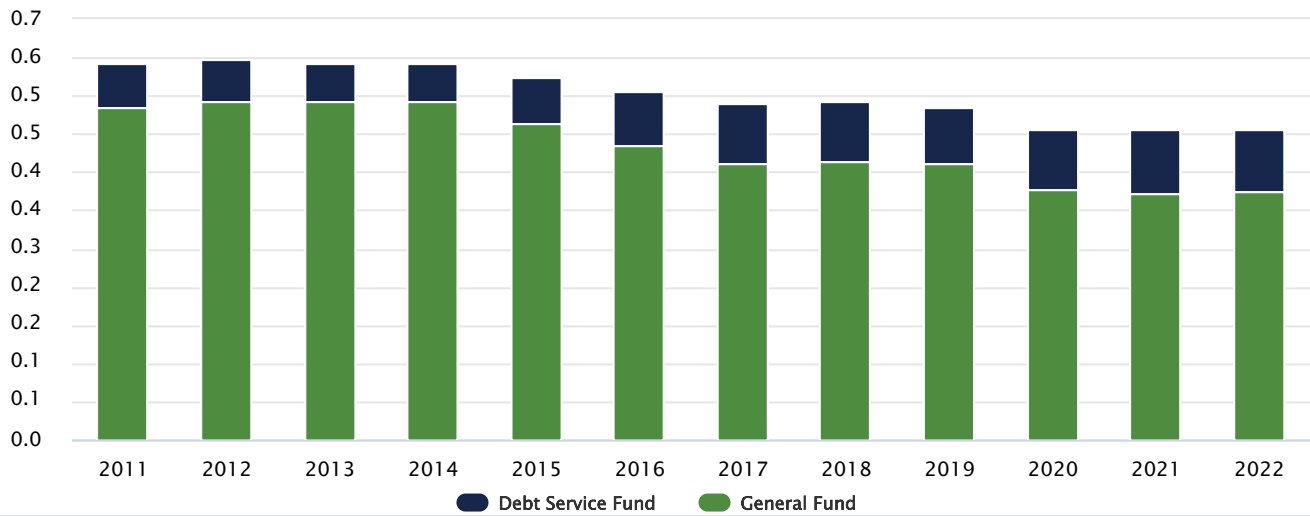
Estimated Taxable Value as of July 28, 2022	\$4,169,011,913	
Divided by 100	100	
Rate Base	\$41,690,119	
Tax Rate	0.4873	
Estimated Tax Levy	\$20,316,179	
Estimated Collection Rate	100%	
Adjusted Tax Collections, 2019-20		\$20,316,179
Estimated Value Over 65 Frozen Ceilings	\$445,132,015	
Divided by 100	100	
Rate Base	\$4,451,320	
Tax Rate	0.4873	
Estimated Collection Rate & Levy of Over 65 Frozen Ceilings	100%	\$2,169,191
Estimated Total Tax Levy		\$22,485,370

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
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	\$4,426,931,320 *	20%	\$0.4873	\$20,844,802	10.40%
2022-23	2022	\$4,614,143,928	20%	\$0.4873	\$22,485,370	7.90%

* 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*
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
2022-23	2022	\$0.3886	\$0.0987	\$0.4873

* Tax Rate Includes 20% Homestead Exemption

Sales Tax Revenue Comparison FY21 through FY23

Month of Receipt	FY21 Actual	FY22 Forecast	FY23 Adopted General Fund	FY23 Adopted Streets*	FY23 Adopted Economic Dev**	FY23 Adopted Budget
December	\$813,639	\$758,675	\$575,152	\$143,783	\$47,928	\$766,863
January	\$777,401	\$952,175	\$721,843	\$180,455	\$60,152	\$962,450
February	\$1,159,868	\$1,263,580	\$957,920	\$239,472	\$79,824	\$1,277,216
March	\$737,968	\$795,058	\$602,734	\$150,678	\$50,226	\$803,638
April	\$668,964	\$772,017	\$585,266	\$146,312	\$48,771	\$780,349
May	\$1,090,288	\$1,145,531	\$868,427	\$217,099	\$72,366	\$1,157,892
June	\$817,653	\$868,795	\$658,633	\$164,653	\$54,884	\$878,170
July	\$863,680	\$878,165	\$665,737	\$166,429	\$55,476	\$887,642
August	\$1,086,430	\$1,156,022	\$876,380	\$219,088	\$73,029	\$1,168,497
September	\$812,236	\$811,427	\$615,143	\$153,781	\$51,260	\$820,184
October	\$851,919	\$844,126	\$639,931	\$159,978	\$53,326	\$853,235
November	\$829,998	\$1,127,340	\$854,353	\$213,652	\$71,218	\$1,139,223
Total	\$10,510,044	\$11,372,911	\$8,621,519	\$2,155,380	\$718,460	\$11,495,359

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

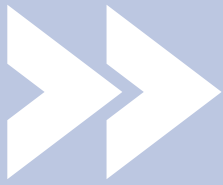
**Fund established in FY17 to record sales tax revenue collected for economic development improvements of the City's downtown area.

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

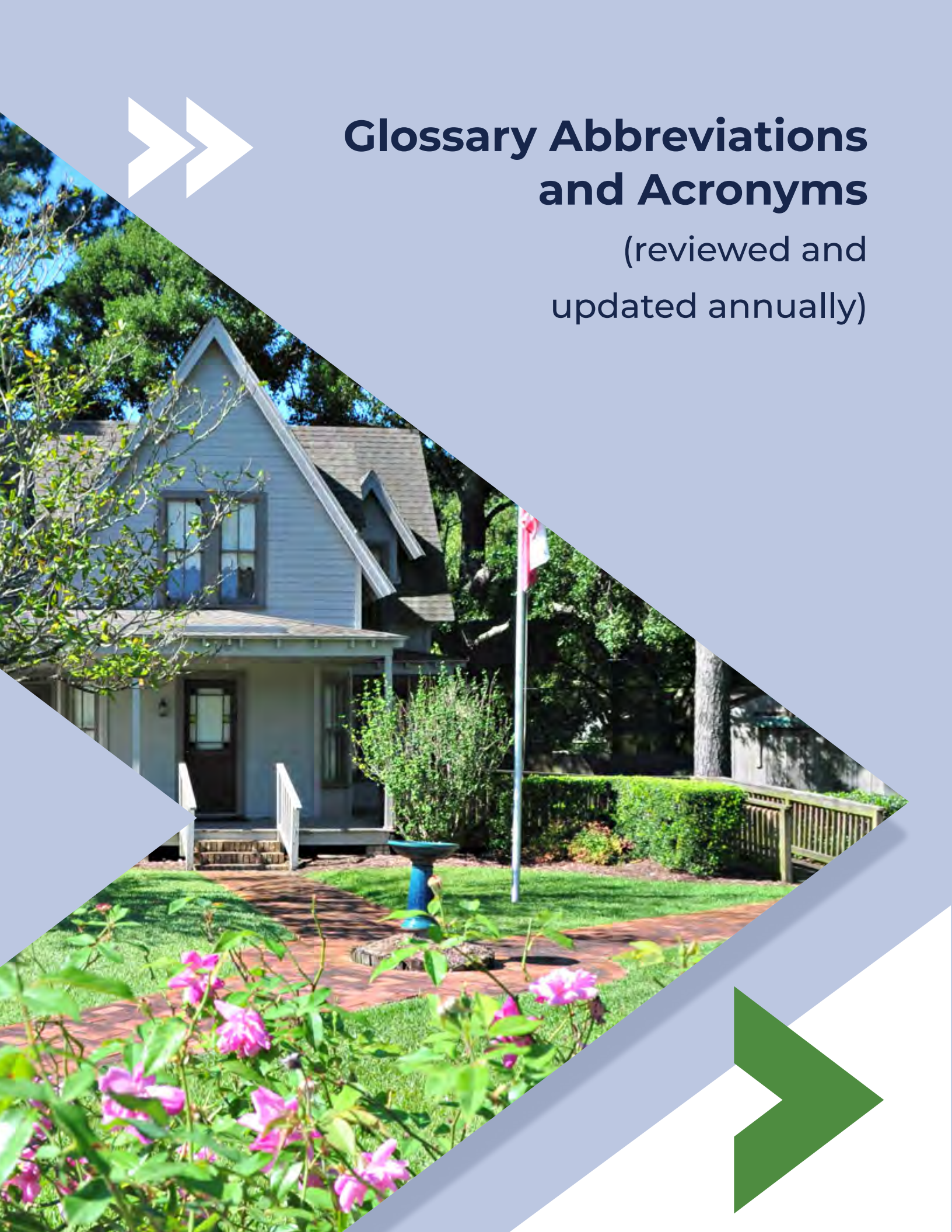
\$0.00125 for Economic Development improvements in the City's downtown area

The sales tax revenue for Street improvements was reauthorized by voters on the November 2020 ballot.



Glossary Abbreviations and Acronyms

(reviewed and
updated annually)



Glossary

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.

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.

NO NEW REVENUE RATE

Tax rate that produces the same amount of taxes if applied to the same properties taxed in prior year and current year.

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 an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

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.

UNUSED INCREMENT RATE

Tax rate equal to the difference between a taxing unit's adopted tax rate and the voter-approval tax rate for the prior three tax years.

VEHICLE REPLACEMENT PLAN (VRP)

A term used to refer to a plan of vehicle fleet replacements over the next ten years.

VOTER APPROVED TAX RATE

The highest tax rate a taxing unit may adopt without holding an election to seek voter approval of the rate.

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

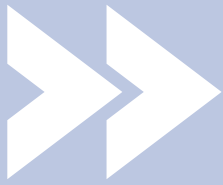
Y

YTD: Year to date

Z

ZZB: Zero Based Budgeting (revenues & expenses net to zero)





Adopted Budget and Tax Rate Ordinances



ORDINANCE NO. 2022-19

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, APPROVING AND ADOPTING THE CITY OF FRIENDSWOOD, TEXAS, GENERAL BUDGET FOR FISCAL YEAR 2022-23; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH FISCAL YEAR AS REFLECTED IN SAID BUDGET, AND MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATED THERETO; AND PROVIDING FOR THE PUBLICATION AND EFFECTIVE DATE THEREOF.

WHEREAS, on July 29, 2022, the City Manager submitted to the City Council a proposed budget of the expenditures of the City of Friendswood for the fiscal year 2022/2023 along with an accompanying budget message, a summary copy of which is attached hereto as Exhibit "A" and is made a part hereof; and

WHEREAS, on August 1, 2022, the City Council called a public hearing on the budget for August 29, 2022, at 5:30 p.m. in the Council Chambers of the Friendswood City Hall; and

WHEREAS, after posting proper notice, the City Council, on August 29, 2022, conducted a public hearing on the proposed budget, at which hearing any person had the opportunity to be present and participate in the hearing; 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 and were in the best interests of the citizens and taxpayers of the City; 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 2021-22 fiscal year, and has determined that the proposed budgeted expenditures will not exceed total estimated income plus funds available from prior years; NOW, THEREFORE

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

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

Section 2. In accordance with Section 8.03(e) of the City Charter, the City Council hereby approves and adopts the budget for the ensuing fiscal year beginning October 1, 2022, and ending September 30, 2023, as finally submitted to the City Council by the City Manager, a copy of which is on file with the City Secretary.

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

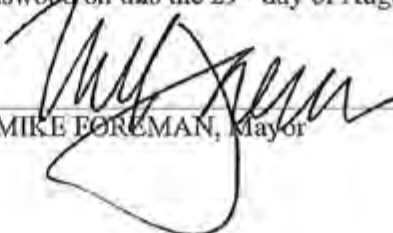
revenues of the City that will be received in the treasury during the fiscal year 2022-23, the amounts set forth in said approved budget for the various purposes stated therein. The total amounts now thus appropriated and the funds from which the same are derived are as follows and are further summarized in Exhibit "A," which is attached hereto and incorporated herein for all intents and purposes:

Beginning Fund Balance, 10/1/2022	\$ 75,974,614.00
Total Revenues	\$ 70,502,918.00
Total Resources Available for Appropriation*	\$146,477,532.00
 Total Expenditures and Other Financing Uses	 \$114,223,823.00
Ending Fund Balance.....	\$ 32,253,709.00

* Includes Planned Use/Carry Over Fund Balance/Retained Earnings

Section 4. This ordinance shall remain in full force and effect from and after its passage and approval of the City Council, and it shall be published in accordance with law.

PASSED, APPROVED and ADOPTED by the affirmative, record vote of a majority of all members of the City Council of the City of Friendswood on this the 29th day of August, 2022.


MIKE FOREMAN, Mayor

ATTEST:


LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:


KAREN L. HORNER, City Attorney



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Exhibit "A"
CITY OF FRIENDSWOOD
PROPOSED BUDGET SUMMARY
FISCAL YEAR 2022-2023

	22-23 PROPOSED BUDGET
REVENUES	
Taxes	36,177,908
Charges for Services	18,910,936
Permits and Licenses	873,730
Fines	971,160
Intergovernmental Revenues	9,836,181
Interest	1,781,119
Vehicle Lease Reimbursements	998,340
Miscellaneous Receipts	953,544
TOTAL REVENUES	70,602,918
Fund Balance Used or (Carried Forward)	
General Fund	500,000
Police Investigation Fund	(4,073)
Community Development Block Grant Fund - Harris County	(201,761)
Community Development Block Grant Fund - Galveston County	(1,350,073)
2021 Coronavirus State & Local Fiscal Recovery Grant Fund	9,783,557
Fire/EMS Donation Fund	111,975
Municipal Court Building Security/Technology Fund	1,484
Tax Debt Service Fund	(38,186)
2015/2016/2017 GO Bond Funds	288,850
2020 GO Bonds Fund	1,747,747
2021 GO Bonds Fund	7,292,246
Sidewalk Installation Fund	(871)
Park Land Dedication Fund	41,374
Streets Improvement Fund	2,562,202
Fwd Downtown Economic Development Improvements Fund	2,920,039
1776 Port Trust Fund	(230)
Water & Sewer Operations Fund	(1,551,309)
2016 Water & Sewer Bond Construction Fund	1,471,682
2018 Water & Sewer Bond Construction Fund	6,382,765
2021 Water & Sewer Bond Construction Fund	13,865,912
Water Impact Fees	(11,451)
Sewer Impact Fees	172,209
Water and Sewer Revenue Debt Service	(54,182)
Vehicle Replacement Plan Fund	(208,981)
	43,720,905
Total Resources Available	114,223,823
EXPENDITURES	
General Government	7,627,784
Public Safety	16,648,375
Community Development	1,389,275
Public Works	10,874,765
Engineering	1,181,750
Parks & Recreation	5,189,299
Library	1,393,120
Vehicle Replacement Fund	806,930
Capital Improvements	58,043,042
Debt Service	10,089,483
TOTAL EXPENDITURES	114,223,823
REVENUES OVER (UNDER) EXPENDITURES	-
BEGINNING FUND BALANCE	75,974,614
ENDING FUND BALANCE	32,253,709



RECORD VOTE		
COUNCILMEMBER	VOTED FOR	VOTED AGAINST
Mike Foreman, Mayor	X	
Steve Rockey	X	
Sally Branson	X	
Trish Hanks	X	
Robert J. Griffon	X	
John H. Scott	(Absent from meeting)	
Brent Erenwert	X	

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, ADOPTING AND LEVYING THE AD VALOREM TAX RATES FOR THE GENERAL FUND MAINTENANCE AND OPERATIONS AND FOR DEBT SERVICE FOR THE CITY OF FRIENDSWOOD FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HERewith; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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, the City received the certified appraisal roll on July 26, 2022, making September 26, 2022, the required tax rate adoption date;

WHEREAS, the City's tax rate consists of the following two components:

1. the rate that, if applied to the total taxable value, will impose the amount of taxes needed to pay debt service; and
2. the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operations expenditures of the City for the next year; and;

WHEREAS, the proposed tax rate for debt service is \$0.098754 per \$100 valuation and the proposed the tax rate for maintenance and operation expenditures is \$0.388560 per \$100,00 valuation; and

WHEREAS, the combined tax rate of \$0.487314 exceeds the no-new revenue tax rate but not the voter-approval tax rate; and

WHEREAS, on September 12, 2022, prior to the passage of this ordinance, the City Council held a public hearing on the proposed tax rate in accordance with the Texas Tax Code affording adequate opportunity for proponents and opponents of the tax increase to present their views; 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;

WHEREAS, in adopting this ordinance, a Councilmember made the following motion:

I move that the property tax rate be increased by the adoption of a tax rate of \$0.487314, which is effectively a 6.5% percent increase in the tax rate;

and

WHEREAS, the vote on such motion was made by a record vote and passed by at least 5 members of the City Council; NOW THEREFORE,

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

Section 1. The facts and matters set forth in the preamble of this ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2. The City Council of the City of Friendswood hereby adopts and sets for the fiscal year commencing October 1, 2022, and ending September 30, 2023, an ad valorem tax rate of \$0.388560 on each ONE HUNDRED AND NO/100 DOLLARS (\$100.00) of assessed valuation on all property, real, personal, and mixed, within the corporate limits of the City on January 1, 2022, made taxable by law, which said taxes, when collected, shall be apportioned among funds for the purpose of maintenance and operation expenditures.

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 6.5 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$29.89.

Section 3. That the ad valorem tax rate of \$0.388560, as set forth in Section 2, is hereby levied and shall be assessed and collected on one hundred percent (100%) of each ONE HUNDRED AND NO/100 DOLLARS (\$100.00) assessed value of property located within the city limits of the City of Friendswood on January 1, 2022, as valued by the Harris County Appraisal District and the Galveston Central Appraisal District and made taxable by law.

Section 4. The City Council of the City of Friendswood hereby adopts and sets for the fiscal year commencing October 1, 2022, and ending September 30, 2023, an ad valorem tax rate of \$0.098754 on each ONE HUNDRED AND NO/100 DOLLARS (\$100.00) of assessed value of all property, real, personal, and mixed, within the corporate limits of the City on January 1, 2022, made taxable by law, which said taxes, when collected, shall be apportioned among funds for the purpose of debt service.

Section 5. The ad valorem tax rate of \$0.098754, as set forth in Section 4, is hereby levied and shall be assessed and collected on one hundred percent (100%) of each ONE HUNDRED AND NO/100 DOLLARS (\$100.00) assessed value of property located within the city limits of the City of Friendswood on January 1, 2022, as valued by the Harris County Appraisal District and the Galveston Central Appraisal District and made taxable by law.

Section 6: That the Tax Assessor and Collector of the City of Friendswood is hereby directed to assess, extend and enter upon the Tax Rolls of the City of Friendswood for the current year the amounts and rates herein levied, and to keep a current account of same. All collection of such taxes, as well as collection of taxes owed for prior years, to include penalty and interest thereof, shall be deposited in the official depository of the City of Friendswood to be distributed between the General Fund and the Debt Service on a basis determined by the percentage that each bear to the total tax rate.

Section 7. That all ordinances or parts of ordinances in conflict or inconsistent with this ordinance are hereby expressly repealed.

Section 8. That in the event any clause phrase, provision, sentence, or part of this ordinance or the application of the same to any person or circumstances 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 9. This ordinance shall take effect immediately from and after its passage by the City Council of the City of Friendswood, Texas.

PASSED, APPROVED, and ADOPTED on first and final reading by the affirmative vote of the City Council this 12th day of September, 2022.


MIKE FOREMAN, Mayor

ATTEST:


LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:


KAREN HORNER, City Attorney

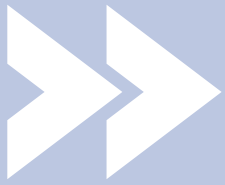


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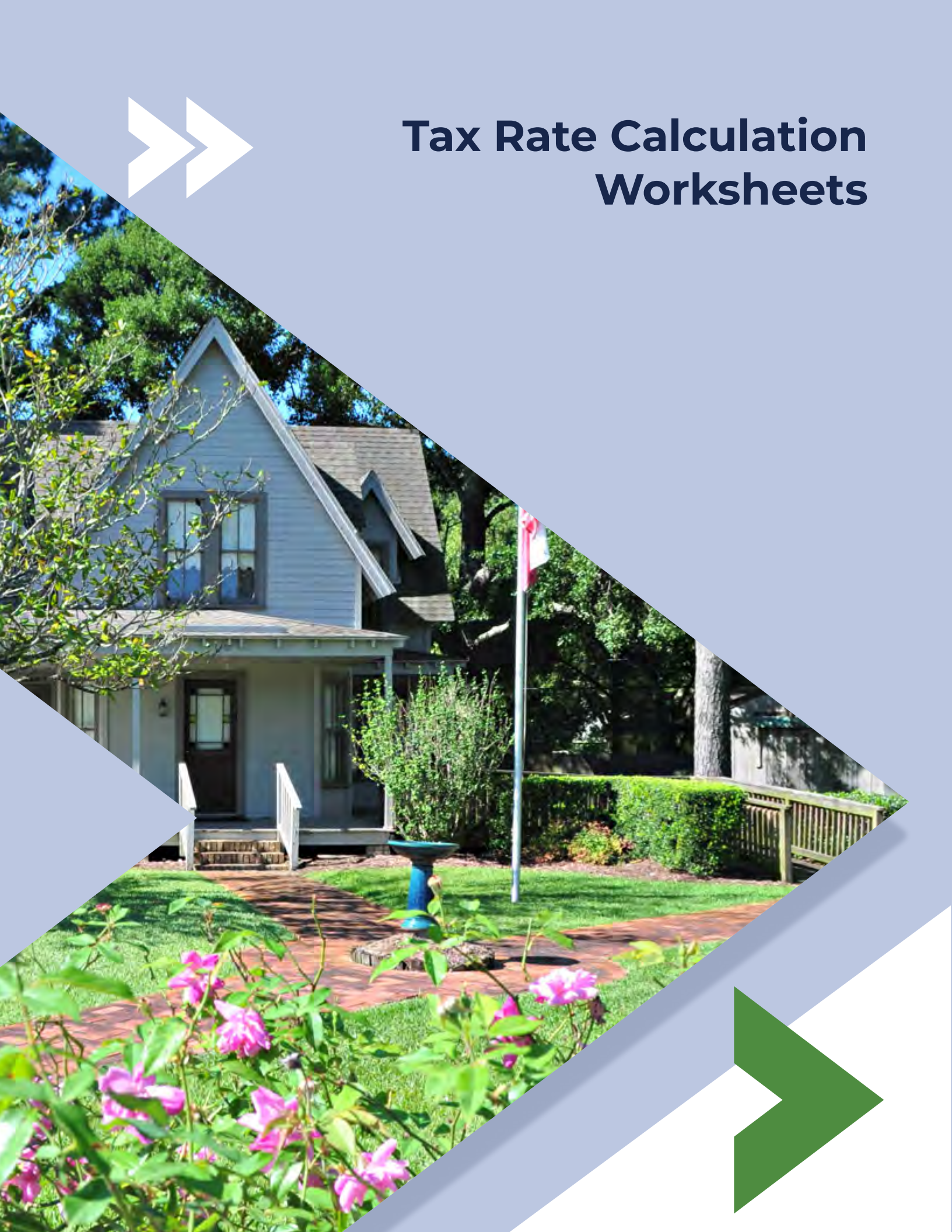


RECORD VOTE		
COUNCILMEMBER	VOTED FOR	VOTED AGAINST
Mike Foreman, Mayor	✓	
Steve Rockey	✓	
Sally Branson	✓	
Trish Hanks	✓	
Robert J. Griffon	✓	
John H. Scott	(Absent from meeting.)	
Brent Erenwert	✓	





Tax Rate Calculation Worksheets





2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 District 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 4,426,931,320
2.	2021 tax ceilings. Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 837,873,753
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,589,057,567
4.	2021 total adopted tax rate.	\$ 0.487314 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:..... \$ 140,284,241	
	B. 2021 values resulting from final court decisions:..... - \$ 56,493,620	
	C. 2021 value loss. Subtract B from A. ³	\$ 83,790,621
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:..... \$ 70,795,862	
	B. 2021 disputed value:..... - \$ 27,470,819	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 43,325,043
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 127,115,664

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,716,173,231
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 1,649,189 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 47,180,836 C. Value loss. Add A and B. ⁶	\$ 48,830,025
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 683,830 B. 2022 productivity or special appraised value: - \$ 7,410 C. Value loss. Subtract B from A. ⁷	\$ 676,420
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 49,506,445
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,666,666,786
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 17,868,180
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 58,074
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 17,926,254
18.	Total 2022 taxable value on the 2022 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: \$ 3,952,322,766 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 2022 value. Add A and B, then subtract C and D.	\$ 3,952,322,766

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 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	\$ 203,123,865
	B. 2022 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	+ \$ 738,714,963
	C. Total value under protest or not certified. Add A and B.	\$ 941,838,828
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 920,906,500
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 3,973,255,094
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 289,441
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 53,983,600
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 54,273,041
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 3,918,982,053
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.457421/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$100

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:

- 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.
- 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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.385147/\$100
29.	2021 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> .	\$ 3,716,173,231

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 14,312,729
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 46,970	
	B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
	C. 2021 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. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 46,970	
	E. Add Line 30 to 31D.	\$ 14,359,699
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,918,982,053
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.366414 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 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	
	B. 2021 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. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
	B. 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. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ _____ 0
	B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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.	\$ _____ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. 2022 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, 2021 and ending on June 30, 2022.	\$ _____ 0
	B. 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.	\$ _____ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$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.	
	A. Amount appropriated for public safety in 2021. 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 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ _____ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ _____ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.366414/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ _____ 2,653,239
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ _____ 0.067702/\$100
	C. Add Line 40B to Line 39.	\$ _____ 0.434116/\$100
41.	2022 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.	\$ _____ 0.449310/\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): 2022 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 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 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 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).		\$ _____ /\$100
42. Total 2022 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: (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. 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 \$ 4,553,579 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 - \$ 0 E. Adjusted debt. Subtract B, C and D from A.		\$ 4,553,579
43. Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹		\$ 114,847
44. Adjusted 2022 debt. Subtract Line 43 from Line 42E.		\$ 4,438,732
45. 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 98.90 % B. Enter the 2021 actual collection rate. 99.93 % C. Enter the 2020 actual collection rate. 98.90 % D. Enter the 2019 actual collection rate. 99.94 % 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		98.90 %
46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E.		\$ 4,488,101
47. 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ 3,973,255,094
48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ 0.112957 /\$100
49. 2022 voter-approval tax rate. Add Lines 41 and 48.		\$ 0.562267 /\$100
D49. Disaster Line 49 (D49): 2022 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.		\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
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 Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 2,822,766
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 3,973,255,094
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0.071045 /\$100
55.	2022 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> .	\$ _____ 0.457421 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ 0.457421 /\$100
57.	2022 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> .	\$ _____ 0.562267 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ 0.491222 /\$100

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements 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.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 3,973,255,094
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 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).	\$ _____ 0.491222 /\$100

³² Tex. Tax Code § 26.041(d)³³ Tex. Tax Code § 26.041(i)³⁴ Tex. Tax Code § 26.041(d)³⁵ Tex. Tax Code § 26.04(c)³⁶ Tex. Tax Code § 26.04(c)³⁷ Tex. Tax Code § 26.045(d)³⁸ Tex. Tax Code § 26.045(i)

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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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;⁴⁰
- 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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.050476 / \$100
64.	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.	\$ 0.045138 / \$100
65.	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 / \$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.095614 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. 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).	\$ 0.586836 / \$100

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.366414 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,973,255,094
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.012584 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.112957 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.491955 / \$100

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 year.⁴⁷

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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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This section will 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.487314 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.487314 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,666,666,786
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 17,868,180
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,918,982,053
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 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).	\$ 0.586836 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

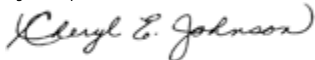
No-new-revenue tax rate.	\$ 0.457421 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.586836 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), 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). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.491955 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

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 ▶ Cheryl E. Johnson, PCC, CTOP, Galveston County Tax Assessor Collector

Printed Name of Taxing Unit Representative

sign here ▶ 

Taxing Unit Representative

July 29, 2022

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)



**CITY OF
FRIENDSWOOD
TEXAS**

