CITY OF FRIENDSWOOD, TEXAS

# ANNUAL ADOPTED BUDGET

™




FISCAL YEAR
2023 – 2024

# City of Friendswood Adopted Budget

## This budget will raise more revenue from property taxes than last year's budget by an amount of $2,667,882, which is an 11.9% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $538,189.

The City of Friendswood's total tax debt service obligation is $111,664,668

Debt service obligations of the City of Friendswood, secured by property taxes, in fiscal year 2023-24: $6,092,175.

| Property Tax Comparison (per $100 valuation) | FY23 Adopted | FY24 Adopted |
|---|---|---|
| Tax Rate | $0.487314 | $0.500728 |
| O&M Rate | $0.388560 | $0.379450 |
| I&S Rate | $0.098754 | $0.121278 |
| No New Revenue Tax Rate | $0.457421 | $0.463141 |
| No New Revenue Operating Rate | $0.366414 | $0.373767 |
| Maximum Debt Tax Rate | $0.112957 | $0.138244 |
| Voter Approved Tax Rate (includes unused increment) | $0.586836 | $0.598630 |

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

City of Friendswood's 2023 adopted total tax rate is $0.500728 which includes the maintenance & operations (M&O) rate of $0.379450 and the debt service (I&S) rate of $0.121278.

| City Council | Position | Vote on Budget | Vote on Tax Rate |
|---|---|---|---|
| Mike Foreman | Mayor | Yes | Yes |
| Steve Rockey | Mayor Pro-Tem | Yes | Yes |
| Sally Branson | Position 2 | Yes | Yes |
| Trish Hanks | Position 3 | Yes | Yes |
| Robert J. Griffon | Position 4 | Yes | Yes |
| Joe Matranga | Position 5 | Absent | Yes |
| Brent Erenwert | Position 6 | Yes | Yes |

In accordance with Section 104.0045 of the Texas local Government Code as amended by HB 1495 - Itemization of Certain Expenditures Required in Certain Political Subdivision Budgets - expense line items for public notices and lobbying efforts provided below:

| | FY22 Actuals | FY23 Amended Budget | FY23 Estimate | FY24 Adopted Budget |
|---|---|---|---|---|
| Notices required to be published in the Newspaper (S.B. 622) | 21,930 | 74,280 | 28,330 | 72,953 |
| Directly or Indirectly influencing or attemping to influence the outcome of legislation or admininstrative action (H.B. 1495) | 0 | 0 | 0 | 0 |
| **Total Expenditures** | **$21,930** | **$74,280** | **$28,330** | **$72,953** |



CITY OF FRIENDSWOOD, TEXAS

# ANNUAL ADOPTED BUDGET 2023 – 2024

October 1, 2023 - September 30, 2024

**Mayor**
Mike Foreman

**Mayor Pro Tem**
Steven Rockey

**Position #2**
Sally Branson

**Position #3**
Trish Hanks

**Position #4**
Robert J. Griffon

**Position #5**
Joe Matranga

**Position # 6**
Brent Erenwert

**City Manager**
Morad Kabiri

**Assistant City Manager**
Steven Rhea

**City Secretary**
Leticia Brysch

**City Attorney**
Karen Horner

**Police Chief**
Robert B. Wieners

**Fire Marshal**
Brian Mansfield

**Community Development Director**
Aubrey Harbin

**Engineering Director**
Jildardo Arias

**Public Works Director**
René Ibarra

**Library Director**
Matt Riley

**Parks & Recreation Director**
James Toney

**Human Resources Director**
Haley Brown

**Information Technology Director**
Terry Prindle

**Administrative Services Director**
Katina Hampton

**Administrative Services Deputy Director**
Rhonda Bloskas

**Budget Manager**
Andree Calhoun

**Financial Analyst**
Stephen Rowe

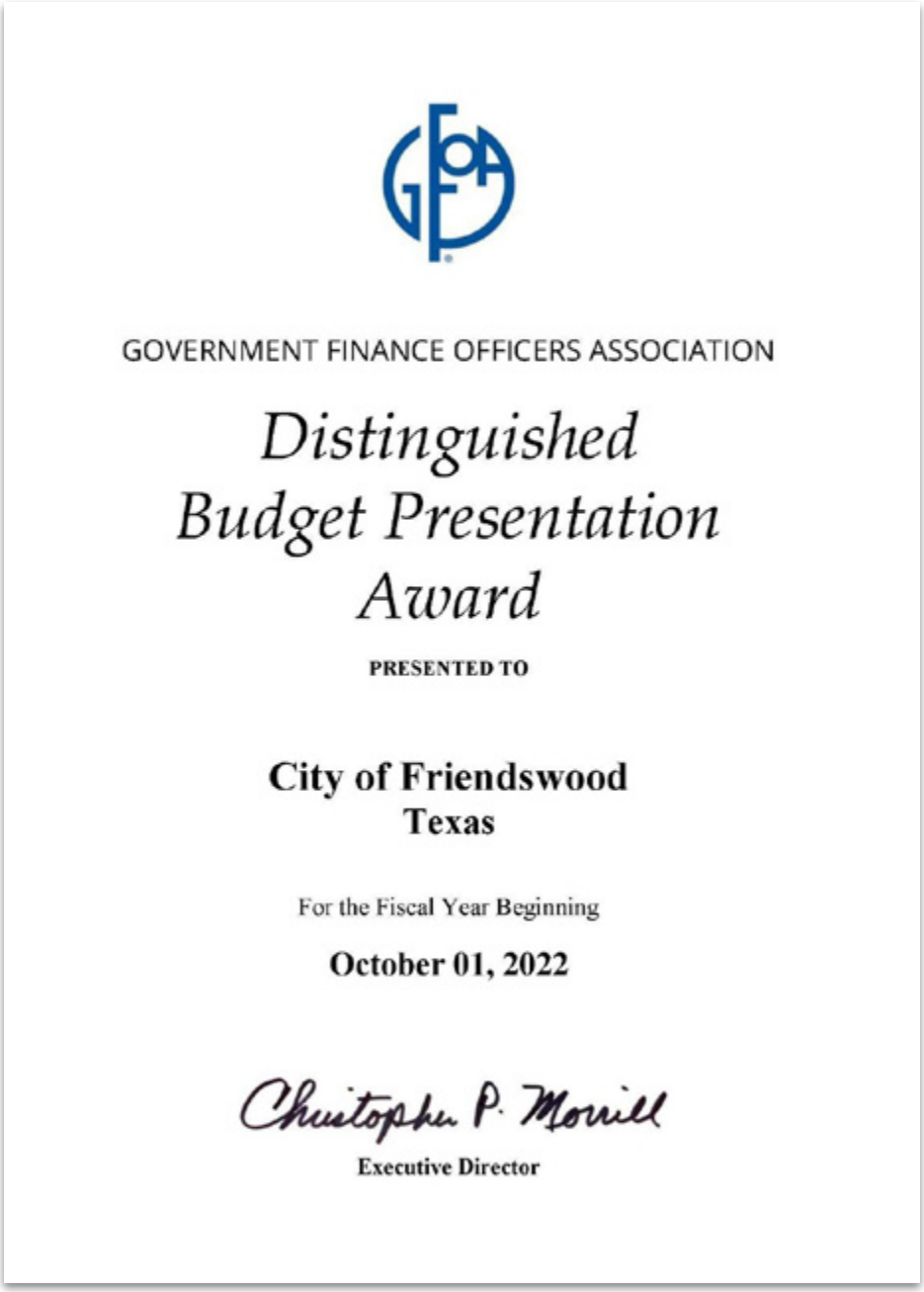
*Thanks to all the City Staff who assisted throughout the budget process*

# 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, 2022.**

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**

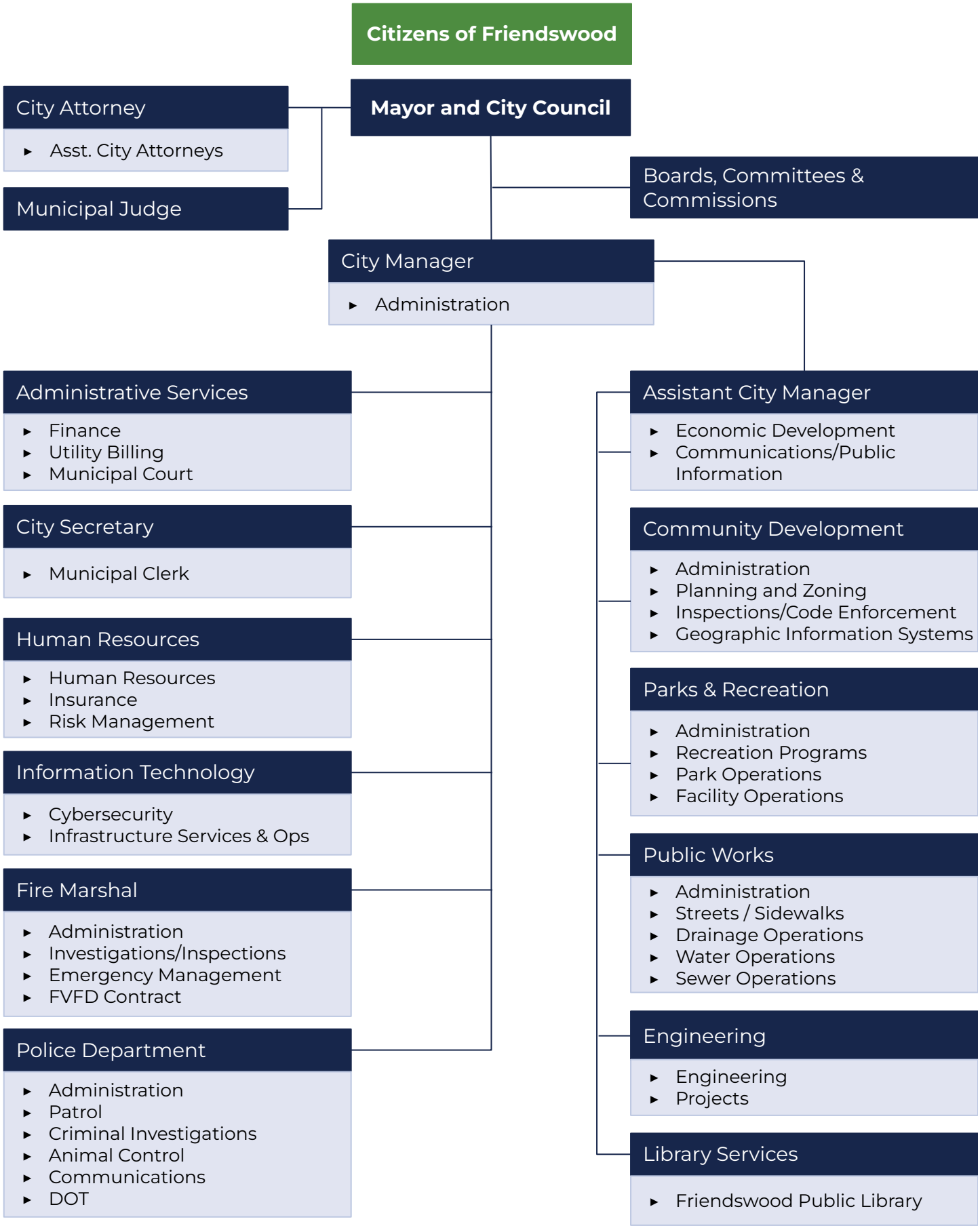
For the Fiscal Year Beginning

**October 01, 2022**

Christopher P. Morrill

**Executive Director**

# CITY OF FRIENDSWOOD
## Organization Chart



# 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 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, 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 FY22 actual; FY23 original budget; FY23 amended budget; year-end estimate for FY23; and FY24 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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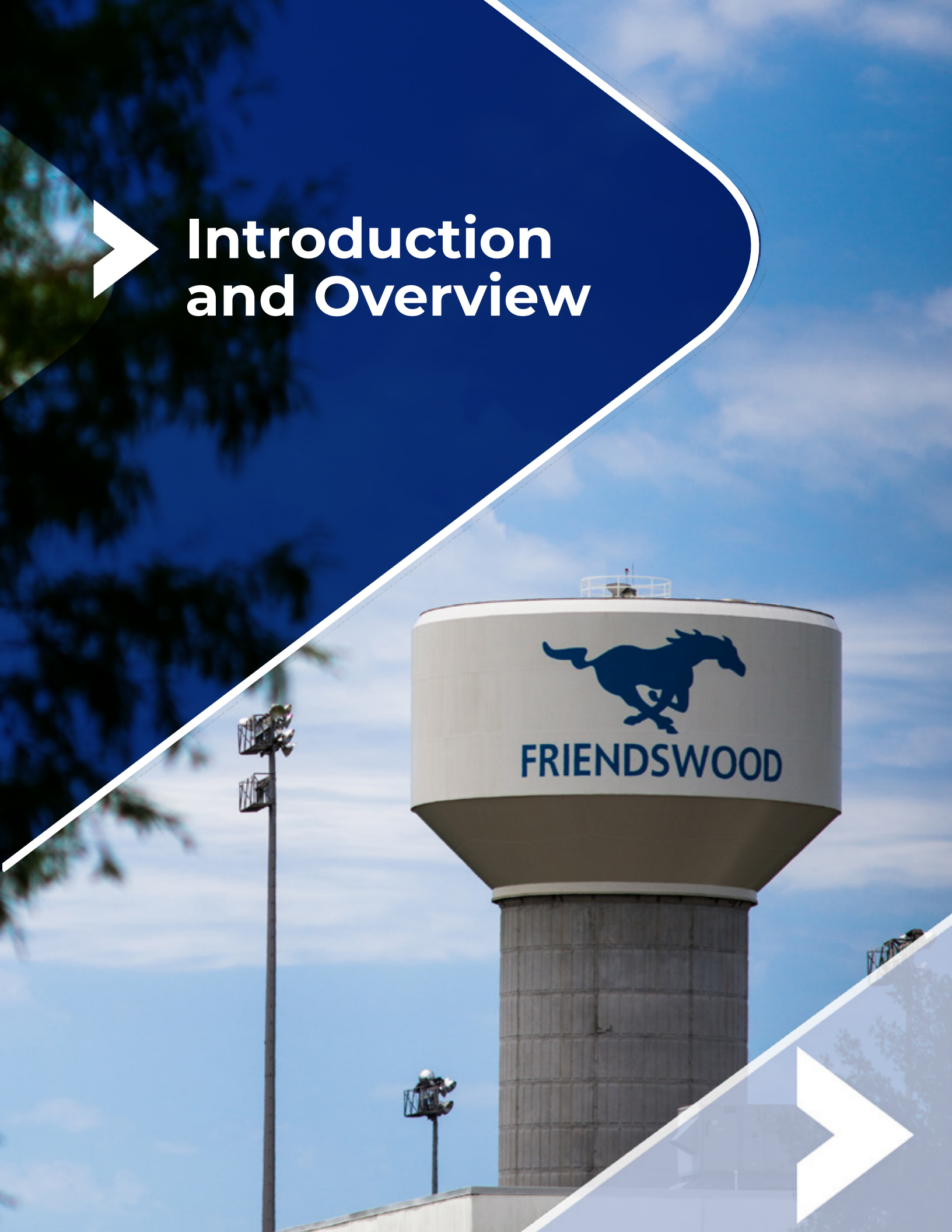
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# Introduction and Overview



# CITY OF FRIENDSWOOD

August 28, 2023

Honorable Mayor and City Council:

As we near the end of Fiscal Year 2022-2023, the City faces: (1) the challenges of a post-COVID environment; and (2) the opportunities to position the organization for long-term success.

What are the challenges? Though there has been some easing in inflation due to Fed action on interest rates, the cost for goods and services continue to outpace revenue growth. Commodities such as insurance and electricity are growing anywhere from twenty-five (25) to thirty (30) percent. Coupled with the growth in *debt service* from prior year [voter-approved] issuances, the City's tax rate is being greatly impacted.

With the challenges however, opportunities arise. Friendswood is tackling and achieving gains in capital projects and making investments in our infrastructure like never before. This next fiscal year will see the start of construction on the remaining leg of Blackhawk Blvd; funded in large part by Harris County Precinct 2. The roadway [Blackhawk] will also see an extension south, through the Whitcomb property, ultimately connecting to West Bay Area Blvd. Funding for this latter effort will come through a public-private partnership.

Fiscal Year 2023-2024 will also include the start of the Friendswood Stormwater Detention Basin, located at Clear Creek and FM 1959. This will be the largest detention pond in the City and funded by a partnership with Harris County Flood Control District, Galveston County Consolidated Drainage District, and Galveston County. These are just a few of the major projects underway.

To curb the growth in property taxes, staff continues to make strategic cuts and prepare for the provision of services in a more sustainable way. As an example, City services to outside agencies are shifting from a subsidized model to a pay-to-play philosophy. This includes Fire and EMS dispatching services for Harris County MUD 55, and school safety resources to both Friendswood and Clear Creek ISDs.

Knowing the difficulties that lay ahead, I would like to applaud Council for their leadership in addressing deferred maintenance issues and investing in key areas. These include:

- Bringing EMS in-house;
- Funding the expansion of the Public Safety Building, rebuilding Fire Station No. 2, and renovating the Blackhawk Facility [for Public Works, Engineering, and Parks]; and,
- Funding merit for our most valuable asset, our employees.

As I mentioned last year, all of this and much more was done with one of the lowest tax rates in the history of the City; as well as with the lowest staffing per capita in the Houston Metro-Area.

City Council should once again be applauded for decades of setting and maintaining standards in financial transparency, public safety, emergency medical services, infrastructure, and recreational facilities development. The City has been repeatedly recognized by numerous organizations, resulting in accolades such as budget presentation and financial reporting recognition, Safest City, "Best Places to Live," and "Best Places for Families" awards. They signify a tangible quality embedded in the City's team approach to not only its budgeting process, but all operations: the City's core values, "TRAQ" which stands for **T**rust, **R**espect, **A**ccountability, and **Q**uality. With these values, City Staff will continue to seek efficiencies in delivering services with limited resources.

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

Respectfully submitted,



Morad Kabiri, City Manager

# Budget in Brief

The pages that follow summarize the City of Friendswood's fiscal year 2023-24 adopted budget.

## Revenues

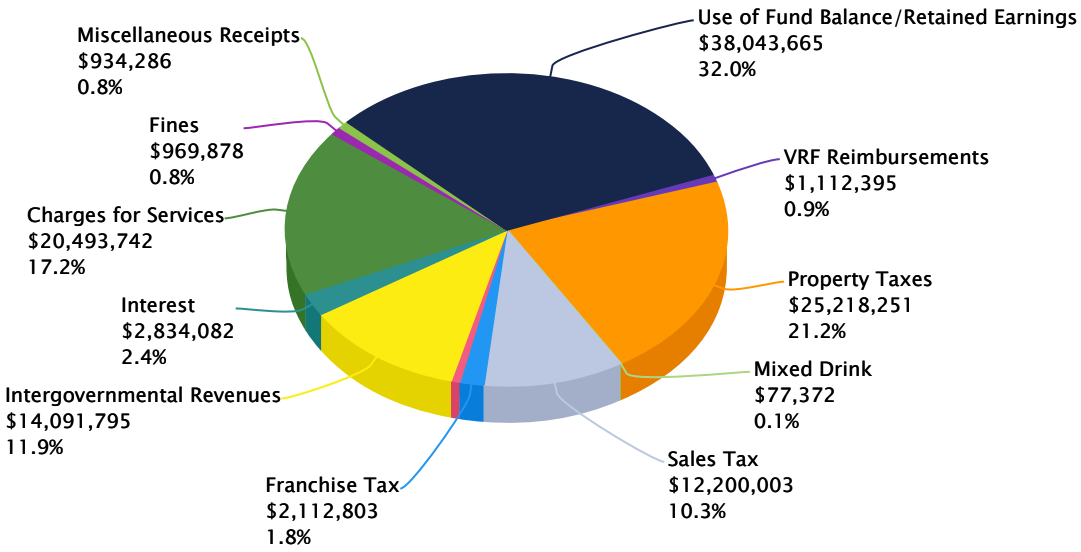
1. The budget includes total revenue projections of approximately $118.8 million in all funds. This is an increase of $4.6 million over the fiscal year 2022-23 adopted budget. The majority of this increase is intergovernmental revenue from federal grant awards and property tax revenue. Below are highlights of the revenue projections:
   - Property tax revenue reflects an increase for tax year 2023 of $2,638,292 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 6.1% based on fiscal year 2022-23 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 3.4% based on fiscal year 2022-23 collections.
   - Intergovernmental revenue reflects an increase of 43.26% or $4.3 million. The majority of the increase is directly related to federal and state grants awarded in previous fiscal years.
   - Charges for Services budget is expected to increase 8.4% 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.
   - Permit revenue in the adopted budget is expected to decrease 13.76% from last year's budget based on the anticipated decline in the pace of new residential construction.
   - Interest earnings are expected to increase by about 59.1% from the prior year adopted budget. This is primarily due to the increase in interest rates by the Federal Reserve.
   - Vehicle Replacement Fund lease payments are expected to increase by 11.4% due to 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.
   - Planned use of fund balance/retained earnings used to offset capital improvements is $38.0 million. These capital improvement projects are slated for completion over the next few years.
2. The FY24 adopted budget was developed with a tax rate projected to be $0.5007 per $100 valuation. As a result, approximately $538,189 in property tax revenue is expected to be generated from properties added to the tax roll this year (i.e. new construction).
   - The maintenance and operations (M&O) rate is projected to be $0.3794 and the interest and sinking or debt service (I&S) rate is projected to be $0.1213.
3. The estimated net taxable value is $5,023,334,676; an increase of $130,483,289 above certified values including supplemental rolls for tax year 2022.
   - 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 ($0.5007) the tax bill of $801 would increase $21 from prior tax year. The tax bill using the voter approved rate including any unused 2023 increment would be $958.

## Historical Revenue Budget (All Funds)

| | FY24 | | FY23 | | FY22 | |
|---|---|---|---|---|---|---|
| Revenue Source | Adopted | Percent Change PY | Adopted | Percent Change PY | Adopted | Percent Change PY |
| Property Taxes* | $25,218,251 | 11.7% | $22,579,959 | 8.6% | $20,799,498 | 5.9% |
| Sales Tax | $12,200,003 | 6.1% | $11,495,359 | 6.5% | $10,794,421 | 11.5% |
| Franchise Tax | $2,112,803 | 3.4% | $2,044,100 | 6.1% | $1,925,828 | -8.3% |
| Mixed Drink | $77,372 | 32.3% | $58,490 | 9.3% | $53,531 | -7.8% |
| Licenses & Permits | $753,524 | -13.8% | $873,730 | 6.1% | $823,839 | -5.7% |
| Intergovernmental Revenues** | $14,091,795 | 43.3% | $9,836,181 | -47.0% | $18,567,408 | 77.7% |
| Charges for Services | $20,493,742 | 8.4% | $18,910,936 | 5.1% | $17,992,521 | 8.9% |
| Fines | $969,878 | -0.1% | $971,160 | -14.7% | $1,138,427 | 34.1% |
| Interest | $2,834,082 | 59.1% | $1,781,119 | 1354.7% | $122,437 | -79.9% |
| VRF Reimbursements | $1,112,395 | 11.4% | $998,340 | 22.7% | $813,530 | 4.0% |
| Miscellaneous Receipts | $934,286 | -2.0% | $953,542 | -20.0% | $1,191,420 | -88.3% |
| Fund Balance/Retained Earnings*** | $38,043,665 | -13.0% | $43,720,906 | -9.7% | $48,429,781 | 106.9% |
| **Total** | **$118,841,796** | **4.0%** | **$114,223,822** | **-6.9%** | **$122,652,641** | **29.8%** |

* 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.

### FY24 Adopted Budget Revenues
### $118,841,796
### (all funds)




*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total $38,043,665; resulting in revenues offsetting budgeted expenditures.

## Expenditures

1. The adopted budget appropriates approximately $118.8 million in expenditures, excluding inter-fund transfers. This is an increase of approximately $4.6 million or 4.04% from prior year. This increase is primarily related to the budgeted use of bond and grant funds for drainage and water and sewer projects as well as increased operating expenditures due to inflation, deferred maintenance and increased personnel costs. 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 $1.1M or 9.8%. Grant and Bond projects will increase the operations and maintenance budget by approximately $212,000.
3. Personnel costs make up 70% of the City's General Fund operational budget. The adopted budget includes staffing of 249.50 full-time equivalents (FTE). Adopted changes in personnel expenditures include:
   - The City's TMRS contribution rate will increase from 16.63% to 17.37% on January 1, 2024.
   - An estimated 4.43% healthcare and 10.3% dental insurance cost increase totaling approximately $104,898 is required in the General Fund and $18,640 cost increase in the Water & Sewer Fund.
   - The adopted budget includes decision packages for funding merit in both the General Fund ($670,000) and Water and Sewer Fund ($87,500). This equates to an average of 2.75%. Merit is awarded based on individual employee performance.
   - The Fire Marshal's Office will add an EMS Chief to assist with the onboarding of the EMS division.
   - Engineering will gain an Administrative Assistant to help with the increased workload in their department.
   - The Police Department will add an additional Police Officer mid-year to meet the per capita requirement.
   - The Police Department will add 2 part-time Crossing Guards to work at the new Cline Elementary school.
   - Information Technology will add an IT Specialist to assist at Blackhawk Building.
   - Community Development and Information Technology will add a shared administrative assistant.
   - A Water Meter Technician and vehicle will be added at Public Works to assist with the maintenance of the new automated meters.
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 $1,426,117 (General Fund) and $1,279,401 (Water and Sewer Fund).
   - Decision Packages total $1,126,579 (General Fund) and $385,009 (Water and Sewer Fund).
   - Unfunded Decision Packages total $3.09 million. A listing of these departmental requests is also included in the Supplemental Information section.
5. In addition to the 2023-24 Forces at Work and Decision Packages, the adopted budget includes the following capital improvements:
   - $3,727,555 for streets improvements funded by additional ⅜ of 1% sales tax
   - $1,866,800 for downtown economic development
   - $300,000 for collection line maintenance in the Water & Sewer Fund
   - $47,158 for G.O. Bond projects authorized in 2013 (street improvements)
   - $2,338,693 for G.O. Bond projects authorized in 2019 (drainage improvements)
   - $25,145,767 for G.O Bond projects authorized in 2019 (drainage improvements)
   - $995,689 for Water & Sewer projects funded with the 2016 Water & Sewer Revenue Bonds
   - $1,444,957 for Water & Sewer projects funded with the 2018 Water & Sewer Revenue Bonds

- $7,986,829 for Water & Sewer projects funded with the 2021 Water & Sewer Revenue Bonds
- $10,472,293 for Water, Sewer, and other capital projects to be funded with Coronavirus State and Local Fiscal Recovery federal grant funds
- $3,094,462 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 $442,420:
   - Community Development - 1 service truck
   - Parks & Recreation - 3 parks service trucks
   - Police Department – 2 patrol units and 1 CID unit
   - Public Works - 1 service truck in sewer operations
7. Debt Service payments funded and detailed in the adopted budget are:
   - Total Tax Debt Service (including capital leases) - $111,664,668
     - 2023-24 principal, interest & fiscal agent fee payments – $6,092,175
   - Total Water & Sewer Revenue Debt Service - $65,376,975
     - 2023-24 principal, interest & fiscal agent fee payments - $5,322,775
   - Total Capital Lease Debt Service for FVFD equipment funded with Fire & EMS donations:
     - 2023-24 principal and interest - $223,738
     1. Year 4 of 7-year principal and interest payment for a fire purchased in FY20
     2. Year 5 of 6-year principal and interest payment for an ambulance purchased in FY20
     3. Year 2 of 5-year principal and interest payment for SCBA tanks purchased in FY23

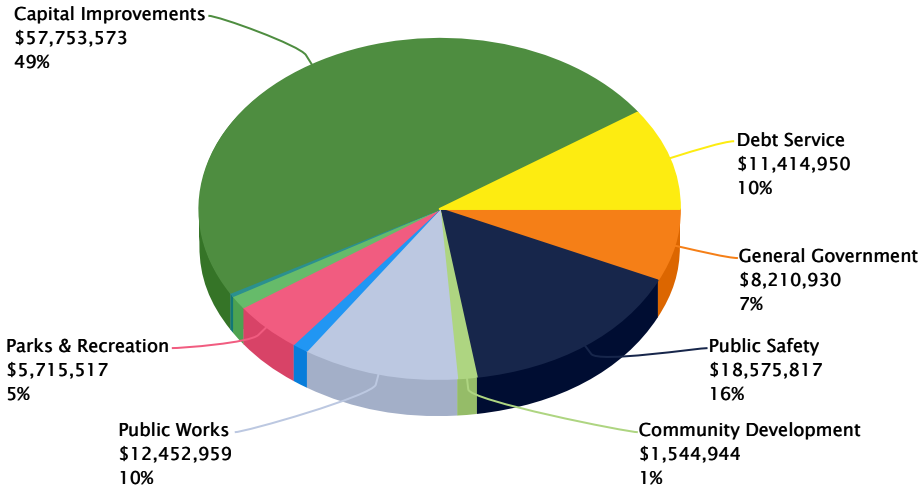
## Historical Expenditure Budget (All Funds)

| | FY24 | | FY23 | | FY22 | |
|---|---|---|---|---|---|---|
| Expenditure | Adopted | Percent Change PY | Adopted | Percent Change PY | Adopted | Percent Change PY |
| General Government | $8,210,930 | 7.6% | $7,627,784 | 7.8% | $7,076,158 | 5.8% |
| Public Safety | $18,575,817 | 10.2% | $16,858,179 | 4.6% | $16,113,678 | 6.1% |
| Community Development | $1,544,944 | 11.2% | $1,389,275 | 9.0% | $1,274,599 | 2.0% |
| Public Works | $12,452,959 | 14.5% | $10,874,765 | -1.2% | $11,008,200 | 1.7% |
| Engineering | $1,265,858 | 7.1% | $1,181,750 | 17.6% | $1,004,958 | 14.0% |
| Parks & Recreation | $5,715,517 | 10.6% | $5,169,299 | 29.3% | $3,998,230 | -1.0% |
| Library | $1,484,828 | 6.6% | $1,393,120 | 3.9% | $1,341,423 | 5.4% |
| Vehicle Replacement | $422,420 | -47.7% | $806,930 | 26.4% | $638,200 | -2.1% |
| Capital Improvements | $57,753,573 | -2.2% | $59,043,042 | -16.1% | $70,400,920 | 52.7% |
| Debt Service | $11,414,950 | 15.5% | $9,879,678 | 0.9% | $9,796,274 | 11.4% |
| **Total** | **$118,841,796** | **4.0%** | **$114,223,822** | **-6.9%** | **$122,652,640** | **28.2%** |

*General Government includes the following departments:

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

### FY24 Adopted Budget Expenditures
### $118,841,796
### (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.

# Changes Between the Proposed and Adopted Budget

| General Fund (001) | |
|---|---|
| **Original Proposed FY24 Revenue Estimate** | **$37,207,970** |
| **Changes to Revenue:** | |
| Change From the Proposed Tax Rate to the Adopted Tax Rate | (333,370) |
| Change in Indirect Cost Allocation (Transfer From Water & Sewer Fund) | 609,158 |
| Use of Fund Balance | 333,370 |
| **Total Changes to Funding Available** | **$609,158** |
| **Revised FY24 Revenue Estimates** | **$37,817,128** |
| | |
| **Original Proposed FY24 Expenditure Estimate** | **$37,207,970** |
| **Changes to Expenditures:** | |
| EMS Chief (Salary and Benefits) | 175,308 |
| Friendswood Parkway Traffic Impact Analysis | 315,370 |
| 2023 Hazard Mitigation Grant Scoping - Brigadoon Lane | 18,000 |
| CDD/IT Administrative Assistant | 97,209 |
| Employee Incentive Pay Transfer From Water & Sewer Fund | 3,271 |
| **Total Changes to Expenditures Estimates** | **$609,158** |
| **Revised FY24 Expenditure Estimates** | **$37,817,128** |

| Water & Sewer Fund (401) | |
|---|---|
| **Original Proposed Revenue Estimate** | **$19,623,219** |
| **Changes to Revenue:** | |
| **Revised FY24 Revenue Estimates** | **$19,623,219** |
| | |
| **Original Proposed Operating Expenses & Transfers Out** | **$18,742,073** |
| **Changes to Expenditures:** | |
| Employee Incentive Pay Transfer to General Fund | (3,271) |
| Change in Indirect Cost Allocation (Transfer to General Fund) | 609,158 |
| **Total Changes to Expenditures Estimates** | **$605,887** |
| **Revised FY24 Operating Expenses & Transfers Out** | **$19,347,960** |

# ADOPTED BUDGET

FISCAL YEAR 2023 – 2024

## OPERATING FUNDS

**$118.8 MILLION**
**REVENUE**



**$118.8 MILLION**
**EXPENDITURES**

### DID YOU KNOW?

**Over the last 40 years, the City's total tax rate has decreased by 23 cents!**

## WHERE DOES THE MONEY COME FROM?



**18%** PROPERTY TAX



**<1%** PERMITS & LICENSES



**12%** GRANTS & INTERLOCAL



**17%** UTILITY SERVICES



**16%** OTHER TAX



**<1%** FINES



**<1%** COMMUNITY SERVICES



**36%** OTHER

## WHERE DO THE DOLLARS GO?



**7%** GENERAL GOVERNMENT



**1%** ENGINEERING



**16%** PUBLIC SAFETY



**10%** DEBT SERVICES



**0%** FLEET RREPLACE-MENT



**1%** LIBRARY



**5%** PARKS & RRECREATION



**49%** CAPITAL IMPROVEMENTS



**11%** 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 $164,000 – 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 128 years after its founding, Friendswood is home for approximately 42,656 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 128 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 June 5, 2023 for Fiscal Years 2024-2028. 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.

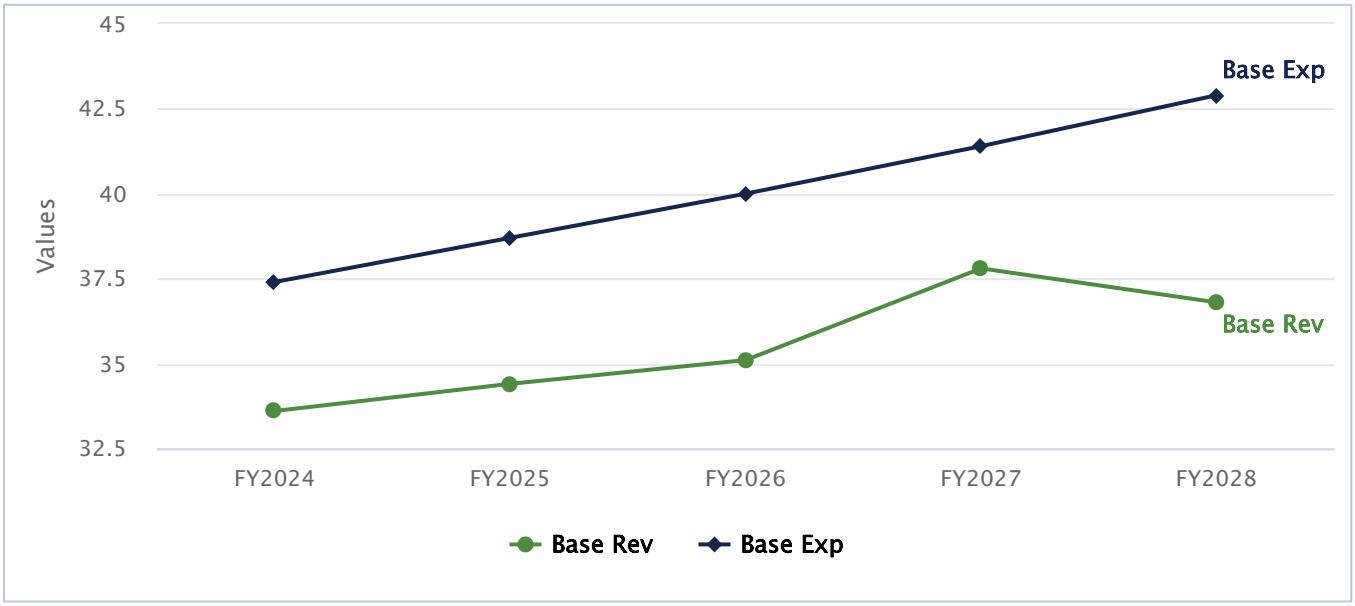
The MYFP is designed to estimate and project using the No New Revenue Rate (NNRR) which generates about the same revenue year to year on the same properties taxed in current and prior year. Based on preliminary values received from the county appraisal districts, revaluations of 7.0% are in year 1 and 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 2023-24 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 5% which is based on historical trends. Other planning assumptions taken into consideration is the required 90-day operating reserve balance by the City's financial policy. The policy does allow the use of unassigned fund balance (above the 90-day reserve) for expenditures such as:

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

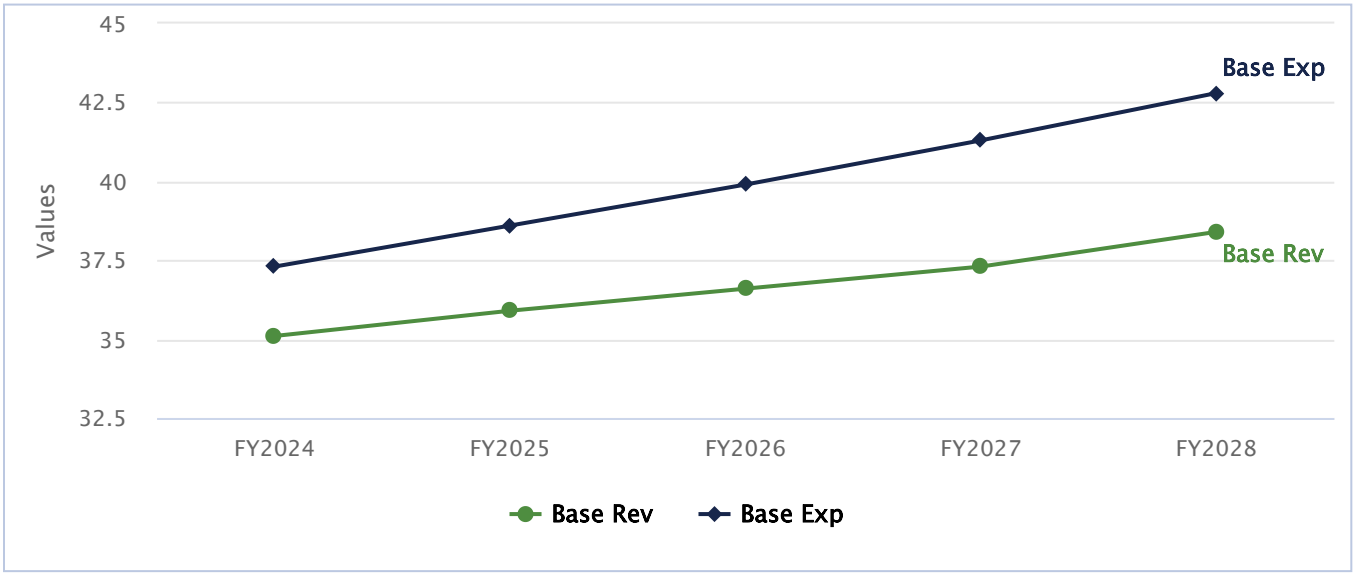
### General Fund – Baseline Revenues & Expenditures (No New Revenue Rate)

The chart below reflects the MYFP assumptions of the estimated no new revenue rate (NNRR) as of June 5, 2023, and expenditures to meet current service level expectations with 2019 General Obligation (G.O.) rounds 1, 2 and 3 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.



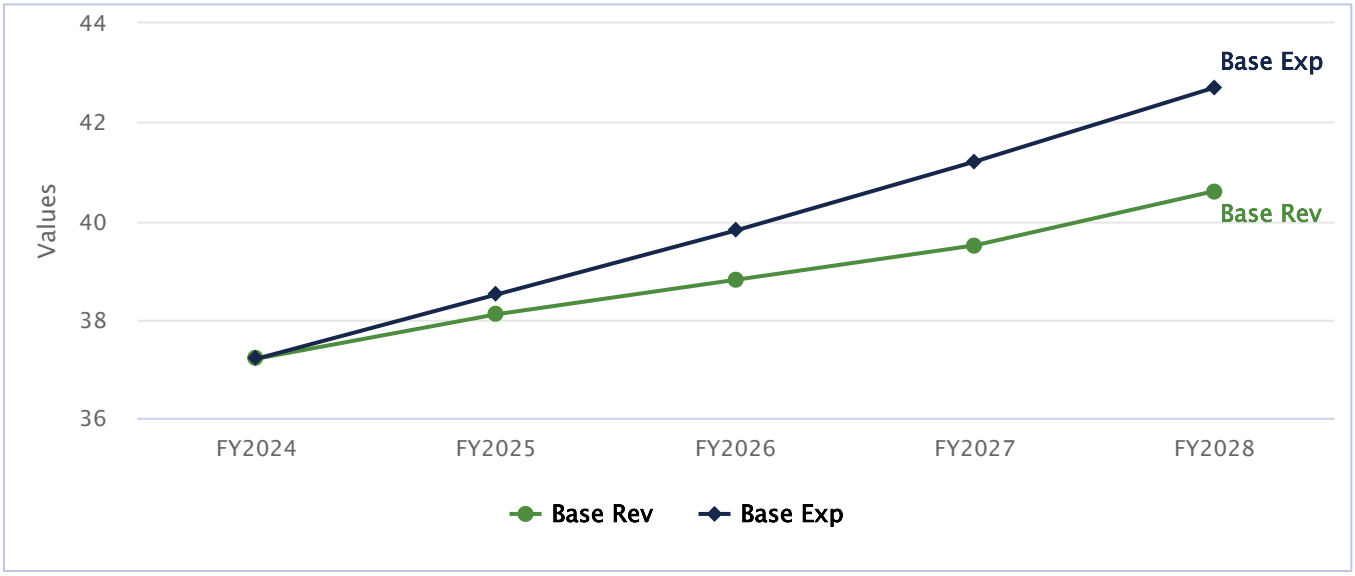
## General Fund – Baseline Revenues & Expenditures (flat tax rate)

The second chart reflects a MYFP scenario using the estimated flat tax rate as of June 5, 2023 and expenditures to meet current service level expectations and new debt for the year 1 (fiscal year 2023-24). 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 June 5, 2023, where expenditures meet current service level expectations and new debt for the year 1 (fiscal year 2023-24). 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 FY24 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

| | |
|---|---|
| 2023 Friendswood population est.: | 42,656 |
| Number of households: | 14,766 |
| Average household size: | 2.83 |
| Median Age: | 41 |

Population by age:

| | |
|---|---|
| 16+ years | 17% |
| 16-24 years | 13% |
| 25-54 years | 38% |
| 55-64 years | 15% |
| 65+ years and over | 17% |

| | |
|---|---|
| 2023 est. annual household income: | $163,889 |

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: | 7,340,118 |

## Education

Served by 2 Public School Districts (in order by land area served)

Friendswood ISD - 5A

Web: www.fisdk12.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

| | |
|---|---|
| 2023 avg. homestead value: | $483,595 |
| 2023 avg. taxable home value: | $352,842 |
| 2023 avg. new home value: | $578,105 |

2023 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 |

2022 Low crime rate per 1,000 population

| | |
|---|---|
| Friendswood | 6.55 |
| Alvin | 19.86 |
| Galveston | 35.29 |
| Houston | 54.97 |
| League City | 14.44 |

| | |
|---|---|
| Pearland | 17.77 |
| Sugar Land | 15.37 |
| Webster | 85.13 |
| Texas City | 27.63 |

## Financial Status

City Bond Rating

Standard and Poor's:

- General Obligation "AA+"
- Revenue Bonds "AA-"

Tax Year 2023 Assessed Value: $7,055,595,651
Tax Year 2023 Taxable Value: $5,023,334,676
Actual FY 2021-22:

- Sales tax revenue: $11,830,056

Projected FY 2022-23:

- Sales tax revenue: $12,200,001

Total sales tax rate: 8.25%

- 6.25% State
- 2.00% City

Adopted Tax Year 2023:

- City property tax rate: $0.5007
  - $0.3794 General Fund
  - $0.1213 Debt Service

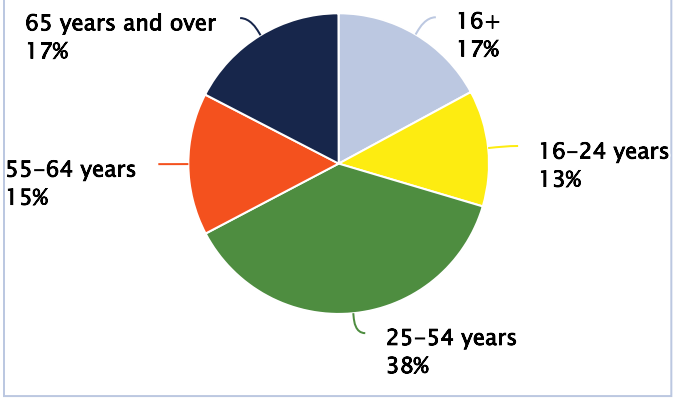
## Top Employers

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

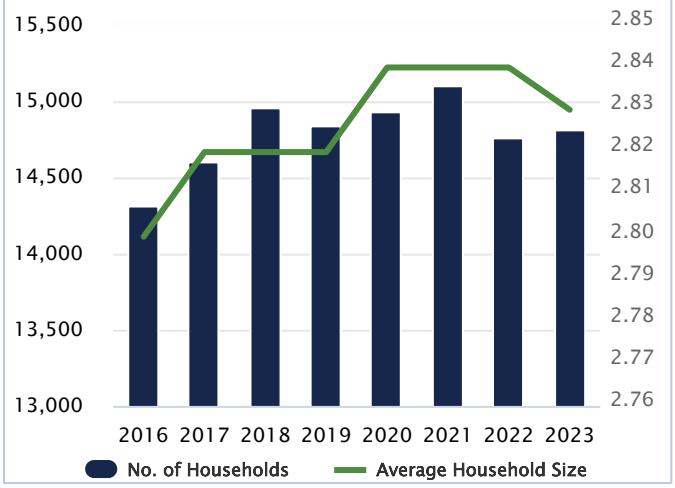
## Top Non-Residential Taxpayers

Texas-New Mexico Power Co.
A-S 108 Friendswood Crossing LP
Frontier Land VPLL
The Beldon Friendswood LLC
Confidential Owner
Taylor Morrison of Texas, Inc
1715 Friendswood, LLC
GAHC3 Friendswood TX MoB LLC
WOJV Friendswood LLC
Comcast of Houston LLC
Maxi-Ban LTD
CHP Friendswood SNF LLC
H.E. Butt Grocery Company
NVSTORS, LLC

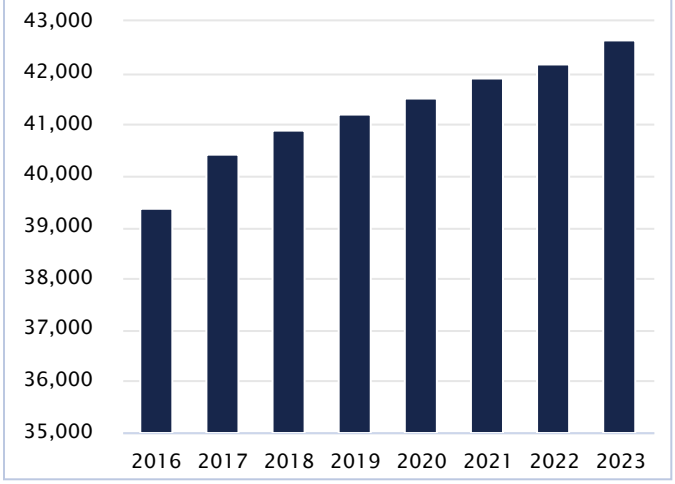
## Estimated Population by Age



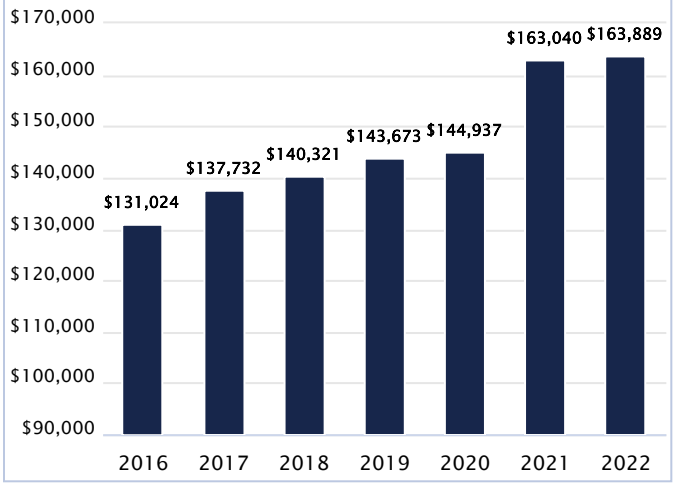

## Estimated Households at 06/30/2023



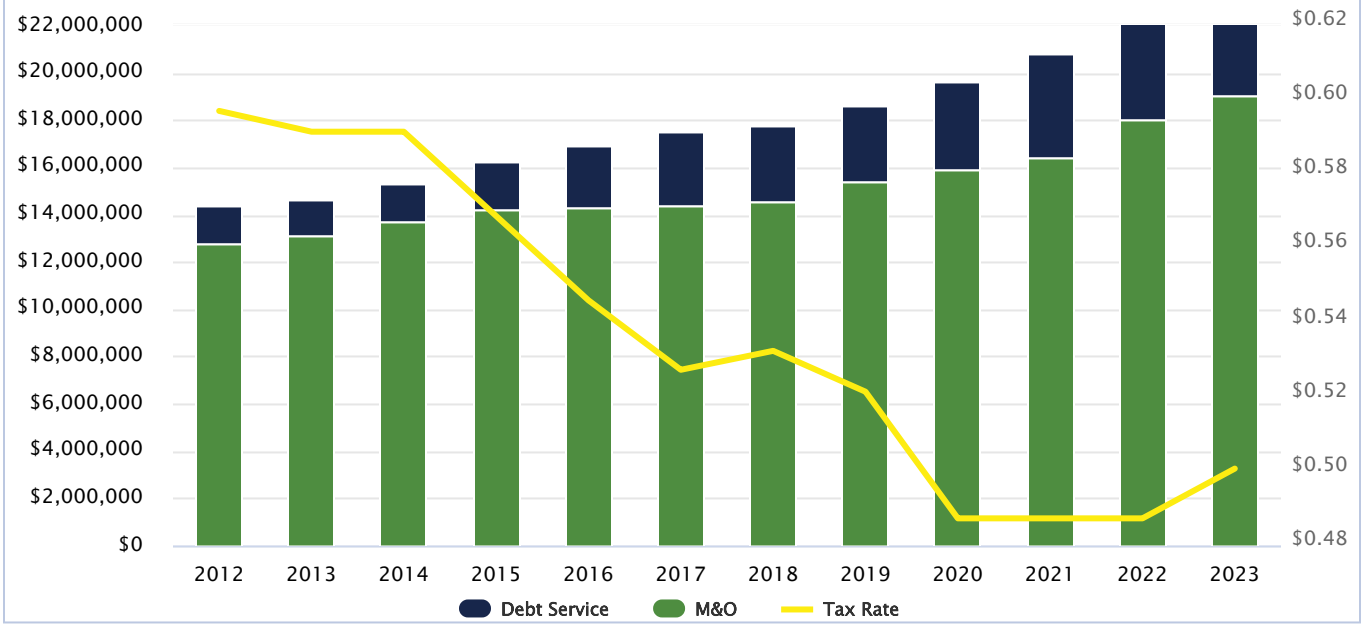

## Estimated Population at 06/30/2023




## Estimated Household Income




## Property Tax Revenue & Rate By Tax Year



# Fiscal Year Fact Sheet

| | |
|---|---|
| Net Assessed Property Valuation (estimated of 7/22/2023): | $5,023,334,676 |
| Adopted Tax Rate per $100 Valuation: | $0.5007 |
| Square Miles: | approx. 21 |
| Population, Estimated as of 7/01/2023: | 42,656 |

| **Staffing** | **FY23** | **FY24** |
|---|---|---|
| Full-time employees (FTE): | 228.70 | 234.70 |
| Part-time employees (FTE): | 14.20 | 14.80 |
| Total employees: | 242.90 | 249.50 |

| **Number of Utility Customers as of 7/01/2023** | **FY23** | **FY24** |
|---|---|---|
| Water: | 14,253 | 14,345 |
| Sewer: | 13,179 | 13,258 |

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

| **Current Monthly Water Rates:** | |
|---|---|
| **Minimum Charge -** Single Family Residential (includes 3,000 gallons) | |
| Meter Size up to 1 inch | $ 23.55 |
| Meter Size 1 ½" | $ 92.09 |
| Meter Size 2" | $147.43 |
| Meter Size 3" | $265.20 |
| Meter Size 4" | $433.43 |
| Meter Size 6" | $854.02 |
| Meter Size 8" | $1358.72 |
| **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 | $ 23.55 |
| Meter Size 1 ½" | $ 92.09 |
| Meter Size 2" | $147.43 |
| Meter Size 3" | $265.20 |
| Meter Size 4" | $433.43 |
| Meter Size 6" | $854.02 |
| Meter Size 8" | $1358.72 |
| **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 | $27.96 |
| Volumetric Charges – Single Family Residential (based on Winter Months Avg.) | $4.29 per 1,000 gallons |
| Volumetric Charges – Residential (multi-unit) & Commercial (single or multi-unit) | $4.29 per 1,000 gallons |

| **Current Monthly Sanitation Rate:** |
|---|
| $17.79 + 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:<br>▸ Existing & Future Land Use<br>▸ Major Thoroughfares<br>▸ Utility Systems<br>▸ Community Facilities<br>▸ Parks and Open Space<br>▸ Community Facilities and Drainage Element | The City's operational and capital budgets increase as a result of projects identified in the Comprehensive Plan.<br>▸ Property tax revenue expected to increase as available land is developed.<br>▸ State funding may be available to the City for major thoroughfare development.<br>▸ One-time capital expenditures are included in the budget based on streets, facilities, parks and utility infrastructure improvement needs identified in the plan.<br>▸ Tax rate increases may be needed to support identified projects. |
| Master Drainage Plan*<br>(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.<br>▸ Tax rates may increase or bond issuances may occur to support drainage infrastructure improvements needs. |
| Master Streetlight Plan<br>(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.<br>▸ General Fund revenue sources could be used to support streetlight replacements. |
| Information Technology Master Plan<br>(2000)<br><br>Technology Strategic Plan<br>(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.<br>▸ 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<br>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.<br>▸ 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<br>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.<br>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)<br><br>Harris County Hazard Mitigation Plan (2020 Update)<br><br>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.<br>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.<br>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<br>Defines un-served or under-served areas in the City for utility service expansion or upgrades<br>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.<br>▸ 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<br>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.<br>▸ 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<br>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<br>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 (2024-2028) | Projects the City's General Fund operating budget revenues and expenditures over a 5-year period<br>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<br>Projections included in the plan are adjusted during annual budget development based on service level expectations and current economic factors |
| City Operating Budget (2023-2024) | 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 |

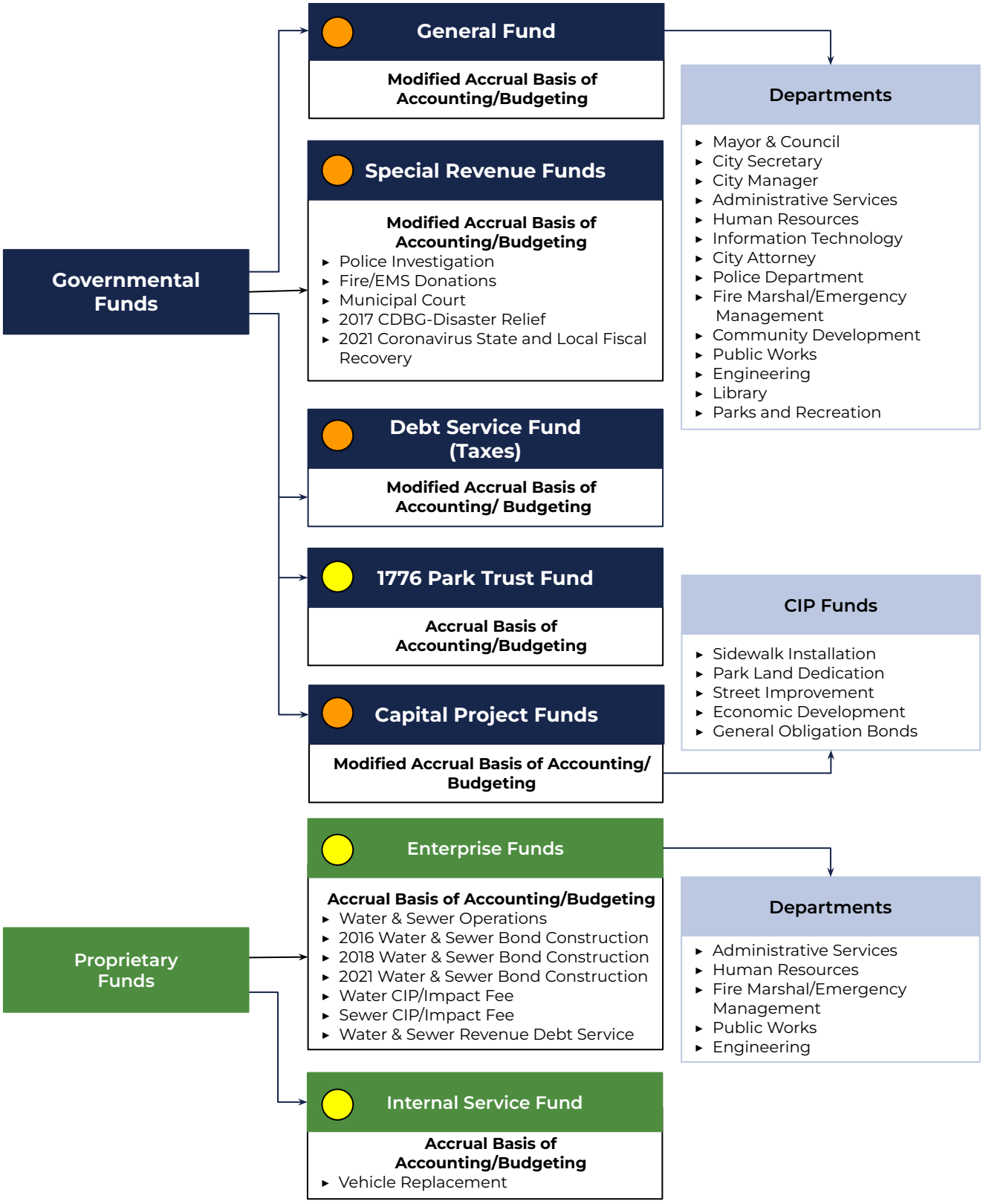
*Currently being updated


FRIENDSWOOD
TEXAS

# Financial Structure, Policy, and Process



## Fund Flowchart




**Basis of Budgeting and Accounting:**

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

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

# Fund Definitions

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used by state and local governments to control and manage money for particular purposes and to ensure finance-related legal requirements. The City uses two fund types – governmental and proprietary. The City's audited financial statements include all funds noted in the budget document and classify them by major and 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 FY22 actual; FY23 Original and Amended budgets as well as year-end estimates for FY23; and the FY24 Adopted Budget. The General Fund, Bond Construction Funds, Debt Service Fund, and the Coronavirus State and Local Recovery Fund 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
- 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, 2021 General Obligation Bonds, and 2023 General Obligation Bonds) as a separate Capital Projects Fund. There are nine budgeted capital project funds.

- 2015-2017 General Obligation Bond Funds
- 2020 General Obligation Bond Fund
- 2021 General Obligation Bond Fund

- 2023 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 seven 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 seven components as separate Water and Sewer funds. The budgeted Water and Sewer 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

**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 | | | | | | | | ■ | | | | | | |
| 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 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. The last Financial Policy revision was adopted with the August 28, 2023 budget document.*

# 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 local grants that address the City's current and future priorities and policy objectives identified by City Council.

- Allowability of Costs
  - Grant funds must be expended for the programs, activities, and strategies that meet the needs of the citizens served. All applicable requirements of the Federal and grant funds regulations, other applicable laws and regulations, and the Uniform Guidance apply to the use of Federal awards. All costs must be reasonable and necessary to carry out the intent of the award/program.
  - The Department Director or his/her designee shall review invoices to ensure costs meet the following general criteria to be allowable under 2 CFR 200:
    - Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
    - Be allocable to Federal awards under the provisions of the Uniform Guidance.
    - Be authorized or not prohibited under State or local laws or regulations.
    - Conform to any limitations or exclusions set forth in these principles, Federal laws, terms, and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
    - Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the City.
    - Be accorded consistent treatment. A cost shall not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
    - Except as otherwise provided for in the Uniform Guidance, be determined in accordance with generally accepted accounting principles (GAAP).
    - Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation. See 2 Code of Federal Regulations (CFR) 200.306(b).
    - Be the net of all applicable credits.
    - Be adequately documented. See 2 CFR 200.300 through 200.309.
    - Cost shall be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent periods pursuant to 2 CFR 200.308 (e)(3).
- Reasonable Costs
  - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the City or the proper and efficient performance of the Federal award.
- The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, and other laws and regulations; and terms and conditions of the Federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government.
- Significant deviations from the established practices and policies of the City which may unjustifiably increase the Federal award's cost.

- Allocable Costs
  - A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received. This standard is met if the cost:
    - Is incurred specifically for the Federal award;
    - Benefits both the Federal award and other work of the governmental unit and can be distributed in proportions that may be approximated using reasonable methods; and
    - Is necessary to the overall operation of the governmental unit and is assignable in part to the Federal award in accordance with the principles in this subpart.
  - All activities which benefit from the governmental unit's indirect facilities & administrative (F&A) cost, including unallowable activities and donated services by the governmental unit or third parties, will receive an appropriate allocation of indirect costs.
  - Any cost allocable to a particular Federal award or cost objective under the principles provided for in the Uniform Guidance may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms and conditions of the Federal awards, or for other reasons.
    - This prohibition would not preclude the governmental unit from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.
  - 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.
    - Where an accumulation of indirect costs will ultimately result in charges to a Federal award, a cost allocation plan will be required.
  - Direct cost allocation principles are applicable:
    - If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.
    - If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding the Uniform Guidance, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis.
    - Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also 2CFR 200.310 through 200.316 and 200.439.

- If a contract is subject to Cost Accounting Standards (CAS), costs must be allocated to the contract pursuant to the CAS. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over other allocation provisions in this part.

Accounting Control of Purchases and Invoices

- Invoices shall be submitted to the relevant department head for approval. His or Her review shall include verification of work/quantities completed and to ensure no duplication of work exists. The department representative will consult with appropriate staff, consultants, and agencies to determine eligibility of proposed costs.
- The Finance division of Administrative Services shall keep a detailed ledger identifying the budgeted funds for each program as well as a list of all expenditures to determine allowability of costs. Expenditures will be compared to the budget prior to approval to ensure costs are within budgeted amounts.
- Once approved, invoicesshall be provided to Administrative Services for processing and submittal to appropriate agency (if applicable) and for issuance of checks or electronic payment consistent with existing financial policies. Administrative Services will then send to the appropriate vendor in accordance with the terms of the contract and in accordance with program requirements.
- All purchases made shall be pursuant to written or electronic authorization from the Department Director or agency whose appropriation will be changed, and no contract or order shall be issued to any seller unless and until Administrative Services verifies that there is to the credit of such department or agency a sufficient unencumbered appropriation balance to pay for the supplies, materials, equipment or contractual services for which the contract or purchase order is to be issued.

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. R2023-18

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 7, 2023; 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 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 7th day of August, 2023.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

CITY OF FRIENDSWOOD STATE OF TEXAS

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Exhibit "A"

# CITY OF FRIENDSWOOD, TEXAS
# INVESTMENT POLICY
**August 7, 2023**

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% 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% 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.

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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:

| Security Type | Maximum % of Portfolio |
|---|---|
| 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 | Not To Exceed 75%* |

*(No more than 50% shall be invested in any single pool.)

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.

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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 (Exhibit "B").

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 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.

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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.

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**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: _____

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**Exhibit "B"**

**LIST OF AUTHORIZED DEPOSITORIES AND QUALIFIED BROKERS**

**AUTHORIZED TO ENGAGE IN INVESTMENT TRANSACTIONS**

**WITH THE CITY OF FRIENDSWOOD**

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

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

Name: Katina Hampton, Investment Officer

Date: August 7, 2023

# 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.

**October**
> Adopted budget is adopted in the financial system

**November**
> Adopted budget is entered into the MYFP

**December**
> MYFP is reviewed for next 5 years. Decision Packages for the next five years are delivered to the Budget Team for review & updating

**January**
> Administrative Services (AS) staff prepares summary of MYFP
> Departmental requests for new employees are submitted to Human Resources for job description review & pay plan placement for salary projections.
> AS staff review non-property tax rates & fee structures

**February**
> Budget Team meetings begin to review, discuss & prioritize MYFP and the Decision Packages for upcoming budget year
> Workshop with Council to review MYFP

**March**
> Budget Team meetings continue
> Current year "one time" decision packages are removed from budget to create base budget

**April**
> Budget Team reviews current year base budget to determine for line item re-alignment to better represent current expenditures/expenses
> Budget Team updates organizational charts, narratives, goals & performance measures

**May**
> Departmental base budgets and decision packages are submitted to Administrative Services (AS)
> AS staff review FAW & propose increases or decreases.
> Examples - fuel, electricity, health insurance, etc.
> Capital Improvement Plan projects are considered for inclusion in the proposed budget as available funding permits

**June**
> Revenue projections are reviewed with Budget Team
> Decision Packages are reviewed & prioritized to align with proposed budget

**July**
> AS staff prepares proposed budget
> Budget discussion with Council
> Certified values received from Galveston County
> AS staff adjust proposed tax rate based on certified values

**August**
> Proposed budget delivered to Council by Aug 1 as required by City Charter
> Budget work sessions with Council
> Certified values received from Harris County & AS staff adjust proposed tax rate based on certified values
> AS staff adjusts proposed budget based on Council decisions
> Public Hearing on the proposed budget &
> Public Hearing on the tax rate if applicable

**September**
> Public Hearing on the tax rate if applicable
> Budget adoption (by Sept 15th, or there soon after)

# 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<br>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 25 | Receive certified property values from Galveston Central Appraisal District (GCAD and HCAD) | GCAD and HCAD |
| | Adjust Proposed Tax Rate (if needed) | Admin Services |
| July 26 | 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 31 | Deliver Proposed Budget to City Council & City Secretary (due date per City Charter is August 1st) | 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 7 | Proposed Budget work session with City Council | City Council, City Mgr and Budget Team |
| Tax Rate – August 7 | Council action to propose tax rate | City Council |
| Tax Rate – August 9 | PUBLICATION - Notice of Public Hearing on Proposed Tax Rate in Friendswood Reporter News | GCTO, Admin Services and City Secretary's Office |
| Tax Rate – August 9 | Internet and PEG Channel Notice of Public Hearing on Tax Rate (run continuously August 9th - September 13th) | Admin Services & PIO & Social Media Specialist |
| August 14, 21, 28 | If needed, Monday dates available to have additional budget work sessions | City Council, City Mgr, and Budget Team |
| August 16 | Publication of Public Hearing on Proposed Budget in Friendswood Reporter News | Admin Services and City Secretary's Office |
| August 24 | 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 28 | SPECIAL COUNCIL MEETING<br>PUBLIC HEARING ON PROPOSED BUDGET, BUDGET ADOPTION | Admin Services and City Secretary's Office |
| Tax Rate – September 7 | 72 hour notice of Public Hearing on Proposed Tax Rate (Open Meetings Notice) | Admin Services, City Mgr and City Council |
| September 11 | PUBLIC HEARING ON PROPOSED TAX RATE<br>First & Final reading of ordinances adopting Tax Rate | Admin Services, City Mgr and City Council |
| September 11 | 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)

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes | $34,928,408 | $36,177,908 | $36,177,908 | $37,020,506 | $39,608,429 |
| Permits and Licenses | 894,363 | 873,730 | 873,730 | 832,323 | 753,524 |
| Intergovernmental Revenues | 3,505,099 | 9,836,181 | 2,765,885 | 5,399,319 | 14,091,795 |
| Charges for Services | 19,515,442 | 18,910,936 | 18,930,936 | 20,256,927 | 20,493,742 |
| Fines | 1,036,294 | 971,160 | 971,160 | 925,433 | 969,878 |
| Interest Earned | 178,696 | 1,781,119 | 1,781,120 | 2,811,955 | 2,834,082 |
| VRF Reimbursements | 891,471 | 998,340 | 998,340 | 998,340 | 1,112,395 |
| Miscellaneous Receipts | 3,014,241 | 953,542 | 2,064,004 | 32,462,096 | 934,286 |
| Net Use of Fund Balance/Retained Earnings | 11,469,025 | 43,720,906 | 32,669,531 | (12,023,704) | 38,043,665 |
| **Total Revenues** | **$75,433,039** | **$114,223,822** | **$97,232,614** | **$88,683,195** | **118,841,796** |
| **Expenditures** | | | | | *** |
| General Government | $6,934,493 | $7,627,784 | $9,425,950 | $9,089,102 | $8,210,930 |
| Public Safety | 15,970,855 | 16,648,374 | 18,372,294 | 17,634,867 | 18,575,817 |
| Community Development | 1,187,413 | 1,389,275 | 1,393,775 | 1,247,494 | 1,544,944 |
| Public Works | 11,009,061 | 10,874,765 | 14,001,654 | 13,445,495 | 12,452,959 |
| Engineering | 961,310 | 1,181,750 | 1,176,086 | 1,064,318 | 1,265,858 |
| Parks and Recreation | 5,110,947 | 5,169,299 | 5,665,561 | 5,482,538 | 5,715,517 |
| Library | 1,333,456 | 1,393,120 | 1,459,628 | 1,386,700 | 1,484,828 |
| Vehicle Replacement Fund | 891,238 | 806,930 | 983,692 | 822,736 | 422,420 |
| Capital Improvements | 22,374,312 | 59,043,042 | 34,874,296 | 28,198,949 | 57,753,573 |
| Debt Service | 9,659,954 | 10,089,483 | 9,879,678 | 10,310,996 | 11,414,950 |
| **Total Expenditures** | **$75,433,039** | **$114,223,822** | **$97,232,614** | **$88,683,195** | **$118,841,796** |
| | | | * | ** | *** |

**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.

FY24 net uses of Fund Balance/Retained Earnings totaling $38,043,665 for operation and capital expenditures.

# Revenues and Expenditures by Fund

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| General Fund | $32,883,236 | $32,435,157 | $34,305,088 | $35,383,824 | $34,785,327 |
| Police Investigation Fund | 16,575 | 4,073 | 8,119 | 10,050 | 4,876 |
| HMGP Acquisition & Demolition Grant | 0 | 0 | 0 | 0 | 0 |
| TWDB Flood Mitigation Assistance Grant | 0 | 0 | 0 | 0 | 0 |
| CDBG - DR - Harris County | 443,295 | 4,048,061 | 959,779 | 2,963,277 | 471,560 |
| CDBG - DR - Galveston County | 2,185,901 | 5,186,060 | 0 | 384,166 | 2,745,386 |
| Coronavirus State & Local Fiscal Recovery | (1,666) | 86,249 | 86,249 | 313,954 | 10,160,005 |
| Fire/EMS Donation Fund | 208,032 | 212,630 | 623,630 | 612,801 | 205,282 |
| Municipal Court Fund | 66,808 | 54,450 | 54,450 | 65,330 | 55,259 |
| Sidewalk Installation Fund | 1,200 | 871 | 871 | 238 | 11 |
| Park Land Dedication Fund | 57,434 | 51,800 | 51,800 | 49,135 | 51,003 |
| Streets Improvement Fund | 2,209,369 | 2,192,860 | 2,192,860 | 2,409,750 | 2,409,750 |
| Economic Development Improvements Fund | 735,274 | 765,326 | 765,326 | 850,978 | 850,980 |
| Tax Debt Service Fund | 4,368,544 | 4,591,764 | 4,591,764 | 4,606,319 | 6,149,731 |
| GO Bond Construction Funds | 68,133 | 323,942 | 323,943 | 30,658,196 | 950,000 |
| Vehicle Replacement Fund | 882,347 | 1,015,911 | 1,065,442 | 1,081,599 | 1,140,945 |
| Water & Sewer Fund | 19,230,969 | 18,256,904 | 18,256,904 | 20,060,729 | 20,035,443 |
| 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 | 8,562 | 34,909 | 34,909 | 61,290 | 0 |
| 2018 Water & Sewer Bond Construction Fund | 49,737 | 204,456 | 204,456 | 204,456 | 25,000 |
| 2021 Water & Sewer Bond Construction Fund | 83,156 | 343,839 | 343,839 | 546,448 | 360,000 |
| Water & Sewer CIP/Impact Fee Funds | 469,554 | 639,242 | 639,242 | 365,709 | 318,925 |
| Water & Sewer Revenue Debt Service Fund | (2,434) | 54,182 | 54,182 | 78,302 | 78,300 |
| 1776 Park Trust Fund | (8) | 230 | 230 | 348 | 348 |
| Net Use of Fund Balance/Retained Earnings | 11,469,021 | 43,720,906 | 32,669,531 | (12,023,704) | 38,043,665 |
| **Total Revenues** | **$75,433,039** | **$114,223,822** | **$97,232,614** | **$88,683,195** | **$118,841,796** |
| **Expenditures** | | | | | |
| General Fund | $34,324,672 | $34,754,958 | $43,218,387 | $39,897,968 | $37,817,128 |
| Police Investigation Fund | 14,333 | 0 | 76,505 | 76,505 | 0 |
| HMGP Acquisition & Demolition Grant | 0 | 0 | 0 | 0 | 0 |
| TWDB Flood Mitigation Assistance Grant | 0 | 0 | 0 | 0 | 0 |
| CDBG - DR - Harris County | 481,830 | 3,846,300 | 1,460,438 | 2,765,723 | 471,560 |
| CDBG - DR - Galveston County | 2,159,226 | 3,835,987 | 206,895 | 647,712 | 2,622,902 |
| Coronavirus State & Local Fiscal Recovery | 0 | 9,869,806 | 0 | 0 | 10,472,293 |
| Fire/EMS Donation Fund | 320,832 | 324,605 | 781,134 | 795,063 | 363,738 |
| Municipal Court Fund | 58,045 | 55,914 | 168,995 | 168,995 | 58,603 |
| Sidewalk Installation Fund | 39,061 | 0 | 5,969 | 5,969 | 0 |
| Park Land Dedication Fund | 129,095 | 93,174 | 24,451 | 24,451 | 0 |
| Streets Improvement Fund | 338,804 | 4,755,062 | 1,371,845 | 642,411 | 3,727,555 |
| Economic Development Improvements Fund | 20,449 | 3,669,365 | 2,606,686 | 526,339 | 1,868,800 |
| Tax Debt Service Fund | 4,332,779 | 4,553,578 | 4,553,578 | 4,668,762 | 6,092,175 |
| GO Bond Construction Funds | 7,127,934 | 9,652,785 | 7,876,222 | 5,824,227 | 27,531,618 |
| Vehicle Replacement Fund | 891,238 | 806,930 | 983,692 | 822,736 | 422,420 |

# Revenues and Expenditures by Fund (continued)

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Water & Sewer Fund | 9,552,874 | 10,375,695 | 15,892,284 | 16,251,448 | 11,642,754 |
| 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 | 0 | 1,506,591 | 1,155,809 | 160,119 | 995,689 |
| 2018 Water & Sewer Bond Construction Fund | 9,568,471 | 6,587,221 | 6,251,229 | 4,806,272 | 1,444,957 |
| 2021 Water & Sewer Bond Construction Fund | 746,221 | 14,209,751 | 5,272,395 | 5,272,395 | 7,986,829 |
| Water & Sewer CIP/Impact Fee Funds | 0 | 0 | 0 | 0 | 0 |
| Water & Sewer Revenue Debt Service Fund | 5,327,175 | 5,326,100 | 5,326,100 | 5,326,100 | 5,322,775 |
| 1776 Park Trust Fund | 0 | 0 | 0 | 0 | 0 |
| **Total Expenditures** | **$75,433,039** | **$114,223,822** | **$97,232,614** | **$88,683,195** | **$118,841,796** |

**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.

# 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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Property Tax | $16,475,894 | $18,006,381 | $18,006,381 | $17,971,628 | $19,111,076 |
| Sales Tax | 8,885,540 | 8,621,519 | 8,621,519 | 9,150,001 | 9,150,001 |
| Franchise | 2,170,151 | 2,044,100 | 2,044,100 | 2,209,996 | 2,112,803 |
| Mixed Drinks | 82,263 | 58,490 | 58,490 | 75,118 | 77,372 |
| Licenses and Permits | 894,363 | 873,730 | 873,730 | 832,323 | 753,524 |
| Intergovernmental Revenues | 578,774 | 602,060 | 1,802,060 | 1,990,513 | 871,823 |
| Charges for Services | 537,401 | 481,220 | 501,220 | 574,270 | 808,922 |
| Fines and Forfeitures | 969,346 | 922,160 | 922,160 | 866,362 | 920,878 |
| Interest Earned | (15,254) | 378,387 | 378,387 | 540,066 | 540,066 |
| Other | 829,084 | 447,110 | 583,041 | 649,706 | 438,862 |
| Asset Disposition | 18,029 | 0 | 0 | 9,841 | 0 |
| **Total Revenues** | **$31,425,591** | **$32,435,157** | **$33,791,088** | **$34,869,824** | **$34,785,327** |
| **Expenditures** | | | | | |
| Mayor & Council | $452,124 | $83,208 | $80,708 | $76,073 | $86,519 |
| City Secretary | 565,151 | 602,009 | 599,993 | 614,016 | 635,954 |
| City Manager | 835,146 | 901,521 | 1,251,521 | 1,198,130 | 937,306 |
| Administrative Services | 1,798,927 | 1,833,703 | 1,835,054 | 1,782,347 | 1,936,235 |
| Human Resources | 852,559 | 1,025,153 | 1,034,971 | 926,835 | 1,059,279 |
| Information Technology | 1,825,172 | 1,960,793 | 3,269,170 | 3,163,066 | 2,183,679 |
| City Attorney | 0 | 392,019 | 392,019 | 376,475 | 460,988 |
| Police | 12,651,787 | 13,281,340 | 13,725,893 | 12,997,360 | 14,297,533 |
| Fire Marshal** | 2,958,601 | 3,252,235 | 3,788,762 | 3,765,939 | 3,914,546 |
| Community Development | 1,187,413 | 1,389,275 | 1,393,775 | 1,247,494 | 1,544,944 |
| Public Works | 2,851,342 | 2,350,730 | 2,776,040 | 2,596,231 | 2,580,086 |
| Engineering | 571,010 | 620,554 | 612,547 | 590,633 | 646,344 |
| Library Services | 1,333,456 | 1,393,120 | 1,459,628 | 1,386,700 | 1,484,828 |
| Parks and Recreation | 5,110,947 | 5,169,299 | 5,665,561 | 5,482,538 | 5,715,517 |
| **Total Operations** | **$32,993,635** | **$34,254,959** | **$37,885,642** | **$36,203,837** | **$37,483,758** |
| Streets | $1,041,575 | $500,000 | $2,178,278 | $606,290 | $333,370 |
| Drainage | 0 | 0 | 0 | 0 | 0 |
| Parks | 0 | 0 | 0 | 0 | 0 |
| Equipment | 208,824 | 0 | 1,462,021 | 1,647,030 | 0 |
| Facility | 80,638 | 0 | 1,692,446 | 1,440,811 | 0 |
| **Total Improvements** | **1,331,037** | **500,000** | **5,332,745** | **3,694,131** | **333,370** |
| **Total Expenditures** | **$34,324,672** | **$34,754,959** | **$43,218,387** | **$39,897,968** | **$37,817,128** |
| Operating Transfers In | $1,724,331 | $1,819,800 | $1,819,800 | $1,819,800 | $2,698,431 |
| Operating Transfers Out | (124,948) | 0 | (9,467) | (138,682) | 0 |
| Notes Payable | 1,457,640 | 0 | 514,000 | 514,000 | 0 |
| Increase (Decrease) In Fund Balance | 157,942 | (500,001) | (7,102,966) | (2,833,026) | (333,370) |
| **Beginning Fund Balance** | $17,227,145 | $17,385,087 | $17,385,087 | $17,385,087 | $14,552,061 |
| **Ending Fund Balance** | **$17,385,087** | **$16,885,086** | **$10,282,121** | **$14,552,061** * | **$14,218,691** *** |

* Projected fund balance at September 30, 2023 is $14.6 million. Of the $14.6M, approximately $0.6M is considered non-spendable or restricted leaving a remaining unassigned fund balance of $14.0 million, which includes a 90-day operating reserve of $7.9 million as set forth in the City's financial policies.

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

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

** The FVFD Contract is included in the Fire Marshal's Budget. The total contract with FVFD for FY24 is $3,320,143 (Fire $1,297,303 / EMS $2,022,840). Quarterly payments of the contract amount will be reduced by $1,000,000 which is the expected revenue FVFD will receive from EMS billings.

# 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.

## 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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Federal Government | $0 | $0 | $0 | $0 | $0 |
| State Government | 16,648 | 0 | 4,046 | 4,046 | 0 |
| Interest Earned | (73) | 4,073 | 4,073 | 6,004 | 4,876 |
| Other | 0 | 0 | 0 | 0 | 0 |
| **Total Revenues** | **$16,575** | **$4,073** | **$8,119** | **$10,050** | **$4,876** |
| **Expenditures** | | | | | |
| Public Safety | | | | | |
| Special Operations | $14,333 | $0 | $76,505 | $76,505 | $0 |
| **Total Expenditures** | **$14,333** | **$0** | **$76,505** | **$76,505** | **$0** |
| **Other Financing Sources** | | | | | |
| Transfers In (Out) | $0 | $0 | $0 | $0 | $0 |
| Increase (Decrease) In Fund Balance | $2,242 | $4,073 | $(68,386) | $(66,455) | $4,876 |
| **Beginning Fund Balance** | $185,731 | $187,973 | $187,973 | $187,973 | $121,518 |
| **Ending Fund Balance** | **$187,973** | **$192,046** | **$119,587** | **$121,518** | **$126,394** |

# 2017 Community Development Block Grant-Disaster Recovery (123)

## (Harris County) Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Federal Government | $443,295 | $4,048,061 | $959,779 | $2,963,277 | $471,560 |
| Interest Earned | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| **Total Revenues** | **$443,295** | **$4,048,061** | **$959,779** | **$2,963,277** | **$471,560** |
| **Expenditures** | | | | | |
| Public Safety | $56,493 | $471,560 | $471,560 | $0 | $471,560 |
| Drainage | 425,337 | 3,374,740 | 988,878 | 2,765,723 | 0 |
| **Total Expenditures** | **$481,830** | **$3,846,300** | **$1,460,438** | **$2,765,723** | **$471,560** |
| **Other Financing Sources** | | | | | |
| Transfers In (Out) | $0 | $0 | $0 | $6,867 | $0 |
| Increase (Decrease) In Fund Balance | $(38,535) | $201,761 | $(500,659) | $204,421 | $0 |
| **Beginning Fund Balance** | $(165,886) | $(204,421) | $(204,421) | $(204,421) | $0 |
| **Ending Fund Balance** | **$(204,421)** | **$(2,660)** | **$(705,080)** | **$0** | **$0** |

*

* This fund was created in FY20 to account for the CDBG-DR Grant funds to be used for facility and drainage projects on the Harris County side of the City. The remaining amount will be used for the following project:

| | |
|---|---|
| Blackhawk Property Acquisition and Rehabilitation (Emergency Shelter) | $471,560 |

# 2017 Community Development Block Grant-Disaster Recovery (124)
# (Galveston County) Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Federal Government | $2,177,201 | $5,186,060 | $0 | $361,837 | $2,745,386 |
| Interest Earned | 0 | 0 | 0 | 0 | 0 |
| Other | 8,700 | 0 | 0 | 22,329 | 0 |
| **Total Revenues** | **$2,185,901** | **$5,186,060** | **$0** | **$384,166** | **$2,745,386** |
| **Expenditures** | | | | | |
| Flood Control/Infrastructure | $96,637 | $2,235,948 | $189,095 | $172,128 | $2,457,839 |
| Acquisition And Demolition | 2,062,589 | 1,600,039 | 17,800 | 475,584 | 165,063 |
| **Total Expenditures** | **$2,159,226** | **$3,835,987** | **$206,895** | **$647,712** | **$2,622,902** |
| **Other Financing Sources** | | | | | |
| Transfers In (Out) | $0 | $0 | $0 | $122,348 | $0 |
| Increase (Decrease) In Fund Balance | $26,675 | $1,350,073 | $(206,895) | $(141,198) | $122,484 |
| **Beginning Fund Balance** | $0 | $26,675 | $26,675 | $26,675 | $(114,523) |
| **Ending Fund Balance** | **$26,675** | **$1,376,748** | **$(180,220)** | **$(114,523)** | **$7,961** |

**

* This fund was created in FY20 to account for the CDBG-DR Grant funds to be used for flood control and infrastructure projects on the Galveston side of the City. The remaining funds will be used for the following projects:

| | |
|---|---|
| Pipe Rack Project | $1,087,525 |
| Deepwood Flood Control Project | $1,370,314 |
| Acquisitions (Deepwood Properties) | $165,063 |

# 2021 Coronavirus State and Local Fiscal Recovery (125) Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Federal Government | $0 | $0 | $0 | $0 | $10,003,026 |
| Interest Earned | (1,666) | 86,249 | 86,249 | 313,954 | 156,979 |
| Other | 0 | 0 | 0 | 0 | 0 |
| **Total Revenues** | **$(1,666)** | **$86,249** | **$86,249** | **$313,954** | **$10,160,005** |
| Expenditures | | | | | |
| Flood Control | $0 | $0 | $0 | $0 | $0 |
| Acquisition And Demolition | 0 | 0 | 0 | 0 | 0 |
| Infrastructure | 0 | 9,869,806 | 0 | 0 | 10,472,293 |
| **Total Expenditures** | **$0** | **$9,869,806** | **$0** | **$0** | **$10,472,293** |
| Increase (Decrease) In Fund Balance | $(1,666) | $(9,783,557) | $86,249 | $313,954 | $(312,288) |
| **Beginning Fund Balance** | $0 | $(1,666) | $(1,666) | $(1,666) | $312,288 |
| **Ending Fund Balance** | **$(1,666)** | **$(9,785,223)** | **$84,583** | **$312,288** | **$0** |

*

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

| | |
|---|---|
| New 24" Waterline - Clear Creek Crossing | $7,305,889 |
| New Ground Storage Tank at Surface Water Plant # 1 | $2,718,000 |

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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Donations | $194,427 | $200,000 | $200,000 | $186,519 | $190,000 |
| Interest Earned | (692) | 12,630 | 12,630 | 15,282 | 15,282 |
| Misc Revenue | 297 | 0 | 0 | 0 | 0 |
| **Total Revenues** | **$194,032** | **$212,630** | **$212,630** | **$201,801** | **$205,282** |
| **Expenditures** | | | | | |
| Public Safety | $25,000 | $0 | $0 | $0 | $0 |
| Debt Service | 132,832 | 209,805 | 209,805 | 223,734 | 223,738 |
| Capital Outlay | 163,000 | 114,800 | 571,329 | 571,329 | 140,000 |
| **Total Expenditures** | **$320,832** | **$324,605** | **$781,134** | **$795,063** | **$363,738** |
| **Other Financing Sources** | | | | | |
| Transfers In (Out) | $0 | $0 | $0 | $0 | $0 |
| Capital Lease Proceeds | 0 | 0 | 411,000 | 411,000 | 0 |
| Sale of Capital Assets | 14,000 | 0 | 0 | 0 | 0 |
| **Total Other Financing Sources** | **$14,000** | **$0** | **$411,000** | **$411,000** | **$0** |
| Increase (Decrease) In Fund Balance | $(112,800) | $(111,975) | $(157,504) | $(182,262) | $(158,456) |
| **Beginning Fund Balance** | $599,363 | $486,563 | $486,563 | $486,563 | $304,301 |
| **Ending Fund Balance** | **$486,563** | **$374,588** | **$329,059** | **$304,301** | **$145,845** |

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:

| | |
|---|---|
| Squad 1 Truck Replacement (F150) | $70,000 |
| Replace Medic Car 402 (F250) | $70,000 |

FY24 Debt Service includes the following:

- 4th of 7 principal & interest payments for a fire truck purchased in FY20
- 5th of 6 principal & interest payments for an ambulance purchased in FY20
- 2nd of 5 principal & interest payments for SCBA tanks purchased in FY23

# Municipal Court Fund (150)
# Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Court Security Fees | $23,547 | $17,700 | $17,700 | $20,777 | $17,700 |
| Court Technology Fees | 19,606 | 16,000 | 16,000 | 17,225 | 16,000 |
| Court Truancy Prevention Fees | 23,330 | 15,000 | 15,000 | 20,656 | 15,000 |
| Court Jury Services Fees | 465 | 300 | 300 | 413 | 300 |
| Interest Earned | (140) | 5,450 | 5,450 | 6,259 | 6,259 |
| **Total Revenues** | **$66,808** | **$54,450** | **$54,450** | **$65,330** | **$55,259** |
| **Expenditures** | | | | | |
| Court Security Projects | $14,090 | $13,296 | $13,296 | $13,296 | $13,734 |
| Court Technology Projects | 38,006 | 42,618 | 42,040 | 42,040 | 44,669 |
| Court Truancy Prevention Projects | 497 | 0 | 578 | 578 | 200 |
| Court Jury Services Projects | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay Security | 5,452 | 0 | 92,781 | 92,781 | 0 |
| Capital Outlay Technology | 0 | 0 | 20,300 | 20,300 | 0 |
| **Total Expenditures** | **$58,045** | **$55,914** | **$168,995** | **$168,995** | **$58,603** |
| Operating Transfers Out | $0 | $0 | $0 | $0 | $0 |
| Increase (Decrease) In Fund Balance | $8,763 | $(1,464) | $(114,545) | $(103,665) | $(3,344) |
| **Beginning Fund Balance** | $274,538 | $283,301 | $283,301 | $283,301 | $179,636 |
| **Ending Fund Balance** | **$283,301** | **$281,837** | **$168,756** | **$179,636** | **$176,292** * |

* As of 6/30/2023, the fund balance equity share of the Municipal Court Fund is approximately:

Court Security - 43.76%

Court Technology - 12.36%

Court Truancy Prevention - 43.07%

Court Jury Services - 0.82%

# 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 proposed budget reflects a tax rate of $0.5007 per $100 of net assessed value at 100% collection on a projected net assessed tax base of $5,023,334,676.

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 FY24, the City's legal debt margin is $61,729,593. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of $61,279,593 or less.

## Legal Debt Margin Calculation

Data needed for the calculation includes the City's estimated net assessed property valuation ($5,023,334,676), the Texas Constitution home-rule cities maximum debt service requirement amount ($67,815,018) and the City's maximum annual debt service requirement amount for existing G.O. debt including capital leases ($6,085,425).

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.

$5,023,334,676 **/ $100 x $1.35 = $67,815,018**

The City's maximum annual G.O. debt service requirement for existing G.O debt of $6,085,425 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 = $67,815,018 minus $6,085,425 or **$61,729,593**

According to the City's Financial Advisor, a debt margin of $61,729,593 translates into additional debt capacity of about $903 million in bonds (depending on factors such as the number of sales and the interest rate environment).

# Tax Debt Service Fund (201)
# Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Ad Valorem Taxes | $4,359,186 | $4,553,578 | $4,553,578 | $4,553,578 | $6,092,175 |
| Delinquent Property Taxes | 10,858 | 20,000 | 20,000 | 10,185 | 15,000 |
| Interest Earned | (1,500) | 18,186 | 18,186 | 42,556 | 42,556 |
| **Total Revenues** | **$4,368,544** | **$4,591,764** | **$4,591,764** | **$4,606,319** | **$6,149,731** |
| **Expenditures** | | | | | |
| Debt Service* | | | | | |
| Principal | $2,721,206 | $2,980,984 | $2,980,984 | $3,086,663 | $3,177,230 |
| Interest | 1,608,573 | 1,568,094 | 1,568,094 | 1,576,099 | 2,908,195 |
| Issue Costs | 0 | 0 | 0 | 0 | 0 |
| Fiscal Agent Fees | 3,000 | 4,500 | 4,500 | 6,000 | 6,750 |
| **Total Expenditures** | **$4,332,779** | **$4,553,578** | **$4,553,578** | **$4,668,762** | **$6,092,175** |
| **Other Financing Sources (Uses)** | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 |
| Premium On Bond Issuance | 0 | 0 | 0 | 0 | 0 |
| Operating Transfers In (Out) | 0 | 0 | 0 | 0 | 0 |
| Payments To Refunding Bond Escrow Agent | 0 | 0 | 0 | 0 | 0 |
| **Total Other Financing Sources (Uses)** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Increase (Decrease) In Fund Balance | $35,765 | $38,186 | $38,186 | $(62,443) | $57,556 |
| **Beginning Fund Balance** | $10,608 | $46,373 | $46,373 | $46,373 | $(16,070) |
| **Ending Fund Balance** | **$46,373** | **$84,559** | **$84,559** | **$(16,070)** | **$41,486** |

* Debt service payments in this fund include:

-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).

-Principal & interest payments on General Obligation Improvement and Refunding Bonds issued in 2023 for $30.0 million (round 3 of bonds authorized by voters in 2019).

# 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 basis of budgeting for the Capital Project Funds is the modified accrual method and is the same as the basis of accounting used in the Annual Comprehensive Financial Report.

## 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) | $ 6,565,000 |
| Library Expansion | 2,525,000 |
| Parks Improvements & Land Acquisition | 7,285,000 |
| Streets and Thoroughfares | 7,710,000 |
| Total | $ 24,085,000 |

## 2020 General Obligation Bond Fund

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

| | |
|---|---|
| Purchase and Renovation of Blackhawk Facility | $ 2,000,000 |
| 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 |

## 2023 General Obligation Bond Fund

This fund is used to account for the proceeds of the general obligation bonds (round 3) in the amount of $30,000,000 approved by voters on November 5, 2019. This bond was approved to fund the following improvements:

| | |
|---|---|
| Drainage Improvements | $ 30,000,000 |
| Total | $30,000,000 |

### 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.

# 2016 General Obligation Bond Fund (254)
# 2017 General Obligation Bond Fund (255)
# Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Interest Earned | $2,122 | $8,885 | $8,885 | $14,575 | $0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| **Total Revenues** | **$2,122** | **$8,885** | **$8,885** | **$14,575** | **$0** |
| **Expenditures** | | | | | |
| **Capital Improvement** | | | | | |
| Public Works | | | | | |
| Streets & Drainage | $5,597 | $297,734 | $5,986 | $0 | $47,158 |
| Parks | | | | | |
| Master Plan | 7,200 | 0 | 50,800 | 50,800 | 0 |
| Dog Park | 0 | 0 | 0 | 0 | 0 |
| Old City Park | 0 | 0 | 0 | 0 | 0 |
| Facilities | 0 | 0 | 0 | 0 | 0 |
| **Total Expenditures** | **$12,797** | **$297,734** | **$56,786** | **$50,800** | **$47,158** |
| **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 | $(10,675) | $(288,849) | $(47,901) | $(36,225) | $(47,158) |
| **Beginning Fund Balance** | $350,568 | $339,893 | $339,893 | $339,893 | $303,668 |
| **Ending Fund Balance** | **$339,893** | **$51,044** | **$291,992** | **$303,668** | **$256,510** |

* These funds are used to record expenditures resulting from the General Obligation Bonds authorized in November 2013. The remaining funds will be used for street improvements.

# 2020 General Obligation Bond Fund (256) Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Interest Earned | $10,765 | $44,899 | $44,899 | $51,962 | $0 |
| **Total Revenues** | **$10,765** | **$44,899** | **$44,899** | **$51,962** | **$0** |
| **Expenditures** | | | | | |
| **Capital Improvements** | | | | | |
| Public Works | | | | | |
| Drainage Improvements | $0 | $0 | $0 | $0 | $0 |
| Facilities | | | | | |
| Blackhawk Facility | 198,647 | 1,792,646 | 1,786,175 | 1,786,175 | 0 |
| **Total Expenditures** | **$198,647** | **$1,792,646** | **$1,786,175** | **$1,786,175** | **$0** |
| **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 | $(187,882) | $(1,747,747) | $(1,741,276) | $(1,734,213) | $0 |
| **Beginning Fund Balance** | $1,990,975 | $1,803,093 | $1,803,093 | $1,803,093 | $68,880 |
| **Ending Fund Balance** | **$1,803,093** | **$55,346** | **$61,817** | **$68,880** | **$68,880** |

*

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

# 2021 General Obligation Bond Fund (257) Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Interest Earned | $55,246 | $270,159 | $270,159 | $175,525 | $50,000 |
| **Total Revenues** | **$55,246** | **$270,159** | **$270,159** | **$175,525** | **$50,000** |
| **Expenditures** | | | | | |
| **Capital Improvements** | | | | | |
| Public Works | | | | | |
| Drainage Improvements | $832,065 | $3,741,627 | $3,726,411 | $1,387,717 | $2,338,693 |
| Facilities | | | | | |
| New Fire Station & Training Field | 1,835,785 | 2,318,545 | 1,889,094 | 1,860,588 | 0 |
| Public Safety Building Expansion | 4,248,640 | 1,502,233 | 417,756 | 422,813 | 0 |
| **Total Expenditures** | **$6,916,490** | **$7,562,405** | **$6,033,261** | **$3,671,118** | **$2,338,693** |
| **Other Financing Sources (Uses)** | | | | | |
| Increase (Decrease) In Fund Balance | $(6,861,244) | $(7,292,246) | $(5,763,102) | $(3,495,593) | $(2,288,693) |
| **Beginning Fund Balance** | $12,870,972 | $6,009,728 | $6,009,728 | $6,009,728 | $2,514,135 |
| **Ending Fund Balance** | **$6,009,728** | **$(1,282,518)** | **$246,626** | **$2,514,135** | **$225,442** |
| | | | | | * |

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

| | |
|---|---|
| Drainage Improvements | $899,019 |
| Deepwood Flood Control | $1,439,674 |

# 2023 General Obligation Bond Fund (258) Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Interest Earned | $0 | $0 | $0 | $100,000 | $900,000 |
| **Total Revenues** | **$0** | **$0** | **$0** | **$100,000** | **$900,000** |
| **Expenditures** | | | | | |
| **Capital Improvements** | | | | | |
| Public Works | | | | | |
| Drainage Improvements | $0 | $0 | $0 | $0 | $25,145,767 |
| **Total Expenditures** | **$0** | **$0** | **$0** | **$0** | **$25,145,767** |
| **Other Financing Sources (Uses)** | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $29,775,000 | 0 |
| Premium On Bond Issuance | 0 | 0 | 0 | 541,134 | 0 |
| Bond Issue Costs | 0 | 0 | 0 | (316,134) | 0 |
| Operating Transfers In (Out) | 0 | 0 | 0 | 0 | 0 |
| **Total Other Financing Sources (Uses)** | **$0** | **$0** | **$0** | **$30,000,000** | **$0** |
| Increase (Decrease) In Fund Balance | $0 | $0 | $0 | $30,100,000 | $(24,245,767) |
| **Beginning Fund Balance** | $0 | $0 | $0 | $0 | $30,100,000 |
| **Ending Fund Balance** | **$0** | **$0** | **$0** | **$30,100,000** | **$5,854,233** |
| | | | | | * |

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

| | |
|---|---|
| Friendswood Regional Stormwater Detention Basin | $7,045,767 |
| Whitcomb Inline/Offline Detention | $17,000,000 |
| Master Drainage Plan | $600,000 |
| Lower CC & Dickinson Bayou Studies | $500,000 |

# Sidewalk Installation Fund (160)
# Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Revenue | $1,238 | $0 | $0 | $0 | $0 |
| Interest Earned | (38) | 871 | 871 | 238 | 11 |
| **Total Revenues** | **$1,200** | **$871** | **$871** | **$238** | **$11** |
| **Expenditures** | | | | | |
| Operating Transfers In (Out) | $0 | $0 | $0 | $0 | $0 |
| Capital Improvements | 39,061 | 0 | 5,969 | 5,969 | 0 |
| **Total Expenditures** | **$39,061** | **$0** | **$5,969** | **$5,969** | **$0** |
| Increase (Decrease) In Fund Balance | $(37,861) | $871 | $(5,098) | $(5,731) | $11 |
| **Beginning Fund Balance** | $43,720 | $5,859 | $5,859 | $5,859 | $128 |
| **Ending Fund Balance** | **$5,859** | **$6,730** | **$761** | **$128** | **$139** |

*

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

# Park Land Dedication Fund (164)
# Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Community Park Fees | $57,600 | $50,000 | $50,000 | $48,000 | $50,000 |
| Other Program Fees | 0 | 0 | 0 | 0 | 0 |
| Interest Earned | (166) | 1,800 | 1,800 | 1,135 | 1,003 |
| **Total Revenues** | **$57,434** | **$51,800** | **$51,800** | **$49,135** | **$51,003** |
| **Expenditure** | | | | | |
| Operating Transfers In (Out) | $0 | $0 | $0 | $0 | $0 |
| Operating Equipment | 2,729 | 0 | 4,093 | 4,093 | 0 |
| Capital Improvements | 126,366 | 93,174 | 20,358 | 20,358 | 0 |
| **Total Expenditures** | **$129,095** | **$93,174** | **$24,451** | **$24,451** | **$0** |
| Increase (Decrease) In Fund Balance | $(71,661) | $(41,374) | $27,349 | $24,684 | $51,003 |
| **Beginning Fund Balance** | $106,323 | $34,662 | $34,662 | $34,662 | $59,346 |
| **Ending Fund Balance** | **$34,662** | **$(6,712)** | **$62,011** | **$59,346** | **$110,349** |
| | | | | | * |

*This fund is used to account for receipts from developers to build or enhance City parks.

There are no planned projects for FY24.

# Streets Improvement Fund (170)
# Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Sales Taxes | $2,208,387 | $2,155,380 | $2,155,380 | $2,287,500 | $2,287,500 |
| Interest Earned | 982 | 37,480 | 37,480 | 122,250 | 122,250 |
| **Total Revenues** | **$2,209,369** | **$2,192,860** | **$2,192,860** | **$2,409,750** | **$2,409,750** |
| **Expenditures** | | | | | |
| Operating Transfers In (Out) | $0 | $0 | $0 | $0 | $0 |
| Capital Improvements | 338,804 | 4,755,062 | 1,371,845 | 642,411 | 3,727,555 |
| **Total Expenditures** | **$338,804** | **$4,755,062** | **$1,371,845** | **$642,411** | **$3,727,555** |
| Increase (Decrease) In Fund Balance | $1,870,565 | $(2,562,202) | $821,015 | $1,767,339 | $(1,317,805) |
| **Beginning Fund Balance** | $1,673,290 | $3,543,855 | $3,543,855 | $3,543,855 | $5,311,194 |
| **Ending Fund Balance** | **$3,543,855** | **$981,653** | **$4,364,870** | **$5,311,194** | **$3,993,389** |
| | | | | | * |

* Fund established in FY17 to record sales tax revenue collected for City streets maintenance and improvements. The following project is scheduled for FY24:

Blackhawk Boulevard Phase II-C $3,727,555

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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Sales Taxes | $736,129 | $718,460 | $718,460 | $762,500 | $762,502 |
| Reimbursements | 0 | 0 | 0 | 0 | 0 |
| Interest Earned | (855) | 46,866 | 46,866 | 88,478 | 88,478 |
| **Total Revenues** | **$735,274** | **$765,326** | **$765,326** | **$850,978** | **$850,980** |
| **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 |
| Capital Improvements | 20,449 | 3,667,365 | 2,604,686 | 524,339 | 1,866,800 |
| **Total Expenditures** | **$36,449** | **$3,685,365** | **$2,622,686** | **$542,339** | **$1,884,800** |
| Increase (Decrease) In Fund Balance | $698,825 | $(2,920,039) | $(1,857,360) | $308,639 | $(1,033,820) |
| **Beginning Fund Balance** | $2,232,797 | $2,931,622 | $2,931,622 | $2,931,622 | $3,240,261 |
| **Ending Fund Balance** | **$2,931,622** | **$11,583** | **$1,074,262** | **$3,240,261** | **$2,206,441** * |

* Fund established in FY17 to record sales tax revenue collected for economic development improvements of the City's downtown area. The following project is scheduled for FY24:

FM518 Illumination Project $1,866,800

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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Other Financing Sources** | | | | | |
| Interest Earned | $(8) | $230 | $230 | $348 | $348 |
| **Total Other Financing Sources** | **$(8)** | **$230** | **$230** | **$348** | **$348** |
| **Non-Operating Expenses** | | | | | |
| 1776 Park Improvements | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Increase (Decrease) In Fund Balance | $(8) | $230 | $230 | $348 | $348 |
| **Beginning Fund Balance** | $11,101 | $11,093 | $11,093 | $11,093 | $11,441 |
| **Ending Fund Balance** | **$11,093** | **$11,323** | **$11,323** | **$11,441** | **$11,789** * |

* 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 from 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 Operating Fund (401) Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Operating Revenues** | | | | | |
| Water Revenues | $9,208,430 | $8,548,086 | $8,548,086 | $9,615,988 | $9,557,321 |
| Sewer Revenues | 9,062,769 | 9,037,580 | 9,037,580 | 9,465,934 | 9,568,474 |
| Administrative Fees | 475,759 | 427,600 | 427,600 | 447,485 | 458,700 |
| Sales of Water Meters | 170,713 | 30,000 | 30,000 | 30,000 | 30,000 |
| Miscellaneous | 15,204 | 8,832 | 8,832 | 9,452 | 8,724 |
| **Total Revenues** | **$18,932,875** | **$18,052,098** | **$18,052,098** | **$19,568,859** | **$19,623,219** |
| **Operating Expenses** | | | | | |
| Administrative Services - Finance | $335,281 | $532,884 | $533,774 | $526,927 | $583,207 |
| Human Resources - Insurance | 191,634 | 238,580 | 238,580 | 235,073 | 267,160 |
| Fire Marshal - Storm | 0 | 0 | 0 | 0 | 0 |
| Public Works | | | | | |
| Administration | 279,124 | 359,712 | 359,768 | 318,916 | 364,195 |
| Water Utilities | 836,854 | 927,820 | 964,080 | 881,454 | 994,365 |
| Sewer Utilities | 685,621 | 631,976 | 670,133 | 595,052 | 669,266 |
| Water Operations | 2,636,541 | 2,820,799 | 3,006,823 | 2,966,019 | 3,612,700 |
| Sewer Operations | 3,422,094 | 3,470,494 | 5,911,576 | 5,803,745 | 3,804,071 |
| Utility Customer Service | 297,485 | 313,234 | 313,234 | 284,078 | 428,276 |
| Engineering | 390,300 | 561,196 | 563,539 | 473,685 | 619,514 |
| **Total Expenditures** | **$9,074,934** | **$9,856,695** | **$12,561,507** | **$12,084,949** | **$11,342,754** |
| **Operating Income** | **$9,857,941** | **$8,195,403** | **$5,490,591** | **$7,483,910** | **$8,280,465** |
| Non-Operating Revenues (Expenses) | | | | | |
| Interest Earned | $(8,668) | $204,806 | $204,806 | $412,224 | $412,224 |
| Other Non-Operating Revenue | 289,181 | 0 | 0 | 79,646 | 0 |
| Insurance Reimbursement | 17,581 | 0 | 0 | 0 | 0 |
| Capital Improvements | (477,935) | (519,000) | (3,330,777) | (4,166,499) | (300,000) |
| Transfers in | 47,648 | 0 | 0 | 0 | 0 |
| Transfers (Out) | (6,871,256) | (6,329,900) | (6,329,900) | (6,536,567) | (8,005,206) |
| **Total Non-Operating** | **$(7,003,449)** | **$(6,644,094)** | **$(9,455,871)** | **$(10,211,196)** | **$(7,892,982)** |
| Net Income/(Loss) | $2,854,492 | $1,551,309 | $(3,965,280) | $(2,727,286) | $387,483 |
| **Beginning Working Capital** | $11,548,572 | $14,403,064 | $14,403,064 | $14,403,064 | $11,675,778 |
| **Ending Working Capital** | **$14,403,064** | **$15,954,373** | **$10,437,784** | **$11,675,778** | **$12,063,261** |
| | | | | * | |

* The projected working capital at September 30, 2023 is $11.7 million. The balance includes planned uses of fund blance of $1.0 million and a 90-day operating reserve of $2.3 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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Non-Operating Revenues** | | | | | |
| Interest Earned | $8,562 | $34,909 | $34,909 | $61,290 | $0 |
| 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** | **$8,562** | **$34,909** | **$34,909** | **$61,290** | **$0** |
| **Capital Financing Activities** | | | | | |
| **Capital Improvements** | | | | | |
| Public Works | | | | | |
| Distribution System Improvements (Water) | $0 | $175,000 | $1,155,809 | $160,119 | $995,689 |
| Collection System Improvements (Sewer) | 0 | 1,331,591 | 0 | 0 | 0 |
| **Total Expenditures** | **$0** | **$1,506,591** | **$1,155,809** | **$160,119** | **$995,689** |
| 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 | $8,562 | $(1,471,682) | $(1,120,900) | $(98,829) | $(995,689) |
| **Beginning Fund Balance** | $1,464,382 | $1,472,944 | $1,472,944 | $1,472,944 | $1,374,115 |
| **Ending Fund Balance** | **$1,472,944** | **$1,262** | **$352,044** | **$1,374,115** | **$378,426** |
| | | | | | * |

* 2016 Water & Sewer Bond Construction Fund established upon the issuance of the 2016 Water & Sewer Revenue bonds. The remaining funds will be used for the following projects in FY24:

| | |
|---|---|
| Ground Storage Tank at Water Plant # 1 and Pump Improvements | $247,987 |
| Clear Creek Crossing | $747,702 |

# 2018 Water and Sewer Bond Construction Fund (421) Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Non-Operating Revenues** | | | | | |
| Interest Earned | $49,737 | $204,456 | $204,456 | $204,456 | $25,000 |
| Bond Proceeds | 0 | 0 | 0 | 0 | 0 |
| Premium on Bonds | 0 | 0 | 0 | 0 | 0 |
| **Total Revenues** | **$49,737** | **$204,456** | **$204,456** | **$204,456** | **$25,000** |
| **Capital Financing Activities** | | | | | |
| **Capital Improvements** | | | | | |
| Public Works | | | | | |
| Buildings | $0 | $0 | $2,279,871 | $2,279,871 | $0 |
| Distribution System Improvements (Water) | 9,523,349 | 2,533,971 | 1,065,257 | 1,065,257 | 0 |
| Collection System Improvements (Sewer) | 45,122 | 4,053,250 | 2,906,101 | 1,461,144 | 1,444,957 |
| **Total Expenditures** | **$9,568,471** | **$6,587,221** | **$6,251,229** | **$4,806,272** | **$1,444,957** |
| **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 | $(9,518,734) | $(6,382,765) | $(6,046,773) | $(4,601,816) | $(1,419,957) |
| **Beginning Fund Balance** | $15,802,217 | $6,283,483 | $6,283,483 | $6,283,483 | $1,681,667 |
| **Ending Fund Balance** | **$6,283,483** | **$(99,282)** | **$236,710** | **$1,681,667** | **$261,710** |
| | | | | | * |

* 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:

| | |
|---|---|
| Lift Station Pkg 2 (#5, 13, 24, 25) | $1,444,957 |

# 2021 Water and Sewer Bond Construction Fund (422) Fund Summary

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Non-Operating Revenues** | | | | | |
| Interest Earned | $83,156 | $343,839 | $343,839 | $546,448 | $360,000 |
| Bond Proceeds | 0 | 0 | 0 | 0 | 0 |
| Premium on Bonds | 0 | 0 | 0 | 0 | 0 |
| **Total Revenues** | **$83,156** | **$343,839** | **$343,839** | **$546,448** | **$360,000** |
| **Capital Financing Activities** | | | | | |
| **Capital Improvements** | | | | | |
| Public Works | | | | | |
| Distribution System Improvements (Water) | $746,221 | $14,209,751 | $3,634,235 | $3,634,235 | $3,519,775 |
| Collection System Improvements (Sewer) | 0 | 0 | 1,638,160 | 1,638,160 | 4,467,054 |
| **Total Expenditures** | **$746,221** | **$14,209,751** | **$5,272,395** | **$5,272,395** | **$7,986,829** |
| **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 | $(663,065) | $(13,865,912) | $(4,928,556) | $(4,725,947) | $(7,626,829) |
| **Beginning Fund Balance** | $14,731,324 | $14,068,259 | $14,068,259 | $14,068,259 | $9,342,312 |
| **Ending Fund Balance** | **$14,068,259** | **$202,347** | **$9,139,703** | **$9,342,312** | **$1,715,483** * |

* 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 the remaining funds:

| | |
|---|---|
| 42-inch Water Main Replacement | $3,519,775 |
| Lift Station # 22 Rehabilitation/Mitigation | $372,000 |
| Lift Station Package 1 | $718,054 |
| Lift Station Package 4 | $1,005,000 |
| Lift Station # 4 Rehab | $372,000 |
| Lift Station # 2 Rehab | $2,000,000 |

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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Non-Operating Revenues** | | | | | |
| Impact Fees | $167,059 | $211,050 | $211,050 | $120,123 | $105,525 |
| Interest Earned | 66 | 401 | 401 | 1,458 | 400 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| **Total Non-Operating Revenues** | **$167,125** | **$211,451** | **$211,451** | **$121,581** | **$105,925** |
| **Non-Operating Expenses** | | | | | |
| Transfers Out | $100,000 | $200,000 | $200,000 | $183,333 | $0 |
| **Total Non-Operating Expenses** | **$100,000** | **$200,000** | **$200,000** | **$183,333** | **$0** |
| Increase (Decrease) In Fund Balance | $67,125 | $11,451 | $11,451 | $(61,752) | $105,925 |
| **Beginning Fund Balance** | $596 | $67,721 | $67,721 | $67,721 | $5,969 |
| **Ending Fund Balance** | **$67,721** | **$79,172** | **$79,172** | **$5,969** | **$111,894** |

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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Non-Operating Revenues | | | | | |
| Impact Fees | $302,446 | $423,000 | $423,000 | $240,758 | $211,500 |
| Interest Earned | (17) | 4,791 | 4,791 | 3,370 | 1,500 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| **Total Non-Operating Revenues** | **$302,429** | **$427,791** | **$427,791** | **$244,128** | **$213,000** |
| Non-Operating Expenses | | | | | |
| Transfers Out | $338,732 | $600,000 | $600,000 | $410,000 | $0 |
| **Total Non-Operating Expenses** | **$338,732** | **$600,000** | **$600,000** | **$410,000** | **$0** |
| Increase (Decrease) In Fund Balance | $(36,303) | $(172,209) | $(172,209) | $(165,872) | $213,000 |
| **Beginning Fund Balance** | $206,292 | $169,989 | $169,989 | $169,989 | $4,117 |
| **Ending Fund Balance** | **$169,989** | **$(2,220)** | **$(2,220)** | **$4,117** | **$217,117** |

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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Non-Operating Revenues** | | | | | |
| Interest Earned | $(2,434) | $54,182 | $54,182 | $78,302 | $78,300 |
| Transfers In | 5,466,657 | 5,326,100 | 5,326,100 | 5,326,100 | 5,322,775 |
| **Total Revenues** | **$5,464,223** | **$5,380,282** | **$5,380,282** | **$5,404,402** | **$5,401,075** |
| **Non-Operating Expenses** | | | | | |
| Debt Service | | | | | |
| Principal | $3,115,000 | $3,225,000 | $3,225,000 | $3,225,000 | $3,345,000 |
| Interest | 2,208,425 | 2,096,600 | 2,096,600 | 2,096,600 | 1,973,275 |
| Issuance Costs | 0 | 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** | **$5,327,175** | **$5,326,100** | **$5,326,100** | **$5,326,100** | **$5,322,775** |
| Increase (Decrease) In Fund Balance | $137,048 | $54,182 | $54,182 | $78,302 | $78,300 |
| **Beginning Fund Balance** | $2,703,944 | $2,840,992 | $2,840,992 | $2,840,992 | $2,919,294 |
| **Ending Fund Balance** | **$2,840,992** | **$2,895,174** | **$2,895,174** | **$2,919,294** | **$2,997,594** |

# 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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Operating Revenue** | | | | | |
| Department Lease Revenues | $813,530 | $998,340 | $998,340 | $998,340 | $1,112,395 |
| Transfer From Other Funds | 212,300 | 0 | 9,467 | 9,467 | 0 |
| Asset Disposition | 69,245 | 0 | 17,000 | 22,260 | 0 |
| Insurance Reimbursements | 0 | 0 | 32,531 | 32,531 | 0 |
| Miscellaneous | 0 | 0 | 0 | 2,693 | 0 |
| Interest Earned | (430) | 17,571 | 17,571 | 25,775 | 28,550 |
| **Total Revenues** | **$1,094,645** | **$1,015,911** | **$1,074,909** | **$1,091,066** | **$1,140,945** |
| **Operating Expenses** | | | | | |
| Vehicle Replacement Plan | | | | | |
| Vehicles & Equipment | $891,240 | $806,930 | $983,692 | $822,736 | $422,420 |
| Non-Operating Expenses | | | | | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| **Total Expenditures** | **$891,240** | **$806,930** | **$983,692** | **$822,736** | **$422,420** |
| Operating Income | $203,405 | $208,981 | $91,217 | $268,330 | $718,525 |
| **Beginning Retained Earnings** | $3,072,588 | $3,275,993 | $3,275,993 | $3,275,993 | $3,544,323 |
| **Ending Retained Earnings** | **$3,275,993** | **$3,484,974** | **$3,367,210** | **$3,544,323** | **$4,262,848** |

*

* The net value of the assets (vehicles & equipment in the fleet) included in retaining earnings is approximately $2,365,187

This year's budget includes the following vehicle replacements:

1 Community Development Department

3 Police Department (1-CID, 2-Patrol)

3 Parks & Recreation

1 Public Works


FRIENDSWOOD
TEXAS

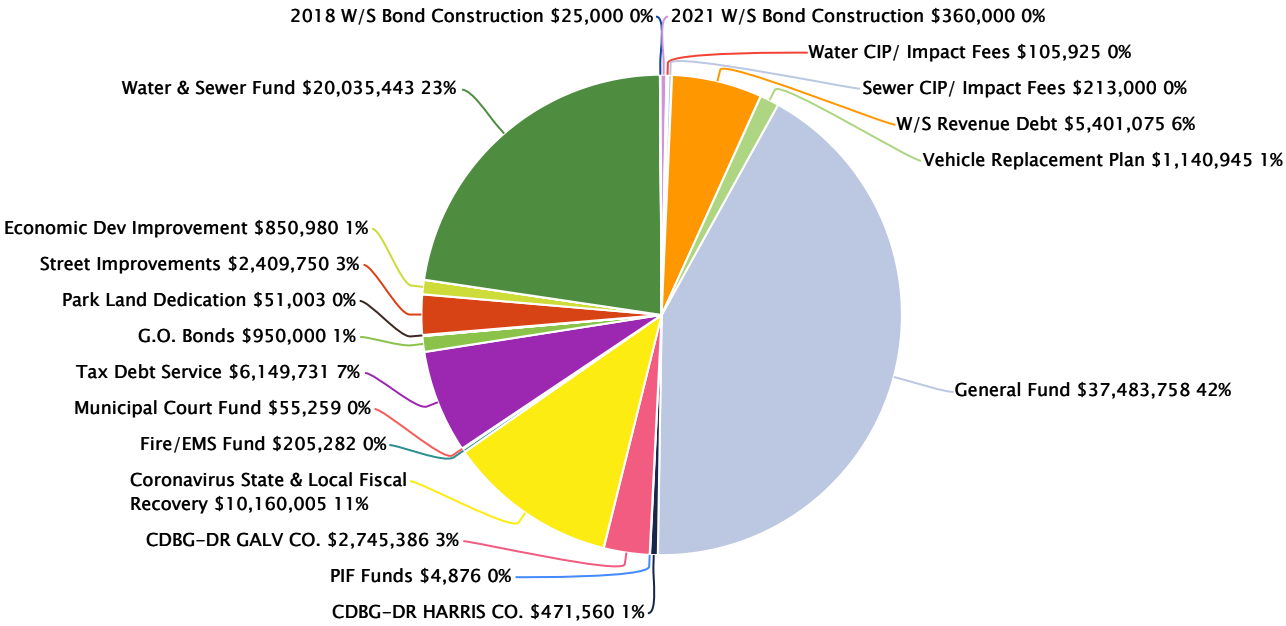
# Revenue Summary Chart and Schedules by Fund



# Revenue Summary Chart by Fund

The adopted revenue budget for fiscal year 2023-24 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.

**FY24 Adopted Budget Revenues - All Funds**
**$88,819,337**
**(includes inter-fund transfers)**



# Revenue Schedules
# 001 - General Fund

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Current Property Taxes | $16,434,136 | $17,931,791 | $17,931,791 | $17,931,791 | $19,061,076 |
| Delinquent Property Taxes | 41,758 | 74,590 | 74,590 | 39,837 | 50,000 |
| Sales Tax | 8,885,540 | 8,621,519 | 8,621,519 | 9,150,001 | 9,150,001 |
| TNMPCO Franchise | 1,093,036 | 1,082,000 | 1,082,000 | 1,108,800 | 1,108,800 |
| HL&P Franchise | 137,747 | 138,250 | 138,250 | 139,194 | 142,911 |
| Municipal Row Access Fees | 44,959 | 54,230 | 54,230 | 35,438 | 35,400 |
| Entex Franchise | 290,220 | 255,000 | 255,000 | 331,313 | 331,313 |
| Cable Franchise | 400,983 | 422,620 | 422,620 | 392,669 | 392,669 |
| Video Service Franchise | 0 | 0 | 0 | 0 | 0 |
| Peg Fees | 104,479 | 0 | 0 | 100,873 | 0 |
| Waste Connections TX Franchise | 98,727 | 92,000 | 92,000 | 101,709 | 101,710 |
| Mixed Drink Tax | 82,263 | 58,490 | 58,490 | 75,118 | 77,372 |
| **Taxes** | **$27,613,848** | **$28,730,490** | **$28,730,490** | **$29,406,743** | **$30,451,252** |
| Wrecker Permits | $135 | $100 | $100 | $100 | $95 |
| Alcoholic Beverage Permit | 16,515 | 14,000 | 14,000 | 7,707 | 14,000 |
| Peddler Permits | 93 | 0 | 0 | 140 | 0 |
| Noise Ordinance Permit | 180 | 150 | 150 | 120 | 0 |
| Animal Establishment Permit | 50 | 0 | 0 | 0 | 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 | 300 | 100 | 100 | 200 | 100 |
| Building Permits | 490,887 | 479,540 | 479,540 | 457,495 | 403,648 |
| Electric Permits | 64,658 | 58,950 | 58,950 | 55,917 | 49,335 |
| Plumbing Permits | 53,637 | 53,600 | 53,600 | 51,813 | 45,714 |
| Development Permits | 125 | 300 | 300 | 279 | 300 |
| Air Conditioning Permits | 33,790 | 34,840 | 34,840 | 33,943 | 29,948 |
| Plan Inspection Fees | 156,516 | 147,840 | 147,840 | 139,639 | 123,204 |
| Re Inspection Fees | 1,821 | 1,450 | 1,450 | 1,600 | 1,600 |
| Sign Permits | 0 | 100 | 100 | 0 | 0 |
| Alarm Permits | 74,790 | 81,920 | 81,920 | 77,548 | 79,757 |
| Banner Permit Fee | 225 | 250 | 250 | 333 | 250 |
| Animal Licenses | 613 | 590 | 590 | 560 | 644 |
| Electrical Licenses | 0 | 0 | 0 | 0 | 0 |
| Contractor License Regist | 0 | 0 | 0 | 0 | 0 |
| Metricom Inc Agreement | 28 | 0 | 0 | 4,929 | 4,929 |
| **Licenses And Permits** | **$894,363** | **$873,730** | **$873,730** | **$832,323** | **$753,524** |
| Federal Government | $0 | $0 | $0 | $0 | $0 |
| Bureau Of Justice Grants | 5,565 | 0 | 0 | 4,900 | 0 |
| FEMA Grants | 45,524 | 0 | 0 | 163,017 | 0 |
| Homeland Security Grants | 0 | 0 | 0 | 11,158 | 0 |
| Grants | 0 | 0 | 0 | 0 | 0 |
| Tx State Library Grants | 3,778 | 0 | 0 | 0 | 0 |
| Criminal Justice Division | 76,908 | 68,000 | 68,000 | 76,908 | 76,908 |

# Revenue Schedules
# 001 - General Fund (continued)

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Law Enforcement Training | 4,106 | 4,650 | 4,650 | 4,038 | 4,275 |
| Emergency Mgmt Division | 0 | 0 | 0 | 0 | 0 |
| TDEM | (154,763) | 0 | 0 | 0 | 0 |
| Local Governments | 23,303 | 18,000 | 18,000 | 40,204 | 90,709 |
| Harris County | 0 | 0 | 1,200,000 | 1,200,000 | 0 |
| Frwd Volunteer Fire Department | 60,000 | 0 | 0 | 0 | 0 |
| Friendswood ISD | 479,527 | 481,410 | 481,410 | 455,662 | 664,531 |
| Clear Creek ISD | 34,826 | 30,000 | 30,000 | 34,626 | 35,400 |
| **Intergovernmental** | **$578,774** | **$602,060** | **$1,802,060** | **$1,990,513** | **$871,823** |
| Credit Card Fees | $47,716 | $52,400 | $52,400 | $48,603 | $53,870 |
| Facility Security Fees | 37,998 | 35,000 | 35,000 | 24,825 | 36,952 |
| Platt Fees | 15,900 | 14,640 | 14,640 | 8,800 | 13,200 |
| Commercial Site Plan | 5,000 | 4,000 | 4,000 | 1,333 | 2,444 |
| Rezoning Fees | 1,200 | 1,350 | 1,350 | 2,400 | 2,100 |
| Subdivision Variance Fee | 400 | 0 | 0 | 0 | 0 |
| Board Of Adjustment Fees | 100 | 0 | 0 | 0 | 0 |
| Vacation Of Easement/R-O-W | 300 | 300 | 300 | 300 | 300 |
| Zoning Compliance Cert | 3,750 | 3,050 | 3,050 | 2,900 | 3,275 |
| Construction Plan Review | 4,000 | 2,000 | 2,000 | 4,000 | 4,000 |
| Bid Spec Documents | 0 | 0 | 0 | 0 | 0 |
| Animal Cntrl/Shelter Fees | 650 | 510 | 510 | 50 | 50 |
| Animal Adoption Fees | 650 | 1,000 | 1,000 | 500 | 500 |
| Swimming Pool Fees | 75,078 | 65,000 | 65,000 | 78,795 | 78,795 |
| Recreation Program/Events | 10,635 | 14,500 | 14,500 | 14,500 | 23,000 |
| Amphitheater Rental Fees | 1,100 | 500 | 500 | 50 | 500 |
| Concession Agreements | 954 | 720 | 720 | 899 | 899 |
| Lake Friendswood Fees | 375 | 0 | 0 | 250 | 0 |
| Sports Complex Fees | 9,060 | 7,900 | 7,900 | 14,315 | 14,315 |
| Old City Park Fees | 0 | 0 | 0 | 0 | 0 |
| Stevenson Park Fees | 85 | 100 | 100 | 105 | 100 |
| Pavilion Fees | 25,703 | 20,000 | 20,000 | 31,273 | 31,273 |
| Gazebo Fees | 500 | 740 | 740 | 750 | 750 |
| Leavesley Park Fees | 21,058 | 17,220 | 17,220 | 24,492 | 24,492 |
| Activity User Fee | 230 | 460 | 460 | 100 | 460 |
| Non-Residental Fee | 2,300 | 2,140 | 2,140 | 3,150 | 3,150 |
| League Fees-Adult | 39,245 | 45,110 | 45,110 | 37,295 | 37,295 |
| Summer Day Camp | 134,699 | 120,000 | 120,000 | 151,050 | 380,134 |
| Aerobic Class Fees | 26,263 | 26,200 | 26,200 | 26,412 | 26,412 |
| Other Fees | 910 | 0 | 0 | 5,780 | 0 |
| Library Fees | 410 | 0 | 0 | 1,427 | 0 |
| Other Program Fees | 19,330 | 11,280 | 11,280 | 22,690 | 22,690 |
| Booth Fees | 16,040 | 11,000 | 11,000 | 14,500 | 16,040 |
| Fun Run Receipts/Donation | 16,288 | 16,000 | 16,000 | 18,926 | 24,926 |

# Revenue Schedules
# 001 - General Fund (continued)

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Sponsorship Fees | 19,400 | 8,000 | 28,000 | 33,800 | 7,000 |
| Parks & Rec Fees | 74 | 100 | 100 | 0 | 0 |
| **Charges For Services** | **$537,401** | **$481,220** | **$501,220** | **$574,270** | **$808,922** |
| Court Fines And Fees | $785,575 | $750,000 | $750,000 | $716,196 | $743,726 |
| Warrantless Arrest (Af) | 24,366 | 24,860 | 24,860 | 21,390 | 24,863 |
| Warrantless Arrest (Capwar) | 51,797 | 41,550 | 41,550 | 50,197 | 42,431 |
| Child Safety (CS) | 1,931 | 1,980 | 1,980 | 3,749 | 2,085 |
| Traffic Fee (TFC) | 6,966 | 7,870 | 7,870 | 6,429 | 7,843 |
| Harris Co Child Safety | 12,663 | 12,350 | 12,350 | 12,194 | 12,383 |
| Administrative Fee - DPTS | 2,433 | 2,220 | 2,220 | 1,895 | 2,014 |
| 10% Tp-Court Adm [35] | 11,160 | 12,800 | 12,800 | 8,400 | 9,472 |
| 40% Tp - City Funds [35] | 1,700 | 2,050 | 2,050 | 932 | 3,357 |
| Jury Fee $3 | 3 | 20 | 20 | 0 | 0 |
| State Traffic (5% City) | 4,585 | 5,790 | 5,790 | 4,272 | 5,113 |
| City'S 10% CJF | 1 | 20 | 20 | 0 | 0 |
| Consolidated Court Cost-10% Adm | 34,511 | 33,000 | 33,000 | 33,204 | 33,673 |
| State DOT Court Fine | 0 | 0 | 0 | 0 | 0 |
| Library | 8,735 | 4,000 | 4,000 | 7,504 | 7,000 |
| False Alarms | 22,920 | 23,650 | 23,650 | 0 | 26,918 |
| **Fines** | **$969,346** | **$922,160** | **$922,160** | **$866,362** | **$920,878** |
| Investments | $23,012 | $120,805 | $120,805 | $8,988 | $62,491 |
| Texpool | 18,416 | 83,374 | 83,374 | 97,802 | 97,802 |
| Texas Class | 5,596 | 36,062 | 36,062 | 19,534 | 19,534 |
| Tx Class GOVT | 38,206 | 129,373 | 129,373 | 328,381 | 328,381 |
| Checking Accounts | 10,868 | 8,773 | 8,773 | 31,858 | 31,858 |
| Marking Invest To Market | (111,352) | 0 | 0 | 53,503 | 0 |
| **Interest Revenue** | **($15,254)** | **$378,387** | **$378,387** | **$540,066** | **$540,066** |
| Liens | $0 | $0 | $0 | $0 | $0 |
| Tower Rental Fees | 84,841 | 152,520 | 152,520 | 139,795 | 139,795 |
| GASB 87-Lease Revenue | 64,741 | 0 | 0 | 0 | 0 |
| Lease Revenue | 4,500 | 0 | 0 | 0 | 0 |
| Misc Receipts | 40,498 | 2,500 | 2,825 | 2,570 | 0 |
| Opioid Abatement | 0 | 0 | 5,353 | 44,052 | 0 |
| Dispatching Services | 18,000 | 18,000 | 18,000 | 14,000 | 0 |
| Intermodal Permit Funds | 3,963 | 0 | 0 | 2,952 | 0 |
| Admin Fee-Child Support | 616 | 600 | 600 | 892 | 1,040 |
| Recycling Receipts | 1,566 | 160 | 160 | 239 | 685 |
| Refuse Admin Fee | 232,537 | 231,140 | 231,140 | 240,175 | 240,175 |
| Admin Fees-Misc Receipts | 1,829 | 1,440 | 1,440 | 1,876 | 1,416 |
| Late Fee-Alarm Permit | 260 | 880 | 880 | 80 | 80 |
| Return Check Fee | 0 | 110 | 110 | 0 | 0 |
| Reimbursements | 0 | 0 | 0 | 5,040 | 5,000 |
| Insurance | 74,126 | 0 | 55,647 | 55,647 | 0 |
| PY Insurance Reimb | 0 | 0 | 0 | 3,998 | 0 |

# Revenue Schedules
# 001 - General Fund (continued)

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Prior Period Expenditures | 9,874 | 0 | 822 | 11,994 | 0 |
| Developer Contributions | 204,500 | 0 | 0 | 0 | 0 |
| Purchasing Rebates | 19,262 | 22,260 | 22,260 | 23,601 | 25,000 |
| Prior Year Revenue | 4,921 | 0 | 0 | (1,801) | 0 |
| Documents | 1,842 | 500 | 500 | 2,735 | 671 |
| Vending Proceeds | 0 | 0 | 0 | 0 | 0 |
| Donations | 38,261 | 5,000 | 78,784 | 74,701 | 5,000 |
| Sr Program Donations | 22,947 | 12,000 | 12,000 | 27,160 | 20,000 |
| **Miscellanous Receipts** | **$829,084** | **$447,110** | **$583,041** | **$649,706** | **$438,862** |
| Trans from W&S Fund | $1,708,331 | $1,803,800 | $1,803,800 | $1,803,800 | $2,682,431 |
| Trans from FDEDC Fund | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| Trans from VRP | 0 | 0 | 0 | 0 | 0 |
| Gain/Loss on Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 |
| Sale of City Property | 18,029 | 0 | 0 | 9,841 | 0 |
| Capital Lease Proceeds | 1,457,640 | 0 | 514,000 | 514,000 | 0 |
| **Other Financing Sources** | **$3,200,000** | **$1,819,800** | **$2,333,800** | **$2,343,641** | **$2,698,431** |
| **General Fund Total Revenues** | **$34,607,562** | **$34,254,957** | **$36,124,888** | **$37,203,624** | **$37,483,758** |

# Revenue Schedules
# Other Funds

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **101 - Police Seizure Federal** | | | | | |
| Seized Revenues-Federal | $0 | $0 | $0 | $0 | $0 |
| **Intergovernmental Revenue** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Investments | $133 | $755 | $755 | $55 | $270 |
| Texpool | 112 | 521 | 521 | 469 | 180 |
| Texas Class | 33 | 225 | 225 | 100 | 60 |
| TX Class GOVT | 233 | 809 | 809 | 1,610 | 900 |
| Checking Accounts | 68 | 55 | 55 | 149 | 60 |
| Marking Invest to Market | (685) | 0 | 0 | 215 | 0 |
| **Interest Revenue** | **($106)** | **$2,365** | **$2,365** | **$2,598** | **$1,470** |
| **Total Police Seizure Federal** | **($106)** | **$2,365** | **$2,365** | **$2,598** | **$1,470** |
| **102 - Police Seizure State** | | | | | |
| Seized Revenues-State | $16,648 | $0 | $2,395 | $2,395 | $0 |
| Seized Revenues - County | 0 | 0 | 1,651 | 1,651 | 0 |
| **Intergovernmental Revenue** | **$16,648** | **$0** | **$4,046** | **$4,046** | **$0** |
| Investments | $82 | $412 | $412 | $40 | $326 |
| Texpool | 67 | 284 | 284 | 386 | 386 |
| Texas Class | 20 | 123 | 123 | 77 | 77 |
| TX Class GOVT | 233 | 441 | 441 | 1,847 | 1,847 |
| Checking Accounts | 39 | 30 | 30 | 121 | 121 |
| Marking Invest to Market | (393) | 0 | 0 | 286 | 0 |
| **Interest Revenue** | **$48** | **$1,290** | **$1,290** | **$2,757** | **$2,757** |
| Gain/Loss on Sale of Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Miscellanous Receipts** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Police Seizure State** | **$16,696** | **$1,290** | **$5,336** | **$6,803** | **$2,757** |
| **103 - Federal Treasury** | | | | | |
| Seized Revenues-Federal | $0 | $0 | $0 | $0 | $0 |
| **Intergovernmental Revenue** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Investments | $25 | $133 | $133 | $12 | $96 |
| Texpool | 21 | 92 | 92 | 115 | 115 |
| Texas Class | 6 | 40 | 40 | 23 | 23 |
| TX Class GOVT | 45 | 143 | 143 | 379 | 379 |
| Checking Accounts | 12 | 10 | 10 | 36 | 36 |
| Marking Invest to Market | (124) | 0 | 0 | 84 | 0 |
| **Interest Revenue** | **($15)** | **$418** | **$418** | **$649** | **$649** |
| **Total Federal Treasury** | **($15)** | **$418** | **$418** | **$649** | **$649** |
| **123 - 2017 Community Development Block Grant-Disaster Recovery (Harris Co.) Fund** | | | | | |
| Federal Government | $443,295 | $4,048,061 | $959,779 | $2,963,277 | $471,560 |
| **Intergovernmental Revenue** | **$443,295** | **$4,048,061** | **$959,779** | **$2,963,277** | **$471,560** |
| Trans from General Fund | $0 | $0 | $0 | $6,867 | $0 |
| **Other Financing Sources** | **$0** | **$0** | **$0** | **$6,867** | **$0** |
| **Total HMGP Acquisition & Demolition Project Fund** | **$443,295** | **$4,048,061** | **$959,779** | **$2,970,144** | **$471,560** |
| **124 - 2017 Community Development Block Grant-Disaster Recovery (Galveston Co.) Fund** | | | | | |
| Federal Government | $2,177,201 | $5,186,060 | $0 | $361,837 | $2,745,386 |
| **Intergovernmental Revenue** | **$2,177,201** | **$5,186,060** | **$0** | **$361,837** | **$2,745,386** |

# Revenue Schedules
# Other Funds (continued)

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenue | $0 | $0 | $0 | $481 | $0 |
| **Miscellaneous Receipts** | **$0** | **$0** | **$0** | **$481** | **$0** |
| Trans from General Fund | $0 | $0 | $0 | $122,348 | $0 |
| **Other Financing Sources** | **$0** | **$0** | **$0** | **$122,348** | **$0** |
| Lease Revenue | $8,700 | $0 | $0 | $21,848 | $0 |
| **Total HMGP Acquisition & Demolition Project Fund** | **$2,185,901** | **$5,186,060** | **$0** | **$506,514** | **$2,745,386** |
| **125 - 2021 Coronavirus State and Local Fiscal Recovery** | | | | | |
| Federal Government | $0 | $0 | $0 | $0 | $10,003,026 |
| **Intergovernmental Revenue** | **$0** | **$0** | **$0** | **$0** | **$10,003,026** |
| Investments | $7,907 | $27,536 | $27,536 | $7,493 | $19,402 |
| Texpool | 5,595 | 19,004 | 19,004 | 57,271 | 28,635 |
| Texas Class | 1,621 | 8,220 | 8,220 | 11,465 | 5,733 |
| TX Class GOVT | 11,628 | 29,489 | 29,489 | 188,460 | 94,230 |
| Checking Accounts | 3,148 | 2,000 | 2,000 | 17,957 | 8,979 |
| Marking Invest to Market | (31,565) | 0 | 0 | 31,308 | 0 |
| **Interest Revenue** | **($1,666)** | **$86,249** | **$86,249** | **$313,954** | **$156,979** |
| **Total Coronavirus State and Local Fiscal Recovery** | **($1,666)** | **$86,249** | **$86,249** | **$313,954** | **$10,160,005** |
| **131 - Fire/EMS Donation Fund** | | | | | |
| Investments | $634 | $4,032 | $4,032 | $235 | $1,646 |
| Texpool | 510 | 2,783 | 2,783 | 2,843 | 2,843 |
| Texas Class | 151 | 1,204 | 1,204 | 569 | 569 |
| TX Class GOVT | 1,053 | 4,318 | 4,318 | 9,327 | 9,327 |
| Checking Accounts | 337 | 293 | 293 | 897 | 897 |
| Marking Invest to Market | (3,377) | 0 | 0 | 1,411 | 0 |
| **Interest Revenue** | **($692)** | **$12,630** | **$12,630** | **$15,282** | **$15,282** |
| Donations | $194,427 | $200,000 | $200,000 | $186,519 | $190,000 |
| Prior Period Expenditures | 215 | 0 | 0 | 0 | 0 |
| Prior Year Revenue | 82 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 |
| Sale of Fixed Assets | 14,000 | 0 | 0 | 0 | 0 |
| **Miscellaneous Receipts** | **$208,724** | **$200,000** | **$200,000** | **$186,519** | **$190,000** |
| Capital Leases | $0 | $0 | $0 | $0 | $0 |
| Capital Lease Proceeds | 0 | 0 | 411,000 | 411,000 | 0 |
| **Other Financing Sources** | **$0** | **$0** | **$411,000** | **$411,000** | **$0** |
| **Total Fire/EMS Donation Fund** | **$208,032** | **$212,630** | **$623,630** | **$612,801** | **$205,282** |
| **150 - Municipal Court Fund** | | | | | |
| Bldg Security Fund | $23,547 | $17,700 | $17,700 | $20,777 | $17,700 |
| Technology Fund | 19,606 | 16,000 | 16,000 | 17,225 | 16,000 |
| Truancy Prevention Fees | 23,330 | 15,000 | 15,000 | 20,656 | 15,000 |
| Jury Service Fees | 465 | 300 | 300 | 413 | 300 |
| **Municipal Court Fees** | **$66,948** | **$49,000** | **$49,000** | **$59,071** | **$49,000** |
| Investments | $338 | $1,740 | $1,740 | $135 | $718 |
| Texpool | 301 | 1,201 | 1,201 | 583 | 583 |
| Texas Class | 87 | 519 | 519 | 265 | 265 |
| TX Class GOVT | 625 | 1,863 | 1,863 | 4,272 | 4,272 |

# Revenue Schedules
# Other Funds (continued)

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Checking Accounts | 167 | 127 | 127 | 421 | 421 |
| Marking Invest to Market | (1,658) | 0 | 0 | 583 | 0 |
| **Interest Revenue** | **($140)** | **$5,450** | **$5,450** | **$6,259** | **$6,259** |
| **Total Municipal Court Fund** | **$66,808** | **$54,450** | **$54,450** | **$65,330** | **$55,259** |
| **160 - Sidewalk Install Fund** | | | | | |
| Sidewalk Installation | $1,238 | $0 | $0 | $0 | $0 |
| **Sidewalk Installation Fees** | **$1,238** | **$0** | **$0** | **$0** | **$0** |
| Investments | $49 | $278 | $278 | ($7) | $2 |
| Texpool | 40 | 192 | 192 | 51 | 2 |
| Texas Class | 12 | 83 | 83 | 11 | 1 |
| TX Class GOVT | 83 | 298 | 298 | 148 | 5 |
| Checking Accounts | 25 | 20 | 20 | 16 | 1 |
| Marking Invest to Market | (247) | 0 | 0 | 19 | 0 |
| **Interest Revenue** | **($38)** | **$871** | **$871** | **$238** | **$11** |
| **Total Sidewalk Install Fund** | **$1,200** | **$871** | **$871** | **$238** | **$11** |
| **164 - Park Land Dedication Fund** | | | | | |
| Community Parks | $0 | $50,000 | $50,000 | $0 | $50,000 |
| PARK Fees-Effective FY13 | 57,600 | 0 | 0 | 48,000 | 0 |
| **Park Fees** | **$57,600** | **$50,000** | **$50,000** | **$48,000** | **$50,000** |
| Investments | $63 | $575 | $575 | $150 | $150 |
| Texpool | 34 | 397 | 397 | 175 | 175 |
| Texas Class | 10 | 172 | 172 | 35 | 35 |
| TX Class GOVT | 68 | 616 | 616 | 588 | 588 |
| Checking Accounts | 38 | 40 | 40 | 55 | 55 |
| Marking Invest to Market | (379) | 0 | 0 | 132 | 0 |
| **Interest Revenue** | **($166)** | **$1,800** | **$1,800** | **$1,135** | **$1,003** |
| **Total Park Land Dedication Fund** | **$57,434** | **$51,800** | **$51,800** | **$49,135** | **$51,003** |
| **170 - Street Improvements Fund** | | | | | |
| Sales Tax | $2,208,387 | $2,155,380 | $2,155,380 | $2,287,500 | $2,287,500 |
| **Taxes** | **$2,208,387** | **$2,155,380** | **$2,155,380** | **$2,287,500** | **$2,287,500** |
| Investments | $3,244 | $11,966 | $11,966 | $3,023 | $16,221 |
| Texpool | 3,265 | 8,258 | 8,258 | 21,907 | 21,907 |
| Texas Class | 920 | 3,572 | 3,572 | 4,381 | 4,381 |
| TX Class GOVT | 6,818 | 12,815 | 12,815 | 72,852 | 72,852 |
| Checking Accounts | 1,544 | 869 | 869 | 6,889 | 6,889 |
| Marking Invest to Market | (14,809) | 0 | 0 | 13,198 | 0 |
| **Interest Revenue** | **$982** | **$37,480** | **$37,480** | **$122,250** | **$122,250** |
| **Total Street Improvements Fund** | **$2,209,369** | **$2,192,860** | **$2,192,860** | **$2,409,750** | **$2,409,750** |
| **175 - Economic Development District Fund** | | | | | |
| Sales Tax | $736,129 | $718,460 | $718,460 | $762,500 | $762,502 |
| Reimbursements | 0 | 0 | 0 | 0 | 0 |
| **Taxes** | **$736,129** | **$718,460** | **$718,460** | **$762,500** | **$762,502** |
| Investments | $3,225 | $14,963 | $14,963 | $1,764 | $13,656 |
| Texpool | 2,850 | 10,326 | 10,326 | 15,565 | 15,565 |
| Texas Class | 825 | 4,466 | 4,466 | 3,116 | 3,116 |

# Revenue Schedules
# Other Funds (continued)

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| TX Class GOVT | 5,929 | 16,024 | 16,024 | 51,273 | 51,273 |
| Checking Accounts | 1,539 | 1,087 | 1,087 | 4,868 | 4,868 |
| Marking Invest to Market | (15,223) | 0 | 0 | 11,892 | 0 |
| **Interest Revenue** | **($855)** | **$46,866** | **$46,866** | **$88,478** | **$88,478** |
| **Total Economic Development District Fund** | **$735,274** | **$765,326** | **$765,326** | **$850,978** | **$850,980** |
| **201 - Tax Debt Service Fund** | | | | | |
| Current Property Taxes | $4,359,186 | $4,553,578 | $4,553,578 | $4,553,578 | $6,092,175 |
| Delinquent Property Taxes | 10,858 | 20,000 | 20,000 | 10,185 | 15,000 |
| **Taxes** | **$4,370,044** | **$4,573,578** | **$4,573,578** | **$4,563,763** | **$6,107,175** |
| Investments | $1,737 | $5,806 | $5,806 | $972 | $5,033 |
| Texpool | 879 | 4,007 | 4,007 | 7,469 | 7,469 |
| Texas Class | 291 | 1,733 | 1,733 | 1,489 | 1,489 |
| TX Class GOVT | 1,796 | 6,218 | 6,218 | 25,807 | 25,807 |
| Checking Accounts | 709 | 422 | 422 | 2,758 | 2,758 |
| Marking Invest to Market | (6,912) | 0 | 0 | 4,061 | 0 |
| **Interest Revenue** | **($1,500)** | **$18,186** | **$18,186** | **$42,556** | **$42,556** |
| Trans from 2020 G.O. Improvement & Refunding Bond | $0 | $0 | $0 | $0 | $0 |
| Capital Projects Fund | 0 | 0 | 0 | 0 | 0 |
| Bond Proceeds | 0 | 0 | 0 | 0 | 0 |
| Premium | 0 | 0 | 0 | 0 | 0 |
| **Other Financing Sources** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Tax Debt Service Fund** | **$4,368,544** | **$4,591,764** | **$4,591,764** | **$4,606,319** | **$6,149,731** |
| **254 - 2016 G.O. Bond (Round 2) Fund** | | | | | |
| Texas Class | $461 | $2,112 | $2,112 | $2,556 | $0 |
| **Interest Revenue** | **$461** | **$2,112** | **$2,112** | **$2,556** | **$0** |
| **Total 2016 G.O. Bond (Round 2) Fund** | **$461** | **$2,112** | **$2,112** | **$2,556** | **$0** |
| **255 - 2017 G.O. Bond (Round 3) Fund** | | | | | |
| Texas Class | $0 | $0 | $0 | $0 | $0 |
| TX Class GOVT | 1,661 | 6,773 | 6,773 | 12,019 | 0 |
| **Interest Revenue** | **$1,661** | **$6,773** | **$6,773** | **$12,019** | **$0** |
| **Total 2015 G.O. Bond (Round 3) Fund** | **$1,661** | **$6,773** | **$6,773** | **$12,019** | **$0** |
| **256 - 2020 G.O. Improvement & Refunding Bond Fund** | | | | | |
| TX Class GOVT | $10,765 | $44,899 | $44,899 | $51,962 | $0 |
| **Interest Revenue** | **$10,765** | **$44,899** | **$44,899** | **$51,962** | **$0** |
| 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** | **$10,765** | **$44,899** | **$44,899** | **$51,962** | **$0** |
| **257 - 2021 G.O. Improvement & Refunding Bond Fund** | | | | | |
| TX Class GOVT | $55,246 | $270,159 | $270,159 | $175,525 | $50,000 |
| **Interest Revenue** | **$55,246** | **$270,159** | **$270,159** | **$175,525** | **$50,000** |

# Revenue Schedules
# Other Funds (continued)

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 |
| Premium | 0 | 0 | 0 | 0 | 0 |
| **Other Financing Sources** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total 2021 G.O. Improvement & Refunding Bond Fund** | **$55,246** | **$270,159** | **$270,159** | **$175,525** | **$50,000** |
| **258 - 2023 G.O. Bond Fund** | | | | | |
| TX Class GOVT | $0 | $0 | $0 | $100,000 | $900,000 |
| **Interest Revenue** | **$0** | **$0** | **$0** | **$100,000** | **$900,000** |
| Bond Proceeds | $0 | $0 | $0 | $29,775,000 | $0 |
| Premium | 0 | 0 | 0 | 541,134 | 0 |
| **Other Financing Sources** | **$0** | **$0** | **$0** | **$30,416,134** | **$900,000** |
| **Total 2023 G.O. Improvement & Refunding Bond Fund** | **$0** | **$0** | **$0** | **$30,416,134** | **$900,000** |
| **301 - Vehicle Replacement Fund** | | | | | |
| Investments | $1,191 | $5,610 | $5,610 | $514 | $588 |
| Texpool | 1,064 | 3,872 | 3,872 | 4,589 | 5,248 |
| Texas Class | 314 | 1,675 | 1,675 | 919 | 1,051 |
| TX Class GOVT | 2,214 | 6,008 | 6,008 | 15,080 | 17,244 |
| Checking Accounts | 567 | 406 | 406 | 1,437 | 1,644 |
| Marking Invest to Market | (5,779) | 0 | 0 | 3,236 | 2,775 |
| **Interest Revenue** | **($429)** | **$17,571** | **$17,571** | **$25,775** | **$28,550** |
| Lease Revenue | $813,530 | $998,340 | $998,340 | $998,340 | $1,112,395 |
| MISC Receipts | 0 | 0 | 0 | 2,693 | 0 |
| Insurance | 0 | 0 | 32,531 | 32,531 | 0 |
| Trans from General Fund | 77,300 | 0 | 9,467 | 9,467 | 0 |
| Trans from W/S Fund | 135,000 | 0 | 0 | 0 | 0 |
| Gain/Loss on Sale of Fixed Assets | 69,245 | 0 | 17,000 | 22,260 | 0 |
| **Other Financing Sources** | **$1,095,075** | **$998,340** | **$1,057,338** | **$1,065,291** | **$1,112,395** |
| **Total Vehicle Replacement Fund** | **$1,094,646** | **$1,015,911** | **$1,074,909** | **$1,091,066** | **$1,140,945** |
| **401 - Water & Sewer (W&S) Fund** | | | | | |
| FEMA Grants | $264,473 | $0 | $0 | $79,646 | $0 |
| Local Grants | 24,708 | 0 | 0 | 0 | 0 |
| TDEM | 0 | 0 | 0 | 0 | 0 |
| **Intergovernmental Revenue** | **$289,181** | **$0** | **$0** | **$79,646** | **$0** |
| Credit Card Fees | $178,499 | $160,000 | $160,000 | $191,854 | $192,000 |
| Single FMLY Res | 6,610,871 | 6,121,582 | 6,121,582 | 6,767,747 | 6,699,348 |
| Single Commercial | 647,932 | 639,610 | 639,610 | 692,401 | 696,256 |
| Multi FMLY Res | 617,235 | 579,550 | 579,550 | 736,187 | 752,337 |
| Multi Commercial | 104,124 | 106,305 | 106,305 | 109,082 | 110,196 |
| Sprinkler Only | 1,075,501 | 937,445 | 937,445 | 1,164,755 | 1,152,417 |
| Other | 152,632 | 163,594 | 163,594 | 145,816 | 146,767 |
| Other Billed Water Revenue | 135 | 0 | 0 | 0 | 0 |
| Single FMLY Res | 8,004,531 | 8,002,687 | 8,002,687 | 8,283,512 | 8,366,290 |
| Single Commercial | 472,859 | 458,806 | 458,806 | 518,833 | 525,247 |
| Multi FMLY Res | 468,189 | 442,296 | 442,296 | 558,482 | 572,986 |

# Revenue Schedules
# Other Funds (continued)

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Multi Commercial | 72,579 | 75,576 | 75,576 | 74,931 | 75,488 |
| Other | 44,611 | 58,215 | 58,215 | 30,176 | 28,463 |
| **Charges for Services** | **$18,449,698** | **$17,745,666** | **$17,745,666** | **$19,273,776** | **$19,317,795** |
| Investments | $11,311 | $65,387 | $65,387 | $8,352 | $62,033 |
| Texpool | 11,952 | 45,127 | 45,127 | 72,725 | 72,725 |
| Texas Class | 3,436 | 19,519 | 19,519 | 14,555 | 14,555 |
| TX Class GOVT | 24,911 | 70,025 | 70,025 | 240,079 | 240,079 |
| Checking Accounts | 5,929 | 4,748 | 4,748 | 22,832 | 22,832 |
| Marking Invest to Market | (66,207) | 0 | 0 | 53,681 | 0 |
| **Interest Revenue** | **($8,668)** | **$204,806** | **$204,806** | **$412,224** | **$412,224** |
| MISC Receipts | $6,033 | $0 | $0 | $0 | $0 |
| Admin Fee-Child Support | 396 | 0 | 0 | 0 | 0 |
| Admin Fees | 246,483 | 220,000 | 220,000 | 219,417 | 220,000 |
| Same Day Service Fee | 8,400 | 7,200 | 7,200 | 6,800 | 7,000 |
| Disconnect/Reconnect Fee | 33,625 | 35,000 | 35,000 | 23,700 | 35,000 |
| Tampering Fee | 4,000 | 3,000 | 3,000 | 1,600 | 2,000 |
| Pulled Meter Fees | 200 | 200 | 200 | 800 | 200 |
| Broken Lock Fee | 25 | 0 | 0 | 47 | 0 |
| Meter Replacement Fee | 1,541 | 0 | 0 | 0 | 0 |
| Rebate-Subsidence District | 8,832 | 8,832 | 8,832 | 8,724 | 8,724 |
| Return Check Fee | 2,590 | 2,200 | 2,200 | 3,267 | 2,500 |
| Insurance | 6,289 | 0 | 0 | 0 | 0 |
| PY Insurance Reimb | 11,292 | 0 | 0 | 0 | 0 |
| Prior Year Expenditures | 339 | 0 | 0 | 728 | 0 |
| Sale of Water Meters | 170,713 | 30,000 | 30,000 | 30,000 | 30,000 |
| **Miscellanous Receipts** | **$500,758** | **$306,432** | **$306,432** | **$295,083** | **$305,424** |
| Trans From General Fund | $47,648 | $0 | $0 | $0 | $0 |
| **Other Financing Sources** | **$47,648** | **$0** | **$0** | **$0** | **$0** |
| **Total Water & Sewer Fund** | **$19,278,617** | **$18,256,904** | **$18,256,904** | **$20,060,729** | **$20,035,443** |
| **420 - 2016 W&S Bond Construction Fund** | | | | | |
| Texas Class | $0 | $0 | $0 | $0 | $0 |
| TX Class GOVT | 8,562 | 34,909 | 34,909 | 61,290 | 0 |
| **Interest Revenue** | **$8,562** | **$34,909** | **$34,909** | **$61,290** | **$0** |
| **Total 2016 W&S Bond Construction Fund** | **$8,562** | **$34,909** | **$34,909** | **$61,290** | **$0** |
| **421 - 2018 W&S Bond Construction Fund** | | | | | |
| Texas Class | $0 | $0 | $0 | $0 | $0 |
| TX Class GOVT | 49,737 | 204,456 | 204,456 | 204,456 | 25,000 |
| **Interest Revenue** | **$49,737** | **$204,456** | **$204,456** | **$204,456** | **$25,000** |
| 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** | **$49,737** | **$204,456** | **$204,456** | **$204,456** | **$25,000** |

# Revenue Schedules
# Other Funds (continued)

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **422 - 2021 W&S Bond Construction Fund** | | | | | |
| TX Class GOVT | $83,156 | $343,839 | $343,839 | $546,448 | $360,000 |
| **Interest Revenue** | **$83,156** | **$343,839** | **$343,839** | **$546,448** | **$360,000** |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 |
| Premium | 0 | 0 | 0 | 0 | 0 |
| **Other Financing Sources** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total 2021 W&S Bond Construction Fund** | **$83,156** | **$343,839** | **$343,839** | **$546,448** | **$360,000** |
| **480 - Water CIP/Impact Fee Fund** | | | | | |
| CW Impact Fees | $167,059 | $211,050 | $211,050 | $120,123 | $105,525 |
| **Charges for Services** | **$167,059** | **$211,050** | **$211,050** | **$120,123** | **$105,525** |
| Investments | $49 | $128 | $128 | $34 | $128 |
| Texpool | 71 | 89 | 89 | 280 | 89 |
| Texas Class | 20 | 38 | 38 | 56 | 38 |
| TX Class GOVT | 150 | 137 | 137 | 889 | 137 |
| Checking Accounts | 26 | 9 | 9 | 88 | 8 |
| Marking Invest to Market | (250) | 0 | 0 | 111 | 0 |
| **Interest Revenue** | **$66** | **$401** | **$401** | **$1,458** | **$400** |
| **Total Water CIP/Impact Fee Fund** | **$167,125** | **$211,451** | **$211,451** | **$121,581** | **$105,925** |
| **490 - W&S Revenue Debt Service Fund** | | | | | |
| Investments | $3,339 | $17,298 | $17,298 | $1,325 | $9,841 |
| Texpool | 2,514 | 11,938 | 11,938 | 14,509 | 14,509 |
| Texas Class | 709 | 5,164 | 5,164 | 2,919 | 2,918 |
| TX Class GOVT | 5,191 | 18,525 | 18,525 | 46,271 | 46,270 |
| Checking Accounts | 1,684 | 1,257 | 1,257 | 4,763 | 4,762 |
| Marking Invest to Market | (15,871) | 0 | 0 | 8,515 | 0 |
| **Interest Revenue** | **($2,434)** | **$54,182** | **$54,182** | **$78,302** | **$78,300** |
| Trans from W&S Fund | $5,027,925 | $4,526,100 | $4,526,100 | $4,732,767 | $5,322,775 |
| Trans from Water CIP/Impact Fee Fund | 100,000 | 200,000 | 200,000 | 183,333 | 0 |
| Trans from 2021 W/S Bond Fund | 0 | 0 | 0 | 0 | 0 |
| Trans from Tax Debt Service Fund | 0 | 0 | 0 | 0 | 0 |
| Trans from Sewer CIP/Impact Fee Fund | 338,732 | 600,000 | 600,000 | 410,000 | 0 |
| Trans from 2018 W&S Bond Construction Fund | 0 | 0 | 0 | 0 | 0 |
| **Other Financing Sources** | **$5,466,657** | **$5,326,100** | **$5,326,100** | **$5,326,100** | **$5,322,775** |
| **Total W&S Revenue Debt Service Fund** | **$5,464,223** | **$5,380,282** | **$5,380,282** | **$5,404,402** | **$5,401,075** |
| **580 - Sewer CIP/Impact Fee Fund** | | | | | |
| CW Impact Fees | $302,446 | $423,000 | $423,000 | $240,758 | $211,500 |
| **Charges for Services** | **$302,446** | **$423,000** | **$423,000** | **$240,758** | **$211,500** |
| Investments | $364 | $1,529 | $1,529 | $49 | $24 |
| Texpool | 337 | 1,056 | 1,056 | 735 | 368 |
| Texas Class | 98 | 457 | 457 | 149 | 75 |
| TX Class GOVT | 703 | 1,638 | 1,638 | 2,120 | 922 |
| Checking Accounts | 170 | 111 | 111 | 222 | 111 |
| Marking Invest to Market | (1,689) | 0 | 0 | 95 | 0 |
| **Interest Revenue** | **($17)** | **$4,791** | **$4,791** | **$3,370** | **$1,500** |
| **Total Sewer CIP/Impact Fee Fund** | **$302,429** | **$427,791** | **$427,791** | **$244,128** | **$213,000** |

# Revenue Schedules
# Other Funds (continued)

| Account Description | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **701 - 1776 Park Trust Fund** | | | | | |
| Investments | $14 | $73 | $73 | $7 | $42 |
| Texpool | 12 | 51 | 51 | 64 | 64 |
| Texas Class | 3 | 22 | 22 | 13 | 13 |
| TX Class GOVT | 25 | 79 | 79 | 209 | 209 |
| Checking Accounts | 7 | 5 | 5 | 20 | 20 |
| Marking Invest to Market | (69) | 0 | 0 | 35 | 0 |
| **Interest Revenue** | **($8)** | **$230** | **$230** | **$348** | **$348** |
| **Total 1776 Park Trust Fund** | **($8)** | **$230** | **$230** | **$348** | **$348** |

# General and Administrative Transfers



# Transfers to Other Funds

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **General Fund** | | | | | |
| Vehicle Replacement Fund | $77,300 | $0 | $9,467 | $9,467 | $0 |
| 2017 CDBG-DR Grant Fund | 0 | 0 | 0 | 129,215 | 0 |
| W&S Operation Fund | 47,648 | 0 | 0 | 0 | 0 |
| **Total** | **$124,948** | **$0** | **$9,467** | **$138,682** | **$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** |
| **Water & Sewer Operating Fund** | | | | | |
| General Fund | $1,708,331 | $1,803,800 | $1,803,800 | $1,803,800 | $2,682,431 |
| Vehicle Replacement Fund | 135,000 | 0 | 0 | 0 | 0 |
| W&S Revenue Debt Service Fund | 5,027,925 | 4,526,100 | 4,526,100 | 4,732,767 | 5,322,775 |
| **Total** | **$6,871,256** | **$6,329,900** | **$6,329,900** | **$6,536,567** | **$8,005,206** |
| **Water CIP/Impact Fee Fund** | | | | | |
| W&S Revenue Debt Service Fund | $100,000 | $200,000 | $200,000 | $183,333 | $0 |
| **Total** | **$100,000** | **$200,000** | **$200,000** | **$183,333** | **$0** |
| **Sewer CIP/Impact Fee Fund** | | | | | |
| W&S Revenue Debt Service Fund | $338,732 | $600,000 | $600,000 | $410,000 | $0 |
| **Total** | **$338,732** | **$600,000** | **$600,000** | **$410,000** | **$0** |
| **Total Transfers to Other Funds** | **$7,450,936** | **$7,145,900** | **$7,155,367** | **$7,284,582** | **$8,021,206** |

# Transfers from Other Funds

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **General Fund** | | | | | |
| Fwd Downtown Economic Development Improvement Fund | $16,000 | $16,000 | $16,000 | $16,000 | $16,000 |
| W&S Operating Fund | 1,708,331 | 1,803,800 | 1,803,800 | 1,803,800 | 2,682,431 |
| **Total** | **$1,724,331** | **$1,819,800** | **$1,819,800** | **$1,819,800** | **$2,698,431** |
| **2017 CDBG(DR) - Harris County** | | | | | |
| General Fund | $0 | $0 | $0 | $6,867 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$6,867** | **$0** |
| **2017 CDBG(DR) - Galveston County** | | | | | |
| General Fund | $0 | $0 | $0 | $122,348 | $0 |
| **Total** | **$0** | **$0** | **$0** | **$122,348** | **$0** |
| **Vehicle Replacement Fund** | | | | | |
| General Fund | $77,300 | $0 | $9,467 | $9,467 | $0 |
| W&S Operating Fund | 135,000 | 0 | 0 | 0 | 0 |
| **Total** | **$212,300** | **$0** | **$9,467** | **$9,467** | **$0** |
| **Water & Sewer Operating Fund** | | | | | |
| Trans From General Fund | $47,648 | $0 | $0 | $0 | $0 |
| **Total** | **$47,648** | **$0** | **$0** | **$0** | **$0** |
| **Water & Sewer Revenue Debt Service Fund** | | | | | |
| W&S Operating Fund | $5,027,925 | $4,526,100 | $4,526,100 | $4,732,767 | $5,322,775 |
| Water CIP/Impact Fee Fund | 100,000 | 200,000 | 200,000 | 183,333 | 0 |
| Sewer CIP/Impact Fee Fund | 338,732 | 600,000 | 600,000 | 410,000 | 0 |
| **Total** | **$5,466,657** | **$5,326,100** | **$5,326,100** | **$5,326,100** | **$5,322,775** |
| **Total Transfers From Other Funds** | **$7,450,936** | **$7,145,900** | **$7,155,367** | **$7,284,582** | **$8,021,206** |


FRIENDSWOOD
TEXAS

# Debt Service and Capital Improvements



# Summary of Debt Service Funds

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **General Obligation Bonds** | $3,753,431 | $3,368,256 | $3,368,256 | $3,369,756 | $4,809,966 |
| **Refunding Bonds** | 2,594,275 | 2,986,725 | 2,986,725 | 2,986,725 | 2,966,300 |
| **Revenue Bonds** | 2,886,450 | 2,884,525 | 2,884,525 | 2,884,525 | 2,884,825 |
| **Other Tax Debt** | 425,798 | 640,172 | 640,172 | 753,856 | 753,859 |
| **Total** | **$9,659,954** | **$9,879,678** | **$9,879,678** | **$9,994,862** | **$11,414,950** |

## 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 ACFR.

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 2023-24, the City's legal debt margin is $61,729,593. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of less than $61,729,593.

## 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:

$5,023,334,676

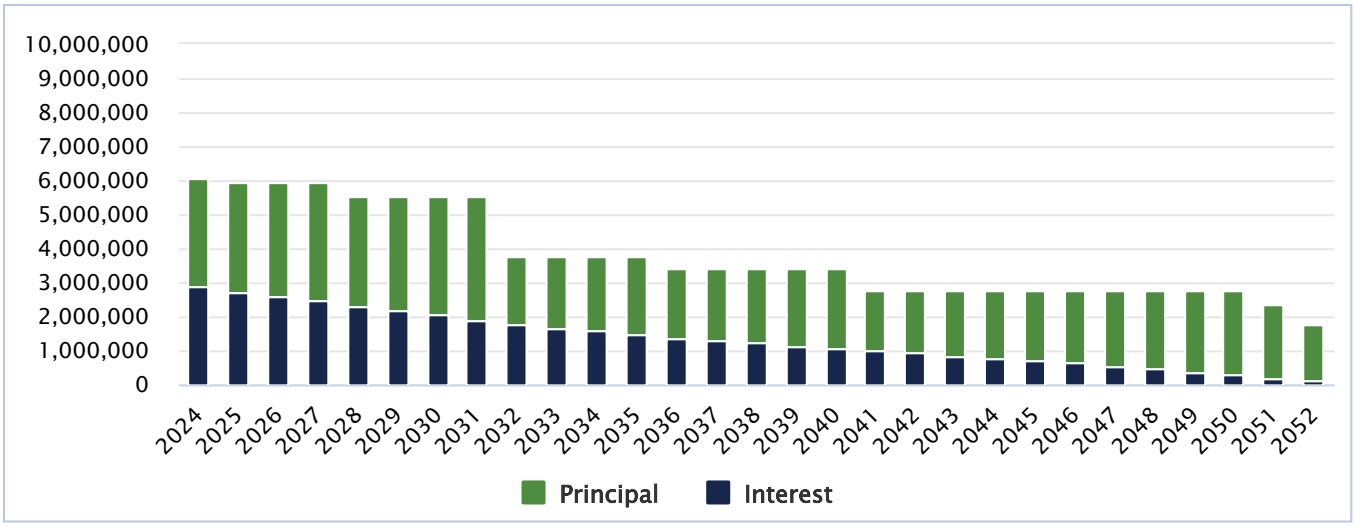
For Texas Constitution Legal Debt Margin for Friendswood:

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.

| | |
|---|---|
| **$67,815,018** | **City of Friendswood's Maximum Legal Debt Service Requirement (based on tax rate of $1.35 per $100 value)** |
| **6,085,425** | **City of Friendswood's maximum annual debt service requirement for existing G.O. debt (will occur in fiscal year 2029)** |
| **$61,729,593** | **City of Friendswood's FY24 Debt Margin** |

According to the City's Financial Advisor, a debt margin of $61,729,593 translates into additional debt capacity of approximately $903 million in bonds (depending on factors such as the number of sales and the interest environment).

## Tax Debt Service to Maturity




| Year | Principal | Interest | Total * |
|---|---|---|---|
| 2024 | 3,177,230 | 2,908,195 | $6,085,425 |
| 2025 | 3,231,032 | 2,704,995 | 5,936,027 |
| 2026 | 3,369,297 | 2,583,930 | 5,953,227 |
| 2027 | 3,503,028 | 2,453,208 | 5,956,236 |
| 2028 | 3,210,000 | 2,312,388 | 5,522,388 |
| 2029 | 3,345,000 | 2,179,613 | 5,524,613 |
| 2030 | 3,485,000 | 2,039,594 | 5,524,594 |
| 2031 | 3,640,000 | 1,880,344 | 5,520,344 |
| 2032 | 2,005,000 | 1,748,394 | 3,753,394 |
| 2033 | 2,100,000 | 1,656,494 | 3,756,494 |
| 2034 | 2,190,000 | 1,563,269 | 3,753,269 |
| 2035 | 2,285,000 | 1,468,794 | 3,753,794 |
| 2036 | 2,015,000 | 1,380,494 | 3,395,494 |
| 2037 | 2,100,000 | 1,298,619 | 3,398,619 |
| 2038 | 2,180,000 | 1,218,669 | 3,398,669 |
| 2039 | 2,255,000 | 1,140,444 | 3,395,444 |
| 2040 | 2,340,000 | 1,058,638 | 3,398,638 |
| 2041 | 1,790,000 | 984,003 | 2,774,003 |
| 2042 | 1,855,000 | 916,163 | 2,771,163 |
| 2043 | 1,925,000 | 846,603 | 2,771,603 |
| 2044 | 1,995,000 | 775,928 | 2,770,928 |
| 2045 | 2,070,000 | 701,685 | 2,771,685 |
| 2046 | 2,150,000 | 623,638 | 2,773,638 |
| 2047 | 2,230,000 | 542,444 | 2,772,444 |
| 2048 | 2,315,000 | 457,978 | 2,772,978 |
| 2049 | 2,400,000 | 370,181 | 2,770,181 |
| 2050 | 2,495,000 | 278,835 | 2,773,835 |
| 2051 | 2,180,000 | 190,369 | 2,370,369 |
| 2052 | 1,660,000 | 112,219 | 1,772,219 |
| 2053 | 1,735,000 | 37,953 | 1,772,953 |
| **Total** | **$73,230,587** | **$38,434,081** | **$111,664,668** |

*Excludes fiscal agent fees associated with the outstanding bonds

# Tax Debt Service Fund Summary (201)

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **General Obligation Bonds** | | | | | |
| Principal | $2,235,000 | $1,920,000 | $1,920,000 | $1,920,000 | $2,005,000 |
| Interest | 1,516,181 | 1,444,506 | 1,444,506 | 1,444,506 | 2,798,966 |
| Issuance Cost | 0 | 0 | 0 | 0 | 0 |
| Paying Agent Fees | 2,250 | 3,750 | 3,750 | 5,250 | 6,000 |
| **Total** | **$3,753,431** | **$3,368,256** | **$3,368,256** | **$3,369,756** | **$4,809,966** |
| **Refunding Bonds** | | | | | |
| Principal | $80,000 | $480,000 | $480,000 | $480,000 | $480,000 |
| Interest | 72,800 | 64,400 | 64,400 | 64,400 | 47,600 |
| Issuance Cost | 0 | 0 | 0 | 0 | 0 |
| Paying Agent Fees | 750 | 750 | 750 | 750 | 750 |
| **Total** | **$153,550** | **$545,150** | **$545,150** | **$545,150** | **$528,350** |
| **Other Tax Debt** | | | | | |
| Principal | $406,206 | $580,984 | $580,984 | $686,663 | $692,230 |
| Interest | 19,592 | 59,188 | 59,188 | 67,193 | 61,629 |
| Issuance Cost | 0 | 0 | 0 | 0 | 0 |
| Paying Agent Fees | 0 | 0 | 0 | 0 | 0 |
| **Total** | **$425,798** | **$640,172** | **$640,172** | **$753,856** | **$753,859** |
| **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** | **$4,332,779** | **$4,553,578** | **$4,553,578** | **$4,668,762** | **$6,092,175** |

# Debt Service
# Tax Debt Service Fund Account Listing

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 93-13 Principal - 2010 Go Bonds | $0 | $0 | $0 | $0 | $0 |
| 93-15 Principal - 2012 Refunding Go Bonds | 0 | 0 | 0 | 0 | 0 |
| 93-16 Principal - 2014 Refunding Go Bonds | 80,000 | 480,000 | 480,000 | 480,000 | 480,000 |
| 93-17 Principal - 2015 Go Bonds | 490,000 | 505,000 | 505,000 | 505,000 | 520,000 |
| 93-18 Principal - 2016 Go Bonds | 125,000 | 125,000 | 125,000 | 125,000 | 130,000 |
| 93-20 Principal - 2017 Go Bonds | 400,000 | 410,000 | 410,000 | 410,000 | 420,000 |
| 93-48 Principal - 2020 Go Bonds | 210,000 | 215,000 | 215,000 | 215,000 | 235,000 |
| 93-50 Principal - 2021 Go Bonds | 1,010,000 | 665,000 | 665,000 | 665,000 | 700,000 |
| **Bond and Go Principal** | **$2,315,000** | **$2,400,000** | **$2,400,000** | **$2,400,000** | **$2,485,000** |
| 93-71 Principal - 17 Computer Refresh | $0 | $0 | $0 | $0 | $0 |
| 93-75 Principal - 17 Fvfd Radio Replacement | 0 | 0 | 0 | 0 | 0 |
| 93-76 Principal - 18 Radio Replacement | 100,493 | 0 | 0 | 0 | 0 |
| 93-77 Principal - 20 Capital Equipment | 202,457 | 206,668 | 206,668 | 206,668 | 210,967 |
| 93-85 Principal - 23 Ambulance | 0 | 0 | 0 | 105,679 | 95,514 |
| 93-97 Principal - 21 Blackhawk Server Equipment | 103,256 | 99,927 | 99,927 | 99,927 | 103,046 |
| 93-99 Principal - 22 Capital Equipment | 0 | 274,389 | 274,389 | 274,389 | 282,703 |
| **Other Debt Principal** | **$406,206** | **$580,984** | **$580,984** | **$686,663** | **$692,230** |
| 93-13 Interest - 2010 Go Bonds | $0 | $0 | $0 | $0 | $0 |
| 93-15 Interest - 2012 Refunding Go Bonds | 0 | 0 | 0 | 0 | 0 |
| 93-16 Interest - 2014 Refunding Go Bonds | 72,800 | 64,400 | 64,400 | 64,400 | 47,600 |
| 93-17 Interest - 2015 Go Bonds | 185,956 | 171,031 | 171,031 | 171,031 | 155,656 |
| 93-18 Interest - 2016 Go Bonds | 321,350 | 318,850 | 318,850 | 318,850 | 316,300 |
| 93-20 Interest - 2017 Go Bonds | 157,650 | 147,525 | 147,525 | 147,525 | 136,100 |
| 93-48 Interest - 2020 Go Bonds | 354,900 | 344,275 | 344,275 | 344,275 | 333,025 |
| 93-50 Interest - 2021 Go Bonds | 496,325 | 462,825 | 462,825 | 462,825 | 435,525 |
| 93-51 Interest - 2023 Go Bonds | 0 | 0 | 0 | 0 | 1,422,360 |
| **Bond and Go Interest** | **$1,588,981** | **$1,508,906** | **$1,508,906** | **$1,508,906** | **$2,846,566** |
| 93-71 Interest - 17 Computer Refresh | $0 | $0 | $0 | $0 | $0 |
| 93-75 Interest - 17 Fvfd Radio Replacement | 0 | 0 | 0 | 0 | 0 |
| 93-76 Interest - 18 Radio Replacement | 3,688 | 0 | 0 | 0 | 0 |
| 93-77 Interest - 20 Capital Equipment | 12,898 | 8,687 | 8,687 | 8,687 | 4,388 |
| 93-85 Interest - 23 Ambulance | 0 | 0 | 0 | 8,005 | 18,172 |
| 93-97 Interest - 21 Blackhawk Server Equipment | 3,006 | 6,335 | 6,335 | 6,335 | 3,216 |
| 93-97 Interest - 22 Capital Equipment | 0 | 44,166 | 44,166 | 44,166 | 35,853 |
| **Other Debt Interest** | **$19,592** | **$59,188** | **$59,188** | **$67,193** | **$61,629** |
| 93-13 Fiscal Fees - 10 Go Bonds | $0 | $0 | $0 | $0 | $0 |
| 93-15 Fiscal Fees - 12 Refunding Go Bonds | 0 | 0 | 0 | 0 | 0 |
| 93-16 Fiscal Fees - 14 Refunding Go Bonds | 750 | 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 | 750 | 750 | 750 | 750 | 750 |
| 93-51 Fiscal Fees - 23 Go Bonds | 0 | 0 | 0 | 0 | 750 |
| 93-85 Fiscal Fees - 22 Ambulance | 0 | 0 | 0 | 1,500 | 1,500 |

# Debt Service
# Tax Debt Service Fund Account Listing (continued)

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Fiscal Agent Fees** | **$3,000** | **$4,500** | **$4,500** | **$6,000** | **$6,750** |
| 93-48 Issue Costs - 2021 Go Bonds | $0 | $0 | $0 | $0 | $0 |
| **Issue Costs** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total for Tax Debt Service Fund** | **$4,332,779** | **$4,553,578** | **$4,553,578** | **$4,668,762** | **$6,092,175** |

# Tax Debt Service Fund

## Summary Schedule of Tax Debt Service to Maturity

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2024 | $3,177,230 | $2,908,195 | $6,085,425 |
| 2025 | 3,231,032 | 2,704,995 | 5,936,027 |
| 2026 | 3,369,297 | 2,583,930 | 5,953,227 |
| 2027 | 3,503,028 | 2,453,208 | 5,956,236 |
| 2028 | 3,210,000 | 2,312,388 | 5,522,388 |
| 2029 | 3,345,000 | 2,179,613 | 5,524,613 |
| 2030 | 3,485,000 | 2,039,594 | 5,524,594 |
| 2031 | 3,640,000 | 1,880,344 | 5,520,344 |
| 2032 | 2,005,000 | 1,748,394 | 3,753,394 |
| 2033 | 2,100,000 | 1,656,494 | 3,756,494 |
| 2034 | 2,190,000 | 1,563,269 | 3,753,269 |
| 2035 | 2,285,000 | 1,468,794 | 3,753,794 |
| 2036 | 2,015,000 | 1,380,494 | 3,395,494 |
| 2037 | 2,100,000 | 1,298,619 | 3,398,619 |
| 2038 | 2,180,000 | 1,218,669 | 3,398,669 |
| 2039 | 2,255,000 | 1,140,444 | 3,395,444 |
| 2040 | 2,340,000 | 1,058,638 | 3,398,638 |
| 2041 | 1,790,000 | 984,003 | 2,774,003 |
| 2042 | 1,855,000 | 916,163 | 2,771,163 |
| 2043 | 1,925,000 | 846,603 | 2,771,603 |
| 2044 | 1,995,000 | 775,928 | 2,770,928 |
| 2045 | 2,070,000 | 701,685 | 2,771,685 |
| 2046 | 2,150,000 | 623,638 | 2,773,638 |
| 2047 | 2,230,000 | 542,444 | 2,772,444 |
| 2048 | 2,315,000 | 457,978 | 2,772,978 |
| 2049 | 2,400,000 | 370,181 | 2,770,181 |
| 2050 | 2,495,000 | 278,835 | 2,773,835 |
| 2051 | 2,180,000 | 190,369 | 2,370,369 |
| 2052 | 1,660,000 | 112,219 | 1,772,219 |
| 2053 | 1,735,000 | 37,953 | 1,772,953 |
| **Total** | **$73,230,587** | **$38,434,081** | **$111,664,668** |

# Schedule of 2014 General Obligation Refund Bonds

**By Maturity Date**

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2024 | $480,000 | $47,600 | $527,600 |
| 2025 | 500,000 | 28,000 | 528,000 |
| 2026 | 450,000 | 9,000 | 459,000 |
| **Total** | **$1,430,000** | **$84,600** | **$1,514,600** |

# Schedule of 2015 General Obligation Bonds

**By Maturity Date**

| Year | Principal | Interest | Total |
|---|---|---|---|
| 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** | **$5,945,000** | **$672,910** | **$6,617,910** |

# Schedule of 2016 General Obligation Bonds

**By Maturity Date**

| Year | Principal | Interest | Total |
|---|---|---|---|
| 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** | **$6,510,000** | **$1,840,650** | **$8,350,650** |

# Schedule of 2017 General Obligation Bonds

**By Maturity Date**

| Year | Principal | Interest | Total |
|---|---|---|---|
| 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** | **$3,885,000** | **$637,350** | **$4,522,350** |

# Schedule of 2020 General Obligation Bonds

## By Maturity Date

| Year | Principal | Interest | Total |
|---|---|---|---|
| 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** | **$9,220,000** | **$4,127,700** | **$13,347,700** |

# Schedule of 2021 General Obligation Bonds

## By Maturity Date

| Year | Principal | Interest | Total |
|---|---|---|---|
| 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** | **$14,560,000** | **$5,811,525** | **$20,371,525** |

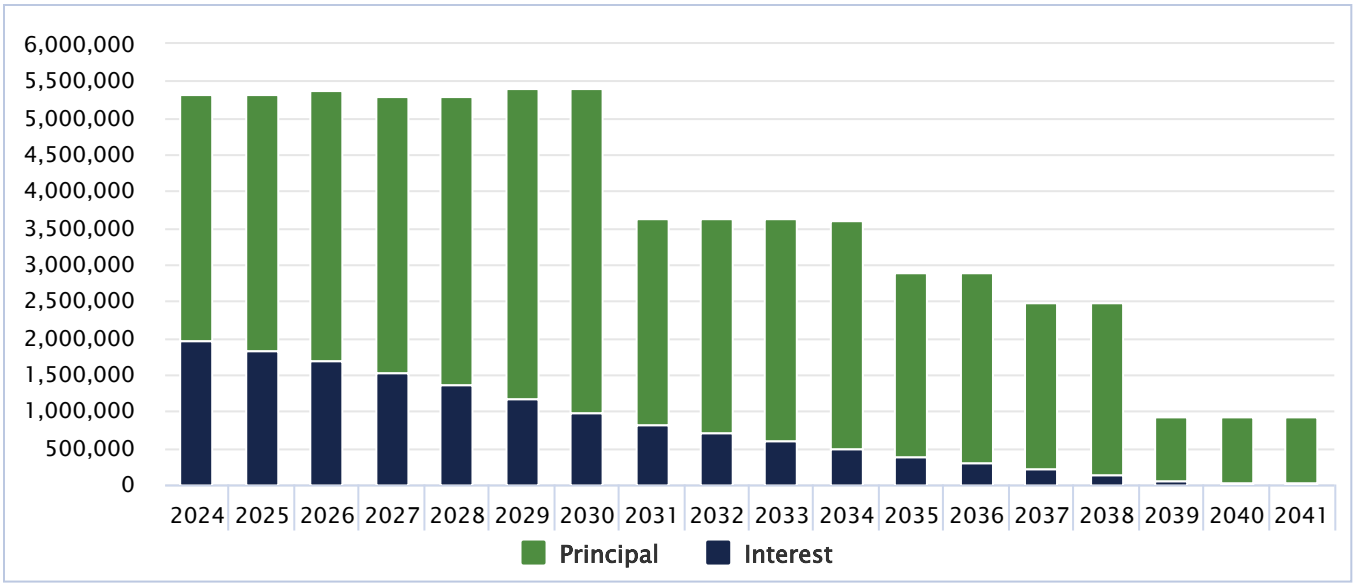
# Schedule of 2023 General Obligation Bonds

## By Maturity Date

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2024 | $0 | $1,422,360 | $1,422,360 |
| 2025 | 265,000 | 1,330,319 | 1,595,319 |
| 2026 | 295,000 | 1,316,319 | 1,611,319 |
| 2027 | 270,000 | 1,302,194 | 1,572,194 |
| 2028 | 280,000 | 1,288,444 | 1,568,444 |
| 2029 | 300,000 | 1,273,944 | 1,573,944 |
| 2030 | 315,000 | 1,258,569 | 1,573,569 |
| 2031 | 325,000 | 1,242,569 | 1,567,569 |
| 2032 | 955,000 | 1,210,569 | 2,165,569 |
| 2033 | 1,005,000 | 1,161,569 | 2,166,569 |
| 2034 | 1,055,000 | 1,110,069 | 2,165,069 |
| 2035 | 1,110,000 | 1,055,944 | 2,165,944 |
| 2036 | 980,000 | 1,003,694 | 1,983,694 |
| 2037 | 1,035,000 | 953,319 | 1,988,319 |
| 2038 | 1,080,000 | 905,844 | 1,985,844 |
| 2039 | 1,120,000 | 861,144 | 1,981,144 |
| 2040 | 1,170,000 | 813,913 | 1,983,913 |
| 2041 | 1,085,000 | 767,403 | 1,852,403 |
| 2042 | 1,130,000 | 721,013 | 1,851,013 |
| 2043 | 1,175,000 | 672,031 | 1,847,031 |
| 2044 | 1,225,000 | 621,031 | 1,846,031 |
| 2045 | 1,280,000 | 567,000 | 1,847,000 |
| 2046 | 1,340,000 | 509,688 | 1,849,688 |
| 2047 | 1,400,000 | 449,750 | 1,849,750 |
| 2048 | 1,465,000 | 387,078 | 1,852,078 |
| 2049 | 1,525,000 | 321,672 | 1,846,672 |
| 2050 | 1,600,000 | 253,313 | 1,853,313 |
| 2051 | 1,595,000 | 183,422 | 1,778,422 |
| 2052 | 1,660,000 | 112,219 | 1,772,219 |
| 2053 | 1,735,000 | 37,953 | 1,772,953 |
| **Total** | **$29,775,000** | **$25,114,356** | **$54,889,356** |

# Obligations Under Capital Leases

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2024 | $692,230 | $61,629 | $753,859 |
| 2025 | 391,032 | 41,207 | 432,239 |
| 2026 | 404,297 | 27,942 | 432,239 |
| 2027 | 418,028 | 14,211 | 432,239 |
| **Total** | **$1,905,587** | **$144,989** | **$2,050,576** |




| Year | Principal | Interest | Total * |
|---|---|---|---|
| 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** | **$51,040,000** | **$14,336,975** | **$65,376,975** |

*Excludes fiscal agent fees associated with the outstanding bonds

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

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| **Revenue Bonds** | | | | | |
| Principal | $1,450,000 | $1,510,000 | $1,510,000 | $1,510,000 | $1,575,000 |
| Interest | 1,434,200 | 1,372,275 | 1,372,275 | 1,372,275 | 1,307,575 |
| Issuance Cost | 0 | 0 | 0 | 0 | 0 |
| Paying Agent Fees | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 |
| **Total** | **$2,886,450** | **$2,884,525** | **$2,884,525** | **$2,884,525** | **$2,884,825** |
| **Refunding Bonds** | | | | | |
| Principal | $1,665,000 | $1,715,000 | $1,715,000 | $1,715,000 | $1,770,000 |
| Interest | 774,225 | 724,325 | 724,325 | 724,325 | 665,700 |
| Issuance Cost | 0 | 0 | 0 | 0 | 0 |
| Paying Agent Fees | 1,500 | 2,250 | 2,250 | 2,250 | 2,250 |
| **Total** | **$2,440,725** | **$2,441,575** | **$2,441,575** | **$2,441,575** | **$2,437,950** |
| **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** | **$5,327,175** | **$5,326,100** | **$5,326,100** | **$5,326,100** | **$5,322,775** |

# Debt Service
# Water and Sewer Fund
# Account Listing

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 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) | 875,000 | 905,000 | 905,000 | 905,000 | 930,000 |
| 93-18 Principal - 16 Refund Go Bonds (2006 W&S) | 320,000 | 325,000 | 325,000 | 325,000 | 330,000 |
| 93-19 Principal - 16A Refund Go Bonds (2009 W&S) | 470,000 | 485,000 | 485,000 | 485,000 | 510,000 |
| 93-48 Principal - 20 Refund Go Bonds (2001 W&S) | 0 | 0 | 0 | 0 | 0 |
| 93-49 Principal - 21 W&S Bonds | 470000 | 490000 | 490000 | 490000 | 510,000 |
| 93-54 Principal - 16 W&S Bonds | 240,000 | 245,000 | 245,000 | 245,000 | 250,000 |
| 93-55 Principal - 18 W&S Bonds | 740,000 | 775,000 | 775,000 | 775,000 | 815,000 |
| **Bond Principal** | **$3,115,000** | **$3,225,000** | **$3,225,000** | **$3,225,000** | **$3,345,000** |
| 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) | 200,475 | 173,775 | 173,775 | 173,775 | 141,600 |
| 93-18 Interest - 16 Refund Go Bonds (2006 W&S) | 288,300 | 281,850 | 281,850 | 281,850 | 275,300 |
| 93-19 Interest - 16A Refund Go Bonds (2009 W&S) | 285,450 | 268,700 | 268,700 | 268,700 | 248,800 |
| 93-48 Interest - 20 Refund Go Bonds (2001 W&S) | 0 | 0 | 0 | 0 | 0 |
| 93-49 Interest - 21 W&S Bonds | 458000 | 438800 | 438800 | 438,800 | 418,800 |
| 93-54 Interest - 16 W&S Bonds | 161,000 | 156,150 | 156,150 | 156,150 | 151,200 |
| 93-55 Interest - 18 W&S Bonds | 815,200 | 777,325 | 777,325 | 777,325 | 737,575 |
| **Bond Interest** | **$2,208,425** | **$2,096,600** | **$2,096,600** | **$2,096,600** | **$1,973,275** |
| 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) | 0 | 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 | 750 | 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 | $0 | $0 | $0 | $0 | $0 |
| 95-10 Issue Costs - Other Financing Uses | 0 | 0 | 0 | 0 | 0 |
| **Issue Costs** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total for Water and Sewer Debt Fund** | **$5,327,175** | **$5,326,100** | **$5,326,100** | **$5,326,100** | **$5,322,775** |

# 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 |
|---|---|---|---|---|---|---|---|
| 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** | **$38,039,100** | **$13,000,900** | **$10,206,362** | **$4,130,613** | **$48,245,462** | **$17,131,513** | **$65,376,975** |

# 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 |
|---|---|---|---|---|---|---|---|
| 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** | **$4,005,000** | **$0** | **$414,100** | **$0** | **$4,419,100** | **$0** | **$4,419,100** |

# 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 |
|---|---|---|---|---|---|---|---|
| 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** | **$6,190,000** | **$0** | **$1,318,600** | **$0** | **$7,508,600** | **$0** | **$7,508,600** |

# 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 |
|---|---|---|---|---|---|---|---|
| 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 |
| 2036 | 0 | 395,000 | 0 | 7,900 | 0 | 402,900 | 402,900 |
| **Total** | **$0** | **$4,500,000** | **$0** | **$1,143,550** | **$0** | **$5,643,550** | **$5,643,550** |

# 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 |
|---|---|---|---|---|---|---|---|
| 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** | **$6,725,000** | **$0** | **$1,490,700** | **$0** | **$8,215,700** | **$0** | **$8,215,700** |

# 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 |
|---|---|---|---|---|---|---|---|
| 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** | **$11,062,400** | **$6,222,600** | **$3,838,288** | **$2,159,037** | **$14,900,688** | **$8,381,637** | **$23,282,325** |

# 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 |
|---|---|---|---|---|---|---|---|
| 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** | **$10,056,700** | **$2,673,300** | **$3,144,674** | **$835,926** | **$13,201,374** | **$3,509,226** | **$16,710,600** |


FRIENDSWOOD
TEXAS

# Capital Improvement Program

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

Friendswood_Budget_tmp25c.indd



# 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.

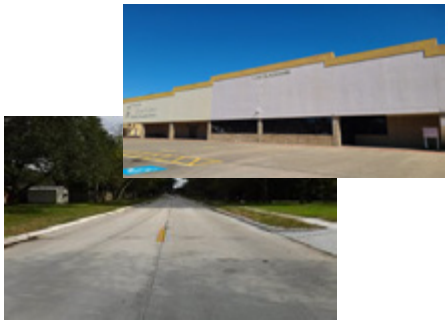
The City's capital improvements program consists of a capital budget which includes projected expenditures for the current fiscal year. ***Capital expenditures*****,** defined as tangible assets or projects with estimated cost of at least $5,000 and a useful life of at least five (5) years, are part 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:

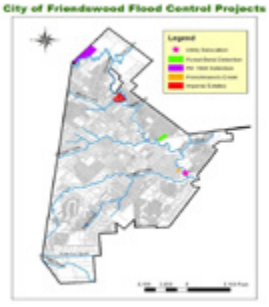
- Building construction, additions or renovations (Ex.– Fire Station, Emergency Shelter)
- Park improvements (Ex.- Walking Trail, Restrooms, Pavilions, Parking Lots)
- Major repairs or construction of streets (Ex.– Blackhawk Boulevard, Ongoing Street Maintenance)
- Water and sewer improvements (Ex.– Lift Station Program, Water Distribution Improvements)
- Drainage improvements (Ex.– Forest Bend Detention Pond, Friendswood Regional Stormwater Detention Basin)
- 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."

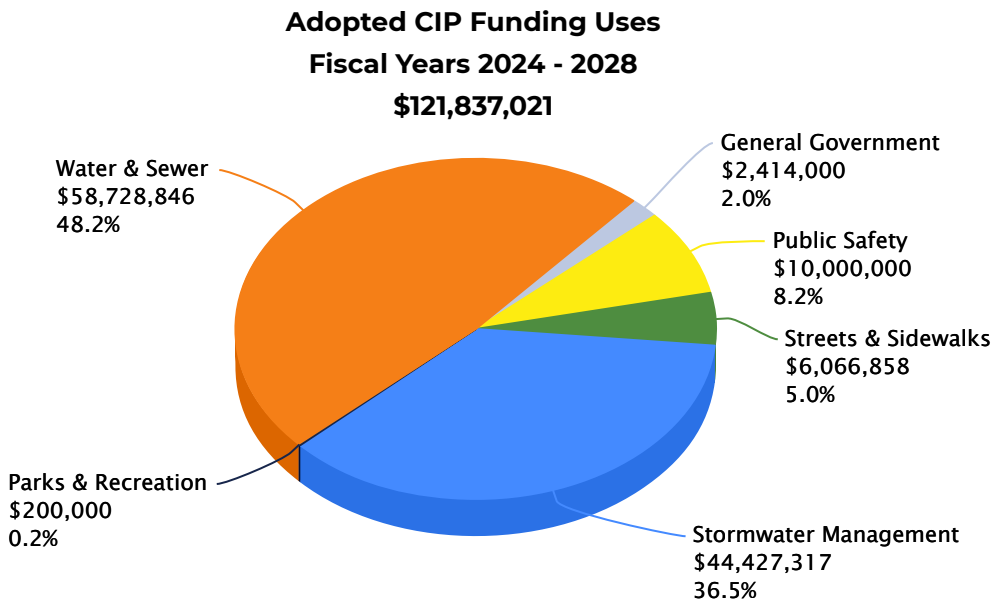
As previously stated, population growth is a major driver for our CIP development and implementation. The 2010 census estimated Friendswood's population at 35,805. The population at the end of June 2023 was approximately 42,656; a 19% increase in 13 years and an increase of 47% since the 2000 census 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 improvements to streets, parks, facilities and drainage. Proceeds from the general obligation bonds authorized in November 2013 and 2019, unassigned fund balance in the City's General Fund, Street Improvement 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 $57.8 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 $29.0 million of drainage projects needed to mitigate potential future flooding issues. $22.3 million is included for water and sewer utility projects.

- **Streets Improvements** – Blackhawk Boulevard - Phase II-C, Annual Street Maintenance Program
- **Drainage Improvements** – Deepwood, Friendswood Regional Stormwater Detention Basin, Whitcomb
- **Water and Sewer Utilities Improvements** – 42" Water Main Replacement, Elevated Storage Tank #2 Rehabilitation,

Further portions of this document will show that 52% 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 48% 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 six years ago. Beyond the next five years, the proposed CIP will likely refocus back towards streets, drainage and facilities improvements.



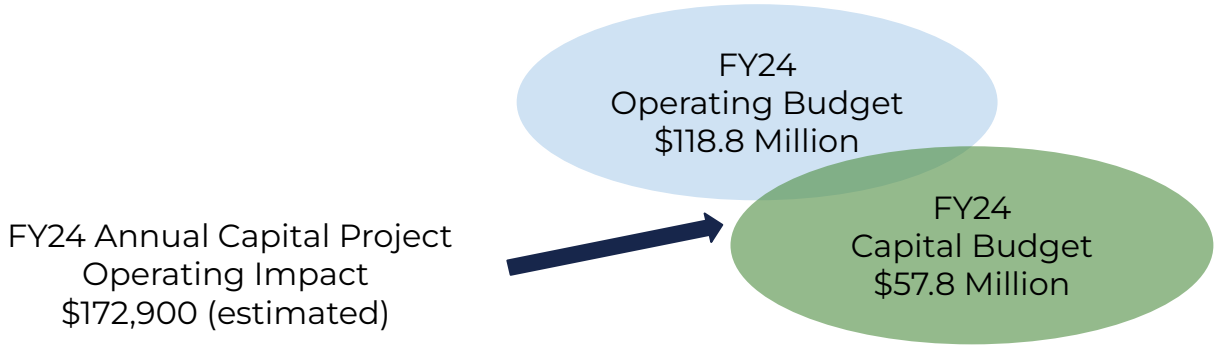

## CIP Impact on the Operating Budget

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 proposed operating budget for fiscal year 2023 – 2024. 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 issued $30 million in drainage bonds in FY2023 to fund major drainage projects budgeted for the FY2024 year.

## 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. 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.

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.

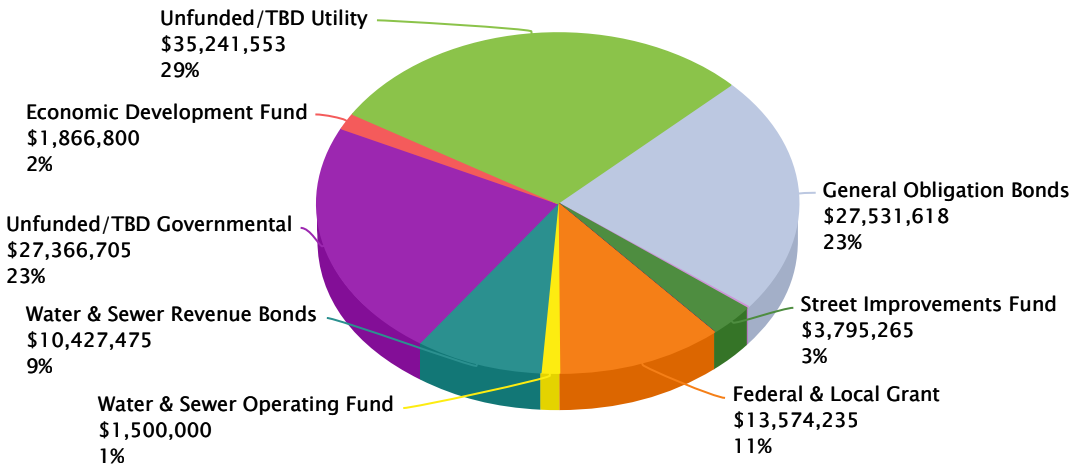
While taking into consideration the City's financial impact of debt issuance costs and annual debt service payments, City Council approved a plan to issue bonds in 3 phases to complete all projects within a time period of five to seven years. The FY15 budget included $9.4 million to complete projects 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 $50,000.

## 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 $11 million and the economic development improvements sales tax is expected to generate approximately $3.5 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 2024 - 2028**
**$121,837,021**




## 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 recommended significant non-routine capital expenditures for the next five years of the CIP plan, totaling $121.8 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 | 2024 | 2025 | 2026 | 2027 | 2028 | Total 5 Year Plan |
|---|---|---|---|---|---|---|
| **Drainage** | | | | | | |
| Estimated Cost | $29,019,837 | $407,480 | $0 | $0 | $15,000,000 | $44,427,317 |
| Authorized Funds | $29,019,837 | $7,480 | $0 | $0 | $0 | $29,027,317 |
| Supplemental Funds Needed | $0 | $400,000 | $0 | $0 | $15,000,000 | $15,400,000 |
| **Facilities & Equipment** | | | | | | |
| Estimated Cost | $471,560 | $1,542,440 | $250,000 | $150,000 | $10,000,000 | $12,414,000 |
| Authorized Funds | $471,560 | $0 | $0 | $0 | $0 | $471,560 |
| Supplemental Funds Needed | $0 | $1,542,440 | $250,000 | $150,000 | $10,000,000 | $11,942,440 |
| **Parks** | | | | | | |
| Estimated Cost | $0 | $50,000 | $50,000 | $50,000 | $50,000 | $200,000 |
| Authorized Funds | $0 | $50,000 | $50,000 | $50,000 | $50,000 | $200,000 |
| Supplemental Funds Needed | $0 | $0 | $0 | $0 | $0 | $0 |
| **Streets** | | | | | | |
| Estimated Cost | $5,974,883 | $24,265 | $0 | $67,710 | $0 | $6,066,858 |
| Authorized Funds | $5,974,883 | $0 | $0 | $67,710 | $0 | $6,042,593 |
| Supplemental Funds Needed | $0 | $24,265 | $0 | $0 | $0 | $24,265 |
| **Total Gen Govt Funds** | | | | | | |
| Estimated Cost | $35,466,280 | $2,024,185 | $300,000 | $267,710 | $25,050,000 | $63,108,175 |
| Authorized Funds | $35,466,280 | $57,480 | $50,000 | $117,710 | $50,000 | $35,741,470 |
| Supplemental Funds Needed | $0 | $1,966,705 | $250,000 | $150,000 | $25,000,000 | $27,366,705 |

| Adopted Utility Funds | 2024 | 2025 | 2026 | 2027 | 2028 | Total 5 Year Plan |
|---|---|---|---|---|---|---|
| **Facilities & Equipment** | | | | | | |
| Estimated Cost | $0 | $0 | $0 | $0 | $0 | $0 |
| Authorized Funds | $0 | $0 | $0 | $0 | $0 | $0 |
| Supplemental Funds Needed | $0 | $0 | $0 | $0 | $0 | $0 |
| **Sewer Improvements** | | | | | | |
| Estimated Cost | $6,212,011 | $8,575,320 | $300,000 | $300,000 | $4,343,000 | $19,730,331 |
| Authorized Funds | $6,212,011 | $300,000 | $300,000 | $300,000 | $300,000 | $7,412,011 |
| Supplemental Funds Needed | $0 | $8,275,320 | $0 | $0 | $4,043,000 | $12,318,320 |
| **Water Improvements** | | | | | | |
| Estimated Cost | $16,075,282 | $12,111,245 | $3,579,615 | $1,822,373 | $5,410,000 | $38,998,515 |
| Authorized Funds | $16,075,282 | $0 | $0 | $0 | $0 | $16,075,282 |
| Supplemental Funds Needed | $0 | $12,111,245 | $3,579,615 | $1,822,373 | $5,410,000 | $22,923,233 |
| **Total Utility Funds** | | | | | | |
| Estimated Cost | $22,287,293 | $20,686,565 | $3,879,615 | $2,122,373 | $9,753,000 | $58,728,846 |
| Authorized Funds | $22,287,293 | $300,000 | $300,000 | $300,000 | $300,000 | $23,487,293 |
| Supplemental Funds Needed | $0 | $20,386,565 | $3,579,615 | $1,822,373 | $9,453,000 | $35,241,553 |

# Capital Projects
# Project Summary by Fund

| | Fund Number | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| General Fund | 001 | $1,331,037 | $500,000 | $5,332,745 | $3,694,131 | $333,370 |
| Police Investigations Fund | 101-103 | 0 | 0 | 76,505 | 76,505 | 0 |
| 2017 CDBG-DR Harvey (Harris County) | 123 | 481,830 | 3,846,300 | 1,460,438 | 2,765,723 | 471,560 |
| 2017 CDBG-DR Harvey (Galveston Co/ GLO) | 124 | 2,133,924 | 3,835,987 | 206,895 | 647,712 | 2,622,902 |
| 2021 Coronavirus State and Local Recovery Fund | 125 | 0 | 9,869,806 | 0 | 0 | 10,472,293 |
| Municipal Court Fund | 150 | 5,452 | 0 | 113,081 | 113,081 | 0 |
| Sidewalk Installation Fund | 160 | 39,061 | 0 | 5,969 | 5,969 | 0 |
| Park Land Dedication Fund | 164 | 129,095 | 93,174 | 24,451 | 24,451 | 0 |
| Streets Improvements Fund | 170 | 338,804 | 4,755,062 | 1,371,845 | 642,411 | 3,727,555 |
| Economic Development Improvements Fund | 175 | 20,449 | 3,667,365 | 3,604,686 | 524,339 | 1,866,800 |
| 2016 General Obligation Bond Fund | 254 | 7,200 | 0 | 50,800 | 50,800 | 0 |
| 2017 General Obligation Bond Fund | 255 | 5,597 | 297,734 | 5,986 | 0 | 47,158 |
| 2020 General Obligation Bond Fund | 256 | 198,647 | 1,792,646 | 1,786,175 | 1,786,175 | 0 |
| 2021 General Obligation Bond Fund | 257 | 6,916,489 | 7,562,405 | 6,033,261 | 3,671,118 | 2,338,693 |
| 2023 General Obligation Bond Fund | 258 | 0 | 0 | 0 | 0 | 25,145,767 |
| Water and Sewer Fund | 401 | 477,935 | 519,000 | 3,330,777 | 4,166,499 | 300,000 |
| 2016 Water and Sewer Construction Fund | 420 | 0 | 1,506,591 | 1,155,809 | 160,119 | 995,689 |
| 2018 Water and Sewer Construction Fund | 421 | 9,568,471 | 6,587,221 | 6,251,229 | 4,806,272 | 1,444,957 |
| 2021 Water and Sewer Construction Fund | 422 | 746,221 | 14,209,751 | 5,272,395 | 5,272,395 | 7,986,829 |
| 1776 Park Trust Fund | 701 | 0 | 0 | 0 | 0 | 0 |
| | | **$22,400,212** | **$59,043,042** | **$36,083,047** | **$28,407,700** | **$57,753,573** |

# General Fund (001)
# Capital Improvement Projects
# Project/Account Listing

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Friendswood Lakes Blvd | 9,797 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2022 Concrete Streets | 470,635 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2022 Asphalt Streets | 419,023 | 0 | 732,821 | 361,023 | 0 | 0 | 0 | 0 | 0 |
| Cline Elementary Sidewalks | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fwd Pkwy Sidewalks | 40,526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Leisure Ln Sidewalks | 17,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Add'l Sidewalks | 33,496 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Traffic Study | 12,737 | 0 | 2,263 | 2,073 | 0 | 0 | 0 | 0 | 0 |
| 2023 Street Maintenance | 0 | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Brigadoon Lane 2023 HAZ Mit Grant Scoping | 0 | 0 | 0 | 0 | 18,000 | 0 | 0 | 0 | 0 |
| Friendswood Parkway Traffic Impact Analysis | 0 | 0 | 0 | 0 | 315,370 | 0 | 0 | 0 | 0 |
| Blackhawk Blvd Phase II-B | 0 | 0 | 1,366,525 | 166,525 | 0 | 0 | 0 | 0 | 0 |
| **STREET PROJECTS** | **$1,034,025** | **$500,000** | **$2,101,609** | **$529,621** | **$333,370** | **$0** | **$0** | **$0** | **$0** |
| Forest Bend Detention - Change Orders | 0 | 0 | 24,744 | 24,744 | 0 | 0 | 0 | 0 | 0 |
| Deepwood Drainage Project | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| Piperack Relocation | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| **DRAINAGE PROJECTS** | **$0** | **$0** | **$54,744** | **$54,744** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Blackhawk Building Acquisition | 7,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety Building | 184,664 | 0 | 1,017,685 | 1,202,694 | 0 | 0 | 0 | 0 | 0 |
| Fire Station #2 | 14,760 | 0 | 444,336 | 444,336 | 0 | 0 | 0 | 0 | 0 |
| Blackhawk Building Renovation | 0 | 0 | 518,972 | 518,972 | 0 | 0 | 0 | 0 | 0 |
| Blackhawk Shelter (Engineering) | 7,550 | 0 | 21,925 | 21,925 | 0 | 0 | 0 | 0 | 0 |
| City Council Chambers | 0 | 0 | 31,750 | 31,750 | 0 | 0 | 0 | 0 | 0 |
| **FACILITY PROJECTS** | **$214,474** | **$0** | **$2,034,668** | **$2,219,677** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **FFE:** Public Safety Building | 82,538 | 0 | 485,346 | 389,259 | 0 | 0 | 0 | 0 | 0 |
| **FFE:** Fire Station #2 | 0 | 0 | 199,443 | 26,680 | 0 | 0 | 0 | 0 | 0 |
| **FFE:** Emer Ops Ctr | 0 | 0 | 79,078 | 96,293 | 0 | 0 | 0 | 0 | 0 |
| **FFE:** Blackhawk Bldg | 0 | 0 | 48,495 | 48,495 | 0 | 0 | 0 | 0 | 0 |
| **Add'l FFE:** Blackhawk Bldg | 0 | 0 | 329,362 | 329,362 | 0 | 0 | 0 | 0 | 0 |
| **EQUIPMENT PROJECTS** | **$82,538** | **$0** | **$1,141,724** | **$890,089** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **GENERAL FUND PROJECTS** | **$1,331,037** | **$500,000** | **$5,332,745** | **$3,694,131** | **$333,370** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 7150 Architectural Services | 0 | 0 | 31,750 | 31,750 | 0 |
| 7800 Contract Services | 7,500 | 0 | 0 | 0 | 0 |
| 8120 Buildings | 0 | 0 | 518,972 | 518,972 | 0 |
| 8400 Capital Operating Equip | 0 | 0 | 377,857 | 377,857 | 0 |
| 8600 Furniture And Fixtures | 73,138 | 0 | 763,867 | 512,232 | 0 |
| **General Government Total** | **$80,638** | **$0** | **$1,692,446** | **$1,440,811** | **$0** |
| | | | | | |
| 6600 Facility Maintenance | 1,595 | 0 | 0 | 0 | 0 |
| 6610 Building Renovations | 1,383 | 0 | 4,156 | 5,018 | 0 |
| 7400 Operating Services | 2,660 | 0 | 0 | 0 | 0 |
| 7800 Contract Services | 360 | 0 | 0 | 0 | 0 |
| 8140 Building Renovations | 51,320 | 0 | 1,013,529 | 1,197,676 | 0 |
| 8597 Soil/Concrete Testing | 7,730 | 0 | 0 | 0 | 0 |
| **Police Total** | **$65,048** | **$0** | **$1,017,685** | **$1,202,694** | **$0** |
| | | | | | |
| 6610 Building Renovations | 11,740 | 0 | 4,560 | 4,560 | 0 |
| 8591 Construction (Contracted) | 122,636 | 0 | 439,776 | 439,776 | 0 |
| 8800 Capital Equipment | 9,400 | 0 | 0 | 0 | 0 |
| **Fire Marshal Total** | **$143,776** | **$0** | **$444,336** | **$444,336** | **$0** |
| | | | | | |
| 6510 Street Maintenance | 889,658 | 0 | 0 | 0 | 0 |
| 7800 Contract Services | 22,534 | 0 | 27,007 | 26,817 | 333,370 |
| 8511 Concrete Streets | 0 | 0 | 1,200,000 | 0 | 0 |
| 8512 Asphalt Streets | 0 | 500,000 | 732,821 | 361,023 | 0 |
| 8521 Sidewalks | 121,833 | 0 | 0 | 0 | 0 |
| 8581 Preliminary Engineering | 0 | 0 | 166,525 | 166,525 | 0 |
| 8582 Design Engineering | 7,550 | 0 | 21,925 | 21,925 | 0 |
| 8596 Surveying | 0 | 0 | 30,000 | 30,000 | 0 |
| **Public Works Total** | **$1,041,575** | **$500,000** | **$2,178,278** | **$606,290** | **$333,370** |
| | | | | | |
| **GENERAL FUND PROJECTS** | **$1,331,037** | **$500,000** | **$5,332,745** | **$3,694,131** | **$333,370** |

# Capital Improvement Plan
# FY23 - 24 Budget
# Police Investigations Fund
# Fund 101-103

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Evidence Storage System | 0 | 0 | 76,505 | 76,505 | 0 | 0 | 0 | 0 | 0 |
| **POLICE INVESTIGATIONS FUND PROJECTS** | **$0** | **$0** | **$76,505** | **$76,505** | **$0** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 101-2120-421.8800 | 0 | 0 | 70,208 | 70,208 | 0 |
| 102-2130-421.8800 | 0 | 0 | 6,297 | 6,297 | 0 |
| **General Government Total** | **$0** | **$0** | **$76,505** | **$76,505** | **$0** |
| | | | | | |
| **POLICE INVESTIGATIONS FUND** | **$0** | **$0** | **$76,505** | **$76,505** | **$0** |

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

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Parks Master Plan | 7,200 | 0 | 50,800 | 50,800 | 0 | 0 | 0 | 0 | 0 |
| **PARKS PROJECTS** | **$7,200** | **$0** | **$50,800** | **$50,800** | **$0** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 8582 Design Engineering | 7,200 | 0 | 50,800 | 50,800 | 0 |
| **Parks & Recreation Total** | **$7,200** | **$0** | **$50,800** | **$50,800** | **$0** |
| | | | | | |
| **2016 GENERAL OBLIGATION BOND FUND PROJECTS** | **$7,200** | **$0** | **$50,800** | **$50,800** | **$0** |

Source for Future Years: The Capital Improvement Program Manual

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

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Blackhawk Boulevard | 0 | 0 | 5,986 | 0 | 0 | 0 | 0 | 0 | 0 |
| Friendswood Lakes Boulevard (Interlocal Galv Co) | 5,597 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Blackhawk Boulevard - Ph2 Pkg B | 0 | 297,734 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Blachawk Boulevard - Ph2 Pkg C | 0 | 0 | 0 | 0 | 47,158 | 0 | 0 | 0 | 0 |
| **STREET PROJECTS** | **$5,597** | **$297,734** | **$5,986** | **$0** | **$47,158** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 6510 Street Maintenance | 5,597 | 297,734 | 0 | 0 | 47,158 |
| 8590 Cip Contingency | 0 | 0 | 5,986 | 0 | 0 |
| **Public Works & Engineering Total** | **$5,597** | **$297,734** | **$5,986** | **$0** | **$47,158** |
| **2017 GENERAL OBLIGATION BOND FUND PROJECTS** | **$5,597** | **$297,734** | **$5,986** | **$0** | **$47,158** |

Source for Future Years: The Capital Improvement Program Manual

# 2020 General Obligation Bonds Fund (256)
# Capital Improvement Projects
# Project/Account Listing

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Blackhawk Building Renovation | 198,647 | 1,792,646 | 1,786,175 | 1,786,175 | 0 | 0 | 0 | 0 | 0 |
| **FACILITY PROJECTS** | **$198,647** | **$1,792,646** | **$1,786,175** | **$1,786,175** | **$0** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 7800 Contract Services | 1,670 | 0 | 0 | 0 | 0 |
| 8120 Buildings | 0 | 1,792,646 | 1,732,200 | 1,732,200 | 0 |
| 8582 Design Engineering | 196,977 | 0 | 53,975 | 53,975 | 0 |
| **General Government Total** | **$198,647** | **$1,792,646** | **$1,786,175** | **$1,786,175** | **$0** |
| | | | | | |
| **2020 GENERAL OBLIGATION BOND FUND PROJECTS** | **$198,647** | **$1,792,646** | **$1,786,175** | **$1,786,175** | **$0** |

Source for Future Years: The Capital Improvement Program Manual

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

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| 706 N Clear Creek (1.36 acres) | 15,825 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 704 Clear Creek (Lot 19?) | 521,156 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 212 Heritage Drive - GCCDD Interlocal Purchase | 140,978 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0.947 AC Sect II, Frenchman's Creek - Property Purchase | 126,158 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lower Clear Creek & Dickinson Bayou Studies | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drainage Seed Project Funding | 0 | 473,230 | 2,338,693 | 0 | 899,019 | 0 | 0 | 0 | 0 |
| Whitcomb Terracing Study | 14,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Frenchman's Creek | 0 | 721,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deepwood | 0 | 1,872,797 | 48,000 | 48,000 | 1,439,674 | 0 | 0 | 0 | 0 |
| Forest Bend Detention Pond - Lighting (NCBG) | 0 | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pipe Rack Relocation Project | 0 | 173,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Forest Bend Detention Pond - Construction | 4,348 | 0 | 347,074 | 347,074 | 0 | 0 | 0 | 0 | 0 |
| Friendswood Area Regional Detention Basin (1959) | 0 | 0 | 954,248 | 954,248 | 0 | 0 | 0 | 0 | 0 |
| 3.4 AC Property Purchase | 0 | 0 | 38,396 | 38,395 | 0 | 0 | 0 | 0 | 0 |
| **DRAINAGE PROJECTS** | **$832,065** | **$3,741,627** | **$3,726,411** | **$1,387,717** | **$2,338,693** | **$0** | **$0** | **$0** | **$0** |
| Fire Station #2 & Training Field | 1,835,785 | 2,318,545 | 1,889,093 | 1,860,588 | 0 | 0 | 0 | 0 | 0 |
| Public Safety Bldg Expansion | 4,248,640 | 1,502,233 | 417,757 | 422,813 | 0 | 0 | 0 | 0 | 0 |
| **FACILITY PROJECTS** | **$6,084,425** | **$3,820,778** | **$2,306,850** | **$2,283,401** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **2021 GENERAL OBLIGATION BOND FUND PROJECTS** | **$6,916,490** | **$7,562,405** | **$6,033,261** | **$3,671,118** | **$2,338,693** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 7800 Contract Services | 3,280 | 0 | 0 | 0 | 0 |
| 8582 Design Engineering | 191,297 | 0 | 103,040 | 48,449 | 0 |
| 8591 Construction (Contracted) | 5,859,039 | 2,318,545 | 2,167,556 | 2,198,698 | 0 |
| 8597 Construction Testing | 30,809 | 1,502,233 | 36,254 | 36,254 | 0 |
| **General Government Total** | **$6,084,425** | **$3,820,778** | **$2,306,850** | **$2,283,401** | **$0** |
| 7800 Contract Services | 164,578 | 0 | 48,000 | 65,819 | 0 |
| 7805 Demolition Services | 31,650 | 0 | 0 | 0 | 0 |
| 8113 Appraisals | 550 | 0 | 0 | 750 | 0 |
| 8120 Buildings | 504,781 | 0 | 0 | 0 | 0 |
| 8210 Land | 126,158 | 0 | 38,396 | 38,395 | 0 |
| 8530 Drainage Improvements | 0 | 0 | 2,338,693 | 0 | 2,338,693 |
| 8581 Preliminary Engineering | 0 | 0 | 954,248 | 954,248 | 0 |
| 8591 Construction (Contracted) | 0 | 3,741,627 | 323,227 | 323,227 | 0 |
| 8597 Soil/Concrete Testing | 4,348 | 0 | 23,847 | 5,278 | 0 |
| **Public Works Total** | **$832,065** | **$3,741,627** | **$3,726,411** | **$1,387,717** | **$2,338,693** |
| **2021 GENERAL OBLIGATION BOND FUND PROJECTS** | **$6,916,490** | **$7,562,405** | **$6,033,261** | **$3,671,118** | **$2,338,693** |

Source for Future Years: The Capital Improvement Program Manual

# 2023-24 General Obligation Bonds Fund (258)
# Capital Improvement Projects
# Project/Account Listing

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| FM 1959 Detention Basin | 0 | 0 | 0 | 0 | 7,045,767 | 0 | 0 | 0 | 0 |
| Whitcomb Inline/Office Detention | 0 | 0 | 0 | 0 | 17,000,000 | 0 | 0 | 0 | 0 |
| Master Drainage Plan | 0 | 0 | 0 | 0 | 600,000 | 0 | 0 | 0 | 0 |
| Lower CC & Dickinson Bayou Studies | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 |
| **DRAINAGE PROJECTS** | **$0** | **$0** | **$0** | **$0** | **$25,145,767** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 8591 Construction (Contracted) | 0 | 0 | 0 | 0 | 25,145,767 |
| **Public Works Total** | **$0** | **$0** | **$0** | **$0** | **$25,145,767** |
| | | | | | |
| **2021 GENERAL OBLIGATION BOND FUND PROJECTS** | **$0** | **$0** | **$0** | **$0** | **$25,145,767** |

Source for Future Years: The Capital Improvement Program Manual

# Capital Improvement Plan
# FY23 - 24 Budget
# 2017 CDBG-DR (H.C.) Harvey Round 1
# Fund 123

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Forest Bend Detention Pond | 463,872 | 3,374,740 | 988,878 | 2,765,723 | 0 | 0 | 0 | 0 | 0 |
| Blackhawk Emergency Shelter | 17,958 | 471,560 | 471,560 | 0 | 471,560 | 0 | 0 | 0 | 0 |
| **ACQUISITION & INFRASTRUCTURE PROJECTS** | **$481,830** | **$3,846,300** | **$1,460,438** | **$2,765,723** | **$471,560** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 8591 Construction (Contracted) | 56,493 | 471,560 | 471,560 | 0 | 471,560 |
| **Total** | **$56,493** | **$471,560** | **$471,560** | **$0** | **$471,560** |
| | | | | | |
| 7130 Engineering Services | 0 | 0 | 29,099 | 29,099 | 0 |
| 8591 Construction (Contracted) | 425,337 | 3,374,740 | 959,779 | 2,736,624 | 0 |
| **Total** | **$425,337** | **$3,374,740** | **$988,878** | **$2,765,723** | **$0** |
| | | | | | |
| **ACQUISITION & INFRASTRUCTURE PROJECTS** | **$481,830** | **$3,846,300** | **$1,460,438** | **$2,765,723** | **$471,560** |

# Capital Improvement Plan
# FY23 - 24 Budget
# 2017 CDBG-DR (G.C.) Harvey Round 1
# Fund 124

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Pipe Rack Project | 2,700 | 1,148,920 | 21,000 | 6,000 | 1,087,525 | 0 | 0 | 0 | 0 |
| Acq. Properties - Frenchman's Creek | 2,057,300 | 759,341 | 0 | 169,656 | 0 | 0 | 0 | 0 | 0 |
| Acq. Properties - Deepwood/ Woodvine | 6,000 | 840,698 | 17,800 | 327,609 | 1,370,314 | 0 | 0 | 0 | 0 |
| Deepwood Flood Control Project | 67,924 | 1,087,028 | 168,095 | 144,447 | 165,063 | 7,480 | 0 | 0 | 0 |
| **ACQUISTION & INFRASTRUCTURE PROJECTS** | **$2,133,924** | **$3,835,987** | **$206,895** | **$647,712** | **$2,622,902** | **$7,480** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 7130 Engineering Services | 67,924 | 0 | 189,095 | 150,447 | 0 |
| 7450 Relocation Costs | 28,713 | 0 | 0 | 21,681 | 0 |
| 7800 Contract Services | 8,700 | 0 | 17,800 | 14,807 | 0 |
| 8120 Buildings | 2,028,587 | 1,600,039 | 0 | 460,777 | 165,063 |
| 8591 Construction (Contracted) | 0 | 2,235,948 | 0 | 0 | 2,457,839 |
| **Acquistion & Infrastructure Projects** | **$2,133,924** | **$3,835,987** | **$206,895** | **$647,712** | **$2,622,902** |
| **ACQUISTION & INFRASTRUCTURE PROJECTS** | **$2,133,924** | **$3,835,987** | **$206,895** | **$647,712** | **$2,622,902** |

# Capital Improvement Plan
# FY23 - 24 Budget
# 2021 Coronavirus State and Local Fiscal Recovery Fund 125

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Blackhawk Bldg HVAC | 0 | 466,228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Blackhawk Shelter HVAC | 0 | 280,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Elevated Water Storage Tank #1 Rehab | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Elevated Water Storage Tank #2 Rehab | 0 | 567,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water Plant #3 Rehab | 0 | 421,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water Plant #4 Rehab | 0 | 1,340,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surface Water Station #1 Rehab | 0 | 1,050,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surface Water Station #2 Control Improvements | 0 | 350,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Secondary Transmission Line Flow | 0 | 1,500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16" Waterline Fwd Pkwy (Wilderness to FM 528) | 0 | 1,250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station #4 Rehab/Mitigation | 0 | 1,594,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station #22 Rehab/ Mitigation | 0 | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24" Clear Creek Crossing | 0 | 0 | 0 | 0 | 7,754,293 | 0 | 0 | 0 | 0 |
| New Ground Storage Tank at Water Plant # 1 | 0 | 0 | 0 | 0 | 2,718,000 | 0 | 0 | 0 | 0 |
| **INFRASTRUCTURE PROJECTS** | **$0** | **$9,869,806** | **$0** | **$0** | **$10,472,293** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 8591 Construction (Contract) | 0 | 9,869,806 | 0 | 0 | 10,472,293 |
| **Infrastructure Projects** | **$0** | **$9,869,806** | **$0** | **$0** | **$10,472,293** |
| | | | | | |
| **INFRASTRUCTURE PROJECTS** | **$0** | **$9,869,806** | **$0** | **$0** | **$10,472,293** |

# Capital Improvement Plan
# FY23 - 24 Budget
# Municipal Court Fund
# Fund 150

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Public Safety Building - Secure Hallway | 5,452 | 0 | 92,781 | 92,781 | 0 | 0 | 0 | 0 | 0 |
| Security Projects | 0 | 0 | 20,300 | 20,300 | 0 | 0 | 0 | 0 | 0 |
| **BUILDING SECURITY** | **$5,452** | **$0** | **$113,081** | **$113,081** | **$0** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 8140 Building Renovations | 5,452 | 0 | 92,781 | 92,781 | 0 |
| 8800 Capital Equipment | 0 | 0 | 20,300 | 20,300 | 0 |
| **General Government Total** | **$5,452** | **$0** | **$113,081** | **$113,081** | **$0** |
| | | | | | |
| **MUNICIPAL COURT FUND PROJECTS** | **$5,452** | **$0** | **$113,081** | **$113,081** | **$0** |

# Capital Improvement Plan
# FY23 - 24 Budget
# Sidewalk Fund
# Fund 160

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Sidewalks - Leisure Lane | 6,841 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Sidewalks | 32,220 | 0 | 5,969 | 5,969 | 0 | 0 | 0 | 0 | 0 |
| **SIDEWALK FUND** | **$39,061** | **$0** | **$5,969** | **$5,969** | **$0** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 8510 Street & Sidewalk Improv | 39,061 | 0 | 5,969 | 5,969 | 0 |
| **Sidewalk Fund Total** | **$39,061** | **$0** | **$5,969** | **$5,969** | **$0** |
| | | | | | |
| **SIDEWALK FUND PROJECTS** | **$39,061** | **$0** | **$5,969** | **$5,969** | **$0** |

# Capital Improvement Plan
# FY23 - 24 Budget
# Park Land Dedication Fund
# Fund 164

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Stevenson Park Improvements | 80,435 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| City Park Improvements | 0 | 93,174 | 20,358 | 20,358 | 0 | 50,000 | 50,000 | 50,000 | 50,000 |
| Stevenson Park Walking Trail | 45,931 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **PARKS & RECREATION PROJECTS** | **$126,366** | **$93,174** | **$20,358** | **$20,358** | **$0** | **$50,000** | **$50,000** | **$50,000** | **$50,000** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 8560 Parks Improvements | 0 | 93,174 | 15,000 | 15,000 | 0 |
| 8230 Parking/Driveways/Sidewalks | 45,931 | 0 | 0 | 0 | 0 |
| 8560 Park Improvements | 80,435 | 0 | 0 | 0 | 0 |
| 8800 Capital Equipment | 0 | 0 | 5,358 | 5,358 | 0 |
| **Parks & Recreation Total** | **$126,366** | **$93,174** | **$20,358** | **$20,358** | **$0** |
| | | | | | |
| **PARK LAND DEDICATION FUND PROJECTS** | **$126,366** | **$93,174** | **$20,358** | **$20,358** | **$0** |

# Capital Improvement Plan
# FY23 - 24 Budget
# Street Improvements Fund
# Fund 170

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| 2022 Asphalt Streets | 338,804 | 0 | 459,588 | 457,710 | 0 | 0 | 0 | 0 | 0 |
| Blackhawk Blvd PhII Pkg B | 0 | 902,266 | 727,556 | 0 | 727,555 | 0 | 0 | 0 | 0 |
| Blackhawk Blvd PhII Pkg C | 0 | 3,000,000 | 0 | 0 | 3,000,000 | 0 | 0 | 0 | 0 |
| Street Improvements | 0 | 852,796 | 184,701 | 184,701 | 0 | 0 | 0 | 0 | 0 |
| Bridge Thing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 67,710 | 0 |
| **STREET IMPROVEMENTS PROJECTS** | **$338,804** | **$4,755,062** | **$1,371,845** | **$642,411** | **$3,727,555** | **$0** | **$0** | **$67,710** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 6510 Street Maintenance | 338,804 | 0 | 459,588 | 457,710 | 0 |
| 8511 Concrete Streets | 0 | 4,755,062 | 727,556 | 0 | 3,727,555 |
| 8512 Asphalt Streets | 0 | 0 | 184,701 | 184,701 | 0 |
| **Street Improvements Total** | **$338,804** | **$4,755,062** | **$1,371,845** | **$642,411** | **$3,727,555** |
| | | | | | |
| **STREET IMPROVEMENTS FUND PROJECTS** | **$338,804** | **$4,755,062** | **$1,371,845** | **$642,411** | **$3,727,555** |

# Capital Improvement Plan
# FY23 - 24 Budget
# Economic Development Improvements Fund
# Fund 175

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| FM518 Illumination Project | 20,449 | 3,667,365 | 2,604,686 | 524,339 | 1,866,800 | 0 | 0 | 0 | 0 |
| **ECONOMIC DEVELOPMENT IMPROVEMENTS PROJECTS** | **$20,449** | **$3,667,365** | **$2,604,686** | **$524,339** | **$1,866,800** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 7800 Contract Services | 20,449 | 0 | 2,391,139 | 524,339 | 1,866,800 |
| 8590 Cip Contingency | 0 | 3,667,365 | 213,547 | 0 | 0 |
| **Economic Development Improvements Total** | **$20,449** | **$3,667,365** | **$2,604,686** | **$524,339** | **$1,866,800** |
| **ECONOMIC DEVELOPMENT IMPROVEMENTS FUND PROJECTS** | **$20,449** | **$3,667,365** | **$2,604,686** | **$524,339** | **$1,866,800** |

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

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Blackhawk Building Renovation | 0 | 0 | 9,225 | 9,225 | 0 | 0 | 0 | 0 | 0 |
| 23 Wilderness Trail | 0 | 0 | 0 | 832,798 | 0 | 0 | 0 | 0 | 0 |
| **DISTRIBUTION PROJECTS** | **$0** | **$0** | **$9,225** | **$842,023** | **$0** | **$0** | **$0** | **$0** | **$0** |
| 2022 Sewer Line Maint & Cleaning | 216,089 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station Mitigation | 258,102 | 0 | 277,809 | 277,809 | | 0 | 0 | 0 | 0 |
| SCADA Upgrade | 3,744 | 0 | 170,209 | 173,133 | 0 | 0 | 0 | 0 | 0 |
| 2023 Sewer Line Maint & Cleaning | 0 | 300,000 | 846,143 | 846,143 | 0 | 0 | 0 | 0 | 0 |
| 2024 Sewer Line Maint & Cleaning | 0 | 0 | 0 | 0 | 300,000 | 0 | 0 | 0 | 0 |
| 2025 - 2028 Sewer Line Maint & Cleaning | 0 | 0 | 0 | 0 | 0 | 300,000 | 300,000 | 300,000 | 300,000 |
| Lift Station Pkg # 3 | 0 | 0 | 558,209 | 558,209 | 0 | 0 | 0 | 0 | 0 |
| Lift Station Pkg # 2 | 0 | 0 | 353,012 | 353,012 | 0 | 0 | 0 | 0 | 0 |
| FFE - Blackhawk Building | 0 | 219,000 | 219,000 | 219,000 | 0 | 0 | 0 | 0 | 0 |
| Black Renovation Project | 0 | 0 | 535,337 | 535,337 | 0 | 0 | 0 | 0 | 0 |
| Blackhawk Blvd Phase II-B | 0 | 0 | 304,897 | 304,897 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 56,936 | 56,936 | 0 | 0 | 0 | 0 | 0 |
| **COLLECTION PROJECTS** | **$477,935** | **$519,000** | **$3,321,552** | **$3,324,476** | **$300,000** | **$300,000** | **$300,000** | **$300,000** | **$300,000** |
| **WATER & SEWER FUND PROJECTS** | **$477,935** | **$519,000** | **$3,330,777** | **$4,166,499** | **$300,000** | **$300,000** | **$300,000** | **$300,000** | **$300,000** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 7130 Engineering Services | 0 | 0 | 7,000 | 7,000 | 0 |
| 8110 Land | 0 | 0 | 0 | 832,798 | 0 |
| 8541 Distribution Lines | 0 | 0 | 354,832 | 354,832 | 0 |
| 8600 Furniture And Fixtures | 0 | 219,000 | 219,000 | 219,000 | 0 |
| **Water (Distribution System) (434)** | **$0** | **$219,000** | **$580,832** | **$1,413,630** | **$0** |
| 6551 Collection Line Maintance | 216,089 | 300,000 | 846,143 | 846,143 | 300,000 |
| 7130 Engineering Services | 0 | 0 | 2,000 | 2,000 | 0 |
| 7720 Software Support Services | 0 | 0 | 80,724 | 83,648 | 0 |
| 8120 Buildings | 0 | 0 | 535,337 | 535,337 | 0 |
| 8400 Capital Operating Equip | 3,744 | 0 | 87,485 | 87,485 | 0 |
| 8552 Lift Station Improvements | 258,102 | 0 | 1,189,031 | 1,189,031 | 0 |
| 8598 Misc Construction Costs | 0 | 0 | 9,225 | 9,225 | 0 |
| **Sewer (Collection System) (433)** | **$477,935** | **$300,000** | **$2,749,945** | **$2,752,869** | **$300,000** |
| **WATER & SEWER PROJECTS** | **$477,935** | **$519,000** | **$3,330,777** | **$4,166,499** | **$300,000** |

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 | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Surface Water Station #1 - Control Replacement | 0 | 65,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surface Water Station #2 - Control Replacement | 0 | 65,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surface Water Station #2 - Spare Pump & Piping | 0 | 45,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ground Storage Tank @ WP 1 and Pump Improvements | 0 | 0 | 315,849 | 67,862 | 247,987 | | | | |
| Clear Creek Crossing | 0 | 0 | 839,960 | 92,257 | 747,702 | 0 | 0 | 0 | 0 |
| **DISTRIBUTION PROJECTS** | **$0** | **$175,000** | **$1,155,809** | **$160,119** | **$995,689** | **$0** | **$0** | **$0** | **$0** |
| Blackhawk WWTP - Aeration System Upgrade | 0 | 1,206,591 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station #2 - Spare Pump | 0 | 35,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station #8 - 6" Pump | 0 | 22,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station #17 - 6" Pump | 0 | 22,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station #22 - 6" Pump | 0 | 22,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station #26 - 6" Pump | 0 | 22,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **COLLECTION SYSTEM PROJECTS** | **$0** | **$1,331,591** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **WATER & SEWER BONDS FUND PROJECTS** | **$0** | **$1,506,591** | **$1,155,809** | **$160,119** | **$995,689** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 8582 Design Engineering | 0 | 1,506,591 | 1,155,809 | 160,119 | 995,689 |
| **Water (Distribution System) (434)** | **$0** | **$1,506,591** | **$1,155,809** | **$160,119** | **$995,689** |
| **2016 W/S BOND PROJECTS** | **$0** | **$1,506,591** | **$1,155,809** | **$160,119** | **$995,689** |

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 | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Automated Water Meter Implementation | 8,137,052 | 803,696 | 991,671 | 991,671 | 0 | 0 | 0 | 0 | 0 |
| 42" Water Main Replacement | 1,367,900 | 670,264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Station #2 - Water-related costs | 18,397 | 64,761 | 73,586 | 73,586 | 0 | 0 | 0 | 0 | 0 |
| Blackhawk Bldg Renovations - Water-related costs | 0 | 995,250 | 2,279,871 | 2,279,871 | 0 | 0 | 0 | 0 | 0 |
| **DISTRIBUTION PROJECTS** | **$9,523,349** | **$2,533,971** | **$3,345,128** | **$3,345,128** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Lift Station #23 Reconstruction/ Rehab | 4,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sanitary Sewer Assessment Phase V & VI | 15,064 | 0 | 1,376,644 | 1,376,644 | 0 | 0 | 0 | 0 | 0 |
| Sanitary Sewer Assessment Phase IV | 0 | 1,464,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station #1 Rehabilitation/ Mitigation | 0 | 797,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station #17 Rehabilitation/ Mitigation | 0 | 797,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Station #2 - Sewer-related Costs | 25,975 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Blackhawk Bldg Renovations - Sewer-related costs | 0 | 995,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station PKG 2 (#5, 13, 24, 25) | 0 | 0 | 1,529,457 | 84,500 | 1,444,957 | 0 | 0 | 0 | 0 |
| **COLLECTION SYSTEM PROJECTS** | **$45,122** | **$4,053,250** | **$2,906,101** | **$1,461,144** | **$1,444,957** | **$0** | **$0** | **$0** | **$0** |
| **WATER & SEWER BONDS FUND PROJECTS** | **$9,568,471** | **$6,587,221** | **$6,251,229** | **$4,806,272** | **$1,444,957** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 7190 Other Professional Services | 8,137,052 | 0 | 991,671 | 991,671 | 0 |
| 8541 Distribution Lines | 1,386,297 | 2,533,971 | 73,586 | 73,586 | 0 |
| 8120 | 0 | 0 | 2,279,871 | 2,279,871 | 0 |
| **Water (Distribution System) (434)** | **$9,523,349** | **$2,533,971** | **$3,345,128** | **$3,345,128** | **$0** |
| 7130 Engineering Services | 4,083 | 0 | 0 | 0 | 0 |
| 8552 Lift Station Improvements | 0 | 4,053,250 | 1,529,457 | 84,500 | 1,444,957 |
| 8581 Preliminary Engineering | 15,064 | 0 | 0 | 0 | 0 |
| 8590 Cip Contingency | 0 | 0 | 253,024 | 0 | 0 |
| 8591 Construction (Contracted) | 25,975 | 0 | 1,123,620 | 1,376,644 | 0 |
| **Sewer (Collection System) (433)** | **$45,122** | **$4,053,250** | **$2,906,101** | **$1,461,144** | **$1,444,957** |
| **2018 W/S BOND PROJECTS** | **$9,568,471** | **$6,587,221** | **$6,251,229** | **$4,806,272** | **$1,444,957** |

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 | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Water System Improvements Study | 746,221 | 0 | 191,095 | 191,095 | 0 | 0 | 0 | 0 | 0 |
| 42" Water Main Replacement | 0 | 10,737,751 | 1,524,764 | 1,524,764 | 3,519,775 | 0 | 0 | 0 | 0 |
| EPA Risk Assessment | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Elevated Storage Tank #2 | 0 | 0 | 640,844 | 640,844 | 0 | 0 | 0 | 0 | 0 |
| SWS # 1 GST | 0 | 0 | 475,844 | 475,844 | 0 | 0 | 0 | 0 | 0 |
| SWS #3/SWP # 4 Rehab | 0 | 0 | 801,688 | 801,688 | 0 | 0 | 0 | 0 | 0 |
| **DISTRIBUTION PROJECTS** | **$746,221** | **$10,837,751** | **$3,634,235** | **$3,634,235** | **$3,519,775** | **$0** | **$0** | **$0** | **$0** |
| Sanitary Sewer Assessment Phase VII | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sanitary Sewer Assessment Phase VIII (Construction) | 0 | 2,300,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lift Station #22 Rehabilitation/ Mitigation | 0 | 372,000 | 0 | 0 | 372,000 | 0 | 0 | 0 | 0 |
| Lift Station #2 | 0 | 600,000 | 0 | 0 | 2,000,000 | 0 | 0 | 0 | 0 |
| Lift Station Package 1 | 0 | 0 | 0 | 0 | 718,054 | 0 | 0 | 0 | 0 |
| Lift Station Package 3 | 0 | 0 | 1,638,160 | 1,638,160 | 0 | 0 | 0 | 0 | 0 |
| Lift Station Package 4 | 0 | 0 | 0 | 0 | 1,005,000 | 0 | 0 | 0 | 0 |
| Lift Station # 4 Rehab | 0 | 0 | 0 | 0 | 372,000 | 0 | 0 | 0 | 0 |
| **COLLECTION SYSTEM PROJECTS** | **$0** | **$3,372,000** | **$1,638,160** | **$1,638,160** | **$4,467,054** | **$0** | **$0** | **$0** | **$0** |
| **WATER & SEWER BOND FUND PROJECTS** | **$746,221** | **$14,209,751** | **$5,272,395** | **$5,272,395** | **$7,986,829** | **$0** | **$0** | **$0** | **$0** |

| Account | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| 8541 Distribution Lines | 0 | 0 | 1,524,765 | 1,524,765 | 3,519,775 |
| 8582 Design Engineering | 746,221 | 0 | 191,095 | 191,095 | 0 |
| 8591 Construction (Contracted) | 0 | 14,209,751 | 1,918,375 | 1,918,375 | 0 |
| **Water (Distribution System) (434)** | **$746,221** | **$14,209,751** | **$3,634,235** | **$3,634,235** | **$3,519,775** |
| 8552 Lift Station Improvements | 0 | 0 | 1,638,160 | 1,638,160 | 4,467,054 |
| **Sewer (Collection System) (433)** | **$0** | **$0** | **$1,638,160** | **$1,638,160** | **$4,467,054** |
| **2021 W/S BOND PROJECTS** | **$746,221** | **$14,209,751** | **$5,272,395** | **$5,272,395** | **$7,986,829** |

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
# FY24 - 28 Budget
# (Funding to be Determined)

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| American Canal | 0 | 0 | 0 | 0 | 0 | 24,265 | 0 | 0 | 0 |
| **STREET PROJECTS** | **$0** | **$0** | **$0** | **$0** | **$0** | **$24,265** | **$0** | **$0** | **$0** |
| Master Drainage Plan | 0 | 0 | 0 | 0 | 0 | 400,000 | 0 | 0 | 0 |
| Blackhawk Inline/Offline Detention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000,000 |
| **DRAINAGE PROJECTS** | **$0** | **$0** | **$0** | **$0** | **$0** | **$400,000** | **$0** | **$0** | **$15,000,000** |
| Fire Station #3 and Library Feasibility Study | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 |
| Council Chambers Engineering and Construction | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 0 | 0 |
| Fiber Projects - City Hall to Blackhawk and City Hall to Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 250,000 | 0 | 0 |
| Fire Station #3 | | | | | | | | | 10,000,000 |
| Blackhawk Shelter | 0 | 0 | 0 | 0 | 0 | 442,440 | 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** | **$1,542,440** | **$250,000** | **$150,000** | **$10,000,000** |
| **UNFUNDED GENERAL GOVERNMENT PROJECTS (FUNDING TBD)** | **$0** | **$0** | **$0** | **$0** | **$0** | **$1,966,705** | **$250,000** | **$150,000** | **$25,000,000** |

Source for Future Years: The Capital Improvement Program Manual

# Capital Improvement Plan
# FY24 - 28 Budget
# Water and Sewer Fund
# (Funding to be Determined)

| Project Name | FY22 Actual | FY23 Original Budget | FY23 Amended budget | FY23 Year End Estimate | FY24 Adopted Budget | FY25 Proposed Budget | FY26 Proposed Budget | FY27 Proposed Budget | FY28 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| 42" Waterline | 0 | 0 | 0 | 0 | 0 | 7,923,438 | 3,579,615 | 69,873 | 0 |
| Generator at Surface Water Station #2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| 24" Clear Creek Crossing | 0 | 0 | 0 | 0 | 0 | 1,100,707 | 0 | 0 | 0 |
| Avalon Water Line Relocation | 0 | 0 | 0 | 0 | 0 | 460,000 | 0 | 0 | 0 |
| 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 | 752,500 | 0 |
| Beamer 12" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,410,000 |
| Exxon 12" | 0 | 0 | 0 | 0 | 0 | 1,735,500 | 0 | 0 | 0 |
| **DISTRIBUTION PROJECTS** | **$0** | **$0** | **$0** | **$0** | **$0** | **$12,111,245** | **$3,579,615** | **$1,822,373** | **$5,410,000** |
| | | | | | | | | | |
| Greenbriar at Cowards Creek Gravity Swr Ln | 0 | 0 | 0 | 0 | 0 | 250,000 | 0 | 0 | 0 |
| Blackhawk WWTP Aeration Upgrades | 0 | 0 | 0 | 0 | 0 | 3,295,320 | 0 | 0 | 0 |
| Baker Road, Falling Leaf Sanitary Sewer | 0 | 0 | 0 | 0 | 0 | 1,280,000 | 0 | 0 | 0 |
| Sanitary Sewer Assessment VIII | 0 | 0 | 0 | 0 | 0 | 2,300,000 | 0 | 0 | 0 |
| Lift Station #2 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 0 | 0 |
| Lift Station #26 Wet Well Liner | | | | | | 150,000 | | | |
| Lift Station #26 Reconstruction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,043,000 |
| **COLLECTION PROJECTS** | **$0** | **$0** | **$0** | **$0** | **$0** | **$8,275,320** | **$0** | **$0** | **$4,043,000** |
| | | | | | | | | | |
| **WATER & SEWER PROJECTS (FUNDING TBD)** | **$0** | **$0** | **$0** | **$0** | **$0** | **$20,386,565** | **$3,579,615** | **$1,822,373** | **$9,453,000** |

Source for Future Years: The Capital Improvement Program Manual


FRIENDSWOOD
TEXAS

# Significant Non-Recurring General Obligation Projects

(Planned for FY24 – FY28)



**Project Name:** **Fire Station #3 and Library Feasibility Study**




**Description:**

This feasiblity / planning level study would look at preliminary alternatives for layout of Fire Station 3 and either add-ons to the existing library or buildout of a new library. Cursory pricing and timelines will be included.

**Changes from Previous Year:**

N/A

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Pubic Safety-Ensure a safe environment

**Mandate/Plan:**

Capital Improvements Plan

**Anticipated Project Outcome:**

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2024 | FY 2024 | FY 2025 | FY 2025 | 0 | 100,000 | 100,000 | 0% |
| | | | | **Project Total ($):** | **0** | **100,000** | **100,000** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 | 100,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **100,000** | **0** | **0** | **0** | **0** | **100,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **Council Chambers Engineering and Construction**



**Description:**

City Council Chambers will include Audiovisual upgrades as well as renovations to the existing space including wall and floor finishes, and public seating.

**Changes from Previous Year:**

N/A

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Pubic Safety-Ensure a safe environment

**Mandate/Plan:**

Capital Improvements Plan

**Anticipated Project Outcome:**

N/A

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2023 | FY 2023 | FY 2025 | FY2028 | 50,000 | 50,000 | 0 | 0% |
| Construction | 0 | 0 | 0 | 0 | 750,000 | 950,000 | 200,000 | 27% |
| | | | | **Project Total ($):** | **800,000** | **1,000,000** | **200,000** | **25%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 1,000,000 | 0 | 0 | 0 | 0 | 1,000,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **1,000,000** | **0** | **0** | **0** | **0** | **1,000,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **Fiber Projects - City Hall to Blackhawk and City Hall to Public Safety**




**Description:**

This project will connect City Hall to the Public Works/ Engineering Blackhawk Facility and from City Hall to Public Safety. It will ensure better communication infrastructure between city facilities.

**Changes from Previous Year:**

N/A

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain Infrastructure

**Mandate/Plan:**

N/A

**Anticipated Project Outcome:**

Protected communication betweeen city facilities

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2026 | FY 2026 | FY 2027 | FY 2027 | 250,000 | 250,000 | 0 | 0% |
| | | | | **Project Total ($):** | **250,000** | **250,000** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 Parkway Improvements**




**Description:**

The project will include improvements at the intersections of Friendswood Parkway/West Boulevard and Friendswood Parkway/FM 528.

**Changes from Previous Year:**

N/A

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

Capital Improvement Plan

**Anticipated Project Outcome:**

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2024 | FY 2024 | FY 2025 | FY 2025 | 0 | 1,850,000 | 1,850,000 | 0% |
| | | | | **Project Total ($):** | **0** | **1,850,000** | **1,850,000** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Special Revenue | 0 | 0 | 1,850,000 | 0 | 0 | 0 | 0 | 1,850,000 |
| **Total Funded ($)** | **0** | **0** | **1,850,000** | **0** | **0** | **0** | **0** | **1,850,000** |
| **Total w/Unfunded ($)** | **0** | **0** | **1,850,000** | **0** | **0** | **0** | **0** | **1,850,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **Fire Station #3**




**Description:**

Fire Station #3 was built prior to the current day floodplain designation and now sits with the 100-year floodplain. Reconstruction of the fire station would include 3 to 4 acres of land acquisition, additional square footage for dorm rooms and apparatus bays, site utilities, and a training facility.

**Changes from Previous Year:**

N/A

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Public Safety - ensure a safe environment

**Mandate/Plan:**

Capital Improvement Plan

**Anticipated Project Outcome:**

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2028 | FY 2028 | 0 | 0 | 0 | 10,000,000 | 10,000,000 | 0% |
| | | | | **Project Total ($):** | **0** | **10,000,000** | **10,000,000** | **0** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 0 | 0 | 0 | 10,000,000 | 0 | 10,000,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **0** | **0** | **0** | **10,000,000** | **0** | **10,000,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **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 9/30/23: | 5,326,896 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Pubic Safety-Ensure a safe environment

**Mandate/Plan:**

Capital Improvements Plan

**Anticipated Project Outcome:**

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

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| General Fund | 1,035,652 | 0 | 0 | 0 | 0 | 0 | 0 | 1,035,652 |
| Bond Construction | 4,100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 4,100,000 |
| W&S Bond Construction | 191,244 | 0 | 0 | 0 | 0 | 0 | 0 | 191,244 |
| **Total Funded ($)** | **5,326,896** | **0** | **0** | **0** | **0** | **0** | **0** | **5,326,896** |
| **Total w/Unfunded ($)** | **5,326,896** | **0** | **0** | **0** | **0** | **0** | **0** | **5,326,896** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 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: | 845,904 |
| Less Est. Expended as of 9/30/23: | 845,904 |
| **Total Carryover:** | **0** |
| New Funding: | 471,560 |
| **Total FY 2024 Adopted Budget:** | **471,560** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2021 | FY 2021 | FY 2022 | FY 2022 | 32,335 | 61,430 | 29,095 | 90% |
| Construction | FY 2022 | FY 2022 | FY 2023 | FY 2023 | 186,750 | 1,698,474 | 1,511,724 | 809% |
| | | | | **Project Total ($):** | **219,085** | **1,759,904** | **1,540,819** | **703%** |

**Project Funding:**

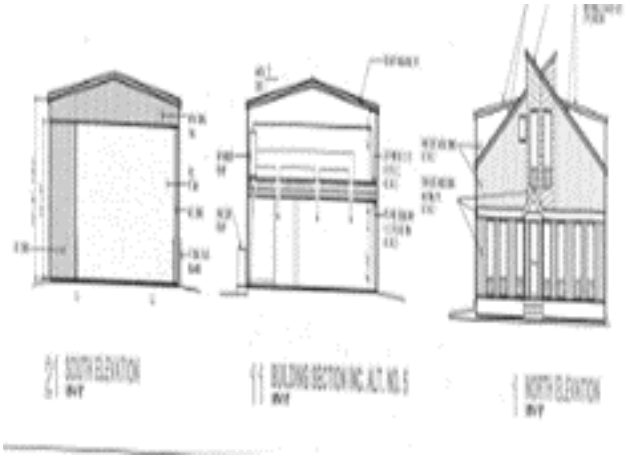
| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| General Fund | 38,156 | 0 | 0 | 0 | 0 | 0 | 0 | 38,156 |
| Grant | 807,748 | 471,560 | 0 | 0 | 0 | 0 | 0 | 1,279,308 |
| **Total Funded ($)** | **845,904** | **471,560** | **0** | **0** | **0** | **0** | **0** | **1,317,464** |
| Unfunded | 0 | 0 | 442,440 | 0 | 0 | 0 | 0 | 442,440 |
| **Total w/Unfunded ($)** | **845,904** | **471,560** | **442,440** | **0** | **0** | **0** | **0** | **1,759,904** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:**

Project is under contruction and will be completed during FY 2024

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 162,125 |
| Less Est. Expended as of 9/30/23: | 162,125 |
| **Total Carryover:** | **0** |
| New Funding: | 1,032,452 |
| **Total FY 2024 Adopted Budget:** | **1,032,452** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | 0 | 0 | 0 | 0 | 200,000 | 162,125 | (37,875) | -19% |
| Construction | FY 2023 | FY 2023 | FY 2023 | FY 2023 | 1,000,000 | 1,032,452 | 32,452 | 3% |
| | | | | **Project Total ($):** | **1,200,000** | **1,194,577** | **(5,423)** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| General Fund | 162,125 | 0 | 0 | 0 | 0 | 0 | 0 | 162,125 |
| Special Revenue | 0 | 727,555 | 0 | 0 | 0 | 0 | 0 | 727,555 |
| Water & Sewer | 0 | 304,897 | 0 | 0 | 0 | 0 | 0 | 304,897 |
| **Total Funded ($)** | **162,125** | **1,032,452** | **0** | **0** | **0** | **0** | **0** | **1,194,577** |
| **Total w/Unfunded ($)** | **162,125** | **1,032,452** | **0** | **0** | **0** | **0** | **0** | **1,194,577** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 3,632,633 |
| **Total FY 2024 Adopted Budget:** | **3,632,633** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 | 3,432,633 | 632,633 | 23% |
| | | | | **Project Total ($):** | **3,000,000** | **3,632,633** | **632,633** | **21%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Special Revenue | 0 | 3,000,000 | 0 | 0 | 0 | 0 | 0 | 3,000,000 |
| Water & Sewer | 0 | 632,633 | 0 | 0 | 0 | 0 | 0 | 632,633 |
| **Total Funded ($)** | **0** | **3,632,633** | **0** | **0** | **0** | **0** | **0** | **3,632,633** |
| **Total w/Unfunded ($)** | **0** | **3,632,633** | **0** | **0** | **0** | **0** | **0** | **3,632,633** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| | | | | **Project Total ($):** | **0** | **0** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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: | 6,100 |
| Less Est. Expended as of 9/30/23: | 6,100 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Special Revenue | 6,100 | 0 | 0 | 0 | 67,710 | 0 | 0 | 73,810 |
| **Total Funded ($)** | **6,100** | **0** | **0** | **0** | **67,710** | **0** | **0** | **73,810** |
| **Total w/Unfunded ($)** | **6,100** | **0** | **0** | **0** | **67,710** | **0** | **0** | **73,810** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **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 acquistion of property which will be terraced. The project wil 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: | 1,357,088 |
| Less Est. Expended as of 9/30/23: | 1,357,088 |
| **Total Carryover:** | **0** |
| New Funding: | 1,602,737 |
| **Total FY 2024 Adopted Budget:** | **1,602,737** |

**Strategic Goal:**

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

**Mandate/Plan:**

N/A

**Anticipated Project Outcome:**

<?>

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Bond Construction | 0 | 1,439,674 | 0 | 0 | 0 | 0 | 0 | 1,439,674 |
| Grant | 1,357,088 | 163,063 | 0 | 0 | 0 | 0 | 0 | 1,520,151 |
| **Total Funded ($)** | **1,357,088** | **1,602,737** | **0** | **0** | **0** | **0** | **0** | **2,959,825** |
| **Total w/Unfunded ($)** | **1,357,088** | **1,602,737** | **0** | **0** | **0** | **0** | **0** | **2,959,825** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 600,000 |
| **Total FY 2024 Adopted Budget:** | **600,000** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2023 | FY 2023 | FY 2024 | FY 2024 | 750,000 | 1,000,000 | 250,000 | 33% |
| | | | | **Project Total ($):** | **750,000** | **1,000,000** | **250,000** | **33%** |

**Project Funding:**

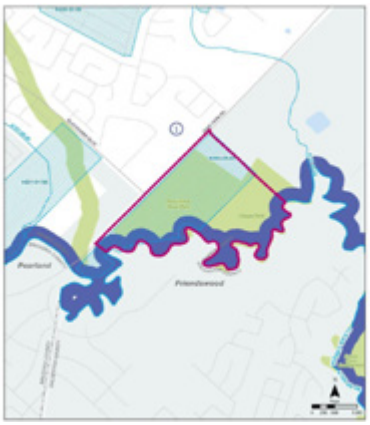
| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Bond Construction | 0 | 600,000 | 0 | 0 | 0 | 0 | 0 | 600,000 |
| **Total Funded ($)** | **0** | **600,000** | **0** | **0** | **0** | **0** | **0** | **600,000** |
| Unfunded | 0 | 0 | 400,000 | 0 | 0 | 0 | 0 | 400,000 |
| **Total w/Unfunded ($)** | **0** | **600,000** | **400,000** | **0** | **0** | **0** | **0** | **1,000,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 Regional Stormwater Detention Basin (DRAIN2023.002)**



**Description:**

This project involves engineering and construction of addtional 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:**

The name of the project changed from 1959 Detention Pond

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 954,233 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **954,233** |
| New Funding: | 7,045,767 |
| **Total FY 2024 Adopted Budget:** | **8,000,000** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2024 | FY 2024 | FY 2026 | FY 2026 | 23,550,000 | 8,000,000 | (15,550,000) | -66% |
| | | | | **Project Total ($):** | **23,550,000** | **8,000,000** | **(15,550,000)** | **-66%** |

**Project Funding:**

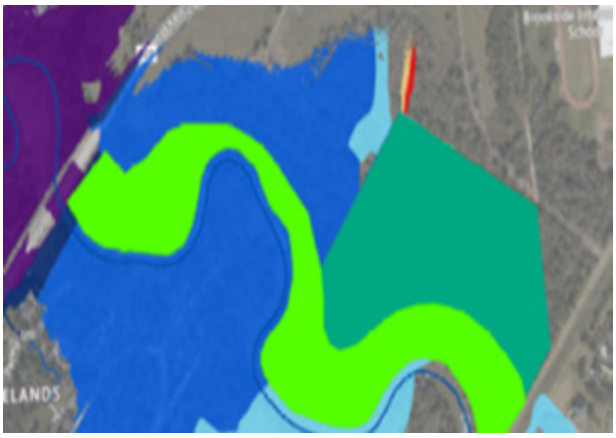
| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Bond Construction | 954,233 | 7,045,767 | 0 | 0 | 0 | 0 | 0 | 8,000,000 |
| **Total Funded ($)** | **954,233** | **7,045,767** | **0** | **0** | **0** | **0** | **0** | **8,000,000** |
| **Total w/Unfunded ($)** | **954,233** | **7,045,767** | **0** | **0** | **0** | **0** | **0** | **8,000,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| General Fund | 0 | 147,600 | 0 | 0 | 0 | 0 | 0 | 147,600 |
| 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 addtional 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 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 17,000,000 |
| **Total FY 2024 Adopted Budget:** | **17,000,000** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 | 16,000,000 | (8,600,000) | -35% |
| | | | | **Project Total ($):** | **25,600,000** | **17,000,000** | **(8,600,000)** | **-34%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Bond Construction | 0 | 17,000,000 | 0 | 0 | 0 | 0 | 0 | 17,000,000 |
| **Total Funded ($)** | **0** | **17,000,000** | **0** | **0** | **0** | **0** | **0** | **17,000,000** |
| **Total w/Unfunded ($)** | **0** | **17,000,000** | **0** | **0** | **0** | **0** | **0** | **17,000,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 conjuction with this detention project.

**Changes from Previous Year:**

None.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 | 14,000,000 | 3,800,000 | 37% |
| | | | | **Project Total ($):** | **11,200,000** | **15,000,000** | **3,800,000** | **34%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 0 | 0 | 0 | 15,000,000 | 0 | 15,000,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **0** | **0** | **0** | **15,000,000** | **0** | **15,000,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 neeeds of its residents.

**Changes from Previous Year:**

None.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 146,200 |
| Less Est. Expended as of 9/30/23: | 146,200 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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:**

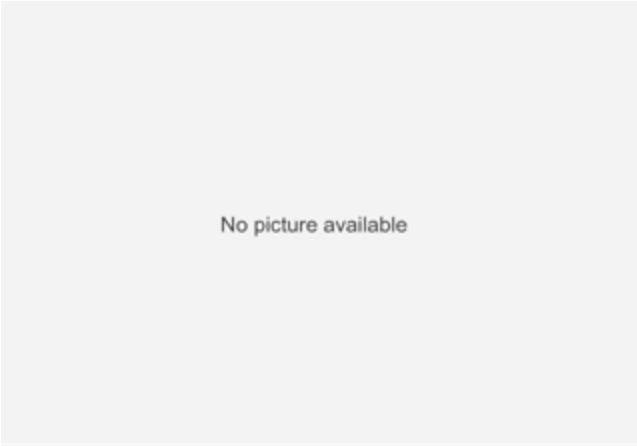
| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Bond Construction | 146,200 | 0 | 0 | 0 | 0 | 0 | 0 | 146,200 |
| **Total Funded ($)** | **146,200** | **0** | **0** | **0** | **0** | **0** | **0** | **146,200** |
| **Total w/Unfunded ($)** | **146,200** | **0** | **0** | **0** | **0** | **0** | **0** | **146,200** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 110,347 |
| **Total FY 2024 Adopted Budget:** | **110,347** |

**Strategic Goal:**

Public Safety-Ensure a safe environment

**Mandate/Plan:**

FY 24 - FY 28 City Operating Budget

**Anticipated Project Outcome:**

Repair, improve, and enhance City parks

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2024 | FY 2024 | FY 2024 | FY 2024 | 110,347 | 110,347 | 0 | 0% |
| | | | | **Project Total ($):** | **110,347** | **110,347** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Special Revenue | 0 | 110,347 | 50,000 | 50,000 | 50,000 | 50,000 | 0 | 310,347 |
| **Total Funded ($)** | **0** | **110,347** | **50,000** | **50,000** | **50,000** | **50,000** | **0** | **310,347** |
| **Total w/Unfunded ($)** | **0** | **110,347** | **50,000** | **50,000** | **50,000** | **50,000** | **0** | **310,347** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water & Sewer Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Notes:


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# Significant Non-Recurring Utility Services Projects

(Planned for FY24 – FY28)



**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" sanintary 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: | 151,105 |
| Less Est. Expended as of 9/30/23: | 151,105 |
| **Total Carryover:** | **0** |
| New Funding: | 1,087,525 |
| **Total FY 2024 Adopted Budget:** | **1,087,525** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastrucutre 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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2021 | FY 2021 | FY 2022 | FY 2022 | 182,000 | 151,105 | (30,895) | -17% |
| Construction | FY 2022 | FY 2022 | FY 2023 | FY 2023 | 869,000 | 869,000 | 0 | 0% |
| Other | 0 | 0 | 0 | 0 | 0 | 67,420 | 67,420 | 0% |
| | | | | **Project Total ($):** | **1,051,000** | **1,087,525** | **36,525** | **3%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Grant | 151,105 | 1,087,525 | 0 | 0 | 0 | 0 | 0 | 1,238,630 |
| **Total Funded ($)** | **151,105** | **1,087,525** | **0** | **0** | **0** | **0** | **0** | **1,238,630** |
| **Total w/Unfunded ($)** | **151,105** | **1,087,525** | **0** | **0** | **0** | **0** | **0** | **1,238,630** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 condtion, 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: | 677,939 |
| Less Est. Expended as of 9/30/23: | 677,939 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2020 | FY 2020 | FY 2023 | FY 2023 | 677,939 | 677,939 | 0 | 0% |
| | | | | **Project Total ($):** | **677,939** | **677,939** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Water & Sewer | 677,939 | 0 | 0 | 0 | 0 | 0 | 0 | 677,939 |
| **Total Funded ($)** | **677,939** | **0** | **0** | **0** | **0** | **0** | **0** | **677,939** |
| **Total w/Unfunded ($)** | **677,939** | **0** | **0** | **0** | **0** | **0** | **0** | **677,939** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 9/30/23: | 9,073,555 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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** | **0%** |

**Project Funding:**

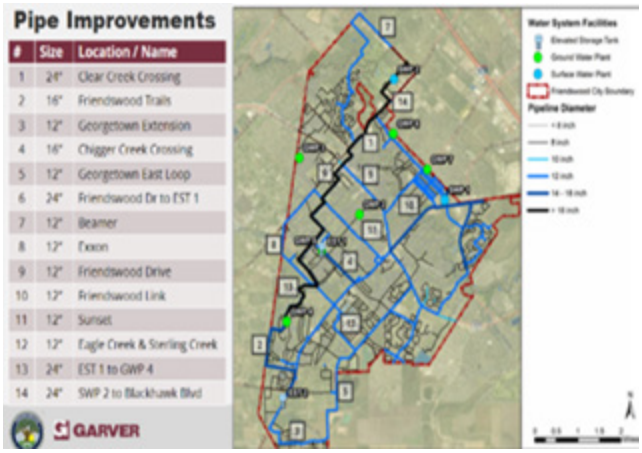
| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 9,073,555 | 0 | 0 | 0 | 0 | 0 | 0 | 9,073,555 |
| **Total Funded ($)** | **9,073,555** | **0** | **0** | **0** | **0** | **0** | **0** | **9,073,555** |
| **Total w/Unfunded ($)** | **9,073,555** | **0** | **0** | **0** | **0** | **0** | **0** | **9,073,555** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 (WSSYS202110)**




**Description:**

This project evaluates the current water system and provides recommendations to improve efficiency and operations of the water system.

**Changes from Previous Year:**

None.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 937,316 |
| Less Est. Expended as of 9/30/23: | 937,316 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

<?>

**Anticipated Project Outcome:**

<?>

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

| | 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%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 937,316 | 0 | 0 | 0 | 0 | 0 | 0 | 937,316 |
| **Total Funded ($)** | **937,316** | **0** | **0** | **0** | **0** | **0** | **0** | **937,316** |
| **Total w/Unfunded ($)** | **937,316** | **0** | **0** | **0** | **0** | **0** | **0** | **937,316** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:**

Updated cash call schedule and amount due increase/ change due to inflation.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 5,036,427 |
| Less Est. Expended as of 9/30/23: | 5,036,427 |
| **Total Carryover:** | **0** |
| New Funding: | 3,519,775 |
| **Total FY 2024 Adopted Budget:** | **3,519,775** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

N/A

**Anticipated Project Outcome:**

Maintenance of infrastructure

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2020 | FY 2020 | FY 2024 | FY 2024 | 16,020,487 | 20,129,128 | 4,108,641 | 26% |
| | | | | **Project Total ($):** | **16,020,487** | **20,129,128** | **4,108,641** | **26%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 5,036,427 | 3,519,775 | 0 | 0 | 0 | 0 | 0 | 8,556,202 |
| **Total Funded ($)** | **5,036,427** | **3,519,775** | **0** | **0** | **0** | **0** | **0** | **8,556,202** |
| Unfunded | 0 | 0 | 7,923,438 | 3,579,615 | 69,873 | 0 | 0 | 11,572,926 |
| **Total w/Unfunded ($)** | **5,036,427** | **3,519,775** | **7,923,438** | **3,579,615** | **69,873** | **0** | **0** | **20,129,128** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:**

SWS # 1 Repairs were completed in FY2023

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 175,000 |
| Less Est. Expended as of 9/30/23: | 175,000 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

N/A

**Anticipated Project Outcome:**

Maintenance of Infrastructure

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | 0 | 0 | FY2024 | FY2024 | 175,000 | 175,000 | 0 | 0% |
| | | | | **Project Total ($):** | **175,000** | **175,000** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 175,000 | 0 | 0 | 0 | 0 | 0 | 0 | 175,000 |
| **Total Funded ($)** | **175,000** | **0** | **0** | **0** | **0** | **0** | **0** | **175,000** |
| **Total w/Unfunded ($)** | **175,000** | **0** | **0** | **0** | **0** | **0** | **0** | **175,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

N/A

**Anticipated Project Outcome:**

Generator replacement

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 0 | 1,000,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **0** | **0** | **1,000,000** | **0** | **0** | **1,000,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **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:**

This project was completed in FY23

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 801,692 |
| Less Est. Expended as of 9/30/23: | 801,692 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

**Anticipated Project Outcome:**

Infrastructure maintenance

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2027 | FY 2027 | FY 2027 | FY 2027 | 4,870,000 | 801,692 | (4,068,308) | -84% |
| | | | | **Project Total ($):** | **4,870,000** | **801,692** | **(4,068,308)** | **-84%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 801,692 | 0 | 0 | 0 | 0 | 0 | 0 | 801,692 |
| **Total Funded ($)** | **801,692** | **0** | **0** | **0** | **0** | **0** | **0** | **801,692** |
| **Total w/Unfunded ($)** | **801,692** | **0** | **0** | **0** | **0** | **0** | **0** | **801,692** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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: | 475,846 |
| Less Est. Expended as of 9/30/23: | 475,846 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

TCEQ

**Anticipated Project Outcome:**

Infrastructure maintenance

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2023 | FY 2023 | FY 2023 | FY 2023 | 1,050,000 | 475,846 | (574,154) | -55% |
| | | | | **Project Total ($):** | **1,050,000** | **475,846** | **(574,154)** | **-55%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 475,846 | 0 | 0 | 0 | 0 | 0 | 0 | 475,846 |
| **Total Funded ($)** | **475,846** | **0** | **0** | **0** | **0** | **0** | **0** | **475,846** |
| **Total w/Unfunded ($)** | **475,846** | **0** | **0** | **0** | **0** | **0** | **0** | **475,846** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 (WTR2023.009)**




**Description:**

This project involves a ground storage tank replacement at Surface Water Plant #1 and improvements to existing pumps at Surface Water Plant #1.

**Changes from Previous Year:**

Construction costs have not yet been estimated

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 315,849 |
| Less Est. Expended as of 9/30/23: | 315,849 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

**Anticipated Project Outcome:**

Infrastructure maintenance

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY2023 | FY2023 | FY2024 | FY2024 | 450,000 | 315,849 | (134,151) | -30% |
| | | | | **Project Total ($):** | **450,000** | **315,849** | **(134,151)** | **-30%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 315,849 | 0 | 0 | 0 | 0 | 0 | 0 | 315,849 |
| **Total Funded ($)** | **315,849** | **0** | **0** | **0** | **0** | **0** | **0** | **315,849** |
| **Total w/Unfunded ($)** | **315,849** | **0** | **0** | **0** | **0** | **0** | **0** | **315,849** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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: | 640,846 |
| Less Est. Expended as of 9/30/23: | 640,846 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

**Anticipated Project Outcome:**

Infrastructure maintenance

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | 0 | 0 | 0 | 0 | 567,400 | 640,846 | 73,446 | 13% |
| | | | | **Project Total ($):** | **567,400** | **640,846** | **73,446** | **13%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 640,846 | 0 | 0 | 0 | 0 | 0 | 0 | 640,846 |
| **Total Funded ($)** | **640,846** | **0** | **0** | **0** | **0** | **0** | **0** | **640,846** |
| **Total w/Unfunded ($)** | **640,846** | **0** | **0** | **0** | **0** | **0** | **0** | **640,846** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 2,400,000 |
| Less Est. Expended as of 9/30/23: | 514,653 |
| **Total Carryover:** | **1,885,347** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **1,885,347** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

**Anticipated Project Outcome:**

Infrastructure maintenance

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | 0 | 0 | 0 | 0 | 1,206,591 | 5,695,320 | 4,488,729 | 372% |
| | | | | **Project Total ($):** | **1,206,591** | **5,695,320** | **4,488,729** | **372%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Water & Sewer | 2,400,000 | 0 | 0 | 0 | 0 | 0 | 0 | 2,400,000 |
| **Total Funded ($)** | **2,400,000** | **0** | **0** | **0** | **0** | **0** | **0** | **2,400,000** |
| Unfunded | 0 | 0 | 3,295,320 | 0 | 0 | 0 | 0 | 3,295,320 |
| **Total w/Unfunded ($)** | **2,400,000** | **0** | **3,295,320** | **0** | **0** | **0** | **0** | **5,695,320** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 125,000 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Water & Sewer | 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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:**

This project is

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 87,485 |
| Less Est. Expended as of 9/30/23: | 87,485 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

N/A

**Anticipated Project Outcome:**

Infrastructure maintenance

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2022 | FY 2022 | FY 2022 | FY 2022 | 85,000 | 87,485 | 2,485 | 3% |
| | | | | **Project Total ($):** | **85,000** | **87,485** | **2,485** | **3%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Water & Sewer | 87,485 | 0 | 0 | 0 | 0 | 0 | 0 | 87,485 |
| **Total Funded ($)** | **87,485** | **0** | **0** | **0** | **0** | **0** | **0** | **87,485** |
| **Total w/Unfunded ($)** | **87,485** | **0** | **0** | **0** | **0** | **0** | **0** | **87,485** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **2024-2028 Sewer Rehabilitation**




**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: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 300,000 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2024 | Ongoing | FY 2024 | Ongoing | 300,000 | 300,000 | 0 | 0% |
| | | | | **Project Total ($):** | **300,000** | **300,000** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Water & Sewer | 0 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,800,000 |
| **Total Funded ($)** | **0** | **300,000** | **300,000** | **300,000** | **300,000** | **300,000** | **300,000** | **1,800,000** |
| **Total w/Unfunded ($)** | **0** | **300,000** | **300,000** | **300,000** | **300,000** | **300,000** | **300,000** | **1,800,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:**

The project is under construction.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 1,464,000 |
| Less Est. Expended as of 9/30/23: | 1,464,000 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 1,464,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,464,000 |
| **Total Funded ($)** | **1,464,000** | **0** | **0** | **0** | **0** | **0** | **0** | **1,464,000** |
| **Total w/Unfunded ($)** | **1,464,000** | **0** | **0** | **0** | **0** | **0** | **0** | **1,464,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 175,000 |
| **Total FY 2024 Adopted Budget:** | **175,000** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2023 | FY 2023 | FY 2023 | FY 2023 | 100,000 | 175,000 | 75,000 | 75% |
| | | | | **Project Total ($):** | **100,000** | **175,000** | **75,000** | **75%** |

**Project Funding:**

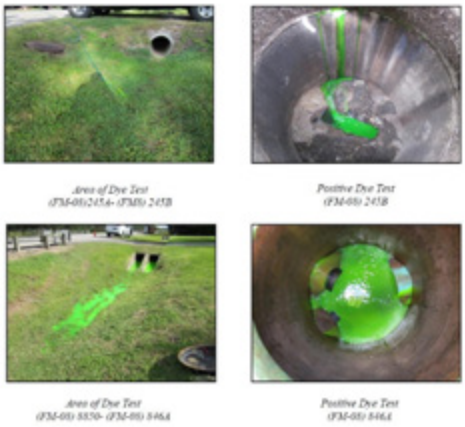
| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Water & Sewer | 0 | 175,000 | 0 | 0 | 0 | 0 | 0 | 175,000 |
| **Total Funded ($)** | **0** | **175,000** | **0** | **0** | **0** | **0** | **0** | **175,000** |
| **Total w/Unfunded ($)** | **0** | **175,000** | **0** | **0** | **0** | **0** | **0** | **175,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 Gulley 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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2024 | FY2025 | FY 2025 | FY2026 | 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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 2,300,000 | 0 | 0 | 0 | 0 | 2,300,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **2,300,000** | **0** | **0** | **0** | **0** | **2,300,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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:**

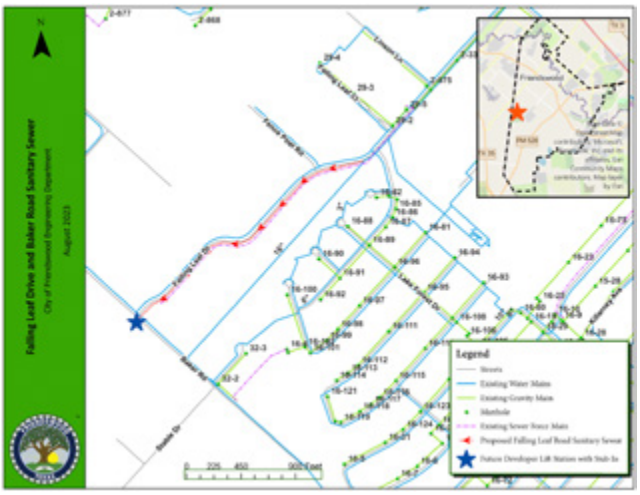
| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 250,000 | 0 | 0 | 0 | 0 | 250,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **250,000** | **0** | **0** | **0** | **0** | **250,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **Baker Road, Falling Leaf Sanitary Sewer**




**Description:**

Engineer and construct sewer infrastructure. Contingent upon Exxon property development and Friendswood Parkway Extension

**Changes from Previous Year:**

This project is developer driven

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

N/A

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2025 | FY 2025 | FY 2025 | FY 2025 | 1,280,000 | 1,280,000 | 0 | 0% |
| | | | | **Project Total ($):** | **1,280,000** | **1,280,000** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 1,280,000 | 0 | 0 | 0 | 0 | 1,280,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **1,280,000** | **0** | **0** | **0** | **0** | **1,280,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 718,054 |
| **Total FY 2024 Adopted Budget:** | **718,054** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2023 | FY 2023 | FY 2024 | FY 2024 | 718,054 | 718,054 | 0 | 0% |
| | | | | **Project Total ($):** | **718,054** | **718,054** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 0 | 718,054 | 0 | 0 | 0 | 0 | 0 | 718,054 |
| **Total Funded ($)** | **0** | **718,054** | **0** | **0** | **0** | **0** | **0** | **718,054** |
| **Total w/Unfunded ($)** | **0** | **718,054** | **0** | **0** | **0** | **0** | **0** | **718,054** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:**

This project is currently under construction.

| Current Project Appropriations | |
|---|---|
| Prior Appropriations: | 1,882,469 |
| Less Est. Expended as of 9/30/23: | 437,512 |
| **Total Carryover:** | **1,444,957** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **1,444,957** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2024 | FY 2024 | FY 2024 | FY 2024 | 1,594,000 | 1,882,469 | 288,469 | 18% |
| | | | | **Project Total ($):** | **1,594,000** | **1,882,469** | **288,469** | **18%** |

**Project Funding:**

| Source | Prior | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | Future | Total |
|---|---|---|---|---|---|---|---|---|
| Water & Sewer | 353,012 | 0 | 0 | 0 | 0 | 0 | 0 | 353,012 |
| W&S Bond Construction | 84,500 | 1,444,957 | 0 | 0 | 0 | 0 | 0 | 1,529,457 |
| **Total Funded ($)** | **437,512** | **1,444,957** | **0** | **0** | **0** | **0** | **0** | **1,882,469** |
| **Total w/Unfunded ($)** | **437,512** | **1,444,957** | **0** | **0** | **0** | **0** | **0** | **1,882,469** |

**Operating Cost Impact:**

| Fund | Prior | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 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:**

This project is currently under construction

| Current Project Appropriations | |
|---|---|
| Prior Appropriations: | 2,196,369 |
| Less Est. Expended as of 9/30/23: | 2,196,369 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2024 | FY 2024 | FY 2024 | FY 2024 | 372,000 | 2,196,369 | 1,824,369 | 490% |
| | | | | **Project Total ($):** | **372,000** | **2,196,369** | **1,824,369** | **490%** |

**Project Funding:**

| Source | Prior | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | Future | Total |
|---|---|---|---|---|---|---|---|---|
| Water & Sewer | 558,209 | 0 | 0 | 0 | 0 | 0 | 0 | 558,209 |
| W&S Bond Construction | 1,638,160 | 0 | 0 | 0 | 0 | 0 | 0 | 1,638,160 |
| **Total Funded ($)** | **2,196,369** | **0** | **0** | **0** | **0** | **0** | **0** | **2,196,369** |
| **Total w/Unfunded ($)** | **2,196,369** | **0** | **0** | **0** | **0** | **0** | **0** | **2,196,369** |

**Operating Cost Impact:**

| Fund | Prior | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 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 4**



**Description:**

This project involves mitigation and repairs for Lift Stations #4

**Changes from Previous Year:**

This project is currently in design

| Current Project Appropriations | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 1,005,000 |
| **Total FY 2024 Adopted Budget:** | **1,005,000** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2024 | FY 2024 | FY 2025 | FY 2025 | 335,000 | 1,005,000 | 670,000 | 200% |
| | | | | **Project Total ($):** | **335,000** | **1,005,000** | **670,000** | **200%** |

**Project Funding:**

| Source | Prior | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | Future | Total |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 0 | 1,005,000 | 0 | 0 | 0 | 0 | 0 | 1,005,000 |
| **Total Funded ($)** | **0** | **1,005,000** | **0** | **0** | **0** | **0** | **0** | **1,005,000** |
| **Total w/Unfunded ($)** | **0** | **1,005,000** | **0** | **0** | **0** | **0** | **0** | **1,005,000** |

**Operating Cost Impact:**

| Fund | Prior | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 2,000,000 |
| **Total FY 2024 Adopted Budget:** | **2,000,000** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY23 | FY24 | FY24 | FY24 | 600,000 | 600,000 | 0 | 0% |
| Construction | FY23 | FY24 | FY24 | FY25 | 2,844,957 | 2,400,000 | (444,957) | -16% |
| | | | | **Project Total ($):** | **3,444,957** | **3,000,000** | **(444,957)** | **-13%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 0 | 2,000,000 | 0 | 0 | 0 | 0 | 0 | 2,000,000 |
| **Total Funded ($)** | **0** | **2,000,000** | **0** | **0** | **0** | **0** | **0** | **2,000,000** |
| Unfunded | 0 | 0 | 1,000,000 | 0 | 0 | 0 | 0 | 1,000,000 |
| **Total w/Unfunded ($)** | **0** | **2,000,000** | **1,000,000** | **0** | **0** | **0** | **0** | **3,000,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 372,000 |
| **Total FY 2024 Adopted Budget:** | **372,000** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | 0 | 0 | 0 | 0 | 1,000,000 | 372,000 | (628,000) | -63% |
| | | | | **Project Total ($):** | **1,000,000** | **372,000** | **(628,000)** | **-63%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| W&S Bond Construction | 0 | 372,000 | 0 | 0 | 0 | 0 | 0 | 372,000 |
| **Total Funded ($)** | **0** | **372,000** | **0** | **0** | **0** | **0** | **0** | **372,000** |
| **Total w/Unfunded ($)** | **0** | **372,000** | **0** | **0** | **0** | **0** | **0** | **372,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 #26 Wet Well Liner Replacement**



**Description:**

This project involves replacing the aging wet well liner at Lift Station # 26.

**Changes from Previous Year:**

None.

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2024 | FY 2024 | FY 2025 | FY 2025 | 45,000 | 150,000 | 105,000 | 233% |
| | | | | **Project Total ($):** | **45,000** | **150,000** | **105,000** | **233%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 150,000 | 0 | 0 | 0 | 0 | 150,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **150,000** | **0** | **0** | **0** | **0** | **150,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 #26 Reconstruction**



**Description:**

This project involves repairing all issues with Lift Station #26. This project will need to be reconstructed as the Georgetown development is established. The project will include engineering, design, and construction.

**Changes from Previous Year:**

This project is development driven

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY2028 | FY2028 | 0 | 0 | 4,043,000 | 4,043,000 | 0 | 0% |
| | | | | **Project Total ($):** | **4,043,000** | **4,043,000** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 0 | 0 | 0 | 4,043,000 | 0 | 4,043,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **0** | **0** | **0** | **4,043,000** | **0** | **4,043,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 redudancy 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:**

This project is currently in Design

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 839,959 |
| Less Est. Expended as of 9/30/23: | 92,257 |
| **Total Carryover:** | **747,702** |
| New Funding: | 7,754,293 |
| **Total FY 2024 Adopted Budget:** | **8,501,995** |

**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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2023 | FY 2023 | FY 2023 | FY 2023 | 790,200 | 839,959 | 49,759 | 6% |
| Construction | FY 2025 | FY 2025 | FY 2026 | FY 2026 | 5,268,000 | 8,855,000 | 3,587,000 | 68% |
| | | | | **Project Total ($):** | **6,058,200** | **9,694,959** | **3,636,759** | **60%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Grant | 0 | 7,754,293 | 0 | 0 | 0 | 0 | 0 | 7,754,293 |
| W&S Bond Construction | 92,257 | 747,702 | 0 | 0 | 0 | 0 | 0 | 839,959 |
| **Total Funded ($)** | **92,257** | **8,501,995** | **0** | **0** | **0** | **0** | **0** | **8,594,252** |
| Unfunded | 0 | 0 | 1,100,707 | 0 | 0 | 0 | 0 | 1,100,707 |
| **Total w/Unfunded ($)** | **92,257** | **8,501,995** | **1,100,707** | **0** | **0** | **0** | **0** | **9,694,959** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:** **Avalon Water Line Relocation**



LOCATION MAP

**Description:**

The City of Friendswood's 12" water line located in section 3 is not located where it shows on recorded drawings. The city will need to relocate the water line from homeowner's backyards so that it is in the City's right of way and easily accessible for repair.

**Changes from Previous Year:**

New

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **0** |

**Strategic Goal:**

Preservation-Preserve and maintain infrastructure

**Mandate/Plan:**

**Anticipated Project Outcome:**

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

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Planning / Design | FY 2024 | FY 2024 | FY 2025 | FY 2025 | 790,200 | 839,959 | 49,759 | 6% |
| Construction | FY 2024 | FY 2024 | FY 2025 | FY 2025 | 5,268,000 | 8,855,000 | 3,587,000 | 68% |
| | | | | **Project Total ($):** | **6,058,200** | **9,694,959** | **3,636,759** | **60%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 460,000 | 0 | 0 | 0 | 0 | 460,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **460,000** | **0** | **0** | **0** | **0** | **460,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 addtional 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 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| | | | | **Project Total ($):** | **0** | **0** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 develoment, 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 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| | | | | **Project Total ($):** | **0** | **0** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 addtional 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 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2027 | FY 2027 | FY2027 | FY2027 | 752,500 | 752,500 | 0 | 0% |
| | | | | **Project Total ($):** | **752,500** | **752,500** | **0** | **0%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 0 | 0 | 752,500 | 0 | 0 | 752,500 |
| **Total w/Unfunded ($)** | **0** | **0** | **0** | **0** | **752,500** | **0** | **0** | **752,500** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **Original** | **Current** | **Original** | **Current** | **Original** | **Current** | **$ Change** | **% Change** |
| Construction | FY 2028 | FY 2028 | FY 2028 | FY 2028 | 1,205,700 | 4,410,000 | 3,204,300 | 266% |
| | | | | **Project Total ($):** | **1,205,700** | **4,410,000** | **3,204,300** | **266%** |

**Project Funding:**

| **Source** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **Future** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Unfunded | 0 | 0 | 0 | 0 | 0 | 4,410,000 | 0 | 4,410,000 |
| **Total w/Unfunded ($)** | **0** | **0** | **0** | **0** | **0** | **4,410,000** | **0** | **4,410,000** |

**Operating Cost Impact:**

| **Fund** | **Prior** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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:**

This project is developer driven

| **Current Project Appropriations** | |
|---|---|
| Prior Appropriations: | 0 |
| Less Est. Expended as of 9/30/23: | 0 |
| **Total Carryover:** | **0** |
| New Funding: | 0 |
| **Total FY 2024 Adopted Budget:** | **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:**

| | Estimated Start | | Estimated Completion | | Estimated Cost | | | |
|---|---|---|---|---|---|---|---|---|
| **Type** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 2024** | **FY 2025** | **FY 2026** | **FY 2027** | **FY 2028** | **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 | |
| Blackhawk Inline/Offline Detention | $15,000,000 | | |
| Friendswood Lakes Blvd Phase II | $9,084,000 | $6,203,100 | Development Contribution |
| Fire Station #4 3rd Bay | $917,000 | $0 | |
| FM 518 Drainage Improvements Phase II | $3,871,000 | $0 | |
| Greenbriar Bridge | unknown | | |
| 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** | **$77,440,000** | **$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
Public Safety Building Expansion
Blackhawk Facility Purchase & Renovation
Fire Station # 2 Replacement

## 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
Stevenson Park Walking Trail
Centennial Park Wall

## Street & Parking Lot Paving

Sunset Drive
Friendswood Link Road Extension
Additional City Hall Parking
Activity Building Parking
Blackhawk Blvd Reconstruction (Phase 1)
Oak Vista Court Reconstruction
Wandering Trail Reconstruction
Baker Road Reconstruction
Fire Station #3 Parking
Library Parking
Melody Lane Reconstruction
Sunnyview/Skyview Reconstruction
Stadium Lane Parking
W. Shadowbend/Woodlawn Reconstruction
Whitaker Drive Construction
Townes Rd Reconstruction (Lucian to Crofterglen)
Mary Ann Dr Reconstruction (FM 518 to Christina)
Winding Rd Reconstruction (Melody to Riverside)
Friendswood Link Road (Phase 2)

## Drainage

Annalea/Whitehall/Kings Park – Phase 1
Clover Acres
FM 518 – Phase 1
Glennshannon – Phase 1
Sunmeadow – Phase 1
W. Shadowbend/Woodlawn – Phase 1
Mud Gully Detention and Conveyance
Imperial Estates Terracing / In-Line Detention
Forest Bend Detention Pond
Frenchman's Creek Flood Control

## 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
SCADA System Upgrade - Phase 2
Automated Water Meters
Eagle Creek Waterline Replacement

# Departmental Information



# Department Summary

## Expenditure by Division

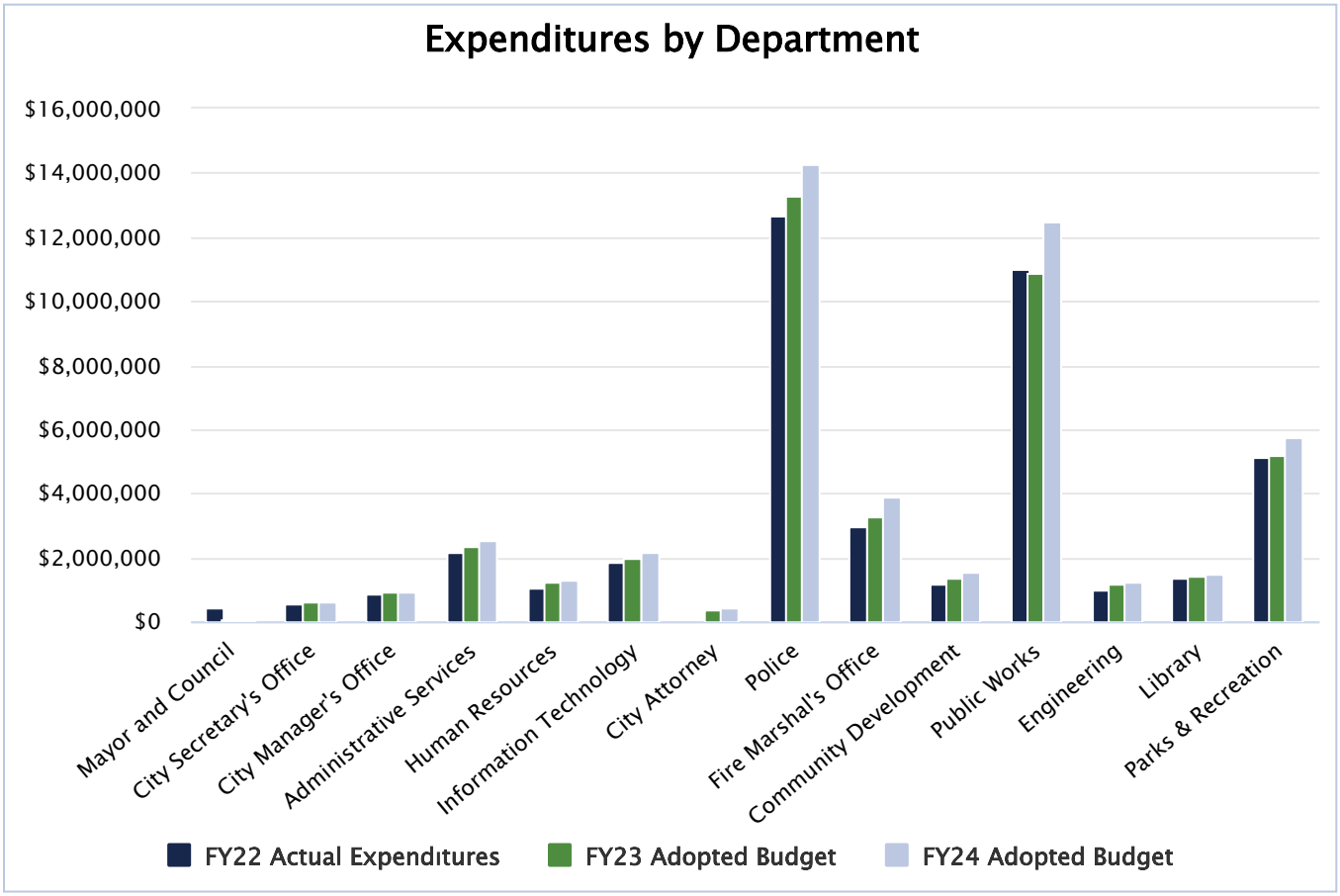
| Department | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change from FY23 to FY24 |
|---|---|---|---|---|---|---|
| Mayor and Council | $452,124 | $83,208 | $80,708 | $76,073 | $86,519 | 4.0% |
| City Secretary's Office | 565,151 | 602,009 | 599,993 | 614,016 | 635,954 | 5.6% |
| City Manager's Office | 835,146 | 901,521 | 1,251,521 | 1,198,130 | 937,306 | 4.0% |
| Administrative Services | 2,134,208 | 2,366,587 | 2,368,828 | 2,309,274 | 2,519,442 | 6.5% |
| Human Resources | 1,044,193 | 1,263,733 | 1,273,551 | 1,161,908 | 1,326,439 | 5.0% |
| Information Technology | 1,825,172 | 1,960,793 | 3,269,170 | 3,163,066 | 2,183,679 | 11.4% |
| City Attorney | 0 | 392,019 | 392,019 | 376,475 | 460,988 | 17.6% |
| Police | 12,651,787 | 13,281,340 | 13,725,893 | 12,997,360 | 14,297,533 | 7.7% |
| Fire Marshal's Office | 2,958,601 | 3,252,235 | 3,274,762 | 3,251,939 | 3,914,546 | 20.4% |
| Community Development | 1,187,413 | 1,389,275 | 1,393,775 | 1,247,494 | 1,544,944 | 11.2% |
| Public Works | 11,009,061 | 10,874,765 | 14,001,654 | 13,445,495 | 12,452,959 | 14.5% |
| Engineering | 961,310 | 1,181,750 | 1,176,086 | 1,064,318 | 1,265,858 | 7.1% |
| Library | 1,333,456 | 1,393,120 | 1,459,628 | 1,386,700 | 1,484,828 | 6.6% |
| Parks & Recreation | 5,110,947 | 5,169,299 | 5,665,561 | 5,482,538 | 5,715,517 | 10.6% |
| **Department Total** | **$42,068,569** | **$44,111,654** | **$49,933,149** | **$47,774,786** | **$48,826,512** | **10.7%** |

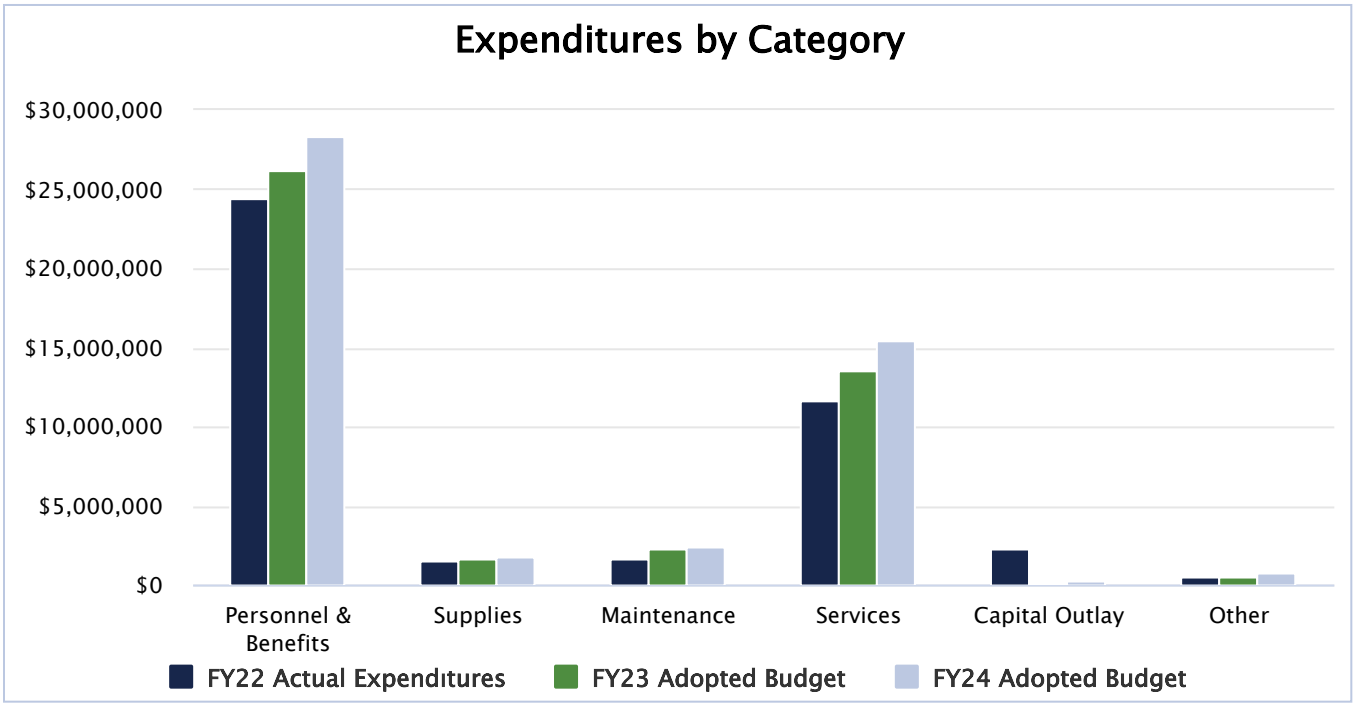
## Expenditure by Classification

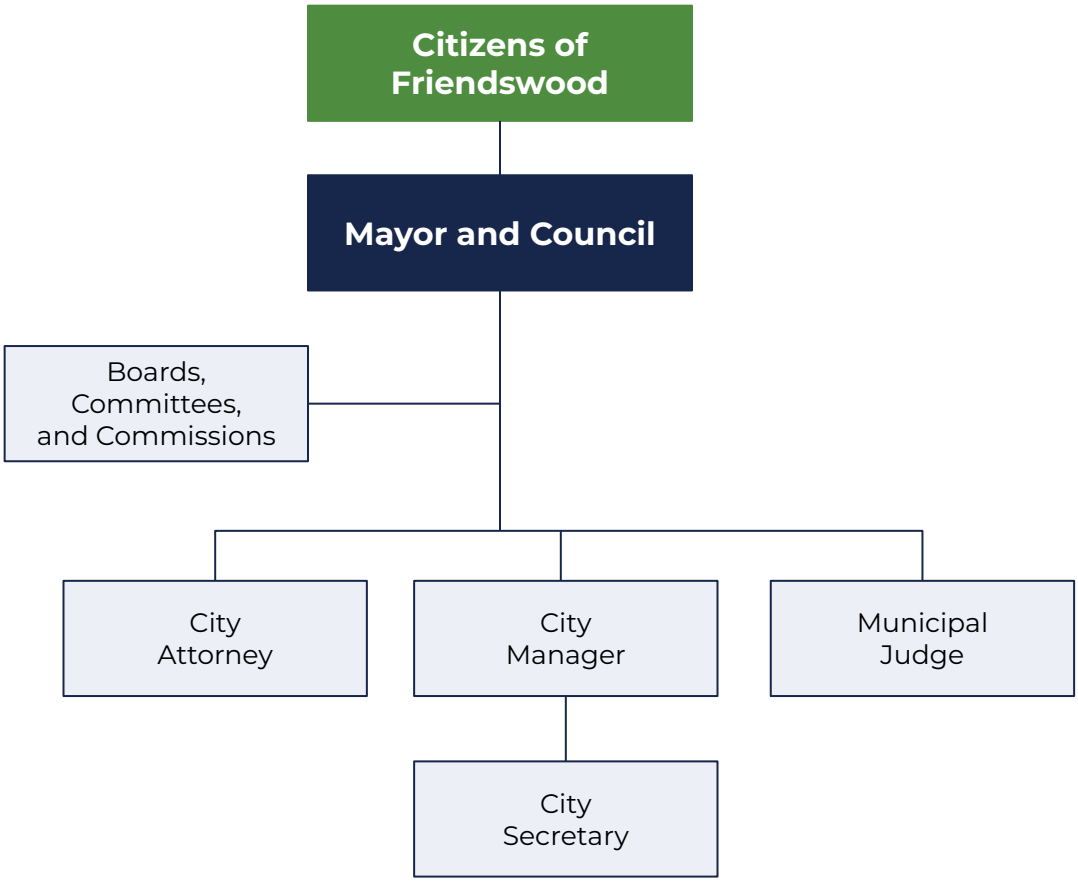
| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change from FY23 to FY24 |
|---|---|---|---|---|---|---|
| Personnel & Benefits | $24,466,875 | $26,212,071 | $26,203,203 | $25,330,100 | $28,334,872 | 8.1% |
| Supplies | 1,480,681 | 1,627,290 | 1,933,154 | 1,631,712 | 1,774,700 | 9.1% |
| Maintenance | 1,671,669 | 2,272,170 | 2,207,697 | 1,740,973 | 2,391,070 | 5.2% |
| Services | 11,660,718 | 13,487,941 | 17,192,056 | 16,831,779 | 15,428,411 | 14.4% |
| Capital Outlay | 2,286,670 | 69,000 | 1,953,857 | 1,808,984 | 190,784 | 176.5% |
| Other | 501,956 | 443,182 | 443,182 | 431,238 | 706,675 | 59.5% |
| **Classification Total** | **$42,068,569** | **$44,111,654** | **$49,933,149** | **$47,774,786** | **$48,826,512** | **10.7%** |

## Full-Time Equivalents By Departments

| DEPARTMENT | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change from FY23 to FY24 |
|---|---|---|---|---|---|---|
| Mayor & Council | 2.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| City Secretary | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.0% |
| City Manager | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.0% |
| Administrative Services | 17.60 | 16.60 | 16.60 | 16.60 | 16.60 | 0.0% |
| Human Resources | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.0% |
| Information Technology | 6.00 | 6.00 | 6.00 | 6.00 | 7.50 | 25.0% |
| City Attorney | 0.00 | 2.15 | 2.15 | 2.15 | 2.15 | 0.0% |
| Police | 90.38 | 90.40 | 90.40 | 90.40 | 92.00 | 1.8% |
| Fire Marshal | 7.20 | 7.38 | 7.38 | 7.38 | 8.38 | 13.6% |
| Community Development | 10.70 | 11.70 | 11.70 | 11.70 | 12.20 | 4.3% |
| Public Works | 45.30 | 46.30 | 46.30 | 46.30 | 47.30 | 2.2% |
| Engineering | 7.45 | 8.45 | 8.45 | 8.45 | 9.45 | 11.8% |
| Library Services | 15.62 | 15.62 | 15.62 | 15.62 | 15.62 | 0.0% |
| Parks And Recreation | 25.30 | 25.30 | 25.30 | 25.30 | 25.30 | 0.0% |
| **Personnel Total** | **241.65** | **242.90** | **242.90** | **242.90** | **249.50** | **2.7%** |


Expenditures by Department
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
Mayor and Council
City Secretary's Office
City Manager's Office
Administrative Services
Human Resources
Information Technology
City Attorney
Police
Fire Marshal's Office
Community Development
Public Works
Engineering
Library
Parks & Recreation
FY22 Actual Expenditures
FY23 Adopted Budget
FY24 Adopted Budget


Expenditures by Category
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
Personnel & Benefits
Supplies
Maintenance
Services
Capital Outlay
Other
FY22 Actual Expenditures
FY23 Adopted Budget
FY24 Adopted Budget


Citizens of Friendswood
Mayor and Council
Boards, Committees, and Commissions
City Attorney
City Manager
Municipal Judge
City Secretary

# 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| Division Expenditures | $58,333 | $86,760 | $83,208 | $76,073 | $86,519 |
| # of Population-estimated | 41,916 | 42,187 | 42,187 | 42,656 | 42,656 |
| **Outputs** | | | | | |
| # of Meetings Held | 17 | 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 | $1.39 | $2.06 | $1.97 | $1.78 | $2.03 |

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| GOVERNING BODY | $86,760 | $83,208 | $80,708 | $76,073 | $86,519 | 4.0% |
| CITY ATTORNEY | 365,364 | 0 | 0 | 0 | 0 | 0.0% |
| **DEPARTMENT TOTAL** | **$452,124** | **$83,208** | **$80,708** | **$76,073** | **$86,519** | **4.0%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $338,969 | $0 | $0 | $0 | $0 | 0.0% |
| SUPPLIES | 19,207 | 11,700 | 11,700 | 7,134 | 12,680 | 8.4% |
| SERVICES | 87,136 | 71,508 | 69,008 | 68,939 | 73,839 | 3.3% |
| CAPITAL OUTLAY | 6,812 | 0 | 0 | 0 | 0 | 0.0% |
| **CLASSIFICATION TOTAL** | **$452,124** | **$83,208** | **$80,708** | **$76,073** | **$86,519** | **4.0%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| CITY ATTORNEY | 2.10 | 0 | 0 | 0 | 0 | 0.0% |
| **PERSONNEL TOTAL** | **2.10** | **0** | **0** | **0** | **0** | **0.0%** |

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

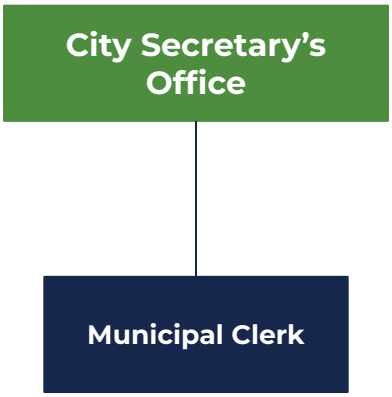
# 0101 - Governing Body

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **50 - SUPPLIES** | | | | | | |
| 001-0101-411.5200 | PERSONNEL SUPPLIES | $0 | $500 | $500 | $144 | $500 |
| 001-0101-411.5400 | OPERATING SUPPLIES | 2,512 | 8,700 | 7,600 | 3,440 | 9,680 |
| 001-0101-411.5800 | OPERATING EQUIPMENT<$5000 | 2,359 | 2,500 | 3,600 | 3,550 | 2,500 |
| | **TOTAL SUPPLIES** | **$4,871** | **$11,700** | **$11,700** | **$7,134** | **$12,680** |
| **70 - SERVICES** | | | | | | |
| 001-0101-411.7400 | OPERATING SERVICES | $7,770 | $7,595 | $7,595 | $9,531 | $9,754 |
| 001-0101-411.7510 | TRAINING | 2,141 | 6,080 | 5,380 | 4,691 | 6,830 |
| 001-0101-411.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 16 | 10,830 | 6,830 | 4,072 | 7,930 |
| 001-0101-411.7530 | MEMBERSHIPS | 27,802 | 29,303 | 31,503 | 39,978 | 32,225 |
| 001-0101-411.7910 | COMMUNITY EVENTS/PROGRAMS | 37,348 | 17,700 | 17,700 | 10,667 | 17,100 |
| | **TOTAL SERVICES** | **$75,077** | **$71,508** | **$69,008** | **$68,939** | **$73,839** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-0101-411.8400 | CAPITAL OPERATING EQUIP | $6,812 | $0 | $0 | $0 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$6,812** | **$0** | **$0** | **$0** | **$0** |
| **0101 - GOVERNING BODY** | | **$86,760** | **$83,208** | **$80,708** | **$76,073** | **$86,519** |

# 0102 - City Attorney

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-0102-411.4110 | FULLTIME SALARIES & WAGES | $201,919 | $0 | $0 | $0 | $0 |
| 001-0102-411.4143 | LONGEVITY PAY | 288 | 0 | 0 | 0 | 0 |
| 001-0102-411.4145 | INCENTIVE-CERTIFICATE PAY | 750 | 0 | 0 | 0 | 0 |
| 001-0102-411.4190 | TERMINATION PAYOUTS | 25,924 | 0 | 0 | 0 | 0 |
| 001-0102-411.4220 | PART-TIME WAGES W/O BENEFITS | 41,156 | 0 | 0 | 0 | 0 |
| 001-0102-411.4710 | SOCIAL SECURITY/MEDICARE | 19,694 | 0 | 0 | 0 | 0 |
| 001-0102-411.4720 | TMRS RETIREMENT | 37,740 | 0 | 0 | 0 | 0 |
| 001-0102-411.4810 | HEALTH/DENTAL INSURANCE | 9,659 | 0 | 0 | 0 | 0 |
| 001-0102-411.4820 | LIFE INSURANCE | 559 | 0 | 0 | 0 | 0 |
| 001-0102-411.4830 | DISABILITY INSURANCE | 817 | 0 | 0 | 0 | 0 |
| 001-0102-411.4840 | WORKERS COMP INSURANCE | 266 | 0 | 0 | 0 | 0 |
| 001-0102-411.4850 | EAP SERVICES | 82 | 0 | 0 | 0 | 0 |
| 001-0102-411.4890 | FLEX PLAN ADMINISTRATION | 115 | 0 | 0 | 0 | 0 |
| | **TOTAL PERSONNEL & BENEFITS** | **$338,969** | **$0** | **$0** | **$0** | **$0** |
| **50 - SUPPLIES** | | | | | | |
| 001-0102-411.5200 | PERSONNEL SUPPLIES | $52 | $0 | $0 | $0 | $0 |
| 001-0102-411.5400 | OPERATING SUPPLIES | 2,482 | 0 | 0 | 0 | 0 |
| 001-0102-411.5800 | OPERATING EQUIPMENT<$5000 | 11,802 | 0 | 0 | 0 | 0 |
| | **TOTAL SUPPLIES** | **$14,336** | **$0** | **$0** | **$0** | **$0** |
| **70 - SERVICES** | | | | | | |
| 001-0102-411.7400 | OPERATING SERVICES | $1,596 | $0 | $0 | $0 | $0 |
| 001-0102-411.7401 | POSTAL/COURIER SERVICES | 886 | 0 | 0 | 0 | 0 |
| 001-0102-411.7510 | TRAINING | 1,459 | 0 | 0 | 0 | 0 |
| 001-0102-411.7530 | MEMBERSHIPS | 2,956 | 0 | 0 | 0 | 0 |
| 001-0102-411.7540 | PUBLICATIONS | 4,706 | 0 | 0 | 0 | 0 |
| 001-0102-411.7612 | TELEPHONE/COMMUNICATIONS | 456 | 0 | 0 | 0 | 0 |
| | **TOTAL SERVICES** | **$12,059** | **$0** | **$0** | **$0** | **$0** |
| **0102 - CITY ATTORNEY** | | **$365,364** | **$0** | **$0** | **$0** | **$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 staffed 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 recordation, 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 focus on (1) update of the City's policy and administrative rules related to the Records Management Program and complete the Standard Operating Procedures (SOPs) related to the Public Information Requests Program in order to create best practices and efficiencies across the organization; (2) complete the software upgrade to the Laserfiche Program along with its new electronic contract management system; (3) undertake the City's General Election related to the positions of Mayor and Councilmembers One (1) and Two (2), and Special Election for the purpose of reauthorizing the City's local sales and use tax at a rate of three-eighths (3/8) of one percent (1%) for the maintenance and repair of its municipal streets; and (4) to continue the enhancement of services for both internal and external customers through continuous process improvement, analysis and outreach.

### Highlights of the Budget

The Department's budget is compromised in large part for staff, which is now four FTEs, the operational monies include internal and external training, supplies and outside services for records dispositions, elections, transcription services for minutes, codification, recordations, and publications, which are mostly dependent on the workload, tasks, and projects housed and/or originating in other departments.

The Department will focus its training on mastering its main areas of responsibility to include: (1) Secretary of State Election Law Seminar, (2) Attorney General Open Government Training, and (3) Laserfiche Electronic Records Management. The Department will also conduct multiple in-house training related to records management and public information requests in order to educate key city staff on these processes, procedures, and responsibilities. The Department will also focus on (1) completing the Texas Municipal Clerks Association's Certification for two employees to increase their knowledge and expertise for succession planning, (2) Records Management Certification Program for the Records Specialist to increase knowledge related to the maintenance and disposition of city records, and (3) supporting the education goals of one and maybe two employees via education reimbursements for attaining their bachelor's degrees.

The Department is submitting an updated budget in FY 2023-2024 to reflect the rising costs of services performed by the Department. In addition, there are some unknown costs related to the election services contracts resulting from the passage of certain election bills in the 2023 Legislative Session, and while the budget includes the costs of maintaining the off-site storage facility for another year, the Department intends to eliminate this recurring costs through the continued migration of vital records into electronic format, ongoing records dispositions, and the completion of the offsite records room at the Blackhawk Facility.

## 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. Continue to 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. Complete the Implementation of the 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 3.0 | 3.0 | 4.0 | 4.0 | 4.0 |
| Division Expenditures | $353,843 | $421,834 | $602,009 | $614,016 | $635,954 |
| **Outputs (Goals 1 & 2)** | | | | | |
| # of Public Information Requests Processed | 1393 | 967 | 1400 | 850 | 1000 |
| # Records Dispositions (boxes) | N/A | 159 | 1 | 400 | 250 |
| # of Alcohol Permits issued | 28 | 15 | 28 | 17 | 30 |
| # of Bids Administered | 19 | 24 | 21 | 18 | 25 |
| # of Contracts Processed | 55 | 46 | 60 | 96 | 100 |
| # of Liens-Filed/Released | 5 | 5 | 5 | 7 | 5 |
| # of Agendas and Public Notices | 120 | 168 | 120 | 155 | 160 |
| # of Ordinances Prepared | 50 | 37 | 50 | 30 | 40 |
| # of Publications | 40 | 28 | 40 | 30 | 30 |
| # of Resolutions Prepared | 32 | 38 | 37 | 40 | 40 |
| **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 | $8.55 | $10.00 | $14.27 | $14.39 | $14.91 |
| Monthly Operational Cost | $29,147 | $35,153 | $50,167 | $51,168 | $52,996 |

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| MUNICIPAL CLERK | $421,834 | $602,009 | $599,993 | $614,016 | $635,954 | 5.6% |
| ELECTION SERVICES | 54,959 | 0 | 0 | 0 | 0 | 0.0% |
| RECORDS MANAGEMENT* | 88,358 | 0 | 0 | 0 | 0 | 0.0% |
| **DEPARTMENT TOTAL** | **$565,151** | **$602,009** | **$599,993** | **$614,016** | **$635,954** | **5.6%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $451,169 | $497,227 | $497,227 | $485,823 | $493,128 | -0.8% |
| SUPPLIES | 25,974 | 7,370 | 8,140 | 8,101 | 6,950 | -5.7% |
| SERVICES | 88,008 | 97,412 | 94,626 | 120,092 | 135,876 | 39.5% |
| **CLASSIFICATION TOTAL** | **$565,151** | **$602,009** | **$599,993** | **$614,016** | **$635,954** | **5.6%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| MUNICIPAL CLERK | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.0% |
| ELECTIONS | 0 | 0 | 0 | 0 | 0 | 0.0% |
| RECORDS MANAGEMENT | 2.00 | 0 | 0 | 0 | 0 | 0.0% |
| **PERSONNEL TOTAL** | **5.00** | **4.00** | **4.00** | **4.00** | **4.00** | **0.0%** |

*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

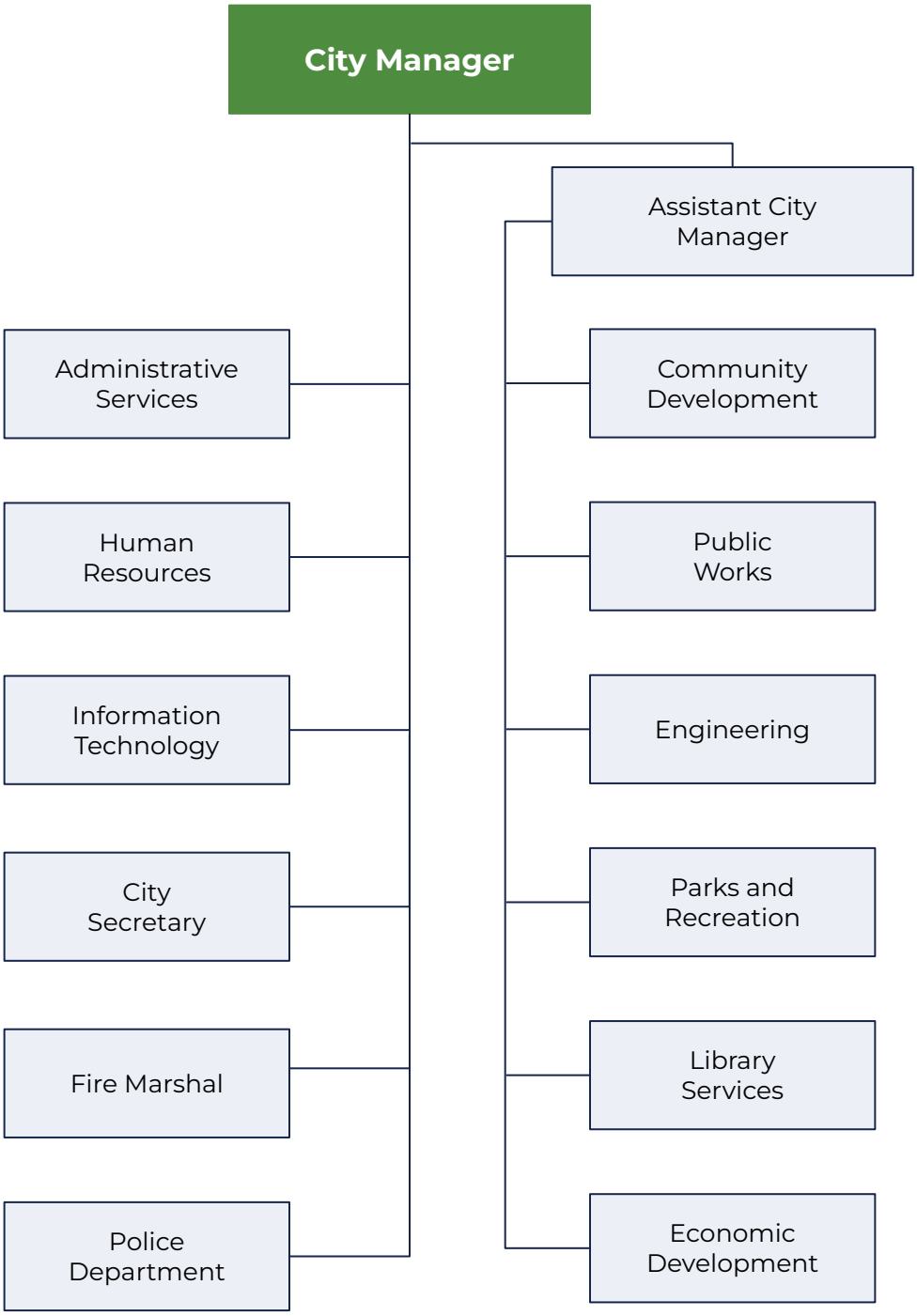
| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-0201-411.4110 | FULLTIME SALARIES & WAGES | $285,019 | $350,544 | $350,544 | $330,344 | $368,496 |
| 001-0201-411.4130 | OVERTIME PAY | 866 | 12,674 | 12,674 | 8,481 | 2,757 |
| 001-0201-411.4131 | HOLIDAY HRS WORKED | 0 | 0 | 0 | 241 | 0 |
| 001-0201-411.4143 | LONGEVITY PAY | 570 | 220 | 220 | 258 | 360 |
| 001-0201-411.4145 | INCENTIVE-CERTIFICATE PAY | 1,000 | 3,840 | 3,840 | 2,787 | 4,920 |
| 001-0201-411.4190 | TERMINATION PAYOUTS | 0 | 0 | 0 | 26,579 | 0 |
| 001-0201-411.4710 | SOCIAL SECURITY/MEDICARE | 21,494 | 26,155 | 26,155 | 27,040 | 27,993 |
| 001-0201-411.4720 | TMRS RETIREMENT | 47,460 | 61,188 | 61,188 | 61,112 | 64,707 |
| 001-0201-411.4810 | HEALTH/DENTAL INSURANCE | 17,165 | 39,322 | 39,322 | 25,871 | 20,262 |
| 001-0201-411.4820 | LIFE INSURANCE | 807 | 1,023 | 1,023 | 921 | 1,086 |
| 001-0201-411.4830 | DISABILITY INSURANCE | 1,181 | 1,489 | 1,489 | 1,349 | 1,581 |
| 001-0201-411.4840 | WORKERS COMP INSURANCE | 283 | 361 | 361 | 363 | 371 |
| 001-0201-411.4850 | EAP SERVICES | 169 | 232 | 232 | 213 | 232 |
| 001-0201-411.4890 | FLEX PLAN ADMINISTRATION | 140 | 179 | 179 | 264 | 363 |
| | **TOTAL PERSONNEL & BENEFITS** | **$376,154** | **$497,227** | **$497,227** | **$485,823** | **$493,128** |
| **50 - SUPPLIES** | | | | | | |
| 001-0201-411.5200 | PERSONNEL SUPPLIES | $0 | $300 | $70 | $70 | $300 |
| 001-0201-411.5400 | OPERATING SUPPLIES | 9,609 | 6,320 | 4,220 | 4,220 | 5,900 |
| 001-0201-411.5800 | OPERATING EQUIPMENT<$5000 | 16,170 | 750 | 3,850 | 3,811 | 750 |
| | **TOTAL SUPPLIES** | **$25,779** | **$7,370** | **$8,140** | **$8,101** | **$6,950** |
| **70 - SERVICES** | | | | | | |
| 001-0201-411.7350 | SURETY BONDS | $0 | $156 | $0 | $0 | $156 |
| 001-0201-411.7400 | OPERATING SERVICES | 4,157 | 7,662 | 7,162 | 3,493 | 7,656 |
| 001-0201-411.7401 | POSTAL/COURIER SERVICES | 1,757 | 1,554 | 1,554 | 1,236 | 1,554 |
| 001-0201-411.7411 | PROFESSIONAL/CODE SERVICE | 0 | 9,000 | 7,000 | 2,467 | 9,000 |
| 001-0201-411.7491 | ADVERTISING/PUBLIC NOTICE | 7,918 | 6,795 | 13,295 | 10,175 | 8,000 |
| 001-0201-411.7498 | JUDGMENTS & DAMAGE CLAIMS | 1,000 | 0 | 0 | 0 | 0 |
| 001-0201-411.7510 | TRAINING | 2,855 | 4,475 | 4,244 | 4,244 | 8,760 |
| 001-0201-411.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 1,393 | 5,900 | 6,320 | 6,704 | 8,850 |
| 001-0201-411.7530 | MEMBERSHIPS | 539 | 750 | 773 | 773 | 900 |
| 001-0201-411.7800 | CONTRACT SERVICES | 282 | 61,120 | 54,278 | 91,000 | 91,000 |
| | **TOTAL SERVICES** | **$19,901** | **$97,412** | **$94,626** | **$120,092** | **$135,876** |
| **0201 - MUNICIPAL CLERK** | | **$421,834** | **$602,009** | **$599,993** | **$614,016** | **$635,954** |

# 0202 - Election Services

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **50 - SUPPLIES** | | | | | | |
| 001-0202-414.5400 | OPERATING SUPPLIES | $195 | $0 | $0 | $0 | $0 |
| | **TOTAL SUPPLIES** | **$195** | **$0** | **$0** | **$0** | **$0** |
| **70 - SERVICES** | | | | | | |
| 001-0202-414.7800 | CONTRACT SERVICES | $54,764 | $0 | $0 | $0 | $0 |
| | **TOTAL SERVICES** | **$54,764** | **$0** | **$0** | **$0** | **$0** |
| **0202 - ELECTION SERVICES** | | **$54,959** | **$0** | **$0** | **$0** | **$0** |

# 0203 - Records Management

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-0203-419.4110 | FULLTIME SALARIES & WAGES | $45,451 | $0 | $0 | $0 | $0 |
| 001-0203-419.4130 | OVERTIME PAY | 5,958 | 0 | 0 | 0 | 0 |
| 001-0203-419.4131 | HOLIDAY HRS WORKED | 403 | 0 | 0 | 0 | 0 |
| 001-0203-419.4145 | INCENTIVE-CERTIFICATE PAY | 1,000 | 0 | 0 | 0 | 0 |
| 001-0203-419.4710 | SOCIAL SECURITY/MEDICARE | 3,723 | 0 | 0 | 0 | 0 |
| 001-0203-419.4720 | TMRS RETIREMENT | 8,704 | 0 | 0 | 0 | 0 |
| 001-0203-419.4810 | HEALTH/DENTAL INSURANCE | 9,312 | 0 | 0 | 0 | 0 |
| 001-0203-419.4820 | LIFE INSURANCE | 138 | 0 | 0 | 0 | 0 |
| 001-0203-419.4830 | DISABILITY INSURANCE | 201 | 0 | 0 | 0 | 0 |
| 001-0203-419.4840 | WORKERS COMP INSURANCE | 52 | 0 | 0 | 0 | 0 |
| 001-0203-419.4850 | EAP SERVICES | 53 | 0 | 0 | 0 | 0 |
| 001-0203-419.4890 | FLEX PLAN ADMINISTRATION | 20 | 0 | 0 | 0 | 0 |
| | **TOTAL PERSONNEL & BENEFITS** | **$75,015** | **$0** | **$0** | **$0** | **$0** |
| **70 - SERVICES** | | | | | | |
| 001-0203-419.7411 | PROFESSIONAL/CODE SERVICE | $7,025 | $0 | $0 | $0 | $0 |
| 001-0203-419.7510 | TRAINING | 333 | 0 | 0 | 0 | 0 |
| 001-0203-419.7800 | CONTRACT SERVICES | 5,985 | 0 | 0 | 0 | 0 |
| | **TOTAL SERVICES** | **$13,343** | **$0** | **$0** | **$0** | **$0** |
| **0203 - RECORDS MANAGEMENT** | | **$88,358** | **$0** | **$0** | **$0** | **$0** |


City Manager
Assistant City Manager
Administrative Services
Human Resources
Information Technology
City Secretary
Fire Marshal
Police Department
Community Development
Public Works
Engineering
Parks and Recreation
Library Services
Economic Development

## 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.

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 2023-24 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 seventeenth year that the City's PEG channel is utilized, and the fifteenth 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 2023 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.

# 2023-2024 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents (FTE) | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Division Expenditures | $825,319 | $802,937 | $836,701 | $813,743 | $872,486 |
| **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 |
| # 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 | $68,777 | $66,911 | $69,725 | $67,812 | $72,707 |
| Division Expenditures per capita | $20.02 | $19.03 | $19.83 | $19.08 | $20.45 |

**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) | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| Annual page views on the City's website | 317,483 | 400,000 | 400,100 | 400,200 | 420,000 |
| Agendas | 3333* | 3,500 | 3,700 | 4,000 | 3,500 |
| Economic Development | N/A | N/A | N/A | N/A | N/A |
| General City (Library, Emergency Notice) | 12197* | 12,250 | 12,300 | 12,500 | 11,500 |
| Law enforcement | 8774* | 8,900 | 9,000 | 9,200 | 8,200 |
| Legal Notices | 1569* | 1,600 | 1,700 | 1,800 | 1,500 |

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

Several of the outputs have been combined or are no longer 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) | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| City Meetings Broadcast on PEG channel | 80 | 100 | 100 | 100 | 100 |
| Community videos produced | 70 | 70 | 50 | 50 | 50 |
| Number of Facebook "Likes" | 18,946 | 19,757 | 19,200 | 19,800 | 20,000 |
| Number of Twitter followers* | 5,000 | 5,289 | 5,200 | 5,300 | 5,500 |
| Number of Instagram Followers ** | 2,382 | 2,645 | 2,700 | 3,000 | 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| FTE | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Division Expenditures | $251,071 | $32,209 | $64,820 | $384,387 | $64,820 |
| **Outputs** | | | | | |
| Chamber & Regional Partnership meetings attended | 24 | 18 | 16 | 10 | 10 |
| Trade Shows attended | 1 | 3 | 1 | 1 | 1 |
| Quarterly Electronic Newsletter distribution to potential business prospects, developers, and brokers | 7,400 | 6,700 | 6,000 | 0* | 0* |
| New Businesses, Expansions, & Remodels in the Downtown Neighborhood Empowerment Zone (NEZ#1) | 35 | 32 | 30 | 30 | 30 |
| Business Prospect Inquiries | 135 | 120 | 120 | 110 | 75* |
| Friendswood Civilian Labor Force/ Unemployment Rate | 19,620 / 3.2% | 19,000 / 7.5% | 19,600 / 5.9% | | |
| CEDC meetings attended | 7 | 7 | 12 | 11 | 11 |
| Discussion Items | N/A | N/A | N/A | N/A | N/A |
| **Measures of Efficiency** | | | | | |
| Monthly Operational Cost | $20,923 | $2,684 | $5,402 | $32,032 | $5,402 |
| Division Expenditures per capita | $6.05 | $0.76 | $1.54 | $9.01 | $1.52 |

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ADMINISTRATION | $802,937 | $836,701 | $836,701 | $813,743 | $872,486 | 4.3% |
| ECONOMIC DEVELOPMENT | 32,209 | 64,820 | 414,820 | 384,387 | 64,820 | 0.0% |
| **DEPARTMENT TOTAL** | **$835,146** | **$901,521** | **$1,251,521** | **$1,198,130** | **$937,306** | **4.0%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $747,646 | $776,571 | $776,571 | $755,165 | $812,356 | 4.6% |
| SUPPLIES | 30,725 | 26,780 | 25,180 | 18,789 | 26,780 | 0.0% |
| SERVICES | 56,775 | 98,170 | 449,770 | 424,176 | 98,170 | 0.0% |
| **CLASSIFICATION TOTAL** | **$835,146** | **$901,521** | **$1,251,521** | **$1,198,130** | **$937,306** | **4.0%** |

## Full-Time Equivalents by Division

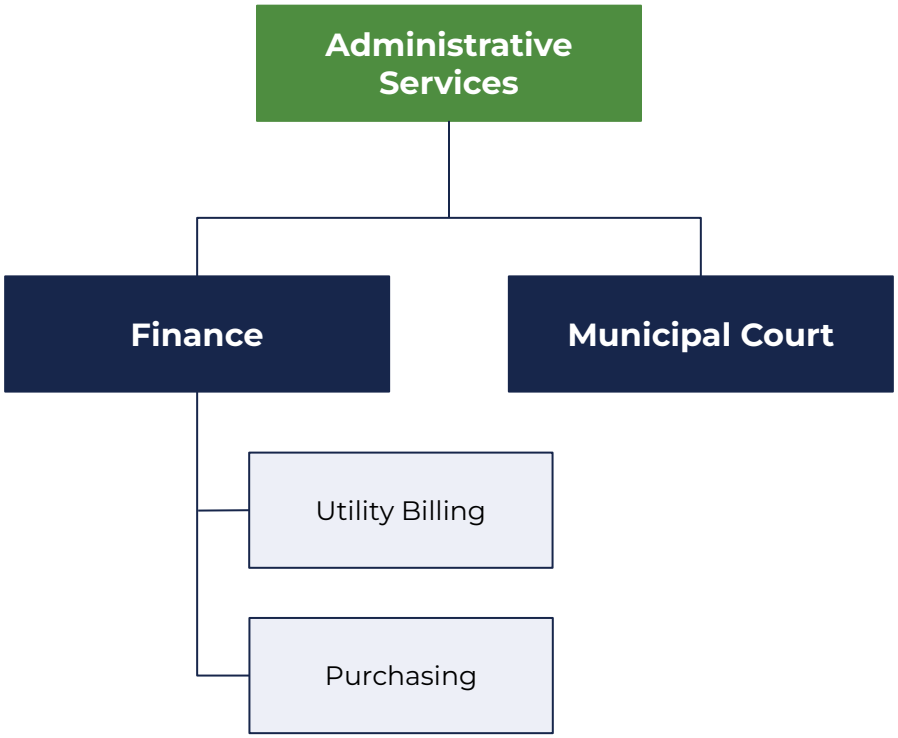
| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ADMINISTRATION | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.0% |
| **PERSONNEL TOTAL** | **4.00** | **4.00** | **4.00** | **4.00** | **4.00** | **0.0%** |

# 0301 - Administration

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-0301-413.4110 | FULLTIME SALARIES & WAGES | $557,243 | $578,839 | $578,839 | $561,666 | $597,582 |
| 001-0301-413.4143 | LONGEVITY PAY | 2,265 | 2,510 | 2,510 | 2,505 | 2,745 |
| 001-0301-413.4710 | SOCIAL SECURITY/MEDICARE | 37,143 | 37,895 | 37,895 | 36,271 | 39,844 |
| 001-0301-413.4720 | TMRS RETIREMENT | 92,376 | 96,853 | 96,853 | 93,616 | 103,166 |
| 001-0301-413.4810 | HEALTH/DENTAL INSURANCE | 53,903 | 55,536 | 55,536 | 56,226 | 63,857 |
| 001-0301-413.4820 | LIFE INSURANCE | 1,521 | 1,606 | 1,606 | 1,604 | 1,732 |
| 001-0301-413.4830 | DISABILITY INSURANCE | 2,326 | 2,442 | 2,442 | 2,403 | 2,521 |
| 001-0301-413.4840 | WORKERS COMP INSURANCE | 551 | 572 | 572 | 556 | 591 |
| 001-0301-413.4850 | EAP SERVICES | 232 | 232 | 232 | 232 | 232 |
| 001-0301-413.4890 | FLEX PLAN ADMINISTRATION | 86 | 86 | 86 | 86 | 86 |
| | **TOTAL PERSONNEL & BENEFITS** | **$747,646** | **$776,571** | **$776,571** | **$755,165** | **$812,356** |
| **50 - SUPPLIES** | | | | | | |
| 001-0301-413.5200 | PERSONNEL SUPPLIES | $0 | $400 | $400 | $0 | $400 |
| 001-0301-413.5221 | 5 STAR FUNCTION SUPPLIES | 7,804 | 8,900 | 7,600 | 8,539 | 8,900 |
| 001-0301-413.5400 | OPERATING SUPPLIES | 20,101 | 7,480 | 7,180 | 7,250 | 7,480 |
| 001-0301-413.5800 | OPERATING EQUIPMENT<$5000 | 1,820 | 5,000 | 5,000 | 3,000 | 5,000 |
| | **TOTAL SUPPLIES** | **$29,725** | **$21,780** | **$20,180** | **$18,789** | **$21,780** |
| **70 - SERVICES** | | | | | | |
| 001-0301-413.7221 | 5 STAR FUNCTION SERVICES | $6,157 | $4,600 | $5,900 | $7,664 | $4,600 |
| 001-0301-413.7400 | OPERATING SERVICES | 2,627 | 2,630 | 2,630 | 96 | 2,630 |
| 001-0301-413.7401 | POSTAL/COURIER SERVICES | 119 | 0 | 300 | 86 | 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 | 4,090 | 6,820 | 6,820 | 1,605 | 6,820 |
| 001-0301-413.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | -267 | 4,580 | 4,580 | 3,628 | 4,580 |
| 001-0301-413.7530 | MEMBERSHIPS | 2,277 | 2,300 | 2,300 | 2,794 | 2,300 |
| 001-0301-413.7612 | TELEPHONE/COMMUNICATIONS | 458 | 680 | 680 | 407 | 680 |
| 001-0301-413.7800 | CONTRACT SERVICES | 10,105 | 15,240 | 15,240 | 23,509 | 15,240 |
| | **TOTAL SERVICES** | **$25,566** | **$38,350** | **$39,950** | **$39,789** | **$38,350** |
| **0301 - ADMINISTRATION** | | **$802,937** | **$836,701** | **$836,701** | **$813,743** | **$872,486** |

# 0303 - Economic Development

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **50 - SUPPLIES** | | | | | | |
| 001-0303-419.5400 | OPERATING SUPPLIES | $1,000 | $5,000 | $5,000 | $0 | $5,000 |
| | **TOTAL SUPPLIES** | **$1,000** | **$5,000** | **$5,000** | **$0** | **$5,000** |
| **70 - SERVICES** | | | | | | |
| 001-0303-419.7400 | OPERATING SERVICES | $6,190 | $6,600 | $6,600 | $7,720 | $6,600 |
| 001-0303-419.7401 | POSTAL/COURIER SERVICES | 0 | 200 | 200 | 0 | 200 |
| 001-0303-419.7491 | ADVERTISING/PUBLIC NOTICE | 0 | 18,000 | 18,000 | 0 | 18,000 |
| 001-0303-419.7510 | TRAINING | 795 | 3,090 | 3,090 | 0 | 3,090 |
| 001-0303-419.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 1,660 | 3,800 | 3,800 | 0 | 3,800 |
| 001-0303-419.7530 | MEMBERSHIPS | 125 | 1,260 | 1,260 | 0 | 1,260 |
| 001-0303-419.7800 | CONTRACT SERVICES | 22,439 | 26,870 | 26,870 | 26,667 | 26,870 |
| 001-0303-419.7921 | PRGM 380 ECON DEV GRANTS | 0 | 0 | 350,000 | 350,000 | 0 |
| | **TOTAL SERVICES** | **$31,209** | **$59,820** | **$409,820** | **$384,387** | **$59,820** |
| **0303 - ECONOMIC DEVELOPMENT** | | **$32,209** | **$64,820** | **$414,820** | **$384,387** | **$64,820** |


Administrative Services
Finance
Municipal Court
Utility Billing
Purchasing

## 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 2022-2023

- Earned the City's 35th GFOA Award for Excellence in Financial Reporting
- Earned the City's 20th GFOA Distinguished Budget Presentation Award
- Implemented cloud-based budget automation software Gravity
- Expanded procurement card program
- Implemented the Advanced Metering Infrastructure (AMI) system
- Implemented Neptune 360 software program for electronic water meter reading
- Implemented WaterSmart software program for customer self-service access to AMI data
- Earned GFOA's Distinguished Budget Award special recognition for performance measures

# Highlights of the Budget

## Major Departmental Goals for FY 2023-2024:

- Earn GFOA's Certificate of Achievement for Excellence in Financial Reporting for the 36th consecutive year
- Earn GFOA's Distinguished Budget Award special recognition for performance measures and capital project section of the FY24 budget document
- Enhance the City's Monthly Financial Report through implementation of a cloud-based automation software (Gravity)
- 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 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* | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents* | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 |
| Division Expenditures* | $1,624,879 | $1,668,554 | $1,900,138 | $1,851,010 | $2,002,228 |
| **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 | 71 | 75 | 69 | 75 |
| # of A/P paper checks issued/EFT | 1,882/1,979 | 2,210/2,246 | 1,900/2,100 | 2,182/2,375 | 2,200/2,400 |
| # of P-Card transactions / spend total | 4,542/ $769,978 | 5,049/ $1,001,099 | 6,000/ $1,301,000 | 6,273/ $1,375,064 | 7,554/ $1,526,287 |
| Utility bills generated | 81,157 | 79,915 | 82,200 | 80,155 | 80,700 |
| Number of False Alarms billed | 1444 | 949 | 1500 | 1000 | 1000 |
| **Measures of Effectiveness** | | | | | |
| % of EFT issued over total payments | 51% | 50% | 48% | 52% | 48% |
| GFOA Awards earned | 33 | 34 | 35 | 35 | 36 |
| % of Financial Reports delivered monthly by 15th | 100% | 100% | 100% | 100% | 100% |
| GFOA Budget Awards earned | 18 | 19 | 20 | 20 | 21 |
| % Proposed & adopted budgets delivered by charter requirement dates | 100% | 100% | 100% | 100% | 100% |
| % of bi-monthly billings produced by the 15th & 30th/31st of ea. month (4 utility cycles – 13,670 accounts) | 100% | 100% | 100% | 100% | 100% |
| **Measures of Efficiency** | | | | | |
| Monthly operational cost* | $135,407 | $139,046 | $158,345 | $154,251 | $166,852 |
| Division Expenditures per capita | $38.77 | $39.55 | $45.04 | $43.39 | $46.94 |

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

| Municipal Court | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 5.6 | 5.6 | 4.6 | 4.6 | 4.6 |
| Division Expenditures | $433,632 | $465,654 | $466,449 | $458,264 | $517,214 |
| **Outputs** | | | | | |
| Revenue generated | $648,279 | $739,540 | $1,059,777 | | |
| # of cases filed with court | 6,965 | 6,611 | 6,500 | 5,000 | 5,500 |
| # of cases disposed | 7,388 | 5,032 | 6,000 | 6,000 | 6,000 |
| # of warrants issued | 2,684 | 1945 | 1,800 | 1,800 | 1,800 |
| # of warrants cleared (court staff) | 1,198 | $1,738 | 1,500 | 1680 | 1,000 |
| # of warrants served (police dept) | 313 | 552 | 300 | 200 | 500 |
| Total # of warrants outstanding | 4,542 | 4,884 | 5,000 | 5,600 | 5,800 |
| # of Municipal Court sessions held | 62 | 68 | 55 | 70 | 70 |
| **Measures of Effectiveness** | | | | | |
| % of warrants cleared | 33% | 25%** | 36% | 35% | 35% |
| **Measures of Efficiency** | | | | | |
| Monthly operational cost | $36,136 | $38,805 | $38,871 | $38,189 | $43,101 |
| Division expenditures per capita | $10.35 | $11.04 | $11.06 | $10.74 | $12.13 |

*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 | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| FINANCE | $1,157,155 | $1,367,254 | $1,368,605 | $1,324,083 | $1,419,021 | 3.8% |
| OTHER FUNCTIONS | 176,118 | 0 | 0 | 0 | 0 | 0.0% |
| MUNICIPAL COURT | 465,654 | 466,449 | 466,449 | 458,264 | 517,214 | 10.9% |
| UTILITY BILLING (W/S) | 335,281 | 532,884 | 533,774 | 526,927 | 583,207 | 9.4% |
| **DEPARTMENT TOTAL** | **$2,134,208** | **$2,366,587** | **$2,368,828** | **$2,309,274** | **$2,519,442** | **6.5%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $1,591,234 | $1,797,367 | $1,797,367 | $1,753,306 | $1,899,751 | 5.7% |
| SUPPLIES | 19,842 | 21,210 | 26,118 | 18,791 | 27,755 | 30.9% |
| MAINTENANCE | 446 | 780 | 780 | 595 | 780 | 0.0% |
| SERVICES | 522,686 | 535,622 | 532,955 | 536,582 | 579,548 | 8.2% |
| OTHER | 0 | 11,608 | 11,608 | 0 | 11,608 | 0.0% |
| **CLASSIFICATION TOTAL** | **$2,134,208** | **$2,366,587** | **$2,368,828** | **$2,309,274** | **$2,519,442** | **6.5%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| 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 | 4.60 | 4.60 | 4.60 | 4.60 | 0.0% |
| **PERSONNEL TOTAL** | **17.60** | **16.60** | **16.60** | **16.60** | **16.60** | **0.0%** |

# 0401 - Finance

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-0401-415.4110 | FULLTIME SALARIES & WAGES | $727,190 | $751,632 | $751,632 | $732,447 | $780,527 |
| 001-0401-415.4130 | OVERTIME PAY | 3,432 | 1,945 | 1,945 | 2,036 | 2,009 |
| 001-0401-415.4131 | HOLIDAY HRS WORKED | 23 | 0 | 0 | 0 | 0 |
| 001-0401-415.4143 | LONGEVITY PAY | 3,623 | 4,380 | 4,380 | 4,432 | 4,400 |
| 001-0401-415.4145 | INCENTIVE-CERTIFICATE PAY | 18,700 | 18,600 | 18,600 | 17,333 | 18,300 |
| 001-0401-415.4190 | TERMINATION PAYOUTS | 6,569 | 0 | 0 | 3,172 | 0 |
| 001-0401-415.4220 | PART-TIME WAGES W/O BENEFITS | 0 | 0 | 0 | 2,229 | 0 |
| 001-0401-415.4710 | SOCIAL SECURITY/MEDICARE | 54,695 | 55,930 | 55,930 | 55,439 | 59,325 |
| 001-0401-415.4720 | TMRS RETIREMENT | 125,397 | 129,374 | 129,374 | 126,065 | 138,380 |
| 001-0401-415.4810 | HEALTH/DENTAL INSURANCE | 76,562 | 79,087 | 79,087 | 61,233 | 73,999 |
| 001-0401-415.4820 | LIFE INSURANCE | 2,016 | 2,199 | 2,199 | 2,087 | 2,323 |
| 001-0401-415.4830 | DISABILITY INSURANCE | 3,002 | 3,253 | 3,253 | 3,083 | 3,382 |
| 001-0401-415.4840 | WORKERS COMP INSURANCE | 748 | 764 | 764 | 754 | 792 |
| 001-0401-415.4850 | EAP SERVICES | 450 | 465 | 465 | 452 | 465 |
| 001-0401-415.4890 | FLEX PLAN ADMINISTRATION | 613 | 634 | 634 | 588 | 541 |
| | **TOTAL PERSONNEL & BENEFITS** | **$1,023,020** | **$1,048,263** | **$1,048,263** | **$1,011,350** | **$1,084,443** |
| **50 - SUPPLIES** | | | | | | |
| 001-0401-415.5200 | PERSONNEL SUPPLIES | $295 | $570 | $570 | $345 | $570 |
| 001-0401-415.5400 | OPERATING SUPPLIES | 4,915 | 6,360 | 6,360 | 4,824 | 6,360 |
| 001-0401-415.5800 | OPERATING EQUIPMENT<$5000 | 6,010 | 1,000 | 4,490 | 4,609 | 1,000 |
| | **TOTAL SUPPLIES** | **$11,220** | **$7,930** | **$11,420** | **$9,778** | **$7,930** |
| **70 - SERVICES** | | | | | | |
| 001-0401-415.7120 | AUDIT SERVICES | $36,631 | $35,720 | $37,056 | $37,056 | $36,435 |
| 001-0401-415.7140 | CONSULTING SERVICES | 5,048 | 6,551 | 6,767 | 0 | 5,100 |
| 001-0401-415.7400 | OPERATING SERVICES | 3,826 | 4,000 | 4,200 | 4,228 | 4,241 |
| 001-0401-415.7401 | POSTAL/COURIER SERVICES | 1,249 | 2,500 | 2,500 | 1,194 | 2,500 |
| 001-0401-415.7431 | TAX APPRAISAL SERVICES | 0 | 177,500 | 178,007 | 178,090 | 189,626 |
| 001-0401-415.7432 | TAX COLLECTION SERVICES | 0 | 6,750 | 6,750 | 8,879 | 6,750 |
| 001-0401-415.7435 | COUNTY TAX OFFICE IN CH | 0 | 5,000 | 5,000 | 6,667 | 5,000 |
| 001-0401-415.7436 | PROPERTY INCORPORATION/ ANNEXATION AGREEMENT | 1,478 | 2,500 | 2,325 | 2,941 | 2,500 |
| 001-0401-415.7491 | ADVERTISING/PUBLIC NOTICE | 54 | 1,500 | 1,500 | 0 | 1,500 |
| 001-0401-415.7510 | TRAINING | 4,388 | 18,545 | 14,838 | 13,441 | 18,351 |
| 001-0401-415.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 6,671 | 15,600 | 15,400 | 15,255 | 16,750 |
| 001-0401-415.7530 | MEMBERSHIPS | 1,859 | 2,265 | 2,265 | 2,213 | 2,265 |
| 001-0401-415.7800 | CONTRACT SERVICES | 61,119 | 32,000 | 31,684 | 32,182 | 35,000 |
| 001-0401-415.7802 | CREDIT CARD FEES | 592 | 630 | 630 | 809 | 630 |
| | **TOTAL SERVICES** | **$122,915** | **$311,061** | **$308,922** | **$302,955** | **$326,648** |
| **0401 - FINANCE** | | **$1,157,155** | **$1,367,254** | **$1,368,605** | **$1,324,083** | **$1,419,021** |

# 0406 - Other Admin Functions

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **70 - SERVICES** | | | | | | |
| 001-0406-415.7431 | TAX APPRAISAL SERVICES | $163,885 | $0 | $0 | $0 | $0 |
| 001-0406-415.7432 | TAX COLLECTION SERVICES | 6,542 | 0 | 0 | 0 | 0 |
| 001-0406-415.7435 | COUNTY TAX OFFICE IN CH | 5,000 | 0 | 0 | 0 | 0 |
| 001-0406-415.7491 | ADVERTISING/PUBLIC NOTICE | $691 | $0 | $0 | $0 | $0 |
| | **TOTAL SERVICES** | **$176,118** | **$0** | **$0** | **$0** | **$0** |
| **0406 - OTHER ADMIN FUNCTIONS** | | **$176,118** | **$0** | **$0** | **$0** | **$0** |

# 0401 - Finance Utility Billing (W&S)

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 401-0401-415.4110 | FULLTIME SALARIES & WAGES | $212,137 | $214,895 | $214,895 | $205,309 | $222,098 |
| 401-0401-415.4130 | OVERTIME PAY | 1,941 | 3,462 | 3,462 | 1,087 | 3,548 |
| 401-0401-415.4143 | LONGEVITY PAY | 3,525 | 3,350 | 3,350 | 3,330 | 1,885 |
| 401-0401-415.4145 | INCENTIVE-CERTIFICATE PAY | 950 | 900 | 900 | 1,433 | 900 |
| 401-0401-415.4190 | TERMINATION PAYOUTS | 475 | 0 | 0 | 6,267 | 0 |
| 401-0401-415.4710 | SOCIAL SECURITY/MEDICARE | 15,731 | 15,990 | 15,990 | 15,576 | 16,191 |
| 401-0401-415.4720 | TMRS RETIREMENT | (154,061) | 37,086 | 37,086 | 36,205 | 39,256 |
| 401-0401-415.4725 | OPEB EXPENSE | (2,415) | 0 | 0 | 0 | 0 |
| 401-0401-415.4810 | HEALTH/DENTAL INSURANCE | 53,585 | 43,711 | 43,711 | 40,885 | 51,507 |
| 401-0401-415.4820 | LIFE INSURANCE | 602 | 632 | 632 | 593 | 649 |
| 401-0401-415.4830 | DISABILITY INSURANCE | 881 | 920 | 920 | 868 | 945 |
| 401-0401-415.4840 | WORKERS COMP INSURANCE | 216 | 219 | 219 | 215 | 225 |
| 401-0401-415.4850 | EAP SERVICES | 237 | 232 | 232 | 226 | 232 |
| 401-0401-415.4890 | FLEX PLAN ADMINISTRATION | 365 | 363 | 363 | 360 | 363 |
| | **TOTAL PERSONNEL & BENEFITS** | **$134,169** | **$321,760** | **$321,760** | **$312,354** | **$337,799** |
| **50 - SUPPLIES** | | | | | | |
| 401-0401-415.5400 | OPERATING SUPPLIES | $2,955 | $3,000 | $2,600 | $2,085 | $4,000 |
| 401-0401-415.5200 | PERSONNEL SUPPLIES | 58 | 200 | 200 | 200 | 200 |
| 401-0401-415.5800 | OPERATING EQUIPMENT<$5000 | 0 | 400 | 2,218 | 2,218 | 5,445 |
| | **TOTAL SUPPLIES** | **$3,013** | **$3,600** | **$5,018** | **$4,503** | **$9,645** |
| **60 - MAINTENANCE** | | | | | | |
| 401-0401-415.6800 | EQUIPMENT MAINTENANCE | $446 | $780 | $780 | $595 | $780 |
| | **TOTAL MAINTENANCE** | **$446** | **$780** | **$780** | **$595** | **$780** |
| **70 - SERVICES** | | | | | | |
| 401-0401-415.7120 | AUDIT SERVICES | $22,659 | $22,182 | $23,072 | $23,072 | $22,625 |
| 401-0401-415.7400 | OPERATING SERVICES | 577 | 1,090 | 1,090 | 829 | 1,150 |
| 401-0401-415.7401 | POSTAL/COURIER SERVICES | 45,715 | 44,300 | 44,300 | 44,206 | 48,300 |
| 401-0401-415.7510 | TRAINING | 1,385 | 3,030 | 3,030 | 133 | 3,330 |
| 401-0401-415.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 3,167 | 4,420 | 3,002 | 212 | 5,820 |
| 401-0401-415.7530 | MEMBERSHIPS | 100 | 160 | 160 | 100 | 160 |
| 401-0401-415.7710 | SOFTWARE LICENSE FEES | 2,302 | 3,150 | 3,150 | 3,207 | 3,150 |
| 401-0401-415.7800 | CONTRACT SERVICES | 6,764 | 6,804 | 6,804 | 6,804 | 6,840 |
| 401-0401-415.7802 | CREDIT CARD FEES | 114,984 | 110,000 | 110,000 | 130,912 | 132,000 |
| | **TOTAL SERVICES** | **$197,653** | **$195,136** | **$194,608** | **$209,475** | **$223,375** |
| **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** | | **$335,281** | **$532,884** | **$533,774** | **$526,927** | **$583,207** |

# 0409 - Municipal Court

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-0409-412.4110 | FULLTIME SALARIES & WAGES | $230,225 | $233,464 | $233,464 | $231,496 | $256,806 |
| 001-0409-412.4130 | OVERTIME PAY | 2,251 | 3,911 | 3,911 | 1,733 | 4,018 |
| 001-0409-412.4143 | LONGEVITY PAY | 1,265 | 1,510 | 1,510 | 1,505 | 1,745 |
| 001-0409-412.4145 | INCENTIVE-CERTIFICATE PAY | 12,280 | 9,720 | 9,720 | 12,120 | 12,120 |
| 001-0409-412.4220 | PART-TIME WAGES W/O BENEFITS | 82,792 | 72,024 | 72,024 | 79,496 | 89,268 |
| 001-0409-412.4710 | SOCIAL SECURITY/MEDICARE | 24,284 | 23,603 | 23,603 | 24,218 | 27,247 |
| 001-0409-412.4720 | TMRS RETIREMENT | 40,619 | 41,418 | 41,418 | 40,984 | 47,205 |
| 001-0409-412.4810 | HEALTH/DENTAL INSURANCE | 38,095 | 39,326 | 39,326 | 35,760 | 36,477 |
| 001-0409-412.4820 | LIFE INSURANCE | 646 | 706 | 706 | 670 | 793 |
| 001-0409-412.4830 | DISABILITY INSURANCE | 946 | 1,028 | 1,028 | 980 | 1,154 |
| 001-0409-412.4840 | WORKERS COMP INSURANCE | 324 | 316 | 316 | 322 | 358 |
| 001-0409-412.4850 | EAP SERVICES | 232 | 232 | 232 | 232 | 232 |
| 001-0409-412.4890 | FLEX PLAN ADMINISTRATION | 86 | 86 | 86 | 86 | 86 |
| | **TOTAL PERSONNEL & BENEFITS** | **$434,045** | **$427,344** | **$427,344** | **$429,602** | **$477,509** |
| **50 - SUPPLIES** | | | | | | |
| 001-0409-412.5200 | PERSONNEL SUPPLIES | $138 | $680 | $680 | $313 | $680 |
| 001-0409-412.5400 | OPERATING SUPPLIES | 5,471 | 5,500 | 5,500 | 4,197 | 6,000 |
| 001-0409-412.5800 | OPERATING EQUIPMENT<$5000 | 0 | 3,500 | 3,500 | 0 | 3,500 |
| | **TOTAL SUPPLIES** | **$5,609** | **$9,680** | **$9,680** | **$4,510** | **$10,180** |
| **70 - SERVICES** | | | | | | |
| 001-0409-412.7400 | OPERATING SERVICES | $0 | $1,000 | $1,000 | $0 | $1,000 |
| 001-0409-412.7401 | POSTAL/COURIER SERVICES | 4,585 | 4,200 | 4,200 | 3,472 | 4,200 |
| 001-0409-412.7510 | TRAINING | 1,859 | 2,485 | 2,485 | 2,035 | 2,485 |
| 001-0409-412.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 1,210 | 3,700 | 3,700 | 1,447 | 3,800 |
| 001-0409-412.7530 | MEMBERSHIPS | 295 | 540 | 540 | 428 | 540 |
| 001-0409-412.7800 | CONTRACT SERVICES | 3,282 | 3,500 | 3,500 | 3,500 | 3,500 |
| 001-0409-412.7802 | CREDIT CARD FEES | 14,769 | 14,000 | 14,000 | 13,270 | 14,000 |
| | **TOTAL SERVICES** | **$26,000** | **$29,425** | **$29,425** | **$24,152** | **$29,525** |
| **0409 - MUNICIPAL COURT** | | **$465,654** | **$466,449** | **$466,449** | **$458,264** | **$517,214** |


Human Resources
Human Resource Services
Risk Management Insurance
Risk Management Safety

## 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 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 2022-2023

- Updated Personnel Policies and Administrative Rules for City staff
- Completed I9 internal audit

## Highlights of the Budget

The following forces at work and decision packages are included with the FY 2023-24 adopted budget.

### Forces at Work (FAW)

| Description | Type | Amount |
|---|---|---|
| | General Fund | $104,898 |
| Citywide Health Insurance increase | Water & Sewer Fund | $16,846 |

### Decision Packages

| Description | Type | Amount |
|---|---|---|
| | General Fund | $670,000 |
| Citywide Merit 2.75% | Water & Sewer Fund | $87,500 |

## Major Departmental Goals for FY 2023-2024

- Create a Wellness program for employees
- Establish and implement comprehensive supervisor training
- Harassment training for all employees

### Supports the City's Strategic Goals:

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

| Human Resources | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| City's total # of full-time equivalents* | 236.20 | 241.7 | 242.9 | 242.9 | 249.50 |
| # of full time equivalents | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Division Expenditures | $419,680 | $424,297 | $496,547 | $430,434 | $491,594 |
| **Outputs** | | | | | |
| # of Job Requisitions Processed | 41 | 56 | 55 | 60 | 60 |
| Total # of applications processed | 2,945 | 4,636 | 4,500 | 5,000 | 5,000 |
| # of criminal background checks completed | 55 | 64 | 73 | 70 | 70 |
| # of employees trained during new hire orientation | 21 | 43 | 45 | 50 | 50 |
| Total # of new hire orientation sessions held | 3 | 4 | 6 | 6 | 6 |
| # of Wellness Programs for the year | 1 | 0 | 1 | 3 | 3 |
| **Measures of Effectiveness** | | | | | |
| Percentage of employees that participated in wellness program to total number of employees | 11% | 0% | 20% | 30% | 30% |
| Percentage of employees participating in the EAP Program | 7.6% | 6.8% | 6% | 6% | 6% |
| **Measures of Efficiency** | | | | | |
| Employee Turnover Rate | 11.4% | 12.1 % | 11.0% | 12.0% | 12.0% |
| Monthly operational cost | $34,973 | $35,358 | $41,379 | $35,870 | $40,966 |
| Division expenditures per City's total full time equivalents | $1,777 | $1,756 | $2,044 | $1,772 | $1,970 |

*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, 2021

| Inputs | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| Division Expenditures | $384,120 | $442,029 | $560,334 | $552,784 | $617,005 |

| Fund Year | Reported Claims | | Total Loss Net of Recoveries | Member Deductibles | Pool Net Loss | Claims with Value | Contribution | Loss Ratio |
|---|---|---|---|---|---|---|---|---|
| **Workers' Compensation** | | | | | | | | |
| | | Incurred | 23,784 | 0 | 23,784 | | | |
| 2020/2021 | 20 | Paid | 23,784 | 0 | 23,784 | 10 | 122,342 | 19.40% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 3,858 | 0 | 3,858 | | | |
| 2019/2020 | 8 | Paid | 3,858 | 0 | 3,858 | 7 | 110,274 | 3.50% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 100,624 | 1,783 | 98,841 | | | |
| 2018/2019 | 15 | Paid | 100,624 | 1,783 | 98,841 | 15 | 155,529 | 63.60% |
| | | Outstanding | 0 | 0 | 0 | | | |
| **General Liability** | | | | | | | | |
| | | Incurred | 3,892 | 3,892 | 0 | | | |
| 2020/2021 | 9 | Paid | 3,892 | 3,892 | 0 | 3 | 9,937 | 0.00% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 11,288 | 5,506 | 5,781 | | | |
| 2019/2020 | 9 | Paid | 11,288 | 5,506 | 5,781 | 3 | 10,612 | 54.50% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 6,280 | 3,751 | 2,529 | | | |
| 2018/2019 | 7 | Paid | 6,280 | 3,751 | 2,529 | 4 | 11,695 | 21.60% |
| | | Outstanding | 0 | 0 | 0 | | | |
| **Law Enforcement** | | | | | | | | |
| | | Incurred | 92,804 | 5000 | 87804 | | | |
| 2020/2021 | 6 | Paid | 24,246 | 5,000 | 19,246 | 2 | 35,119 | 250.00% |
| | | Outstanding | 68,558 | 0 | 68,558 | | | |
| | | Incurred | 201,540 | 4,040 | 197,500 | | | |
| 2019/2020 | 3 | Paid | 78,770 | 4,040 | 74,729 | 3 | 33,739 | 585.40% |
| | | Outstanding | 122,771 | 0 | 122,771 | | | |
| | | Incurred | 1,483 | 1,483 | 0 | | | |
| 2018/2019 | 3 | Paid | 1,483 | 1,483 | 0 | 1 | 36,481 | 0.00% |
| | | Outstanding | 0 | 0 | 0 | | | |
| **Errors and Omissions** | | | | | | | | |
| | | Incurred | 9,328 | 1,000 | 8,328 | | | |
| 2020/2021 | 2 | Paid | 9,328 | 1,000 | 8,328 | 1 | 20,370 | 40.90% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 0 | 0 | 0 | | | |
| 2019/2020 | 0 | Paid | 0 | 0 | 0 | 0 | 21,134 | 0.00% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 0 | 0 | 0 | | | |
| 2018/2019 | 0 | Paid | 0 | 0 | 0 | 0 | 21,834 | 0.00% |
| | | Outstanding | 0 | 0 | 0 | | | |

| Fund Year | Reported Claims | | Total Loss Net of Recoveries | Member Deductibles | Pool Net Loss | Claims with Value | Contribution | Loss Ratio |
|---|---|---|---|---|---|---|---|---|
| **Auto** | | | | | | | | |
| | | Incurred | 26,603 | 0 | 26,603 | | | |
| 2020/2021 | 9 | Paid | 26,603 | 0 | 26,603 | 7 | 82,380 | 32.30% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 35,680 | 1000 | 34680 | | | |
| 2019/2020 | 9 | Paid | 35,680 | 1,000 | 34,680 | 8 | 82,474 | 42.00% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 14,506 | 1,000 | 13,506 | | | |
| 2018/2019 | 8 | Paid | 14,506 | 1,000 | 13,506 | 7 | 85,592 | 15.80% |
| | | Outstanding | 0 | 0 | 0 | | | |
| **Property** | | | | | | | | |
| | | Incurred | 92,285 | 0 | 92,285 | | | |
| 2020/2021 | 3 | Paid | 92,285 | 0 | 92,285 | 3 | 144,101 | 64.00% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 0 | 0 | 0 | | | |
| 2019/2020 | 2 | Paid | 0 | 0 | 0 | 0 | 139,332 | 0.00% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 26,398 | 0 | 26,398 | | | |
| 2018/2019 | 3 | Paid | 26,398 | 0 | 26,398 | 3 | 122,011 | 21.60% |
| | | Outstanding | 0 | 0 | 0 | | | |
| **Fidelity & Crime** | | | | | | | | |
| | | Incurred | 0 | 0 | 0 | | | |
| 2020/2021 | 0 | Paid | 0 | 0 | 0 | 0 | 6,029 | 0.00% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 0 | 0 | 0 | | | |
| 2019/2020 | 0 | Paid | 0 | 0 | 0 | 0 | 6,029 | 0.00% |
| | | Outstanding | 0 | 0 | 0 | | | |
| | | Incurred | 0 | 0 | 0 | | | |
| 2018/2019 | 0 | Paid | 0 | 0 | 0 | 0 | 6,031 | 0.00% |
| | | Outstanding | 0 | 0 | 0 | | | |

| Risk Management | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| City's total # of full-time equivalents | 235.55 | 241.65 | 242.90 | 242.90 | 249.50 |
| # of full time equivalents | 4.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Division Expenditures | $423,752 | $177,867 | $206,852 | $178,690 | $217,840 |
| **Outputs** | | | | | |
| # of employees attending safety meetings | 525 | 93 | 625 | 237 | 625 |
| Total # of safety meetings and programs conducted | 0 | 3 | 30 | 14 | 26 |
| Total # of work-related reportable incidents | 9 | 2 | 3 | 3 | 2 |
| **Measures of Effectiveness** | | | | | |
| Total accidents per 1000 hours worked | 0.014 | N/A | 0.014 | 0.006 | 0.004 |
| Total Workdays Lost per 1000 hours* | N/A | N/A | 0.015 | 0.100 | 0.100 |
| Percent of valid test results indicating no drugs* | N/A | N/A | 16.000 | 11.00 | 16.00 |
| Percent of valid test results indicating no alcohol* | N/A | N/A | 10.000 | 2.00 | 8.00 |
| Workers Comp Experience Modifier | 0.30 | 0.30 | 0.35 | 0.35 | 0.30 |
| **Measures of Efficiency** | | | | | |
| Monthly operational cost | $13,494 | $14,822 | $17,238 | $14,891 | $18,153 |
| Division expenditures per City's total full time equivalents | $686 | $736 | $852 | $736 | $873 |

**n/a – Data not available.

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| HUMAN RESOURCES | $424,297 | $496,547 | $495,722 | $430,434 | $491,594 | -1.0% |
| INSURANCE | 250,395 | 321,754 | 321,754 | 317,711 | 349,845 | 8.7% |
| INSURANCE (W/S) | 191,634 | 238,580 | 238,580 | 235,073 | 267,160 | 12.0% |
| RISK MANAGEMENT | 177,867 | 206,852 | 217,495 | 178,690 | 217,840 | 5.3% |
| **DEPARTMENT TOTAL** | **$1,044,193** | **$1,263,733** | **$1,273,551** | **$1,161,908** | **$1,326,439** | **5.0%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $517,134 | $552,868 | $552,868 | $521,950 | $550,172 | -0.5% |
| SUPPLIES | 13,112 | 22,660 | 39,303 | 16,673 | 26,985 | 19.1% |
| SERVICES | 513,947 | 688,205 | 681,380 | 623,285 | 749,282 | 8.9% |
| **CLASSIFICATION TOTAL** | **$1,044,193** | **$1,263,733** | **$1,273,551** | **$1,161,908** | **$1,326,439** | **5.0%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| 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 | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-0610-415.4110 | FULLTIME SALARIES & WAGES | $218,609 | $243,833 | $243,833 | $239,956 | $252,959 |
| 001-0610-415.4120 | PART-TIME WAGES | 35,664 | 32,032 | 32,032 | 36,570 | 35,777 |
| 001-0610-415.4130 | OVERTIME PAY | 2,222 | 3,334 | 3,334 | 1,566 | 3,420 |
| 001-0610-415.4131 | HOLIDAY HRS WORKED | 126 | 0 | 0 | 0 | 0 |
| 001-0610-415.4143 | LONGEVITY PAY | 463 | 590 | 590 | 480 | 685 |
| 001-0610-415.4145 | INCENTIVE-CERTIFICATE PAY | 400 | 1,800 | 1,800 | 1,333 | 2,400 |
| 001-0610-415.4190 | TERMINATION PAYOUTS | 4,081 | 0 | 0 | 0 | 0 |
| 001-0610-415.4710 | SOCIAL SECURITY/MEDICARE | 19,675 | 20,982 | 20,982 | 21,240 | 22,409 |
| 001-0610-415.4720 | TMRS RETIREMENT | 43,191 | 46,913 | 46,913 | 46,404 | 50,737 |
| 001-0610-415.4810 | HEALTH/DENTAL INSURANCE | 25,527 | 20,826 | 20,826 | 15,992 | 17,726 |
| 001-0610-415.4820 | LIFE INSURANCE | 622 | 713 | 713 | 702 | 749 |
| 001-0610-415.4830 | DISABILITY INSURANCE | 922 | 1,085 | 1,085 | 1,025 | 1,090 |
| 001-0610-415.4840 | WORKERS COMP INSURANCE | 258 | 277 | 277 | 276 | 291 |
| 001-0610-415.4850 | EAP SERVICES | 155 | 174 | 174 | 174 | 174 |
| 001-0610-415.4880 | UNEMPLOYMENT COMPENSATION | 15,501 | 25,000 | 25,000 | 5,803 | 0 |
| 001-0610-415.4890 | FLEX PLAN ADMINISTRATION | 119 | 157 | 157 | 65 | 65 |
| | **TOTAL PERSONNEL & BENEFITS** | **$367,535** | **$397,716** | **$397,716** | **$371,586** | **$388,482** |
| **50 - SUPPLIES** | | | | | | |
| 001-0610-415.5200 | PERSONNEL SUPPLIES | $56 | $450 | $450 | $94 | $450 |
| 001-0610-415.5223 | STAFF DEV PROG SUPPLIES | 0 | 3,750 | 3,750 | 0 | 3,750 |
| 001-0610-415.5400 | OPERATING SUPPLIES | 4,546 | 5,700 | 5,700 | 586 | 5,700 |
| 001-0610-415.5800 | OPERATING EQUIPMENT<$5000 | 1,372 | 1,800 | 1,800 | 505 | 1,800 |
| | **TOTAL SUPPLIES** | **$5,974** | **$11,700** | **$11,700** | **$1,185** | **$11,700** |
| **70 - SERVICES** | | | | | | |
| 001-0610-415.7120 | AUDIT SERVICES | $0 | $2,500 | $812 | $0 | $2,500 |
| 001-0610-415.7140 | CONSULTING SERVICES | 0 | 2,500 | 813 | 0 | 2,500 |
| 001-0610-415.7212 | MEDICAL EXAMINATIONS | 14,663 | 20,076 | 20,076 | 22,205 | 21,307 |
| 001-0610-415.7220 | PERSONNEL EVENTS/PROGRAMS | 1,173 | 9,800 | 12,350 | 5,325 | 9,800 |
| 001-0610-415.7223 | STAFF DEV PROG SERVICES | 251 | 6,400 | 6,400 | 6,283 | 6,400 |
| 001-0610-415.7400 | OPERATING SERVICES | 10,761 | 7,080 | 7,080 | 0 | 7,080 |
| 001-0610-415.7401 | POSTAL/COURIER SERVICES | 47 | 370 | 370 | 100 | 370 |
| 001-0610-415.7491 | ADVERTISING/PUBLIC NOTICE | 0 | 350 | 350 | 0 | 350 |
| 001-0610-415.7496 | CRIMINAL HISTORY SERVICES | 1,809 | 8,090 | 8,090 | 812 | 8,090 |
| 001-0610-415.7497 | RECRUITMENT ADVERTISING | 0 | 500 | 500 | 0 | 500 |
| 001-0610-415.7510 | TRAINING | 2,273 | 10,475 | 10,475 | 8,155 | 13,475 |
| 001-0610-415.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 3,523 | 13,500 | 13,500 | 10,480 | 13,500 |
| 001-0610-415.7530 | MEMBERSHIPS | 300 | 1,540 | 1,540 | 851 | 1,590 |
| 001-0610-415.7612 | TELEPHONE/COMMUNICATIONS | 0 | 350 | 350 | 0 | 350 |
| 001-0610-415.7710 | SOFTWARE LICENSE FEES | 10,219 | 0 | 0 | 0 | 0 |
| 001-0610-415.7800 | CONTRACT SERVICES | 5,769 | 3,600 | 3,600 | 3,452 | 3,600 |
| | **TOTAL SERVICES** | **$50,788** | **$87,131** | **$86,306** | **$57,663** | **$91,412** |
| **0610 - HUMAN RESOURCES** | | **$424,297** | **$496,547** | **$495,722** | **$430,434** | **$491,594** |

# 0611 - Insurance

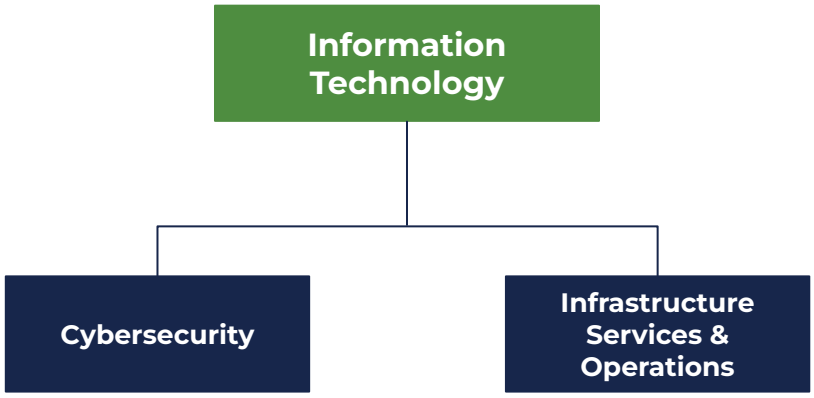
| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **70 - SERVICES** | | | | | | |
| 001-0611-415.7300 | PD SURVIVING SPOUSE INSURANCE | $5,176 | $9,240 | $9,240 | $7,950 | $9,240 |
| 001-0611-415.7313 | MOBILE EQUIPMENT | 4,611 | 4,227 | 4,227 | 8,744 | 5,789 |
| 001-0611-415.7321 | GENERAL LIABILITY | 6,185 | 6,855 | 6,855 | 9,140 | 8,084 |
| 001-0611-415.7323 | PUBLIC OFFICIAL | 15,253 | 16,694 | 16,694 | 21,759 | 19,434 |
| 001-0611-415.7324 | CRIME & ACCIDENT COVERAGE | 5,132 | 5,087 | 5,087 | 6,844 | 5,087 |
| 001-0611-415.7331 | WINDSTORM | 126,641 | 166,400 | 166,400 | 128,647 | 182,009 |
| 001-0611-415.7332 | REAL & PERSONAL PROPERTY | 86,020 | 99,321 | 99,321 | 132,428 | 113,082 |
| 001-0611-415.7333 | FLOOD | 1,002 | 900 | 900 | 1,549 | 1,170 |
| 001-0611-415.7350 | SURETY BONDS | 375 | 1,450 | 1,450 | 650 | 1,450 |
| 001-0611-415.7380 | PRIOR YEAR INSURANCE | 0 | 4,500 | 4,500 | 0 | 4,500 |
| 001-0611-415.7400 | OPERATING SERVICES | 0 | 7,080 | 7,080 | 0 | 0 |
| | **TOTAL SERVICES** | **$250,395** | **$321,754** | **$321,754** | **$317,711** | **$349,845** |
| **0611 - INSURANCE** | | **$250,395** | **$321,754** | **$321,754** | **$317,711** | **$349,845** |

# 0611 - Insurance

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **70 - SERVICES** | | | | | | |
| 401-0611-415.7313 | MOBILE EQUIPMENT | $3,073 | $4,152 | $4,152 | $4,372 | $5,789 |
| 401-0611-415.7321 | GENERAL LIABILITY | 4,123 | 4,570 | 4,570 | 4,570 | 5,389 |
| 401-0611-415.7323 | PUBLIC OFFICIAL | 9,727 | 10,763 | 10,763 | 10,763 | 12,590 |
| 401-0611-415.7324 | CRIME & ACCIDENT COVERAGE | 829 | 822 | 822 | 861 | 822 |
| 401-0611-415.7331 | WINDSTORM | 103,453 | 136,110 | 136,110 | 105,257 | 148,878 |
| 401-0611-415.7332 | REAL & PERSONAL PROPERTY | 69,609 | 81,263 | 81,263 | 108,350 | 92,522 |
| 401-0611-415.7333 | FLOOD | 820 | 900 | 900 | 900 | 1,170 |
| | **TOTAL SERVICES** | **$191,634** | **$238,580** | **$238,580** | **$235,073** | **$267,160** |
| **0611 - INSURANCE** | | **$191,634** | **$238,580** | **$238,580** | **$235,073** | **$267,160** |

# 0612 - Risk Management

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-0612-415.4110 | FULLTIME SALARIES & WAGES | $99,824 | $103,611 | $103,611 | $100,617 | $107,437 |
| 001-0612-415.4143 | LONGEVITY PAY | 1,180 | 1,240 | 1,240 | 1,240 | 1,300 |
| 001-0612-415.4145 | INCENTIVE-CERTIFICATE PAY | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 |
| 001-0612-415.4710 | SOCIAL SECURITY/MEDICARE | 7,179 | 7,437 | 7,437 | 7,304 | 7,939 |
| 001-0612-415.4720 | TMRS RETIREMENT | 17,321 | 18,118 | 18,118 | 17,591 | 19,357 |
| 001-0612-415.4810 | HEALTH/DENTAL INSURANCE | 19,215 | 19,796 | 19,796 | 18,713 | 20,676 |
| 001-0612-415.4820 | LIFE INSURANCE | 286 | 314 | 314 | 293 | 325 |
| 001-0612-415.4830 | DISABILITY INSURANCE | 418 | 457 | 457 | 429 | 473 |
| 001-0612-415.4840 | WORKERS COMP INSURANCE | 104 | 107 | 107 | 105 | 111 |
| 001-0612-415.4850 | EAP SERVICES | 58 | 58 | 58 | 58 | 58 |
| 001-0612-415.4890 | FLEX PLAN ADMINISTRATION | 114 | 114 | 114 | 114 | 114 |
| | **TOTAL PERSONNEL & BENEFITS** | **$149,599** | **$155,152** | **$155,152** | **$150,364** | **$161,690** |
| **50 - SUPPLIES** | | | | | | |
| 001-0612-415.5200 | PERSONNEL SUPPLIES | $21 | $2,500 | $2,500 | $13 | $2,500 |
| 001-0612-415.5400 | OPERATING SUPPLIES | 572 | 3,760 | 3,760 | 222 | 4,285 |
| 001-0612-415.5800 | OPERATING EQUIPMENT<$5000 | 6,545 | 4,700 | 21,343 | 15,253 | 8,500 |
| | **TOTAL SUPPLIES** | **$7,138** | **$10,960** | **$27,603** | **$15,488** | **$15,285** |
| **70 - SERVICES** | | | | | | |
| 001-0612-415.7212 | MEDICAL EXAMINATIONS | $839 | $6,325 | $6,325 | $714 | $6,325 |
| 001-0612-415.7220 | PERSONNEL EVENTS/PROGRAMS | 7,647 | 18,250 | 12,250 | 10,433 | 18,250 |
| 001-0612-415.7400 | OPERATING SERVICES | 8,932 | 0 | 0 | 0 | 0 |
| 001-0612-415.7510 | TRAINING | 1,805 | 6,870 | 6,870 | 1,084 | 6,870 |
| 001-0612-415.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 1,207 | 8,410 | 8,410 | 100 | 8,410 |
| 001-0612-415.7530 | MEMBERSHIPS | 700 | 885 | 885 | 507 | 1,010 |
| | **TOTAL SERVICES** | **$21,130** | **$40,740** | **$34,740** | **$12,838** | **$40,865** |
| **0612 - RISK MANAGEMENT** | | **$177,867** | **$206,852** | **$217,495** | **$178,690** | **$217,840** |


Information Technology
Cybersecurity
Infrastructure Services & Operations

## 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 2022-2023

- Migration to O365 with improved security posture
- Implementation of new PD CAD/RMS program
- 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
- 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.

## Highlights of the Budget

### Major Departmental Goals for FY 2023-2024:

- Discover and define Smart City initiatives for Friendswood
- 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.
- 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| City's total full time equivalents | 236.20 | 241.7 | 242.9 | 242.9 | 249.5 |
| # of full time equivalents | 5.0 | 6.0 | 6.0 | 6.0 | 7.5 |
| Division Expenditures | $1,630,251 | $1,825,172 | $1,960,793 | $3,163,066 | $2,183,679 |
| **Outputs** | | | | | |
| # of users supported | 280 | 280 | 280 | 280 | 300 |
| # of work orders closed | 5369 | 5,369 | 5100 | 5100 | 5,200 |
| # of PC's/laptops/iPads supported | 420 | 420 | 420 | 420 | 450 |
| # of servers supported | 50 | 50 | 50 | 50 | 55 |
| # of printers/scanners supported | 55/50 | 55/50 | 55/50 | 55/52 | 55/55 |
| # of applications supported | 60+ | 60+ | 60+ | 60+ | 60+ |
| # of networks supported | 45 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 | 55% | 55% | 55% | 50% | 50% |
| % of project hours | 45% | 45% | 45% | 50% | 50% |
| Average time to close work orders (hours) | 90 hours | 90 hours | 90 hours | 100 hours | 110 hours |
| **Measures of Efficiency** | | | | | |
| Average # of work order request closed per month | 447 | 447 | 425 | 425 | 433 |
| Division expenditures per full time employee | $447 | $447 | $8,072 | $13,022 | $8,752 |
| Division expenditures per capita | $38.89 | $43.26 | $46.48 | $74.15 | $51.19 |
| Monthly Operational Cost | $135,854 | $152,098 | $163,399 | $263,589 | $181,973 |

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| INFORMATION TECHNOLOGY | $1,825,172 | $1,960,793 | $3,269,170 | $3,163,066 | $2,183,679 | 11.4% |
| **DEPARTMENT TOTAL** | **$1,825,172** | **$1,960,793** | **$3,269,170** | **$3,163,066** | **$2,183,679** | **11.4%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $715,258 | $784,569 | $784,569 | $764,037 | $958,231 | 22.1% |
| SUPPLIES | 43,073 | 80,290 | 111,594 | 93,432 | 83,730 | 4.3% |
| MAINTENANCE | 30,049 | 65,630 | 65,630 | 50,000 | 65,630 | 0.0% |
| SERVICES | 702,761 | 1,011,304 | 1,357,867 | 1,296,171 | 1,057,088 | 4.5% |
| CAPITAL OUTLAY | 334,031 | 19,000 | 949,510 | 959,426 | 19,000 | 0.0% |
| **CLASSIFICATION TOTAL** | **$1,825,172** | **$1,960,793** | **$3,269,170** | **$3,163,066** | **$2,183,679** | **11.4%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| INFORMATION TECHNOLOGY | 6.00 | 6.00 | 6.00 | 6.00 | 7.50 | 25.0% |
| **PERSONNEL TOTAL** | **6.00** | **6.00** | **6.00** | **6.00** | **7.50** | **25.0%** |

# 0716 - Information Technology

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-0716-419.4110 | FULLTIME SALARIES & WAGES | $488,391 | $544,687 | $544,687 | $522,252 | $656,003 |
| 001-0716-419.4130 | OVERTIME PAY | 9,840 | 9,532 | 9,532 | 12,307 | 11,370 |
| 001-0716-419.4143 | LONGEVITY PAY | 3,235 | 3,195 | 3,195 | 4,440 | 3,150 |
| 001-0716-419.4145 | INCENTIVE-CERTIFICATE PAY | 6,575 | 4,200 | 4,200 | 5,800 | 11,400 |
| 001-0716-419.4149 | CELL PHONE ALLOWANCE | 5,416 | 4,800 | 4,800 | 4,299 | 4,800 |
| 001-0716-419.4190 | TERMINATION PAYOUTS | 3,906 | 0 | 0 | 12,240 | 0 |
| 001-0716-419.4710 | SOCIAL SECURITY/MEDICARE | 37,787 | 41,298 | 41,298 | 41,437 | 49,981 |
| 001-0716-419.4720 | TMRS RETIREMENT | 85,391 | 94,365 | 94,365 | 93,009 | 118,013 |
| 001-0716-419.4810 | HEALTH/DENTAL INSURANCE | 69,843 | 76,957 | 76,957 | 62,762 | 96,287 |
| 001-0716-419.4820 | LIFE INSURANCE | 1,381 | 1,607 | 1,607 | 1,517 | 1,979 |
| 001-0716-419.4830 | DISABILITY INSURANCE | 1,667 | 1,955 | 1,955 | 2,020 | 2,879 |
| 001-0716-419.4840 | WORKERS COMP INSURANCE | 1,368 | 1,495 | 1,495 | 1,485 | 1,771 |
| 001-0716-419.4850 | EAP SERVICES | 334 | 348 | 348 | 342 | 436 |
| 001-0716-419.4890 | FLEX PLAN ADMINISTRATION | 124 | 130 | 130 | 127 | 162 |
| | **TOTAL PERSONNEL & BENEFITS** | **$715,258** | **$784,569** | **$784,569** | **$764,037** | **$958,231** |
| **50 - SUPPLIES** | | | | | | |
| 001-0716-419.5200 | PERSONNEL SUPPLIES | $53 | $240 | $240 | $80 | $240 |
| 001-0716-419.5400 | OPERATING SUPPLIES | 2,069 | 7,350 | 7,350 | 2,048 | 7,350 |
| 001-0716-419.5800 | OPERATING EQUIPMENT<$5000 | 32,168 | 37,700 | 38,599 | 31,304 | 41,140 |
| 001-0716-419.5820 | SECURITY CAMERA EQUIPMENT | 8,783 | 35,000 | 65,405 | 60,000 | 35,000 |
| | **TOTAL SUPPLIES** | **$43,073** | **$80,290** | **$111,594** | **$93,432** | **$83,730** |
| **60 - MAINTENANCE** | | | | | | |
| 001-0716-419.6700 | COMPUTER EQUIP MAINT | $30,049 | $65,630 | $65,630 | $50,000 | $65,630 |
| | **TOTAL MAINTENANCE** | **$30,049** | **$65,630** | **$65,630** | **$50,000** | **$65,630** |
| **70 - SERVICES** | | | | | | |
| 001-0716-419.7140 | CONSULTING SERVICES | $448 | $0 | $0 | $0 | $0 |
| 001-0716-419.7400 | OPERATING SERVICES | 8,349 | 20,000 | 20,000 | 0 | 25,000 |
| 001-0716-419.7510 | TRAINING | 21,272 | 23,880 | 15,705 | 14,073 | 23,880 |
| 001-0716-419.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 2,412 | 9,600 | 9,600 | 8,182 | 9,600 |
| 001-0716-419.7530 | MEMBERSHIPS | 175 | 180 | 180 | 233 | 180 |
| 001-0716-419.7710 | SOFTWARE LICENSE FEES | 9,546 | 26,600 | 42,575 | 34,785 | 27,800 |
| 001-0716-419.7720 | SOFTWARE SUPPORT SERVICES | 539,102 | 813,434 | 1,152,197 | 1,132,020 | 851,818 |
| 001-0716-419.7730 | INTERNET/WIRELESS SERVICE | 85,252 | 90,610 | 90,610 | 81,245 | 91,810 |
| 001-0716-419.7800 | CONTRACT SERVICES | 36,205 | 27,000 | 27,000 | 25,633 | 27,000 |
| | **TOTAL SERVICES** | **$702,761** | **$1,011,304** | **$1,357,867** | **$1,296,171** | **$1,057,088** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-0716-419.8400 | CAPITAL OPERATING EQUIP | $0 | $0 | $27,037 | $26,736 | $0 |
| **001-0716-419.8800** | CAPITAL EQUIPMENT | 334,031 | 19,000 | 922,473 | 932,690 | 19,000 |
| | **TOTAL CAPITAL OUTLAY** | **$334,031** | **$19,000** | **$949,510** | **$959,426** | **$19,000** |
| **0716 - INFORMATION TECHNOLOGY** | | **$1,825,172** | **$1,960,793** | **$3,269,170** | **$3,163,066** | **$2,183,679** |




**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

### 2023-2024 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 0.00 | 0.00 | 2.15 | 2.15 | 2.15 |
| Department Expenditures | $0 | $0 | $392,019 | $376,475 | $460,988 |
| **Outputs** | | | | | |
| # of letter/briefs sent to Attorney General | 0 | 0 | 70 | 100 | 100 |
| # of Contracts Prepared/Reviewed | 0 | 0 | 85 | 140 | 150 |
| # of Ordinances Prepared/Reviewed | 0 | 0 | 50 | 25 | 40 |
| # of Resolutions Prepared/Reviewed | 0 | 0 | 45 | 40 | 50 |
| Measures of Efficiency | | | | | |
| Monthly Operational Cost | $0 | $0 | $32,668 | $31,373 | $38,416 |
| Department Expenditures per capita | $0 | $0 | $9.29 | $8.83 | $10.81 |

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| CITY ATTORNEY | $0 | $392,019 | $392,019 | $376,475 | $460,988 | 17.6% |
| **DEPARTMENT TOTAL** | **$0** | **$392,019** | **$392,019** | **$376,475** | **$460,988** | **17.6%** |

## Expenditure by Classification

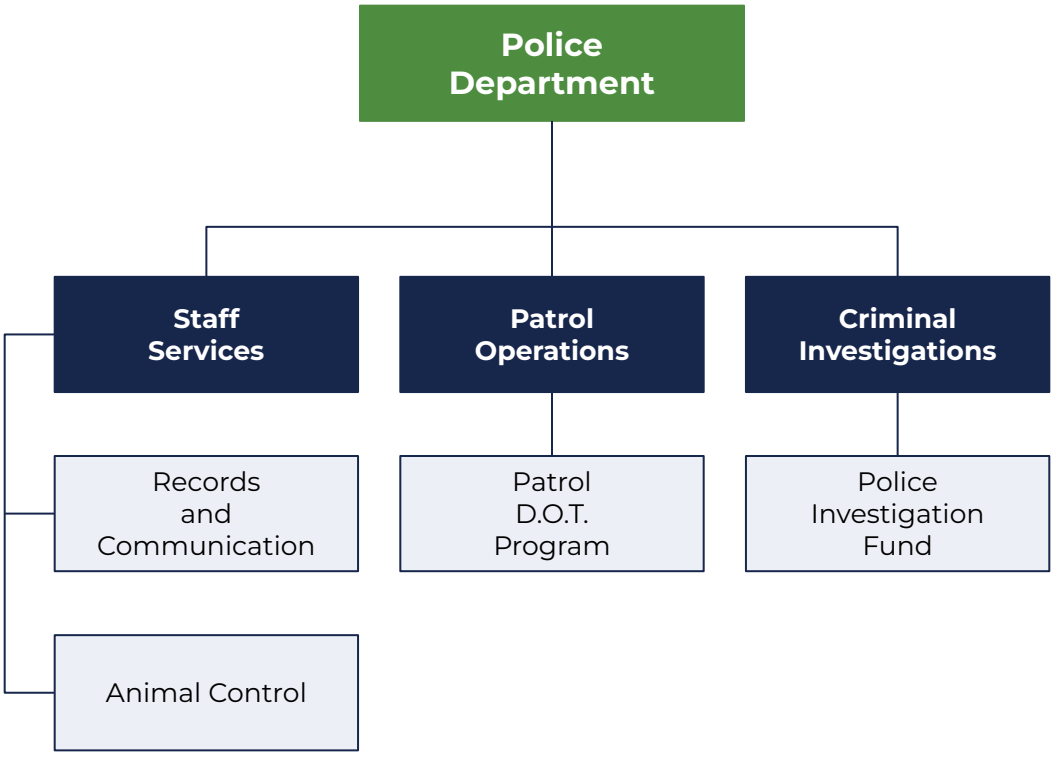
| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $0 | $339,111 | $339,111 | $343,836 | $359,059 | 5.9% |
| SUPPLIES | 0 | 1,160 | 2,861 | 2,720 | 1,411 | 21.6% |
| SERVICES | 0 | 51,748 | 50,047 | 29,919 | 100,518 | 94.2% |
| **CLASSIFICATION TOTAL** | **$0** | **$392,019** | **$392,019** | **$376,475** | **$460,988** | **17.6%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| CITY ATTORNEY | 0 | 2.15 | 2.15 | 2.15 | 2.15 | 0.0% |
| | 0 | 0 | 0 | 0 | 0 | 0.0% |
| **PERSONNEL TOTAL** | **0** | **2.15** | **2.15** | **2.15** | **2.15** | **0.0%** |

# 0801 - City Attorney

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-0801-411.4110 | FULLTIME SALARIES & WAGES | $0 | $234,472 | $234,472 | $230,338 | $245,009 |
| 001-0801-411.4130 | OVERTIME PAY | 0 | 2,116 | 2,116 | 0 | 2,180 |
| 001-0801-411.4143 | LONGEVITY PAY | 0 | 680 | 680 | 630 | 800 |
| 001-0801-411.4145 | INCENTIVE-CERTIFICATE PAY | 0 | 1,800 | 1,800 | 1,800 | 1,800 |
| 001-0801-411.4220 | PART-TIME WAGES W/O BENEFITS | 0 | 26,534 | 26,534 | 39,939 | 31,524 |
| 001-0801-411.4710 | SOCIAL SECURITY/MEDICARE | 0 | 18,892 | 18,892 | 18,496 | 19,378 |
| 001-0801-411.4720 | TMRS RETIREMENT | 0 | 39,829 | 39,829 | 38,606 | 42,926 |
| 001-0801-411.4810 | HEALTH/DENTAL INSURANCE | 0 | 12,581 | 12,581 | 11,839 | 13,144 |
| 001-0801-411.4820 | LIFE INSURANCE | 0 | 685 | 685 | 677 | 721 |
| 001-0801-411.4830 | DISABILITY INSURANCE | 0 | 995 | 995 | 990 | 1,049 |
| 001-0801-411.4840 | WORKERS COMP INSURANCE | 0 | 276 | 276 | 270 | 277 |
| 001-0801-411.4850 | EAP SERVICES | 0 | 116 | 116 | 116 | 116 |
| 001-0801-411.4890 | FLEX PLAN ADMINISTRATION | 0 | 135 | 135 | 135 | 135 |
| | **TOTAL PERSONNEL & BENEFITS** | **$0** | **$339,111** | **$339,111** | **$343,836** | **$359,059** |
| **50 - SUPPLIES** | | | | | | |
| 001-0801-411.5400 | OPERATING SUPPLIES | $0 | $1,160 | $1,160 | $835 | $1,411 |
| 001-0801-411.5800 | OPERATING EQUIPMENT<$5000 | 0 | 0 | 1,701 | 1,885 | 0 |
| | **TOTAL SUPPLIES** | **$0** | **$1,160** | **$2,861** | **$2,720** | **$1,411** |
| **70 - SERVICES** | | | | | | |
| 001-0801-411.7110 | LEGAL SERVICES | $0 | $30,000 | $28,299 | $14,988 | $50,000 |
| 001-0801-411.7400 | OPERATING SERVICES | 0 | 700 | 700 | 235 | 2,025 |
| 001-0801-411.7401 | POSTAL/COURIER SERVICES | 0 | 2,800 | 2,800 | 1,865 | 2,970 |
| 001-0801-411.7510 | TRAINING | 0 | 3,647 | 3,647 | 2,887 | 3,750 |
| 001-0801-411.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 0 | 3,071 | 3,071 | 1,475 | 4,985 |
| 001-0801-411.7530 | MEMBERSHIPS | 0 | 1,340 | 1,340 | 1,433 | 1,525 |
| 001-0801-411.7540 | PUBLICATIONS | 0 | 9,710 | 9,710 | 6,580 | 8,783 |
| 001-0801-411.7612 | TELEPHONE/COMMUNICATIONS | 0 | 480 | 480 | 456 | 480 |
| 001-0801-411.7800 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 26,000 |
| | **TOTAL SERVICES** | **$0** | **$51,748** | **$50,047** | **$29,919** | **$100,518** |
| **0801 - CITY ATTORNEY** | | **$0** | **$392,019** | **$392,019** | **$376,475** | **$460,988** |


Police Department
Staff Services
Patrol Operations
Criminal Investigations
Records and Communication
Patrol D.O.T. Program
Police Investigation Fund
Animal Control

## 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 2023 Accomplishments

Friendswood continues to be one of the safest cities in Texas with a crime rate of 6.27 crimes per 1,000 residents as reported in 2022. 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.

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 FY2023, the Department had three on-going 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 was substantially complete in March 2023. It houses the servers and backbone work for the new public safety software that went live in October 2022.

### 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 them 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, 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 and the community outreach and media liaison.
- 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 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 2024 budget for the police department addresses requirements to maintain current operations. The current full authorized sworn strength is 66 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 2023 and we will hear a funding decision in September 2023.

The budget includes funding for replacement vehicles from the Vehicle Replacement Fund. Based on annual mileage of 25,000 per year, there will be a need to replace four marked patrol vehicles and one 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.

## 2023-2024 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| Total # of full time sworn peace officer positions* | 65 | 65 | 66 | 66 | 67 |
| Total # of full time equivalents in Police Dept | 90.38 | 90.38 | 90.40 | 90.40 | 92.00 |
| Department Expenditures | $11,438,032 | $12,651,787 | $13,281,340 | $12,997,360 | $14,297,533 |
| **Outputs** | | | | | |
| Total # of Arrests | 1,123 | 1051 | 1,000 | 1,000 | 1,000 |
| # of Police Calls for Service | 16,842 | 16,227 | 17,000 | 17,000 | 17,000 |
| # of Domestic Animals Impounded | 443 | 376 | 450 | 400 | 400 |
| **Measures of Effectiveness** | | | | | |
| Crime Rate | 6.51 | 6.27 | 10.0 | 10.0 | 10.0 |
| # of Traffic Accidents | 542 | 496 | 450 | 465 | 465 |
| # of Animal Adoptions | 211 | 195 | 200 | 180 | 180 |
| **Measures of Efficiency** | | | | | |
| Average Response Time | 7:45 | 7:50 | 8:00 | 8:00 | 8:00 |
| #minutes from request to arrival – Priority 1 | 4:11 | 4:43 | 5:00 | 5:00 | 5:00 |
| Monthly Operating Costs | $953,170 | $1,054,316 | $1,106,778 | $1,083,113 | $1,191,461 |
| Department Expenditures per Capita | $272.88 | $299.90 | $314.82 | $304.70 | $335.18 |

*1.56 officers per 1000 residents required by Council directive as of November 2022

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| POLICE/ADMINISTRATION | $1,533,856 | $1,157,605 | $1,468,224 | $1,353,116 | $1,213,106 | 4.8% |
| POLICE/COMMUNICATIONS | 1,228,856 | 1,357,106 | 1,357,897 | 1,187,217 | 1,401,339 | 3.3% |
| PATROL | 7,058,117 | 7,782,842 | 7,887,111 | 7,817,670 | 8,662,361 | 11.3% |
| PATROL-DOT PROGRAM | 137,987 | 130,628 | 130,674 | 135,146 | 143,542 | 9.9% |
| CRIMINAL INVESTIGATIONS | 2,218,719 | 2,375,341 | 2,383,707 | 2,039,462 | 2,368,886 | -0.3% |
| ANIMAL CONTROL | 474,252 | 477,818 | 498,280 | 464,749 | 508,299 | 6.4% |
| **DEPARTMENT TOTAL** | **$12,651,787** | **$13,281,340** | **$13,725,893** | **$12,997,360** | **$14,297,533** | **7.7%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $10,565,531 | $11,311,661 | $11,302,793 | $10,885,886 | $12,022,448 | 6.3% |
| SUPPLIES | 444,877 | 485,645 | 532,348 | 415,322 | 537,850 | 10.7% |
| MAINTENANCE | 305,858 | 409,757 | 448,079 | 336,629 | 533,457 | 30.2% |
| SERVICES | 1,075,813 | 1,074,277 | 1,352,385 | 1,307,803 | 1,203,778 | 12.1% |
| CAPITAL OUTLAY | 259,708 | 0 | 90,288 | 51,720 | 0 | 0.0% |
| **CLASSIFICATION TOTAL** | **$12,651,787** | **$13,281,340** | **$13,725,893** | **$12,997,360** | **$14,297,533** | **7.7%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ADMINISTRATION | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.0% |
| COMMUNICATIONS | 13.60 | 14.60 | 14.60 | 14.60 | 14.60 | 0.0% |
| PATROL | 51.78 | 50.80 | 50.80 | 50.80 | 52.40 | 3.1% |
| DOT PATROL | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.0% |
| CRIMINAL INVESTIGATIONS | 15.00 | 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** | **90.40** | **90.40** | **90.40** | **92.00** | **1.8%** |

# 2101 - Police/Administration

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-2101-421.4110 | FULLTIME SALARIES & WAGES | $650,175 | $662,532 | $662,532 | $660,605 | $689,760 |
| 001-2101-421.4130 | OVERTIME PAY | 16,538 | 16,713 | 16,713 | 16,635 | 17,183 |
| 001-2101-421.4131 | HOLIDAY HRS WORKED | 1,294 | 4,467 | 4,467 | 1,959 | 4,595 |
| 001-2101-421.4143 | LONGEVITY PAY | 7,265 | 7,565 | 7,565 | 7,565 | 7,865 |
| 001-2101-421.4145 | INCENTIVE-CERTIFICATE PAY | 20,100 | 21,530 | 21,530 | 20,100 | 20,275 |
| 001-2101-421.4149 | CELL PHONE ALLOWANCE | 843 | 840 | 840 | 752 | 840 |
| 001-2101-421.4150 | CLOTHING ALLOWANCE | 0 | 800 | 800 | 0 | 0 |
| 001-2101-421.4710 | SOCIAL SECURITY/MEDICARE | 49,412 | 50,305 | 50,305 | 49,645 | 52,290 |
| 001-2101-421.4720 | TMRS RETIREMENT | 114,960 | 119,027 | 119,027 | 117,656 | 127,258 |
| 001-2101-421.4810 | HEALTH/DENTAL INSURANCE | 57,510 | 59,392 | 59,392 | 58,193 | 74,886 |
| 001-2101-421.4820 | LIFE INSURANCE | 1,837 | 2,000 | 2,000 | 1,898 | 2,136 |
| 001-2101-421.4830 | DISABILITY INSURANCE | 1,931 | 2,128 | 2,128 | 2,339 | 3,110 |
| 001-2101-421.4840 | WORKERS COMP INSURANCE | 7,442 | 10,322 | 10,322 | 7,605 | 7,725 |
| 001-2101-421.4850 | EAP SERVICES | 290 | 290 | 290 | 289 | 291 |
| 001-2101-421.4890 | FLEX PLAN ADMINISTRATION | 200 | 200 | 200 | 200 | 200 |
| | **TOTAL PERSONNEL & BENEFITS** | **$929,797** | **$958,111** | **$958,111** | **$945,441** | **$1,008,414** |
| **50 - SUPPLIES** | | | | | | |
| 001-2101-421.5200 | PERSONNEL SUPPLIES | $0 | $2,750 | $3,144 | $3,995 | $2,500 |
| 001-2101-421.5301 | FUEL | 8,596 | 8,510 | 8,510 | 7,682 | 8,510 |
| 001-2101-421.5400 | OPERATING SUPPLIES | 9,257 | 17,000 | 17,531 | 15,372 | 17,000 |
| 001-2101-421.5800 | OPERATING EQUIPMENT<$5000 | 4,081 | 2,500 | 3,060 | 2,829 | 2,500 |
| | **TOTAL SUPPLIES** | **$21,934** | **$30,760** | **$32,245** | **$29,878** | **$30,510** |
| **60 - MAINTENANCE** | | | | | | |
| 001-2101-421.6300 | VEHICLE MAINTENANCE | $8,136 | $15,500 | $12,500 | $2,418 | $16,500 |
| 001-2101-421.6600 | FACILITY MAINTENANCE | 30,122 | 7,800 | 7,800 | 5,383 | 11,000 |
| 001-2101-421.6620 | CONTINGENCY | 0 | 54,207 | 37,207 | 0 | 54,207 |
| | **TOTAL MAINTENANCE** | **$38,258** | **$77,507** | **$57,507** | **$7,801** | **$81,707** |
| **70 - SERVICES** | | | | | | |
| 001-2101-421.7140 | CONSULTING SERVICES | $8,908 | $16,250 | $9,250 | $6,667 | $16,250 |
| 001-2101-421.7311 | VEHICLE INSURANCE | 4,753 | 1,837 | 1,837 | 1,836 | 2,380 |
| 001-2101-421.7322 | LAW ENFORCEMENT | 1,964 | 2,000 | 2,000 | 2,662 | 2,700 |
| 001-2101-421.7400 | OPERATING SERVICES | 2,594 | 2,750 | 2,750 | 816 | 5,655 |
| 001-2101-421.7401 | POSTAL/COURIER SERVICES | 393 | 1,100 | 1,100 | 304 | 1,100 |
| 001-2101-421.7497 | RECRUITMENT ADVERTISING | 0 | 1,000 | 1,000 | 0 | 0 |
| 001-2101-421.7510 | TRAINING | 564 | 1,550 | 1,550 | 620 | 1,550 |
| 001-2101-421.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 142 | 1,430 | 1,430 | 1,451 | 1,430 |
| 001-2101-421.7540 | PUBLICATIONS | 76 | 200 | 200 | 0 | 200 |
| 001-2101-421.7612 | TELEPHONE/COMMUNICATIONS | 39,972 | 47,520 | 47,520 | 45,129 | 50,320 |
| 001-2101-421.7800 | CONTRACT SERVICES | 226,535 | 0 | 262,846 | 262,828 | 0 |
| 001-2101-421.7830 | RENTAL | 1,018 | 3,000 | 3,000 | 375 | 3,000 |
| 001-2101-421.7831 | VEHICLE LEASE-INTERNAL | 7,190 | 12,590 | 12,590 | 12,588 | 7,890 |
| | **TOTAL SERVICES** | **$294,109** | **$91,227** | **$347,073** | **$335,276** | **$92,475** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-2101-421.8800 | CAPITAL EQUIPMENT | $249,758 | $0 | $73,288 | $34,720 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$249,758** | **$0** | **$73,288** | **$34,720** | **$0** |
| **2101 - POLICE/ADMINISTRATION** | | **$1,533,856** | **$1,157,605** | **$1,468,224** | **$1,353,116** | **$1,213,106** |

# 2110 - Police/Communications

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-2110-421.4110 | FULLTIME SALARIES & WAGES | $667,744 | $727,894 | $727,894 | $649,451 | $744,964 |
| 001-2110-421.4130 | OVERTIME PAY | 112,932 | 87,070 | 87,070 | 122,821 | 89,463 |
| 001-2110-421.4131 | HOLIDAY HRS WORKED | 24,780 | 27,869 | 27,869 | 29,639 | 28,638 |
| 001-2110-421.4143 | LONGEVITY PAY | 6,760 | 6,985 | 6,985 | 6,724 | 5,390 |
| 001-2110-421.4145 | INCENTIVE-CERTIFICATE PAY | 29,942 | 36,110 | 36,110 | 24,880 | 28,150 |
| 001-2110-421.4149 | CELL PHONE ALLOWANCE | 810 | 840 | 840 | 563 | 840 |
| 001-2110-421.4190 | TERMINATION PAYOUTS | 2,520 | 0 | 0 | 933 | 0 |
| 001-2110-421.4220 | PART-TIME WAGES W/O BENEFITS | 29,152 | 46,493 | 46,493 | 19,112 | 88,824 |
| 001-2110-421.4710 | SOCIAL SECURITY/MEDICARE | 64,343 | 68,533 | 68,533 | 62,823 | 73,251 |
| 001-2110-421.4720 | TMRS RETIREMENT | 139,609 | 147,416 | 147,416 | 138,738 | 154,226 |
| 001-2110-421.4810 | HEALTH/DENTAL INSURANCE | 100,869 | 133,436 | 133,436 | 99,658 | 115,456 |
| 001-2110-421.4820 | LIFE INSURANCE | 1,886 | 2,199 | 2,199 | 1,877 | 2,589 |
| 001-2110-421.4830 | DISABILITY INSURANCE | 2,762 | 3,234 | 3,234 | 2,747 | 3,767 |
| 001-2110-421.4840 | WORKERS COMP INSURANCE | 981 | 913 | 913 | 1,176 | 1,998 |
| 001-2110-421.4850 | EAP SERVICES | 697 | 813 | 813 | 691 | 756 |
| 001-2110-421.4890 | FLEX PLAN ADMINISTRATION | 912 | 1,011 | 1,011 | 748 | 742 |
| | **TOTAL PERSONNEL & BENEFITS** | **$1,186,699** | **$1,290,816** | **$1,290,816** | **$1,162,581** | **$1,339,054** |
| **50 - SUPPLIES** | | | | | | |
| 001-2110-421.5200 | PERSONNEL SUPPLIES | $846 | $4,700 | $5,491 | $2,144 | $6,600 |
| 001-2110-421.5400 | OPERATING SUPPLIES | 2,239 | 2,700 | 2,700 | 2,008 | 2,700 |
| 001-2110-421.5800 | OPERATING EQUIPMENT<$5000 | 2,925 | 3,000 | 3,000 | 1,550 | 3,000 |
| | **TOTAL SUPPLIES** | **$6,010** | **$10,400** | **$11,191** | **$5,702** | **$12,300** |
| **60 - MAINTENANCE** | | | | | | |
| 001-2110-421.6800 | EQUIPMENT MAINTENANCE | $23,877 | $33,700 | $33,700 | $4,687 | $25,000 |
| | **TOTAL MAINTENANCE** | **$23,877** | **$33,700** | **$33,700** | **$4,687** | **$25,000** |
| **70 - SERVICES** | | | | | | |
| 001-2110-421.7212 | MEDICAL EXAMINATIONS | $1,500 | $750 | $1,500 | $1,333 | $1,000 |
| 001-2110-421.7350 | SURETY BONDS | 355 | 400 | 400 | 379 | 400 |
| 001-2110-421.7400 | OPERATING SERVICES | 5,982 | 7,645 | 6,895 | 4,588 | 7,720 |
| 001-2110-421.7401 | POSTAL/COURIER SERVICES | 0 | 500 | 500 | 0 | 500 |
| 001-2110-421.7510 | TRAINING | 1,940 | 7,675 | 7,675 | 5,524 | 9,675 |
| 001-2110-421.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 56 | 2,100 | 2,100 | 820 | 2,100 |
| 001-2110-421.7530 | MEMBERSHIPS | 531 | 1,220 | 1,220 | 429 | 1,220 |
| 001-2110-421.7611 | ELECTRICITY | 1,906 | 1,900 | 1,900 | 1,174 | 2,370 |
| | **TOTAL SERVICES** | **$12,270** | **$22,190** | **$22,190** | **$14,247** | **$24,985** |
| **2110 - POLICE/COMMUNICATIONS** | | **$1,228,856** | **$1,357,106** | **$1,357,897** | **$1,187,217** | **$1,401,339** |

# 2120 - Patrol

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-2120-421.4110 | FULLTIME SALARIES & WAGES | $3,496,095 | $3,806,313 | $3,796,890 | $3,752,427 | $4,177,489 |
| 001-2120-421.4130 | OVERTIME PAY | 437,167 | 518,292 | 518,292 | 569,340 | 532,548 |
| 001-2120-421.4131 | HOLIDAY HRS WORKED | 132,910 | 128,189 | 128,189 | 149,141 | 131,716 |
| 001-2120-421.4132 | FACILITY SECURITY OVERTIME PAY | 31,304 | 35,969 | 35,969 | 32,019 | 36,952 |
| 001-2120-421.4143 | LONGEVITY PAY | 22,232 | 26,635 | 26,635 | 22,849 | 25,060 |
| 001-2120-421.4145 | INCENTIVE-CERTIFICATE PAY | 173,769 | 181,180 | 181,180 | 182,470 | 211,525 |
| 001-2120-421.4149 | CELL PHONE ALLOWANCE | 3,018 | 2,520 | 2,520 | 3,149 | 3,780 |
| 001-2120-421.4190 | TERMINATION PAYOUTS | 23,472 | 0 | 0 | 3,130 | 0 |
| 001-2120-421.4220 | PART-TIME WAGES W/O BENEFITS | 77,506 | 61,124 | 61,124 | 84,458 | 96,981 |
| 001-2120-421.4710 | SOCIAL SECURITY/MEDICARE | 321,489 | 324,945 | 325,098 | 352,162 | 358,498 |
| 001-2120-421.4720 | TMRS RETIREMENT | 713,443 | 782,516 | 782,847 | 781,776 | 879,712 |
| 001-2120-421.4810 | HEALTH/DENTAL INSURANCE | 520,794 | 559,275 | 559,275 | 514,584 | 637,380 |
| 001-2120-421.4820 | LIFE INSURANCE | 9,761 | 11,483 | 11,483 | 10,576 | 14,765 |
| 001-2120-421.4830 | DISABILITY INSURANCE | 14,008 | 16,479 | 16,479 | 15,328 | 21,484 |
| 001-2120-421.4840 | WORKERS COMP INSURANCE | 46,101 | 66,979 | 67,004 | 50,489 | 54,972 |
| 001-2120-421.4850 | EAP SERVICES | 2,622 | 2,846 | 2,846 | 2,782 | 2,961 |
| 001-2120-421.4890 | FLEX PLAN ADMINISTRATION | 1,536 | 1,767 | 1,767 | 1,885 | 2,023 |
| | **TOTAL PERSONNEL & BENEFITS** | **$6,027,227** | **$6,526,512** | **$6,517,598** | **$6,528,565** | **$7,187,846** |
| **50 - SUPPLIES** | | | | | | |
| 001-2120-421.5200 | PERSONNEL SUPPLIES | $50,073 | $78,125 | $80,010 | $77,044 | $76,000 |
| 001-2120-421.5301 | FUEL | 182,072 | 175,830 | 175,830 | 133,659 | 175,830 |
| 001-2120-421.5400 | OPERATING SUPPLIES | 38,394 | 40,870 | 40,870 | 34,527 | 67,900 |
| 001-2120-421.5410 | PDRAD PROGRAM SUPPLIES | 0 | 0 | 950 | 0 | 0 |
| 001-2120-421.5800 | OPERATING EQUIPMENT<$5000 | 38,233 | 48,350 | 74,660 | 55,397 | 62,950 |
| | **TOTAL SUPPLIES** | **$308,772** | **$343,175** | **$372,320** | **$300,627** | **$382,680** |
| **60 - MAINTENANCE** | | | | | | |
| 001-2120-421.6300 | VEHICLE MAINTENANCE | $158,828 | $161,300 | $233,422 | $212,814 | $166,500 |
| 001-2120-421.6400 | OPERATING MAINTENANCE | 422 | 3,000 | 0 | 0 | 3,000 |
| 001-2120-421.6800 | EQUIPMENT MAINTENANCE | 45,055 | 67,100 | 67,100 | 85,180 | 181,900 |
| | **TOTAL MAINTENANCE** | **$204,305** | **$231,400** | **$300,522** | **$297,994** | **$351,400** |
| **70 - SERVICES** | | | | | | |
| 001-2120-421.7212 | MEDICAL EXAMINATIONS | $1,750 | $2,000 | $2,000 | $2,667 | $2,250 |
| 001-2120-421.7311 | VEHICLE INSURANCE | 31,416 | 35,733 | 35,733 | 35,736 | 46,258 |
| 001-2120-421.7322 | LAW ENFORCEMENT | 23,569 | 24,000 | 24,043 | 31,943 | 32,650 |
| 001-2120-421.7340 | ANIMAL MORTALITY INS | 1,411 | 1,412 | 1,741 | 1,882 | 2,435 |
| 001-2120-421.7400 | OPERATING SERVICES | 8,121 | 23,140 | 22,768 | 11,337 | 23,600 |
| 001-2120-421.7401 | POSTAL/COURIER SERVICES | 323 | 1,000 | 1,000 | 336 | 1,000 |
| 001-2120-421.7497 | RECRUITMENT ADVERTISING | 49 | 600 | 600 | 0 | 600 |
| 001-2120-421.7498 | JUDGMENTS & DAMAGE CLAIMS | 4,698 | 4,900 | 5,400 | 4,763 | 5,500 |
| 001-2120-421.7510 | TRAINING | 22,374 | 31,100 | 45,516 | 47,185 | 31,600 |

# 2120 - Patrol (continued)

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| 001-2120-421.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 5,316 | 8,050 | 8,050 | 6,319 | 8,300 |
| 001-2120-421.7530 | MEMBERSHIPS | 380 | 1,580 | 1,580 | 253 | 1,580 |
| 001-2120-421.7710 | SOFTWARE LICENSE FEES | 356 | 500 | 500 | 323 | 500 |
| 001-2120-421.7831 | VEHICLE LEASE-INTERNAL | 408,100 | 547,740 | 547,740 | 547,740 | 584,162 |
| | **TOTAL SERVICES** | **$507,863** | **$681,755** | **$696,671** | **$690,484** | **$740,435** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-2120-421.8800 | CAPITAL EQUIPMENT | $9,950 | $0 | $0 | $0 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$9,950** | **$0** | **$0** | **$0** | **$0** |
| **2120 - PATROL** | | **$7,058,117** | **$7,782,842** | **$7,887,111** | **$7,817,670** | **$8,662,361** |

# 2125 - Patrol-Dot Program

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-2125-421.4110 | FULLTIME SALARIES & WAGES | $71,553 | $70,912 | $70,948 | $72,580 | $78,863 |
| 001-2125-421.4130 | OVERTIME PAY | 7,306 | 1,667 | 1,667 | 5,841 | 1,710 |
| 001-2125-421.4131 | HOLIDAY HRS WORKED | 2,370 | 0 | 0 | 2,289 | 0 |
| 001-2125-421.4143 | LONGEVITY PAY | 145 | 205 | 205 | 205 | 265 |
| 001-2125-421.4145 | INCENTIVE-CERTIFICATE PAY | 3,475 | 5,030 | 5,030 | 3,600 | 3,600 |
| 001-2125-421.4710 | SOCIAL SECURITY/MEDICARE | 6,256 | 5,579 | 5,582 | 6,392 | 6,370 |
| 001-2125-421.4720 | TMRS RETIREMENT | 14,005 | 12,964 | 12,970 | 14,016 | 14,511 |
| 001-2125-421.4810 | HEALTH/DENTAL INSURANCE | 9,238 | 10,957 | 10,957 | 7,426 | 8,224 |
| 001-2125-421.4820 | LIFE INSURANCE | 200 | 220 | 220 | 210 | 244 |
| 001-2125-421.4830 | DISABILITY INSURANCE | 293 | 320 | 320 | 307 | 355 |
| 001-2125-421.4840 | WORKERS COMP INSURANCE | 909 | 1,124 | 1,125 | 902 | 900 |
| 001-2125-421.4850 | EAP SERVICES | 58 | 58 | 58 | 58 | 58 |
| 001-2125-421.4890 | FLEX PLAN ADMINISTRATION | 21 | 22 | 22 | 22 | 22 |
| | **TOTAL PERSONNEL & BENEFITS** | **$115,829** | **$109,058** | **$109,104** | **$113,848** | **$115,122** |
| **50 - SUPPLIES** | | | | | | |
| 001-2125-421.5200 | PERSONNEL SUPPLIES | $0 | $500 | $90 | $120 | $1,000 |
| 001-2125-421.5301 | FUEL | 5,469 | 5,060 | 5,060 | 4,076 | 5,060 |
| 001-2125-421.5400 | OPERATING SUPPLIES | 291 | 750 | 1,410 | 1,738 | 2,750 |
| 001-2125-421.5800 | OPERATING EQUIPMENT<$5000 | 24 | 750 | 0 | 0 | 1,500 |
| | **TOTAL SUPPLIES** | **$5,784** | **$7,060** | **$6,560** | **$5,934** | **$10,310** |
| **60 - MAINTENANCE** | | | | | | |
| 001-2125-421.6300 | VEHICLE MAINTENANCE | $7,720 | $1,250 | $4,950 | $6,512 | $4,850 |
| | **TOTAL MAINTENANCE** | **$7,720** | **$1,250** | **$4,950** | **$6,512** | **$4,850** |
| **70 - SERVICES** | | | | | | |
| 001-2125-421.7311 | VEHICLE INSURANCE | $924 | $0 | $0 | $0 | $0 |
| 001-2125-421.7400 | OPERATING SERVICES | 165 | 800 | 800 | 275 | 800 |
| 001-2125-421.7510 | TRAINING | 0 | 250 | 0 | 0 | 250 |
| 001-2125-421.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 725 | 3,090 | 140 | 57 | 3,090 |
| 001-2125-421.7530 | MEMBERSHIPS | 600 | 600 | 600 | 0 | 600 |
| 001-2125-421.7831 | VEHICLE LEASE-INTERNAL | 6,240 | 8,520 | 8,520 | 8,520 | 8,520 |
| | **TOTAL SERVICES** | **$8,654** | **$13,260** | **$10,060** | **$8,852** | **$13,260** |
| **2125 - PATROL-DOT PROGRAM** | | **$137,987** | **$130,628** | **$130,674** | **$135,146** | **$143,542** |

# 2130 - Criminal Investigations

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-2130-421.4110 | FULLTIME SALARIES & WAGES | $1,217,218 | $1,288,774 | $1,288,774 | $1,180,459 | $1,247,291 |
| 001-2130-421.4130 | OVERTIME PAY | 126,724 | 122,611 | 122,611 | 48,679 | 125,988 |
| 001-2130-421.4131 | HOLIDAY HRS WORKED | 3,523 | 5,578 | 5,578 | 1,326 | 5,728 |
| 001-2130-421.4143 | LONGEVITY PAY | 13,600 | 12,440 | 12,440 | 12,604 | 12,775 |
| 001-2130-421.4145 | INCENTIVE-CERTIFICATE PAY | 48,145 | 59,260 | 59,260 | 46,267 | 48,300 |
| 001-2130-421.4149 | CELL PHONE ALLOWANCE | 4,985 | 5,280 | 5,280 | 4,492 | 5,280 |
| 001-2130-421.4150 | CLOTHING ALLOWANCE | 7,492 | 9,600 | 9,600 | 4,944 | 7,200 |
| 001-2130-421.4190 | TERMINATION PAYOUTS | 8,876 | 0 | 0 | 3,575 | 0 |
| 001-2130-421.4710 | SOCIAL SECURITY/MEDICARE | 104,930 | 109,480 | 109,480 | 96,203 | 107,571 |
| 001-2130-421.4720 | TMRS RETIREMENT | 236,249 | 250,490 | 250,490 | 216,506 | 249,623 |
| 001-2130-421.4810 | HEALTH/DENTAL INSURANCE | 141,397 | 172,005 | 172,005 | 132,759 | 150,437 |
| 001-2130-421.4820 | LIFE INSURANCE | 3,335 | 3,682 | 3,682 | 3,306 | 4,190 |
| 001-2130-421.4830 | DISABILITY INSURANCE | 4,923 | 5,422 | 5,422 | 4,855 | 6,099 |
| 001-2130-421.4840 | WORKERS COMP INSURANCE | 13,039 | 18,574 | 18,574 | 11,729 | 13,190 |
| 001-2130-421.4850 | EAP SERVICES | 803 | 813 | 813 | 781 | 813 |
| 001-2130-421.4890 | FLEX PLAN ADMINISTRATION | 621 | 579 | 579 | 475 | 487 |
| | **TOTAL PERSONNEL & BENEFITS** | **$1,935,860** | **$2,064,588** | **$2,064,588** | **$1,768,960** | **$1,984,972** |
| **50 - SUPPLIES** | | | | | | |
| 001-2130-421.5200 | PERSONNEL SUPPLIES | $1,795 | $4,500 | $4,820 | $3,923 | $7,500 |
| 001-2130-421.5301 | FUEL | 34,399 | 37,550 | 37,550 | 24,204 | 37,550 |
| 001-2130-421.5400 | OPERATING SUPPLIES | 15,842 | 10,700 | 10,700 | 9,955 | 15,500 |
| 001-2130-421.5800 | OPERATING EQUIPMENT<$5000 | 8,361 | 7,750 | 7,750 | 4,871 | 7,750 |
| | **TOTAL SUPPLIES** | **$60,397** | **$60,500** | **$60,820** | **$42,953** | **$68,300** |
| **60 - MAINTENANCE** | | | | | | |
| 001-2130-421.6300 | VEHICLE MAINTENANCE | $27,265 | $51,400 | $36,900 | $13,868 | $56,000 |
| 001-2130-421.6800 | EQUIPMENT MAINTENANCE | 0 | 2,500 | 2,500 | 2,667 | 2,500 |
| | **TOTAL MAINTENANCE** | **$27,265** | **$53,900** | **$39,400** | **$16,535** | **$58,500** |
| **70 - SERVICES** | | | | | | |
| 001-2130-421.7311 | VEHICLE INSURANCE | $14,436 | $12,421 | $12,421 | $12,420 | $16,080 |
| 001-2130-421.7322 | LAW ENFORCEMENT | 5,893 | 6,000 | 6,000 | 7,987 | 8,100 |
| 001-2130-421.7400 | OPERATING SERVICES | 77,394 | 77,450 | 82,996 | 82,996 | 92,050 |
| 001-2130-421.7401 | POSTAL/COURIER SERVICES | 339 | 500 | 500 | 345 | 500 |
| 001-2130-421.7510 | TRAINING | 2,270 | 8,845 | 8,845 | 7,556 | 8,845 |
| 001-2130-421.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 1,191 | 7,067 | 6,986 | 1,558 | 7,067 |
| 001-2130-421.7530 | MEMBERSHIPS | 1,615 | 1,810 | 1,810 | 2,320 | 1,810 |
| 001-2130-421.7540 | PUBLICATIONS | 0 | 0 | 81 | 0 | 0 |
| 001-2130-421.7612 | TELEPHONE/COMMUNICATIONS | 5,019 | 10,500 | 10,500 | 6,072 | 11,500 |
| 001-2130-421.7710 | SOFTWARE LICENSE FEES | 1,800 | 3,000 | 3,000 | 4,000 | 3,000 |
| 001-2130-421.7831 | VEHICLE LEASE-INTERNAL | 85,240 | 68,760 | 68,760 | 68,760 | 108,162 |
| | **TOTAL SERVICES** | **$195,197** | **$196,353** | **$201,899** | **$194,014** | **$257,114** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-2130-421.8300 | VEHICLES | $0 | $0 | $17,000 | $17,000 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$0** | **$0** | **$17,000** | **$17,000** | **$0** |
| **2130 - CRIMINAL INVESTIGATIONS** | | **$2,218,719** | **$2,375,341** | **$2,383,707** | **$2,039,462** | **$2,368,886** |

# 2150 - Animal Control

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-2150-441.4110 | FULLTIME SALARIES & WAGES | $216,140 | $212,309 | $212,309 | $206,090 | $237,293 |
| 001-2150-441.4130 | OVERTIME PAY | 31,520 | 26,758 | 26,758 | 42,250 | 27,484 |
| 001-2150-441.4131 | HOLIDAY HRS WORKED | 238 | 1,111 | 1,111 | 149 | 1,133 |
| 001-2150-441.4143 | LONGEVITY PAY | 2,340 | 2,580 | 2,580 | 2,624 | 2,235 |
| 001-2150-441.4145 | INCENTIVE-CERTIFICATE PAY | 4,200 | 4,200 | 4,200 | 2,100 | 1,500 |
| 001-2150-441.4149 | CELL PHONE ALLOWANCE | 1,686 | 1,680 | 1,680 | 1,225 | 1,260 |
| 001-2150-441.4190 | TERMINATION PAYOUTS | 0 | 0 | 0 | 3,315 | 0 |
| 001-2150-441.4710 | SOCIAL SECURITY/MEDICARE | 17,774 | 17,159 | 17,159 | 18,406 | 19,508 |
| 001-2150-441.4720 | TMRS RETIREMENT | 42,288 | 41,423 | 41,423 | 43,026 | 46,555 |
| 001-2150-441.4810 | HEALTH/DENTAL INSURANCE | 47,872 | 49,315 | 49,315 | 41,385 | 43,503 |
| 001-2150-441.4820 | LIFE INSURANCE | 579 | 620 | 620 | 577 | 781 |
| 001-2150-441.4830 | DISABILITY INSURANCE | 872 | 927 | 927 | 859 | 1,137 |
| 001-2150-441.4840 | WORKERS COMP INSURANCE | 3,923 | 3,807 | 3,807 | 3,978 | 4,148 |
| 001-2150-441.4850 | EAP SERVICES | 232 | 232 | 232 | 213 | 232 |
| 001-2150-441.4890 | FLEX PLAN ADMINISTRATION | 455 | 455 | 455 | 294 | 271 |
| | **TOTAL PERSONNEL & BENEFITS** | **$370,119** | **$362,576** | **$362,576** | **$366,491** | **$387,040** |
| **50 - SUPPLIES** | | | | | | |
| 001-2150-441.5200 | PERSONNEL SUPPLIES | $1,190 | $2,000 | $2,462 | $1,396 | $2,000 |
| 001-2150-441.5301 | FUEL | 10,483 | 10,250 | 10,250 | 5,300 | 10,250 |
| 001-2150-441.5400 | OPERATING SUPPLIES | 15,690 | 18,500 | 33,500 | 21,238 | 18,500 |
| 001-2150-441.5800 | OPERATING EQUIPMENT<$5000 | 14,617 | 3,000 | 3,000 | 2,294 | 3,000 |
| | **TOTAL SUPPLIES** | **$41,980** | **$33,750** | **$49,212** | **$30,228** | **$33,750** |
| **60 - MAINTENANCE** | | | | | | |
| 001-2150-441.6300 | VEHICLE MAINTENANCE | $4,433 | $12,000 | $12,000 | $3,100 | $12,000 |
| | **TOTAL MAINTENANCE** | **$4,433** | **$12,000** | **$12,000** | **$3,100** | **$12,000** |
| **70 - SERVICES** | | | | | | |
| 001-2150-441.7212 | MEDICAL EXAMINATIONS | $0 | $1,800 | $800 | $467 | $1,800 |
| 001-2150-441.7311 | VEHICLE INSURANCE | 2,352 | 1,752 | 1,752 | 1,752 | 2,269 |
| 001-2150-441.7400 | OPERATING SERVICES | 8,059 | 8,380 | 14,380 | 8,569 | 11,380 |
| 001-2150-441.7410 | ADOPTION RELATED SERVICES | 26,815 | 30,000 | 30,000 | 30,000 | 32,500 |
| 001-2150-441.7498 | JUDGMENTS & DAMAGE CLAIMS | 0 | 500 | 500 | 0 | 500 |
| 001-2150-441.7510 | TRAINING | 1,062 | 3,400 | 3,400 | 1,568 | 3,400 |
| 001-2150-441.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 1,715 | 3,100 | 3,100 | 2,752 | 3,100 |
| 001-2150-441.7530 | MEMBERSHIPS | 200 | 200 | 200 | 133 | 200 |
| 001-2150-441.7802 | CREDIT CARD FEES | 337 | 1,000 | 1,000 | 333 | 1,000 |
| 001-2150-441.7831 | VEHICLE LEASE-INTERNAL | 17,180 | 19,360 | 19,360 | 19,356 | 19,360 |
| | **TOTAL SERVICES** | **$57,720** | **$69,492** | **$74,492** | **$64,930** | **$75,509** |
| **2150 - ANIMAL CONTROL** | | **$474,252** | **$477,818** | **$498,280** | **$464,749** | **$508,299** |


Fire Marshal/ Emergency Management
Fire Marshal Administration
Emergency Management
FVFD Contract Services

## 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. In addition, the FMO conducts annual life safety inspections of commercial, educational, and multi-family residential occupancies, reviews 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 four 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 management 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 maintaining the Emergency Operations Center (EOC) for emergency and non-emergency operations.

In addition, the OEM develops and maintains the Debris Management Plan, the Pandemic Plan, and the Continuity of Operations Plan (COOP). The OEM also participates in regional planning efforts, including the Galveston County Hazard Mitigation Plan and the Harris County Multi-Hazard Mitigation Action Plan. All plans are reviewed, revised, and exercised to ensure that the city can respond and recover from any incident, emergency, or disaster. Planning also enables the city to qualify for any potential disaster recovery funds which will assist in the recovery and rebuilding process. During disaster recovery and during mitigation efforts for future disasters, OEM coordinates with multiple departments to identify, prioritize, manage, and track projects.

The OEM develops and distributes emergency preparedness materials to the public and businesses through the 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.

### 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. Administration includes capital planning, capital purchasing, inventory management, emergency access system management, communication system management, contract renewals, short- and long- term financial planning, inquiry resolution, and coordination meetings.

#### Fire Suppression

The Friendswood Volunteer Fire Department Inc. (FVFD) is the contract holder for fire suppression. The Friendswood Volunteer Fire Department is responsible for responding to fire related calls, vehicle accidents, assisting EMS and conducting public education. The FVFD operates and manages equipment and volunteer personnel for four 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| Fire/EMS Services and Runs* | 0 | 0 | 0 | 0 | 0 |
| Fire Contract Service Expenditures | $1,132,800 | $1,140,000 | $1,225,308 | $1,225,308 | $1,297,303 |
| EMS Contract Service Expenditures | 1,497,300 | 1,718,832 | 1,579,900 | 1,579,900 | 1,022,840 |
| EMS Billings** | (900,000) | (900,000) | (900,000) | (900,000) | (900,000) |
| **Outputs – Fire** | | | | | |
| # of Fire Incidents | 739 | 715 | 790 | 820 | 800 |
| **Outputs – EMS** | | | | | |
| # of EMS Incidents | 3,678 | 3743 | 4,365 | 3,550 | 3,750 |
| # of EMS Transports | 1,922 | 1932 | 2,285 | 2,052 | 2,175 |
| **Measures of Efficiency** | | | | | |
| Net Division expenditures per capita | $40.27 | $46.43 | $45.16 | $44.66 | $33.29 |

**Quarterly payments of the contract amount will be reduced by the total estimated revenue FVFD receives from EMS Billings.*

## Accomplishments in Fiscal Year 2023 as of April 30, 2023

- Completed a total of 597 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 6 public education classes with 75 attendees each.
- Reviewed, updated, and submitted 1 Annexes of the City's Emergency Operation Plan (EOP) to the state.
- Completed purchase of Frenchman's Creek and demolition under Community Development Block Grant –Disaster Recovery (CDBG-DR).
- Purchased homes on Deepwood under Community Development Block Grant –Disaster Recovery (CDBG-DR).

### Grants Awarded:

- 2017 Community Development Block Grant –Disaster Recovery (CDBG-DR) for $2,762,650 for Galveston County Acquisitions. In July of 2022, the city closed on building five at Frenchman's Creek followed by the closing of building four in September. Temporary rental agreements were managed for four sellers and two existing tenants. The last tenant vacated in March of 2023 and asbestos testing and remediation followed. A demolition bid package was issued and a low bidder was selected in May of 2023. A proposed contract is to be on the June council agenda. It is anticipated for the demolition of Frenchman's Creek to be complete in June or July of 2023. Sales agreements for eight properties on Deepwood Dr were signed in May of 2023. It is anticipated that the sales will close in June of 2023 with demolition bid package to follow. Demolition of the Deepwood structures is anticipated in August.
- 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.
- 2022 State Homeland Security Grant Program (SHSP) awarded the City $8,970 to fund EMS response supplies.

### Recovery:

- 2021 Winter Weather- in September of 2022 a recovery transition meeting (RTM) was held between the city, TDEM, and FEMA closing out the Winter Weather recovery process. Following the RTM, the city processed and submitted documentation for Direct Administrative Costs for $11,412.02 and was reimbursed in February of 2023. During the overall recovery process, the city has been reimbursed $34,006 for debris removal, $3,930.99 for the funds for the girl scout house project, and $231,251.01 for the Cat B emergency protective measures project.

## Highlights of the Budget

### 2023-2024 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.
- Purchase and demolition of CDBG property acquisitions.
- EOC expansion and completion and AV renovations

## Supports the City's Strategic Goals:

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

| Fire Marshal's Office and Emergency Management | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| **Fire Marshal's Office** | | | | | |
| # of full time equivalents | 6.2 | 6.2 | 6.4 | 6.4 | 7.4 |
| Division Expenditures | $947,809 | $1,066,479 | $1,106,413 | $1,102,019 | $1,396,739 |
| **Emergency Management** | | | | | |
| # of full time equivalents | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Division Expenditures | $139,304 | $168,246 | $182,422 | $186,520 | $197,664 |
| **Outputs** | | | | | |
| # of Total of All Inspections Conducted | 1,730 | 1,315 | 1,650 | 1,056 | 1,300 |
| # of Building Plans Reviewed | 308 | 402 | 520 | 380 | 400 |
| # of DRC's Meetings Attended | 36 | 33 | 45 | 30 | 35 |
| # of Life Safety/Fire Code Complaints Investigated | 10 | 7 | 10 | 10 | 10 |
| # of Fire Origin & Cause Investigations | 10 | 7 | 10 | 6 | 8 |
| # of Educational Classes Presented | 10 | 16 | 10 | 11 | 1 |
| # of Instructional Staff Hours | 66 | 67 | 20 | 65 | 55 |
| Annual total hours of all FMO/OEM staff training attended | 846 | 912 | 800 | 825 | 850 |
| # of EOP, Supplemental Annexes & Planning Document Reviews Conducted and Submitted | 5 | 5 | 4 | 3 | 5 |
| **Measures of Effectiveness** | | | | | |
| % of city staff in NIMS compliance | 0 | 84% | 90% | 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 | $22.61 | $25.28 | $26.23 | $25.84 | $32.74 |
| **Emergency Management** | | | | | |
| Division expenditures per capita | $3.32 | $3.99 | $4.32 | $4.37 | $4.63 |

| Storms (Tropical or Hurricane Storms) | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| Division Expenditures* | $456,686 | $5,043 | $0 | $0 | $0 |
| **Measures of Efficiency** | | | | | |
| Division expenditures per capita | $10.90 | $0.12 | $0 | $0 | $0 |

**Expenditures associated with 2021 Winter Storm*

| Public Health Emergencies | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| Division Expenditures* | $138,580 | $0 | $0 | $0 | $0 |
| **Measures of Efficiency** | | | | | |
| Division expenditures per capita | $3.31 | $0 | $0 | $0 | $0 |

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

**The State discontinued the use of various "Levels of Emergency Preparedness"*

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ADMINISTRATION | $1,066,479 | $1,106,413 | $1,101,723 | $1,102,019 | $1,396,739 | 26.2% |
| EMERGENCY MANAGEMENT | 168,246 | 182,422 | 209,639 | 186,520 | 197,664 | 8.4% |
| TROPICAL STORMS/HURRICANES (GF) | 5,043 | 0 | 0 | 0 | 0 | 0.0% |
| FVFD* | 1,718,833 | 1,963,400 | 2,477,400 | 2,477,400 | 2,320,143 | 18.2% |
| **DEPARTMENT TOTAL** | **$2,958,601** | **$3,252,235** | **$3,788,762** | **$3,765,939** | **$3,914,546** | **20.4%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $1,032,569 | $1,081,221 | $1,081,221 | $1,090,728 | $1,343,196 | 24.2% |
| SUPPLIES | 45,893 | 61,730 | 63,987 | 58,071 | 60,300 | -2.3% |
| MAINTENANCE | 7,340 | 16,000 | 14,478 | 3,174 | 19,500 | 21.9% |
| SERVICES | 1,853,048 | 2,093,284 | 2,113,948 | 2,098,838 | 2,491,550 | 19.0% |
| CAPITAL OUTLAY | 19,751 | 0 | 515,128 | 515,128 | 0 | 0.0% |
| **CLASSIFICATION TOTAL** | **$2,958,601** | **$3,252,235** | **$3,788,762** | **$3,765,939** | **$3,914,546** | **20.4%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ADMINISTRATION | 6.20 | 6.38 | 6.38 | 6.38 | 7.38 | 15.7% |
| EMERGENCY MANAGEMENT | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.0% |
| **PERSONNEL TOTAL** | **7.20** | **7.38** | **7.38** | **7.38** | **8.38** | **13.6%** |

# 2501 - Fire Marshal/Administration

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-2501-422.4110 | FULLTIME SALARIES & WAGES | $573,672 | $625,216 | $625,216 | $635,138 | $818,462 |
| 001-2501-422.4130 | OVERTIME PAY | 35,888 | 26,394 | 26,394 | 26,139 | 27,121 |
| 001-2501-422.4131 | HOLIDAY HRS WORKED | 4,908 | 0 | 0 | 0 | 0 |
| 001-2501-422.4143 | LONGEVITY PAY | 2,945 | 3,820 | 3,820 | 3,468 | 3,640 |
| 001-2501-422.4145 | INCENTIVE-CERTIFICATE PAY | 25,950 | 27,900 | 27,900 | 27,900 | 33,600 |
| 001-2501-422.4149 | CELL PHONE ALLOWANCE | 5,410 | 4,800 | 4,800 | 5,373 | 4,800 |
| 001-2501-422.4190 | TERMINATION PAYOUTS | 0 | 0 | 0 | 8,886 | 0 |
| 001-2501-422.4220 | PART-TIME WAGES W/O BENEFITS | 46,732 | 44,839 | 44,839 | 31,006 | 19,799 |
| 001-2501-422.4710 | SOCIAL SECURITY/MEDICARE | 51,225 | 54,138 | 54,138 | 54,899 | 67,678 |
| 001-2501-422.4720 | TMRS RETIREMENT | 107,101 | 114,643 | 114,643 | 117,844 | 152,538 |
| 001-2501-422.4810 | HEALTH/DENTAL INSURANCE | 63,251 | 60,870 | 60,870 | 63,502 | 90,631 |
| 001-2501-422.4820 | LIFE INSURANCE | 1,604 | 1,909 | 1,909 | 1,774 | 2,560 |
| 001-2501-422.4830 | DISABILITY INSURANCE | 2,348 | 2,779 | 2,779 | 2,596 | 3,725 |
| 001-2501-422.4840 | WORKERS COMP INSURANCE | 7,401 | 10,319 | 10,319 | 7,822 | 8,160 |
| 001-2501-422.4850 | EAP SERVICES | 317 | 348 | 348 | 343 | 407 |
| 001-2501-422.4890 | FLEX PLAN ADMINISTRATION | 301 | 314 | 314 | 311 | 336 |
| | **TOTAL PERSONNEL & BENEFITS** | **$929,053** | **$978,289** | **$978,289** | **$987,001** | **$1,233,457** |
| **50 - SUPPLIES** | | | | | | |
| 001-2501-422.5200 | PERSONNEL SUPPLIES | $4,461 | $5,000 | $5,384 | $2,499 | $5,000 |
| 001-2501-422.5301 | FUEL | 13,506 | 11,930 | 11,930 | 10,474 | 14,000 |
| 001-2501-422.5400 | OPERATING SUPPLIES | 5,452 | 5,500 | 4,198 | 6,598 | 6,200 |
| 001-2501-422.5800 | OPERATING EQUIPMENT<$5000 | 9,806 | 15,000 | 13,000 | 15,224 | 13,800 |
| | **TOTAL SUPPLIES** | **$33,225** | **$37,430** | **$34,512** | **$34,795** | **$39,000** |
| **60 - MAINTENANCE** | | | | | | |
| 001-2501-422.6300 | VEHICLE MAINTENANCE | $5,616 | $10,500 | $8,978 | $2,241 | $12,500 |
| 001-2501-422.6800 | EQUIPMENT MAINTENANCE | 137 | 500 | 500 | 0 | 500 |
| | **TOTAL MAINTENANCE** | **$5,753** | **$11,000** | **$9,478** | **$2,241** | **$13,000** |
| **70 - SERVICES** | | | | | | |
| 001-2501-422.7311 | VEHICLE INSURANCE | $4,464 | $3,689 | $3,689 | $3,684 | $4,776 |
| 001-2501-422.7322 | LAW ENFORCEMENT | 4,420 | 4,500 | 4,500 | 5,990 | 6,100 |
| 001-2501-422.7400 | OPERATING SERVICES | 9,194 | 10,605 | 10,605 | 11,693 | 26,375 |
| 001-2501-422.7401 | POSTAL/COURIER SERVICES | 189 | 250 | 250 | 111 | 250 |
| 001-2501-422.7497 | RECRUITMENT ADVERTISING | 0 | 90 | 90 | 0 | 90 |
| 001-2501-422.7510 | TRAINING | 7,053 | 9,000 | 8,500 | 8,475 | 10,885 |
| 001-2501-422.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 3,363 | 4,000 | 4,250 | 4,446 | 7,000 |
| 001-2501-422.7530 | MEMBERSHIPS | 2,701 | 3,150 | 3,150 | 3,294 | 3,150 |
| 001-2501-422.7730 | INTERNET/WIRELESS SERVICE | 2,964 | 3,300 | 3,300 | 2,837 | 3,200 |
| 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 | 64,100 | 37,460 | 37,460 | 37,452 | 45,806 |
| | **TOTAL SERVICES** | **$98,448** | **$79,694** | **$79,444** | **$77,982** | **$111,282** |
| **2501 - FIRE MARSHAL/ADMINISTRATION** | | **$1,066,479** | **$1,106,413** | **$1,101,723** | **$1,102,019** | **$1,396,739** |

# 2510 - Fire Marshal/Emergency Management

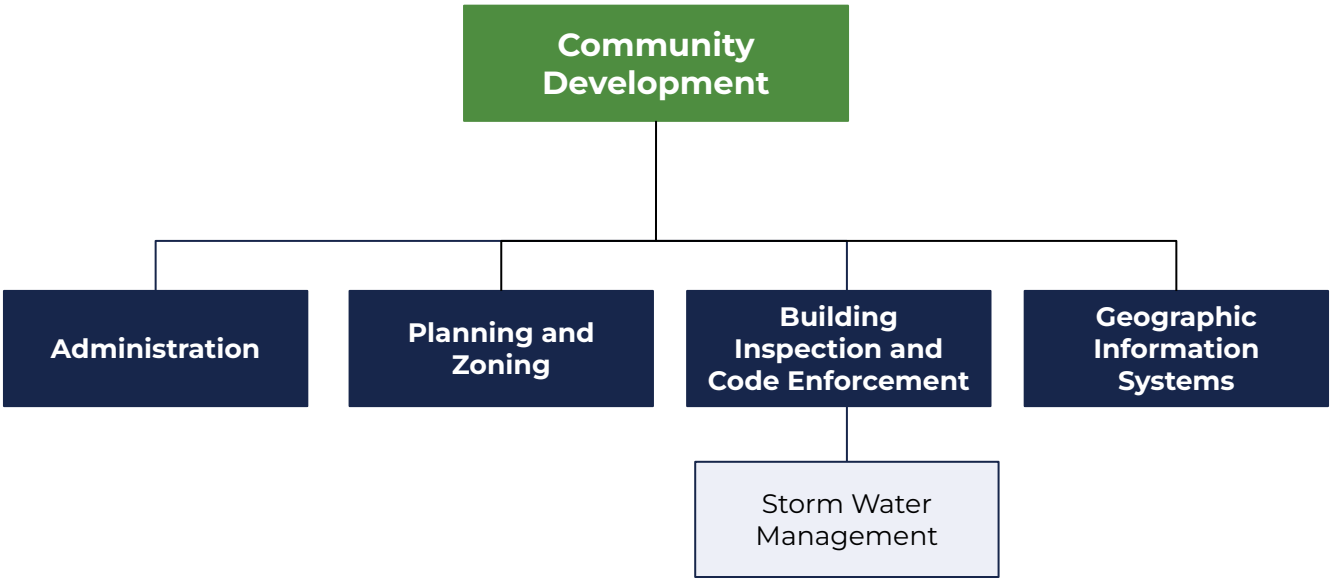
| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-2510-422.4110 | FULLTIME SALARIES & WAGES | $66,890 | $68,198 | $68,198 | $67,268 | $70,079 |
| 001-2510-422.4130 | OVERTIME PAY | 2,657 | 1,624 | 1,624 | 2,294 | 1,667 |
| 001-2510-422.4143 | LONGEVITY PAY | 290 | 350 | 350 | 350 | 410 |
| 001-2510-422.4145 | INCENTIVE-CERTIFICATE PAY | 3,600 | 2,400 | 2,400 | 3,933 | 5,100 |
| 001-2510-422.4149 | CELL PHONE ALLOWANCE | 722 | 720 | 720 | 645 | 720 |
| 001-2510-422.4710 | SOCIAL SECURITY/MEDICARE | 5,292 | 5,214 | 5,214 | 5,336 | 5,569 |
| 001-2510-422.4720 | TMRS RETIREMENT | 12,244 | 12,211 | 12,211 | 12,361 | 13,400 |
| 001-2510-422.4810 | HEALTH/DENTAL INSURANCE | 11,207 | 11,555 | 11,555 | 10,915 | 12,069 |
| 001-2510-422.4820 | LIFE INSURANCE | 187 | 207 | 207 | 192 | 225 |
| 001-2510-422.4830 | DISABILITY INSURANCE | 274 | 301 | 301 | 280 | 327 |
| 001-2510-422.4840 | WORKERS COMP INSURANCE | 73 | 72 | 72 | 73 | 93 |
| 001-2510-422.4850 | EAP SERVICES | 58 | 58 | 58 | 58 | 58 |
| 001-2510-422.4890 | FLEX PLAN ADMINISTRATION | 22 | 22 | 22 | 22 | 22 |
| | **TOTAL PERSONNEL & BENEFITS** | **$103,516** | **$102,932** | **$102,932** | **$103,727** | **$109,739** |
| **50 - SUPPLIES** | | | | | | |
| 001-2510-422.5200 | PERSONNEL SUPPLIES | $461 | $500 | $500 | $0 | $500 |
| 001-2510-422.5301 | FUEL | 195 | 3,800 | 3,800 | 0 | 3,800 |
| 001-2510-422.5400 | OPERATING SUPPLIES | 3,375 | 7,000 | 7,000 | 5,599 | 7,000 |
| 001-2510-422.5800 | OPERATING EQUIPMENT<$5000 | 8,637 | 13,000 | 18,175 | 17,677 | 10,000 |
| | **TOTAL SUPPLIES** | **$12,668** | **$24,300** | **$29,475** | **$23,276** | **$21,300** |
| **60 - MAINTENANCE** | | | | | | |
| 001-2510-422.6800 | EQUIPMENT MAINTENANCE | $1,587 | $5,000 | $5,000 | $933 | $6,500 |
| | **TOTAL MAINTENANCE** | **$1,587** | **$5,000** | **$5,000** | **$933** | **$6,500** |
| **70 - SERVICES** | | | | | | |
| 001-2510-422.7350 | SURETY BONDS | $0 | $80 | $80 | $0 | $120 |
| 001-2510-422.7400 | OPERATING SERVICES | 16,378 | 17,760 | 42,760 | 32,893 | 21,690 |
| 001-2510-422.7510 | TRAINING | 1,270 | 1,815 | 1,815 | 2,153 | 3,265 |
| 001-2510-422.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 3,946 | 4,250 | 4,500 | 4,939 | 9,500 |
| 001-2510-422.7530 | MEMBERSHIPS | 790 | 1,340 | 1,340 | 1,731 | 1,700 |
| 001-2510-422.7612 | TELEPHONE/COMMUNICATIONS | 5,553 | 5,945 | 6,245 | 6,661 | 6,230 |
| 001-2510-422.7730 | INTERNET/WIRELESS SERVICE | 1,497 | 2,500 | 2,200 | 1,027 | 1,120 |
| 001-2510-422.7800 | CONTRACT SERVICES | 640 | 6,500 | 2,164 | 8,052 | 6,500 |
| 001-2510-422.7841 | ENVIRONMENTAL CLEAN UP | 650 | 10,000 | 10,000 | 0 | 10,000 |
| | **TOTAL SERVICES** | **$30,724** | **$50,190** | **$71,104** | **$57,456** | **$60,125** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-2510-422.8800 | CAPITAL EQUIPMENT | $19,751 | $0 | $1,128 | $1,128 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$19,751** | **$0** | **$1,128** | **$1,128** | **$0** |
| **2510 - FIRE MARSHAL/EMERGENCY MANAGEMENT** | | **$168,246** | **$182,422** | **$209,639** | **$186,520** | **$197,664** |

# 2513 - Fire Marshal/Storms

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **70 - SERVICES** | | | | | | |
| 001-2513-422.7971 | EMERGENCY-SERVICES | $5,043 | $0 | $0 | $0 | $0 |
| | **TOTAL SERVICES** | **$5,043** | **$0** | **$0** | **$0** | **$0** |
| **2513 - FIRE MARSHAL/STORMS** | | **$5,043** | **$0** | **$0** | **$0** | **$0** |

# 2201 - Fire Administration-Fvfd
# 2207 - Emergency Medical Services

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **70 - SERVICES** | | | | | | |
| 001-2201-422.7850 | FIRE CONTRACT SERVICES | $1,140,000 | $1,225,308 | $1,225,308 | $1,225,308 | $1,297,303 |
| 001-2201-422.7851 | EMS CONTRACT SERVICES | 578,833 | 738,092 | 738,092 | 738,092 | 1,022,840 |
| | **TOTAL SERVICES** | **$1,718,833** | **$1,963,400** | **$1,963,400** | **$1,963,400** | **$2,320,143** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-2207-422.8800 | CAPITAL EQUIPMENT | $0 | $0 | $514,000 | $514,000 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$0** | **$0** | **$514,000** | **$514,000** | **$0** |
| **2201,2207 - FIRE ADMINISTRATION-FVFD** | | **$1,718,833** | **$1,963,400** | **$2,477,400** | **$2,477,400** | **$2,320,143** |


Community Development
Administration
Planning and Zoning
Building Inspection and Code Enforcement
Geographic Information Systems
Storm Water Management

## Mission Statement

Community Development consists 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 2022-2023

### Training

Educated and informed employees have a broader knowledge base and with the wide variety of certifications, employees 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 12 staff members hold 42 certificates. The ultimate departmental potential is 71 certificates or licenses. Realistically, the goal is for each employee to obtain at least one International Code Council (ICC) or other applicable certificate or license; 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 | 2 | 3 |
| Zoning Inspector | 1 | 1 |
| Code Enforcement Officer | 2 | 2 |
| Advanced Code Enforcement Officer | 2 | 2 |
| State Plumbing Inspector | 3 | 4 |
| Building Inspector | 2 | 4 |
| Residential Combination Inspector (requires the 4 certificates below) | 3 | 4 |
| Residential Building Inspector | 1 | 4 |
| Residential Plumbing Inspector | 3 | 4 |
| Residential Mechanical Inspector | 0 | 4 |
| Residential Electrical Inspector | 0 | 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 | 3 | 4 |
| **Totals** | **27** | **49** |

## Current Operations

**The Community Development Department's budget consists of four divisions:**

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

### 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 damage 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 (TCEQ).

### 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 Development Review Committee (DRC) meetings to provide information regarding development procedures to citizens and developers. Staff also processes zone change applications, reviews plans, 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 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)

The GIS Division consists of a GIS Manager and a GIS Technician. Together they are working to expand the internal GIS services to other departments. They provide 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. They also train employees in addition to creating applications that allow employees to enter and edit their own data. They maintain data regarding the city infrastructure including streets, utilities, fire hydrants, trails, zoning, buyout lots, license agreements, and much more. The GIS Division is also providing support for 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.

## 2023-2024 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 2.0 | 2.0 | 2.0 | 2.0 | 2.5 |
| Division Expenditures | $356,075 | $379,541 | $405,247 | $375,469 | $481,667 |
| **Measures of Efficiency** | | | | | |
| Monthly Operating Costs | $29,673 | $31,628 | $33,771 | $31,289 | $40,139 |
| Division Expenditures per capita | $8.64 | $9.00 | $9.61 | $8.80 | $11.29 |

| Planning and Zoning Division | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 4.0 | 4.0 | 5.0 | 5.0 | 3.0 |
| Division Expenditures | $325,934 | $350,426 | $473,306 | $389,382 | $330,697 |
| **Outputs (Number of meetings or application types processed)** | | | | | |
| DRC Meetings | 45 | 36 | 28 | 35 | 35 |
| Planning & Zoning Meetings | 20 | 19 | 9 | 15 | 20 |
| Certificates of Platting Exemption | 7 | 10 | 6 | 8 | 10 |
| Preliminary Plats | 6 | 9 | 3 | 5 | 5 |
| Final Plats | 13 | 13 | 6 | 10 | 10 |
| Commercial Site Plans | 3 | 12 | 4 | 10 | 10 |
| Zone Changes | 8 | 4 | 6 | 8 | 5 |
| Appeals/Variances/Special Exceptions | 1 | 3 | 0 | 2 | 3 |
| **Measures of Effectiveness (*Average number of days to complete plan review for the following application types)** | | | | | |
| Commercial Site Plan | 10 | 10 | 10 | 10 | 10 |
| Final Plat | 10 | 10 | 10 | 10 | 10 |
| Preliminary Plat | 10 | 10 | 10 | 10 | 10 |
| **Measures of Efficiency** | | | | | |
| Monthly Operating Costs | $27,161 | $29,202 | $39,442 | $32,449 | $27,558 |
| Division Expenditures per capita | $7.97 | $8.31 | $11.22 | $9.13 | $7.75 |

*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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 4.7 | 4.7 | 4.7 | 4.7 | 4.7 |
| Division Expenditures | $433,314 | $457,446 | $510,722 | $482,643 | $557,655 |
| **Outputs (Number of Permits Issued)** | | | | | |
| New Single Family Residential | 97 | 106 | 58 | 77 | 75 |
| Residential Addition/Alteration | 961 | 980 | 619 | 825 | 850 |
| New Multi-Family Residential | 0 | 0 | 0 | 100 | 0 |
| New Commercial | 3 | 16 | 20 | 25 | 15 |
| Commercial Addition/Alteration | 68 | 76 | 59 | 80 | 75 |
| Number of Inspections | 10,780 | 9,166 | 5,698 | 7,600 | 8,000 |
| Code Enforcement Case Actions | 202 | 293 | 90 | 120 | 200 |
| Code Enforcement Complaints | 168 | 276 | 85 | 113 | 175 |
| **Measures of Effectiveness (*Average number of days to complete plan review for the following permit types)** | | | | | |
| Plan review time for residential permits (business days) | 5-7 | 5-7 | 5-7 | 5-7 | 5-7 |
| Plan review time for commercial permits (business days) | 7-10 | 7-10 | 7-10 | 7-10 | 7-10 |
| % of Inspections done within 24 hours of notification | 100% | 100% | 100% | 100% | 100% |
| **Measures of Efficiency** | | | | | |
| Monthly Operating Costs | $36,110 | $38,121 | $42,560 | $40,220 | $46,471 |
| Division Expenditures per capita | $10.59 | $10.84 | $12.11 | $11.31 | $13.07 |

*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.

| Geographic Information Systems | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 0.0 | 0.0 | 0.0 | 0.0 | 2.0 |
| Division Expenditures | $0 | $0 | $0 | $0 | $174,925 |
| **Outputs (types of requests requiring assistance)** | | | | | |
| GIS Related Requests | N/A | N/A | N/A | N/A | 100 |
| Software Related Requests | N/A | N/A | N/A | N/A | 50 |
| **Measures of Efficiency** | | | | | |
| Monthly Operating Costs | $0 | $0 | $0 | $0 | $14,577 |
| Division Expenditures per capita | $0.00 | $0.00 | $0.00 | $0.00 | $4.10 |

New division in FY24. Expenditures for prior years are reported in division 3502.

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| COMMUNITY DEV ADMIN | $379,541 | $405,247 | $399,896 | $375,469 | $481,667 | 18.9% |
| PLANNING AND ZONING | 350,426 | 473,306 | 478,657 | 389,382 | 330,697 | -30.1% |
| INSPECTION/CODE ENFORCEMENT | 457,446 | 510,722 | 515,222 | 482,643 | 557,655 | 9.2% |
| GEOGRAPHIC INFORMATION SYSTEMS | 0 | 0 | 0 | 0 | 174,925 | 0.0% |
| **DEPARTMENT TOTAL** | **$1,187,413** | **$1,389,275** | **$1,393,775** | **$1,247,494** | **$1,544,944** | **11.2%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $1,105,427 | $1,229,055 | $1,229,055 | $1,136,402 | $1,337,176 | 8.8% |
| SUPPLIES | 17,181 | 23,240 | 21,240 | 9,816 | 23,595 | 1.5% |
| MAINTENANCE | 1,011 | 3,650 | 3,650 | 3,132 | 3,650 | 0.0% |
| SERVICES | 63,794 | 133,330 | 139,830 | 98,144 | 180,523 | 35.4% |
| **CLASSIFICATION TOTAL** | **$1,187,413** | **$1,389,275** | **$1,393,775** | **$1,247,494** | **$1,544,944** | **11.2%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ADMINISTRATION | 2.00 | 2.00 | 2.00 | 2.00 | 2.50 | 25.0% |
| PLANNING AND ZONING | 4.00 | 5.00 | 5.00 | 3.00 | 3.00 | -40.0% |
| INSPECTION/CODE ENFORCEMENT | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 0.0% |
| GEOGRAPHIC INFORMATION SERVICES | 0 | 0 | 0 | 2.00 | 2.00 | 0.0% |
| **PERSONNEL TOTAL** | **10.70** | **11.70** | **11.70** | **11.70** | **12.20** | **4.3%** |

# 3501 - Community Dev Admin

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-3501-419.4110 | FULLTIME SALARIES & WAGES | $268,671 | $280,315 | $280,315 | $268,744 | $312,448 |
| 001-3501-419.4130 | OVERTIME PAY | 0 | 0 | 0 | 0 | 1,560 |
| 001-3501-419.4143 | LONGEVITY PAY | 1,565 | 1,685 | 1,685 | 1,685 | 1,805 |
| 001-3501-419.4145 | INCENTIVE-CERTIFICATE PAY | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 001-3501-419.4710 | SOCIAL SECURITY/MEDICARE | 20,068 | 20,917 | 20,917 | 20,166 | 23,193 |
| 001-3501-419.4720 | TMRS RETIREMENT | 44,916 | 47,281 | 47,281 | 45,196 | 54,582 |
| 001-3501-419.4810 | HEALTH/DENTAL INSURANCE | 27,479 | 28,360 | 28,360 | 26,400 | 39,517 |
| 001-3501-419.4820 | LIFE INSURANCE | 727 | 784 | 784 | 766 | 916 |
| 001-3501-419.4830 | DISABILITY INSURANCE | 1,113 | 1,192 | 1,192 | 1,149 | 1,334 |
| 001-3501-419.4840 | WORKERS COMP INSURANCE | 268 | 279 | 279 | 269 | 313 |
| 001-3501-419.4850 | EAP SERVICES | 116 | 116 | 116 | 116 | 145 |
| 001-3501-419.4890 | FLEX PLAN ADMINISTRATION | 43 | 43 | 43 | 43 | 54 |
| | **TOTAL PERSONNEL & BENEFITS** | **$366,766** | **$382,772** | **$382,772** | **$366,334** | **$437,667** |
| **50 - SUPPLIES** | | | | | | |
| 001-3501-419.5200 | PERSONNEL SUPPLIES | $214 | $330 | $330 | $180 | $450 |
| 001-3501-419.5400 | OPERATING SUPPLIES | 3,330 | 3,600 | 3,600 | 1,926 | 4,000 |
| 001-3501-419.5800 | OPERATING EQUIPMENT<$5000 | 2,150 | 2,750 | 2,750 | 0 | 4,440 |
| | **TOTAL SUPPLIES** | **$5,694** | **$6,680** | **$6,680** | **$2,106** | **$8,890** |
| **70 - SERVICES** | | | | | | |
| 001-3501-419.7350 | SURETY BONDS | $0 | $0 | $0 | $0 | $200 |
| 001-3501-419.7401 | POSTAL/COURIER SERVICES | 1,386 | 300 | 300 | 423 | 2,300 |
| 001-3501-419.7510 | TRAINING | 1,488 | 4,920 | 4,569 | 2,291 | 5,380 |
| 001-3501-419.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 2,183 | 8,300 | 3,300 | 2,970 | 10,500 |
| 001-3501-419.7530 | MEMBERSHIPS | 1,112 | 1,315 | 1,315 | 433 | 1,250 |
| 001-3501-419.7730 | INTERNET/WIRELESS SERVICE | 912 | 960 | 960 | 912 | 480 |
| 001-3501-419.7800 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 15,000 |
| | **TOTAL SERVICES** | **$7,081** | **$15,795** | **$10,444** | **$7,029** | **$35,110** |
| **3501 - COMMUNITY DEV ADMIN** | | **$379,541** | **$405,247** | **$399,896** | **$375,469** | **$481,667** |

# 3502 - Planning And Zoning

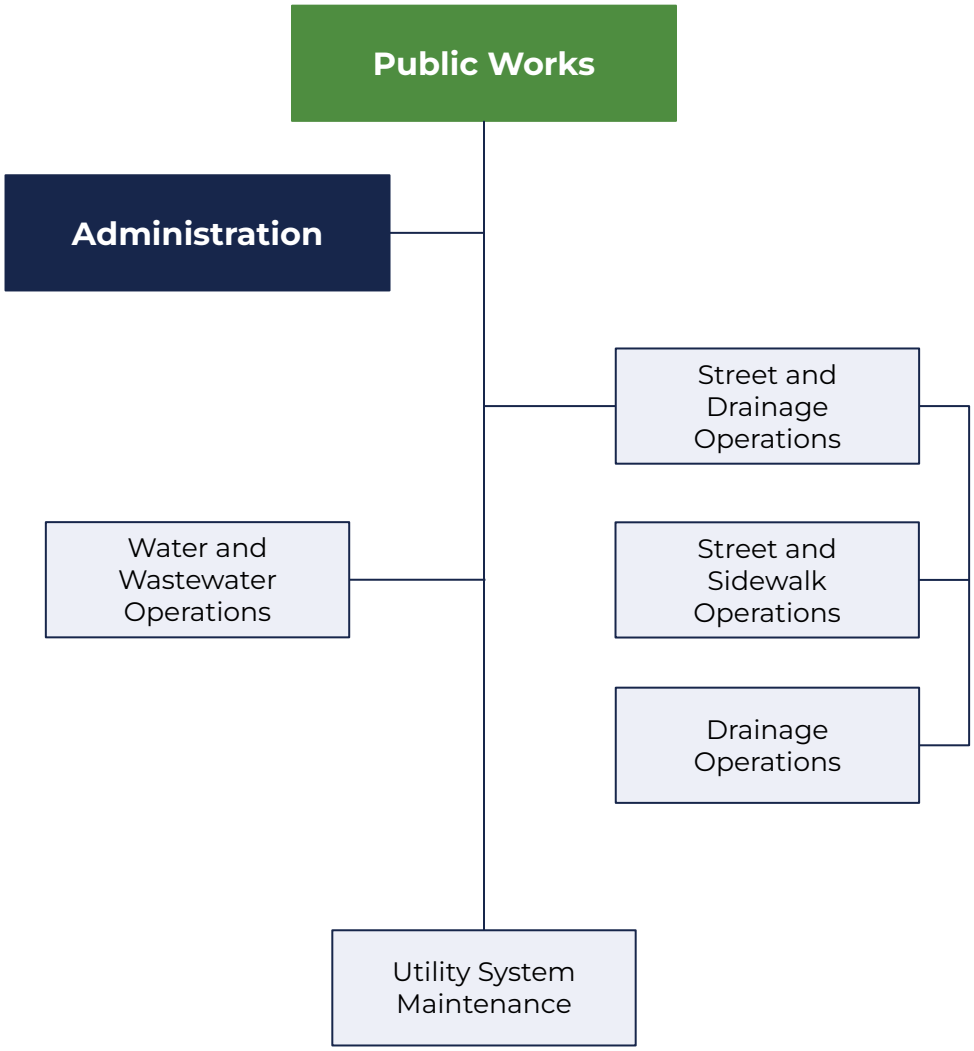
| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-3502-419.4110 | FULLTIME SALARIES & WAGES | $221,765 | $281,108 | $281,108 | $238,591 | $186,684 |
| 001-3502-419.4130 | OVERTIME PAY | 2,658 | 5,447 | 5,447 | 1,965 | 3,740 |
| 001-3502-419.4143 | LONGEVITY PAY | 1,140 | 1,300 | 1,300 | 1,150 | 1,330 |
| 001-3502-419.4145 | INCENTIVE-CERTIFICATE PAY | 2,400 | 3,000 | 3,000 | 1,200 | 600 |
| 001-3502-419.4190 | TERMINATION PAYOUTS | 361 | 0 | 0 | 0 | 0 |
| 001-3502-419.4220 | PART-TIME WAGES W/O BENEFITS | 3,952 | 0 | 0 | 0 | 0 |
| 001-3502-419.4710 | SOCIAL SECURITY/MEDICARE | 16,135 | 17,111 | 17,111 | 17,026 | 13,574 |
| 001-3502-419.4720 | TMRS RETIREMENT | 37,695 | 47,844 | 47,844 | 40,327 | 33,056 |
| 001-3502-419.4810 | HEALTH/DENTAL INSURANCE | 38,391 | 58,395 | 58,395 | 44,620 | 40,981 |
| 001-3502-419.4820 | LIFE INSURANCE | 642 | 810 | 810 | 691 | 555 |
| 001-3502-419.4830 | DISABILITY INSURANCE | 979 | 1,255 | 1,255 | 1,049 | 855 |
| 001-3502-419.4840 | WORKERS COMP INSURANCE | 259 | 681 | 681 | 239 | 189 |
| 001-3502-419.4850 | EAP SERVICES | 237 | 353 | 353 | 258 | 174 |
| 001-3502-419.4890 | FLEX PLAN ADMINISTRATION | 365 | 447 | 447 | 291 | 249 |
| | **TOTAL PERSONNEL & BENEFITS** | **$326,979** | **$417,751** | **$417,751** | **$347,407** | **$281,987** |
| **50 - SUPPLIES** | | | | | | |
| 001-3502-419.5200 | PERSONNEL SUPPLIES | $265 | $600 | $600 | $309 | $550 |
| 001-3502-419.5400 | OPERATING SUPPLIES | 1,007 | 1,400 | 1,400 | 876 | 1,875 |
| 001-3502-419.5800 | OPERATING EQUIPMENT<$5000 | 0 | 3,250 | 1,250 | 1,049 | 500 |
| | **TOTAL SUPPLIES** | **$1,272** | **$5,250** | **$3,250** | **$2,234** | **$2,925** |
| **70 - SERVICES** | | | | | | |
| 001-3502-419.7350 | SURETY BONDS | $0 | $250 | $250 | $322 | $0 |
| 001-3502-419.7400 | OPERATING SERVICES | 0 | 2,090 | 2,090 | 0 | 350 |
| 001-3502-419.7510 | TRAINING | 3,049 | 8,020 | 8,020 | 6,764 | 6,085 |
| 001-3502-419.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 4,965 | 14,200 | 14,200 | 13,651 | 13,500 |
| 001-3502-419.7530 | MEMBERSHIPS | 763 | 745 | 745 | 335 | 850 |
| 001-3502-419.7710 | SOFTWARE LICENSE FEES | 0 | 0 | 7,351 | 9,800 | 0 |
| 001-3502-419.7800 | CONTRACT SERVICES | 3,000 | 0 | 0 | 0 | 0 |
| 001-3502-419.7802 | CREDIT CARD FEES | 10,398 | 25,000 | 25,000 | 8,869 | 25,000 |
| | **TOTAL SERVICES** | **$22,175** | **$50,305** | **$57,656** | **$39,741** | **$45,785** |
| **3502 - PLANNING AND ZONING** | | **$350,426** | **$473,306** | **$478,657** | **$389,382** | **$330,697** |

# 3528 - Inspection/Code Enforcement

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-3528-424.4110 | FULLTIME SALARIES & WAGES | $275,003 | $285,842 | $285,842 | $286,071 | $303,938 |
| 001-3528-424.4130 | OVERTIME PAY | 5,282 | 5,578 | 5,578 | 3,800 | 5,728 |
| 001-3528-424.4143 | LONGEVITY PAY | 2,710 | 3,017 | 3,017 | 2,932 | 3,269 |
| 001-3528-424.4145 | INCENTIVE-CERTIFICATE PAY | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 001-3528-424.4149 | CELL PHONE ALLOWANCE | 2,185 | 2,598 | 2,598 | 1,951 | 2,178 |
| 001-3528-424.4710 | SOCIAL SECURITY/MEDICARE | 20,260 | 21,092 | 21,092 | 21,103 | 22,614 |
| 001-3528-424.4720 | TMRS RETIREMENT | 47,464 | 49,886 | 49,886 | 49,392 | 54,565 |
| 001-3528-424.4810 | HEALTH/DENTAL INSURANCE | 53,055 | 54,828 | 54,828 | 51,800 | 57,267 |
| 001-3528-424.4820 | LIFE INSURANCE | 768 | 848 | 848 | 824 | 916 |
| 001-3528-424.4830 | DISABILITY INSURANCE | 1,173 | 1,287 | 1,287 | 1,234 | 1,333 |
| 001-3528-424.4840 | WORKERS COMP INSURANCE | 863 | 625 | 625 | 623 | 663 |
| 001-3528-424.4850 | EAP SERVICES | 258 | 273 | 273 | 273 | 273 |
| 001-3528-424.4890 | FLEX PLAN ADMINISTRATION | 261 | 258 | 258 | 258 | 258 |
| | **TOTAL PERSONNEL & BENEFITS** | **$411,682** | **$428,532** | **$428,532** | **$422,661** | **$455,402** |
| **50 - SUPPLIES** | | | | | | |
| 001-3528-424.5200 | PERSONNEL SUPPLIES | $1,899 | $2,660 | $2,660 | $728 | $2,890 |
| 001-3528-424.5301 | FUEL | 6,277 | 5,330 | 5,330 | 4,349 | 5,330 |
| 001-3528-424.5400 | OPERATING SUPPLIES | 1,882 | 2,820 | 2,820 | 127 | 2,820 |
| 001-3528-424.5800 | OPERATING EQUIPMENT<$5000 | 157 | 500 | 500 | 272 | 500 |
| | **TOTAL SUPPLIES** | **$10,215** | **$11,310** | **$11,310** | **$5,476** | **$11,540** |
| **60 - MAINTENANCE** | | | | | | |
| 001-3528-424.6300 | VEHICLE MAINTENANCE | $1,011 | $3,650 | $3,650 | $3,132 | $3,650 |
| | **TOTAL MAINTENANCE** | **$1,011** | **$3,650** | **$3,650** | **$3,132** | **$3,650** |
| **70 - SERVICES** | | | | | | |
| 001-3528-424.7311 | VEHICLE INSURANCE | $2,772 | $2,230 | $2,230 | $2,232 | $2,887 |
| 001-3528-424.7400 | OPERATING SERVICES | 215 | 450 | 450 | 113 | 1,040 |
| 001-3528-424.7441 | CODE ENFORCEMENT SERVICES | 500 | 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 | 4,389 | 7,340 | 7,340 | 6,648 | 7,215 |
| 001-3528-424.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 3,183 | 11,500 | 10,000 | 5,852 | 13,500 |
| 001-3528-424.7530 | MEMBERSHIPS | 900 | 1,200 | 1,200 | 510 | 910 |
| 001-3528-424.7730 | INTERNET/WIRELESS SERVICE | 2,279 | 3,020 | 3,020 | 2,279 | 3,020 |
| 001-3528-424.7800 | CONTRACT SERVICES | 0 | 5,000 | 16,000 | 5,000 | 5,000 |
| 001-3528-424.7831 | VEHICLE LEASE-INTERNAL | 20,300 | 28,740 | 28,740 | 28,740 | 45,741 |
| 001-3528-424.7842 | STORM WATER MANAGEMENT | 0 | 5,000 | 0 | 0 | 5,000 |
| | **TOTAL SERVICES** | **$34,538** | **$67,230** | **$71,730** | **$51,374** | **$87,063** |
| **3528 - INSPECTION/CODE ENFORCEMENT** | | **$457,446** | **$510,722** | **$515,222** | **$482,643** | **$557,655** |

# 3532 - Geographic Information Systems

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-3532-419.4110 | FULLTIME SALARIES & WAGES | $0 | $0 | $0 | $0 | $118,401 |
| 001-3532-419.4130 | OVERTIME PAY | 0 | 0 | 0 | 0 | 1,838 |
| 001-3532-419.4143 | LONGEVITY PAY | 0 | 0 | 0 | 0 | 70 |
| 001-3532-419.4145 | INCENTIVE-CERTIFICATE PAY | 0 | 0 | 0 | 0 | 2,400 |
| 001-3532-419.4710 | SOCIAL SECURITY/MEDICARE | 0 | 0 | 0 | 0 | 9,176 |
| 001-3532-419.4720 | TMRS RETIREMENT | 0 | 0 | 0 | 0 | 20,772 |
| 001-3532-419.4810 | HEALTH/DENTAL INSURANCE | 0 | 0 | 0 | 0 | 8,326 |
| 001-3532-419.4820 | LIFE INSURANCE | 0 | 0 | 0 | 0 | 349 |
| 001-3532-419.4830 | DISABILITY INSURANCE | 0 | 0 | 0 | 0 | 508 |
| 001-3532-419.4840 | WORKERS COMP INSURANCE | 0 | 0 | 0 | 0 | 121 |
| 001-3532-419.4850 | EAP SERVICES | 0 | 0 | 0 | 0 | 116 |
| 001-3532-419.4890 | FLEX PLAN ADMINISTRATION | 0 | 0 | 0 | 0 | 43 |
| | **TOTAL PERSONNEL & BENEFITS** | **$0** | **$0** | **$0** | **$0** | **$162,120** |
| **50 - SUPPLIES** | | | | | | |
| 001-3532-419.5800 | OPERATING EQUIPMENT<$5000 | $0 | $0 | $0 | $0 | $240 |
| | **TOTAL SUPPLIES** | **$0** | **$0** | **$0** | **$0** | **$240** |
| **70 - SERVICES** | | | | | | |
| 001-3532-419.7510 | TRAINING | $0 | $0 | $0 | $0 | $4,085 |
| 001-3532-419.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 0 | 0 | 0 | 0 | 8,000 |
| 001-3532-419.7730 | INTERNET/WIRELESS SERVICE | 0 | 0 | 0 | 0 | 480 |
| | **TOTAL SERVICES** | **$0** | **$0** | **$0** | **$0** | **$12,565** |
| **3532 - GEOGRAPHIC INFORMATION SYSTEMS** | | **$0** | **$0** | **$0** | **$0** | **$174,925** |


Public Works
Administration
Street and Drainage Operations
Water and Wastewater Operations
Street and Sidewalk Operations
Drainage Operations
Utility System Maintenance

## 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 2023 our staff accomplished the following:**

| FY22 Actual | FY23 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 2023 the following were completed through the Sewer Rehab Project:**

| FY22 Actual | FY23 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 |
| N/A | 273 | manhole rehab - vertical feet |

### 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 2023.

### 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 |

# 2023-2024 Departmental Performance Measures by Division

## Supports the City's Strategic Goals:

1-Communication, 3-Preservation, 6-Organizational Development

| Administration<br>General Fund & Water & Sewer Fund | FY21<br>Actual | FY22<br>Actual | FY23<br>Budget | FY23<br>Forecast | FY24<br>Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 |
| Division Expenditures | $504,931 | $540,873 | $640,135 | $579,690 | $660,597 |
| **Measures of Efficiency** | | | | | |
| Division Expenditures per capita | $12.05 | $12.82 | $15.17 | $13.59 | $15.49 |

| Street/Sidewalk Operations | FY21<br>Actual | FY22<br>Actual | FY23<br>Budget | FY23<br>Forecast | FY24<br>Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 12.0 | 13.0 | 13.0 | 13.0 | 13.0 |
| Division Expenditures | $1,464,113 | $1,994,126 | $1,644,111 | $1,950,304 | $1,849,360 |
| **Outputs** | | | | | |
| # of Street Signs Replaced in Program | 483 | 398 | 400 | 900 | 500 |
| # of Street Signs Repaired / Replaced by work orders | 273 | 325 | 315 | 900 | 800 |
| Sidewalk Raised (lf) | 11,255 | 9,033 | 10,200 | 9,000 | 11,000 |
| Sidewalk Removed & Replaced (lf) | 226 | 72 | 320 | 400 | 300 |
| Street Raising (sf) | 3,596 | 31,576 | 13,100 | 20,000 | 20,000 |
| # of Completed Work Orders for Streets | 762 | 523 | 1,140 | 500 | 700 |
| **Measures of Effectiveness** | | | | | |
| Average # of days to complete Sign work orders | 1.91 | 2.36 | 1.70 | 3.50 | 2.50 |
| % of work orders for Signs completed within 10 days | 98.80% | 95.50% | 98.50% | 93.89% | 94.00% |
| Average # of days to complete Street work orders | 11.08 | 8.69 | 25.00 | 6.00 | 7.50 |
| % of Street work orders completed within 10 days | 93.83% | 93.12% | 86.00% | 94.00% | 94.00% |
| **Measures of Efficiency** | | | | | |
| Monthly Operating Costs | $122,009 | $166,177 | $137,009 | $162,525 | $154,113 |
| Division expenditures per capita | $34.93 | $47.27 | $38.97 | $45.72 | $43.36 |

| Drainage Operations | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Division Expenditures | $318,056 | $595,467 | $426,196 | $385,153 | $434,324 |
| **Outputs** | | | | | |
| Ditches Cleaned (ft) | 19,805 | 30,416 | 20,000 | 22,000 | 25,000 |
| Road side Ditches Mowed (ac) | 482 | 303 | 2,300 | 300 | 600 |
| Storm Pipe Cleaned (ft) | 1,979 | 2,004 | 1,300 | 1,300 | 1,300 |
| Debris Cleaned (cy) | 1,489 | 1,031 | 500 | 800 | 1,200 |
| # of Work Orders | 189 | 112 | 170 | 150 | 175 |
| **Measures of Effectiveness** | | | | | |
| Average # of days to complete work orders | 13.84 | 11.96 | 14.00 | 14.00 | 13.00 |
| % of work orders completed within 10 working days | 91.53% | 84.82% | 90.00% | 90.00% | 90.00% |
| **Measures of Efficiency** | | | | | |
| Monthly Operating Costs | $26,505 | $49,622 | $35,516 | $32,096 | $36,194 |
| Division expenditures per capita | $7.59 | $14.11 | $10.10 | $9.03 | $10.18 |

| Water Operations and Utilities | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 9.3 | 11.3 | 11.3 | 11.3 | 11.3 |
| Division Expenditures | $4,682,031 | $3,473,395 | $3,748,619 | $3,847,473 | $4,607,065 |
| **Outputs** | | | | | |
| # of Active Utility Accounts | 14,192 | 14,328 | 14,280 | 14,345 | 14,427 |
| # of Completed Work Orders | 1808 | 2,777 | 1,470 | 3,200 | 3,000 |
| # of meter change outs | 76 | 15 | 90 | 10 | 10 |
| # of Service Lines Repaired | 263 | 386 | 200 | 350 | 300 |
| # of Main Lines Repaired | 49 | 126 | 75 | 60 | 60 |
| # of Lines Flushed | 554 | 758 | 550 | 1100 | 1000 |
| # of Fire Hydrants Serviced | 315 | 62 | 200 | 200 | 300 |
| Ground Water Pumpage (MG) | 31.09 | 23.32 | 20.00 | 18.00 | 18.00 |
| Surface Water Pumpage (MG) | 1817.38 | 2062.14 | 2000.00 | 2000.00 | 2000.00 |
| Total Water Usage (MG) | 1848.47 | 2085.46 | 2100.00 | 2100.00 | 2100.00 |
| Total Daily Average Water Production (MG) | 5.06 | 5.71 | 5.75 | 5.25 | 5.25 |
| Total Surface Water Purchased (MG) | 1817.38 | 2062.14 | 2000.00 | 2000.00 | 2000.00 |
| **Measures of Effectiveness** | | | | | |
| Average # of days to complete work orders | 1.64 | 3.48 | 1.25 | 5.00 | 3.50 |
| % of work orders within 2 working days | 93.69% | 85.96% | 95.50% | 87.00% | 89.00% |
| % of Purchased Surface Water Usage* | 98.32% | 98.88% | 99.00% | 99.00% | 99.00% |
| **Measures of Efficiency** | | | | | |
| Monthly Operating Costs | $390,169 | $289,450 | $312,385 | $320,623 | $383,922 |
| Division expenditures per capita | $111.70 | $82.33 | $88.86 | $90.20 | $108.01 |

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

| Sewer Operations and Utilities | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 11.00 | 11.0 | 11.0 | 11.0 | 11.0 |
| Division Expenditures | $3,157,376 | $4,107,715 | $4,102,470 | $6,398,797 | $4,473,337 |
| **Outputs** | | | | | |
| # of Completed Work Orders | 768 | 891 | 800 | 850 | 850 |
| Sewer Treatment Total All Flows (MG) | 1,188.17 | 1,036.70 | 1,220.00 | 1,200.00 | 1,200.00 |
| Sewer Treatment Total Daily Average (MG) | 3.255 | 2.840 | 3.350 | 3.300 | 3.300 |
| # of Service Lines Repaired | 91 | 51 | 110 | 80 | 100 |
| # of Main Lines repaired | 18 | 7 | 25 | 15 | 15 |
| # of Sewer Lines cleaned Ft. | 28,586 | 18,859 | 25,000 | 25,000 | 25,000 |
| # of Manholes repaired | 19 | 18 | 12 | 18 | 18 |
| # of Sewer Main Stoppages | 45 | 22 | 45 | 30 | 30 |
| # of Service Lines Stoppages | 130 | 105 | 150 | 100 | 100 |
| # of Lift Station repairs | 776 | 211 | 845 | 250 | 250 |
| Measures of Effectiveness | | | | | |
| Average # of days to complete work orders | 1.79 | 7.49 | 1.28 | 9.00 | 6.00 |
| % of work orders completed within 2 working days | 91.41% | 78.56% | 94.00% | 75.00% | 75.00% |
| Measures of Efficiency | | | | | |
| Monthly Operating Costs | $263,115 | $342,310 | $341,873 | $533,233 | $372,778 |
| Division expenditures per capita | $75.33 | $97.37 | $97.24 | $150.01 | $104.87 |

| Utility Customer Service | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 2.00 | 2.0 | 2.0 | 2.0 | 3.0 |
| Division Expenditures | $240,016 | $297,485 | $313,234 | $284,078 | $428,276 |
| **Outputs** | | | | | |
| # of Active Utility Accounts | 14,192 | 14,328 | 14,280 | 14,345 | 14,427 |
| # of Completed Work Orders | 4,965 | 16610* | 5,400 | 6,124 | 6,000 |
| # of cut-offs | 815 | 602 | 925 | 480 | 800 |
| # of reconnects | 686 | 486 | 790 | 380 | 560 |
| # of work orders closed | 4,965 | 16610* | 5,400 | 6,124 | 6,000 |
| Measures of Effectiveness | | | | | |
| % of work orders closed out | 100% | 100% | 100% | 100% | 100% |
| Measures of Efficiency | | | | | |
| Monthly Operating Costs | $20,001 | $24,790 | $26,103 | $23,673 | $35,690 |
| Division expenditures per capita | $5.73 | $7.05 | $7.42 | $6.66 | $10.04 |

*Friendswood is currently implementing an automated meter program throughout the city. All meters are being replaced with smart meters.

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ADMINISTRATION (GF) | $261,749 | $280,423 | $284,071 | $260,774 | $296,402 | 5.7% |
| STREET/SIDEWALK OPERATIONS | 1,994,126 | 1,644,111 | 2,054,224 | 1,950,304 | 1,849,360 | 12.5% |
| DRAINAGE OPERATIONS | 595,467 | 426,196 | 437,745 | 385,153 | 434,324 | 1.9% |
| ADMINISTRATION (W/S) | 279,124 | 359,712 | 359,768 | 318,916 | 364,195 | 1.2% |
| WATER UTILITIES & OPERATIONS | 3,473,395 | 3,748,619 | 3,970,903 | 3,847,473 | 4,607,065 | 22.9% |
| SEWER UTILITIES & OPERATIONS | 4,107,715 | 4,102,470 | 6,581,709 | 6,398,797 | 4,473,337 | 9.0% |
| CUSTOMER SERVICE (W/S) | 297,485 | 313,234 | 313,234 | 284,078 | 428,276 | 36.7% |
| **DEPARTMENT TOTAL** | **$11,009,061** | **$10,874,765** | **$14,001,654** | **$13,445,495** | **$12,452,959** | **14.5%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $3,539,271 | $3,663,883 | $3,663,883 | $3,529,294 | $3,994,416 | 9.0% |
| SUPPLIES | 423,086 | 430,425 | 614,761 | 582,029 | 445,985 | 3.6% |
| MAINTENANCE | 620,686 | 852,370 | 1,018,349 | 736,594 | 934,370 | 9.6% |
| SERVICES | 5,066,332 | 5,446,513 | 7,838,133 | 7,746,030 | 6,223,907 | 14.3% |
| CAPITAL OUTLAY | 857,730 | 50,000 | 434,954 | 420,310 | 159,214 | 218.4% |
| OTHER | 501,956 | 431,574 | 431,574 | 431,238 | 695,067 | 61.1% |
| **CLASSIFICATION TOTAL** | **$11,009,061** | **$10,874,765** | **$14,001,654** | **$13,445,495** | **$12,452,959** | **14.5%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ADMINISTRATION - (GF) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.0% |
| ADMINISTRATION - (WS) | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.0% |
| 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 | 7.00 | 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 | 4.30 | 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 | 3.00 | 50.0% |
| **PERSONNEL TOTAL** | **45.30** | **46.30** | **46.30** | **46.30** | **47.30** | **2.2%** |

# 3601 - Public Works Administration

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-3601-431.4110 | FULLTIME SALARIES & WAGES | $181,509 | $188,608 | $188,608 | $178,751 | $192,220 |
| 001-3601-431.4130 | OVERTIME PAY | 1,177 | 1,111 | 1,111 | 541 | 1,133 |
| 001-3601-431.4143 | LONGEVITY PAY | 1,150 | 1,270 | 1,270 | 1,505 | 1,065 |
| 001-3601-431.4145 | INCENTIVE-CERTIFICATE PAY | 600 | 600 | 600 | 1,267 | 0 |
| 001-3601-431.4149 | CELL PHONE ALLOWANCE | 421 | 420 | 420 | 329 | 420 |
| 001-3601-431.4190 | TERMINATION PAYOUTS | 0 | 0 | 0 | 3,369 | 0 |
| 001-3601-431.4710 | SOCIAL SECURITY/MEDICARE | 13,351 | 13,864 | 13,864 | 13,571 | 13,844 |
| 001-3601-431.4720 | TMRS RETIREMENT | 30,521 | 31,989 | 31,989 | 30,862 | 33,483 |
| 001-3601-431.4810 | HEALTH/DENTAL INSURANCE | 22,664 | 23,383 | 23,383 | 20,531 | 32,369 |
| 001-3601-431.4820 | LIFE INSURANCE | 511 | 551 | 551 | 510 | 562 |
| 001-3601-431.4830 | DISABILITY INSURANCE | 749 | 802 | 802 | 746 | 818 |
| 001-3601-431.4840 | WORKERS COMP INSURANCE | 180 | 189 | 189 | 187 | 192 |
| 001-3601-431.4850 | EAP SERVICES | 116 | 116 | 116 | 110 | 116 |
| 001-3601-431.4890 | FLEX PLAN ADMINISTRATION | 135 | 135 | 135 | 123 | 135 |
| | **TOTAL PERSONNEL & BENEFITS** | **$253,084** | **$263,038** | **$263,038** | **$252,402** | **$276,357** |
| **50 - SUPPLIES** | | | | | | |
| 001-3601-431.5200 | PERSONNEL SUPPLIES | $422 | $520 | $520 | $634 | $530 |
| 001-3601-431.5400 | OPERATING SUPPLIES | 2,653 | 3,000 | 3,000 | 2,590 | 3,400 |
| 001-3601-431.5800 | OPERATING EQUIPMENT<$5000 | 379 | 500 | 500 | 32 | 2,750 |
| | **TOTAL SUPPLIES** | **$3,454** | **$4,020** | **$4,020** | **$3,256** | **$6,680** |
| **70 - SERVICES** | | | | | | |
| 001-3601-431.7400 | OPERATING SERVICES | $606 | $5,490 | $5,490 | $610 | $5,490 |
| 001-3601-431.7401 | POSTAL/COURIER SERVICES | 2 | 250 | 250 | 2 | 250 |
| 001-3601-431.7510 | TRAINING | 40 | 3,500 | 3,500 | 263 | 3,500 |
| 001-3601-431.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 82 | 3,100 | 3,100 | 55 | 3,100 |
| 001-3601-431.7530 | MEMBERSHIPS | 378 | 905 | 905 | 539 | 905 |
| 001-3601-431.7540 | PUBLICATIONS | 0 | 120 | 120 | 0 | 120 |
| 001-3601-431.7612 | TELEPHONE/COMMUNICATIONS | 4,103 | 0 | 3,648 | 3,647 | 0 |
| | **TOTAL SERVICES** | **$5,211** | **$13,365** | **$17,013** | **$5,116** | **$13,365** |
| **3601 - PUBLIC WORKS ADMINISTRATION** | | **$261,749** | **$280,423** | **$284,071** | **$260,774** | **$296,402** |

# 3610 - Public Works/Street/Sidewalk Operation

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-3610-431.4110 | FULLTIME SALARIES & WAGES | $570,555 | $557,093 | $557,093 | $577,791 | $626,328 |
| 001-3610-431.4130 | OVERTIME PAY | 25,024 | 17,824 | 17,824 | 39,136 | 18,316 |
| 001-3610-431.4131 | HOLIDAY HRS WORKED | 0 | 0 | 0 | 1,035 | 0 |
| 001-3610-431.4143 | LONGEVITY PAY | 5,765 | 6,600 | 6,600 | 6,627 | 7,140 |
| 001-3610-431.4145 | INCENTIVE-CERTIFICATE PAY | 3,120 | 3,180 | 3,180 | 3,180 | 3,180 |
| 001-3610-431.4149 | CELL PHONE ALLOWANCE | 1,385 | 1,380 | 1,380 | 1,236 | 1,380 |
| 001-3610-431.4190 | TERMINATION PAYOUTS | 0 | 0 | 0 | 1,610 | 0 |
| 001-3610-431.4710 | SOCIAL SECURITY/MEDICARE | 44,103 | 42,497 | 42,497 | 46,070 | 47,662 |
| 001-3610-431.4720 | TMRS RETIREMENT | 100,032 | 97,641 | 97,641 | 104,815 | 112,793 |
| 001-3610-431.4810 | HEALTH/DENTAL INSURANCE | 116,760 | 120,292 | 120,292 | 117,240 | 131,785 |
| 001-3610-431.4820 | LIFE INSURANCE | 1,604 | 1,639 | 1,639 | 1,664 | 1,894 |
| 001-3610-431.4830 | DISABILITY INSURANCE | 2,348 | 2,387 | 2,387 | 2,436 | 2,756 |
| 001-3610-431.4840 | WORKERS COMP INSURANCE | 10,822 | 10,403 | 10,403 | 11,210 | 11,654 |
| 001-3610-431.4850 | EAP SERVICES | 755 | 755 | 755 | 742 | 755 |
| 001-3610-431.4890 | FLEX PLAN ADMINISTRATION | 281 | 281 | 281 | 276 | 281 |
| | **TOTAL PERSONNEL & BENEFITS** | **$882,554** | **$861,972** | **$861,972** | **$915,068** | **$965,924** |
| **50 - SUPPLIES** | | | | | | |
| 001-3610-431.5200 | PERSONNEL SUPPLIES | $13,720 | $16,465 | $16,465 | $12,618 | $17,180 |
| 001-3610-431.5301 | FUEL | 58,373 | 51,190 | 51,190 | 43,533 | 51,190 |
| 001-3610-431.5400 | OPERATING SUPPLIES | 17,044 | 16,000 | 16,000 | 17,228 | 19,000 |
| 001-3610-431.5474 | SIGN MATERIALS | 46,004 | 66,000 | 66,000 | 76,225 | 50,000 |
| 001-3610-431.5800 | OPERATING EQUIPMENT<$5000 | 6,237 | 14,860 | 14,860 | 6,382 | 14,860 |
| | **TOTAL SUPPLIES** | **$141,378** | **$164,515** | **$164,515** | **$155,986** | **$152,230** |
| **60 - MAINTENANCE** | | | | | | |
| 001-3610-431.6300 | VEHICLE MAINTENANCE | $15,535 | $26,020 | $22,475 | $7,790 | $26,020 |
| 001-3610-431.6510 | STREET MAINTENANCE | 13,414 | 50,000 | 87,000 | 100,920 | 75,000 |
| 001-3610-431.6515 | BRIDGE MAINTENANCE | 186 | 1,000 | 1,000 | 0 | 1,000 |
| 001-3610-431.6517 | TRAFFIC LIGHT MAINTENANCE | 4,748 | 4,010 | 4,010 | 3,077 | 4,010 |
| 001-3610-431.6520 | SIDEWALK MAINTENANCE | 14,268 | 25,000 | 25,000 | 13,641 | 25,000 |
| 001-3610-431.6800 | EQUIPMENT MAINTENANCE | 28,438 | 45,800 | 45,800 | 13,995 | 45,800 |
| | **TOTAL MAINTENANCE** | **$76,589** | **$151,830** | **$185,285** | **$139,423** | **$176,830** |
| **70 - SERVICES** | | | | | | |
| 001-3610-431.7311 | VEHICLE INSURANCE | $7,920 | $9,931 | $9,931 | $9,936 | $12,856 |
| 001-3610-431.7400 | OPERATING SERVICES | 8,647 | 5,000 | 8,000 | 8,877 | 8,000 |
| 001-3610-431.7498 | JUDGMENTS & DAMAGE CLAIMS | 0 | 3,500 | 3,500 | 0 | 3,500 |
| 001-3610-431.7510 | TRAINING | 194 | 3,975 | 3,775 | 3,133 | 3,975 |
| 001-3610-431.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 0 | 1,620 | 1,820 | 2,343 | 1,620 |
| 001-3610-431.7611 | ELECTRICITY | 390,167 | 377,400 | 377,400 | 335,632 | 470,816 |
| 001-3610-431.7612 | TELEPHONE/COMMUNICATIONS | 195 | 3,898 | 250 | 196 | 3,898 |
| 001-3610-431.7800 | CONTRACT SERVICES | 0 | 500 | 500 | 0 | 2,300 |
| 001-3610-431.7830 | RENTAL | 585 | 2,000 | 2,000 | 0 | 2,000 |
| 001-3610-431.7831 | VEHICLE LEASE-INTERNAL | 39,510 | 57,970 | 57,970 | 57,960 | 45,411 |
| | **TOTAL SERVICES** | **$447,218** | **$465,794** | **$465,146** | **$418,077** | **$554,376** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-3610-431.8400 | CAPITAL OPERATING EQUIP | $446,387 | $0 | $370,211 | $312,290 | $0 |
| **001-3610-431.8800** | CAPITAL EQUIPMENT | 0 | 0 | 7,095 | 9,460 | 0 |
| | **TOTAL CAPITAL OUTLAY** | **$446,387** | **$0** | **$377,306** | **$321,750** | **$0** |
| **3610 - PUBLIC WORKS/STREET/SIDEWALK OPERATION** | | **$1,994,126** | **$1,644,111** | **$2,054,224** | **$1,950,304** | **$1,849,360** |

# 3620 - Public Works/Drainage Operations

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-3620-431.4110 | FULLTIME SALARIES & WAGES | $178,261 | $207,373 | $207,373 | $206,332 | $220,324 |
| 001-3620-431.4130 | OVERTIME PAY | 3,186 | 8,912 | 8,912 | 3,957 | 9,147 |
| 001-3620-431.4143 | LONGEVITY PAY | 2,455 | 3,050 | 3,050 | 2,650 | 2,920 |
| 001-3620-431.4145 | INCENTIVE-CERTIFICATE PAY | 1,740 | 4,080 | 4,080 | 1,953 | 2,580 |
| 001-3620-431.4149 | CELL PHONE ALLOWANCE | 421 | 420 | 420 | 376 | 420 |
| 001-3620-431.4710 | SOCIAL SECURITY/MEDICARE | 13,441 | 16,243 | 16,243 | 16,185 | 17,673 |
| 001-3620-431.4720 | TMRS RETIREMENT | 30,713 | 37,291 | 37,291 | 35,811 | 40,452 |
| 001-3620-431.4810 | HEALTH/DENTAL INSURANCE | 36,759 | 43,278 | 43,278 | 30,881 | 34,236 |
| 001-3620-431.4820 | LIFE INSURANCE | 508 | 620 | 620 | 598 | 679 |
| 001-3620-431.4830 | DISABILITY INSURANCE | 742 | 940 | 940 | 875 | 989 |
| 001-3620-431.4840 | WORKERS COMP INSURANCE | 3,289 | 3,761 | 3,761 | 3,645 | 3,970 |
| 001-3620-431.4850 | EAP SERVICES | 198 | 232 | 232 | 232 | 233 |
| 001-3620-431.4890 | FLEX PLAN ADMINISTRATION | 74 | 86 | 86 | 86 | 87 |
| | **TOTAL PERSONNEL & BENEFITS** | **$271,787** | **$326,286** | **$326,286** | **$303,581** | **$333,710** |
| **50 - SUPPLIES** | | | | | | |
| 001-3620-431.5200 | PERSONNEL SUPPLIES | $4,046 | $6,230 | $6,308 | $3,719 | $6,450 |
| 001-3620-431.5301 | FUEL | 7,375 | 6,870 | 6,870 | 5,610 | 6,870 |
| 001-3620-431.5400 | OPERATING SUPPLIES | 1,445 | 2,500 | 2,500 | 1,852 | 2,500 |
| 001-3620-431.5800 | OPERATING EQUIPMENT<$5000 | 925 | 2,000 | 2,000 | 221 | 2,000 |
| | **TOTAL SUPPLIES** | **$13,791** | **$17,600** | **$17,678** | **$11,402** | **$17,820** |
| **60 - MAINTENANCE** | | | | | | |
| 001-3620-431.6300 | VEHICLE MAINTENANCE | $3,017 | $6,000 | $6,000 | $537 | $6,000 |
| 001-3620-431.6530 | DRAINAGE MAINTENANCE | 36,421 | 33,000 | 44,471 | 29,625 | 33,000 |
| 001-3620-431.6800 | EQUIPMENT MAINTENANCE | 10,548 | 27,000 | 27,000 | 27,000 | 27,000 |
| | **TOTAL MAINTENANCE** | **$49,986** | **$66,000** | **$77,471** | **$57,162** | **$66,000** |
| **70 - SERVICES** | | | | | | |
| 001-3620-431.7311 | VEHICLE INSURANCE | $1,200 | $1,640 | $1,640 | $1,644 | $2,124 |
| 001-3620-431.7498 | JUDGMENTS & DAMAGE CLAIMS | 0 | 1,000 | 1,000 | 0 | 1,000 |
| 001-3620-431.7510 | TRAINING | 0 | 300 | 300 | 0 | 300 |
| 001-3620-431.7830 | RENTAL | 0 | 2,000 | 2,000 | 0 | 2,000 |
| 001-3620-431.7831 | VEHICLE LEASE-INTERNAL | 11,550 | 11,370 | 11,370 | 11,364 | 11,370 |
| | **TOTAL SERVICES** | **$12,750** | **$16,310** | **$16,310** | **$13,008** | **$16,794** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-3620-431.8400 | CAPITAL OPERATING EQUIP | $247,153 | $0 | $0 | $0 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$247,153** | **$0** | **$0** | **$0** | **$0** |
| **3620 - PUBLIC WORKS/DRAINAGE OPERATIONS** | | **$595,467** | **$426,196** | **$437,745** | **$385,153** | **$434,324** |

# 3601 - Public Works Administration

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 401-3601-434.4110 | FULLTIME SALARIES & WAGES | $177,238 | $216,794 | $216,794 | $196,964 | $225,410 |
| 401-3601-434.4130 | OVERTIME PAY | 815 | 1,111 | 1,111 | 2,028 | 1,133 |
| 401-3601-434.4143 | LONGEVITY PAY | 1,695 | 1,815 | 1,815 | 2,115 | 1,015 |
| 401-3601-434.4145 | INCENTIVE-CERTIFICATE PAY | 3,240 | 3,240 | 3,240 | 4,373 | 2,640 |
| 401-3601-434.4149 | CELL PHONE ALLOWANCE | 421 | 420 | 420 | 376 | 420 |
| 401-3601-434.4190 | TERMINATION PAYOUTS | 0 | 0 | 0 | 5,787 | 0 |
| 401-3601-434.4710 | SOCIAL SECURITY/MEDICARE | 13,140 | 16,032 | 16,032 | 15,157 | 16,489 |
| 401-3601-434.4720 | TMRS RETIREMENT | 30,564 | 37,167 | 37,167 | 35,507 | 39,632 |
| 401-3601-434.4810 | HEALTH/DENTAL INSURANCE | 30,155 | 50,219 | 50,219 | 35,117 | 41,358 |
| 401-3601-434.4820 | LIFE INSURANCE | 503 | 641 | 641 | 591 | 665 |
| 401-3601-434.4830 | DISABILITY INSURANCE | 736 | 934 | 934 | 865 | 968 |
| 401-3601-434.4840 | WORKERS COMP INSURANCE | 182 | 220 | 220 | 211 | 227 |
| 401-3601-434.4850 | EAP SERVICES | 116 | 174 | 174 | 148 | 174 |
| 401-3601-434.4890 | FLEX PLAN ADMINISTRATION | 43 | 128 | 128 | 137 | 157 |
| | **TOTAL PERSONNEL & BENEFITS** | **$258,848** | **$328,895** | **$328,895** | **$299,376** | **$330,288** |
| **50 - SUPPLIES** | | | | | | |
| 401-3601-434.5200 | PERSONNEL SUPPLIES | $383 | $655 | $655 | $625 | $620 |
| 401-3601-434.5400 | OPERATING SUPPLIES | 2,478 | 2,500 | 2,500 | 3,005 | 3,100 |
| 401-3601-434.5800 | OPERATING EQUIPMENT<$5000 | 485 | 1,500 | 1,500 | 692 | 3,650 |
| | **TOTAL SUPPLIES** | **$3,346** | **$4,655** | **$4,655** | **$4,322** | **$7,370** |
| **70 - SERVICES** | | | | | | |
| 401-3601-434.7400 | OPERATING SERVICES | $1,981 | $6,240 | $6,240 | $2,081 | $6,240 |
| 401-3601-434.7401 | POSTAL/COURIER SERVICES | 525 | 700 | 700 | 681 | 700 |
| 401-3601-434.7422 | CONSUMER CONFIDENCE RPT | 3,760 | 450 | 506 | 505 | 575 |
| 401-3601-434.7510 | TRAINING | 443 | 6,000 | 5,750 | 736 | 6,000 |
| 401-3601-434.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 1,202 | 3,100 | 3,100 | 1,454 | 3,100 |
| 401-3601-434.7530 | MEMBERSHIPS | 1,725 | 1,920 | 2,170 | 2,011 | 2,170 |
| 401-3601-434.7612 | TELEPHONE/COMMUNICATIONS | 7,294 | 7,752 | 7,752 | 7,750 | 7,752 |
| | **TOTAL SERVICES** | **$16,930** | **$26,162** | **$26,218** | **$15,218** | **$26,537** |
| **3601 - PUBLIC WORKS ADMINISTRATION** | | **$279,124** | **$359,712** | **$359,768** | **$318,916** | **$364,195** |

# 3648 - Utility Customer Service

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 401-3648-434.4110 | FULLTIME SALARIES & WAGES | $84,096 | $84,526 | $84,526 | $58,347 | $127,035 |
| 401-3648-434.4130 | OVERTIME PAY | 4,630 | 6,134 | 6,134 | 4,231 | 6,305 |
| 401-3648-434.4131 | HOLIDAY HRS WORKED | 0 | 0 | 0 | 139 | 0 |
| 401-3648-434.4143 | LONGEVITY PAY | 500 | 635 | 635 | 682 | 135 |
| 401-3648-434.4145 | INCENTIVE-CERTIFICATE PAY | 900 | 900 | 900 | 200 | 0 |
| 401-3648-434.4149 | CELL PHONE ALLOWANCE | 843 | 840 | 840 | 519 | 1,260 |
| 401-3648-434.4190 | TERMINATION PAYOUTS | 0 | 0 | 0 | 2,906 | 0 |
| 401-3648-434.4710 | SOCIAL SECURITY/MEDICARE | 5,976 | 6,107 | 6,107 | 4,601 | 9,094 |
| 401-3648-434.4720 | TMRS RETIREMENT | 15,016 | 15,500 | 15,500 | 11,286 | 23,154 |
| 401-3648-434.4810 | HEALTH/DENTAL INSURANCE | 26,339 | 27,152 | 27,152 | 17,327 | 43,181 |
| 401-3648-434.4820 | LIFE INSURANCE | 233 | 251 | 251 | 185 | 388 |
| 401-3648-434.4830 | DISABILITY INSURANCE | 341 | 365 | 365 | 270 | 565 |
| 401-3648-434.4840 | WORKERS COMP INSURANCE | 989 | 1,005 | 1,005 | 737 | 1,455 |
| 401-3648-434.4850 | EAP SERVICES | 116 | 116 | 116 | 90 | 174 |
| 401-3648-434.4890 | FLEX PLAN ADMINISTRATION | 228 | 228 | 228 | 156 | 157 |
| | **TOTAL PERSONNEL & BENEFITS** | **$140,207** | **$143,759** | **$143,759** | **$101,676** | **$212,903** |
| **50 - SUPPLIES** | | | | | | |
| 401-3648-434.5200 | PERSONNEL SUPPLIES | $1,519 | $2,250 | $2,250 | $1,258 | $2,360 |
| 401-3648-434.5301 | FUEL | 7,394 | 6,530 | 6,530 | 6,061 | 6,530 |
| 401-3648-434.5400 | OPERATING SUPPLIES | 958 | 2,000 | 2,000 | 1,204 | 2,000 |
| 401-3648-434.5800 | OPERATING EQUIPMENT<$5000 | 1,567 | 1,700 | 1,700 | 813 | 2,200 |
| | **TOTAL SUPPLIES** | **$11,438** | **$12,480** | **$12,480** | **$9,336** | **$13,090** |
| **60 - MAINTENANCE** | | | | | | |
| 401-3648-434.6300 | VEHICLE MAINTENANCE | $1,880 | $4,000 | $4,000 | $2,090 | $4,000 |
| | **TOTAL MAINTENANCE** | **$1,880** | **$4,000** | **$4,000** | **$2,090** | **$4,000** |
| **70 - SERVICES** | | | | | | |
| 401-3648-434.7311 | VEHICLE INSURANCE | $1,284 | $975 | $975 | $972 | $1,263 |
| 401-3648-434.7400 | OPERATING SERVICES | 1,078 | 4,600 | 4,600 | 1,000 | 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 | 500 | 2,000 |
| 401-3648-434.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 0 | 200 | 200 | 100 | 200 |
| 401-3648-434.7800 | CONTRACT SERVICES | 135,448 | 133,860 | 133,860 | 158,048 | 103,860 |
| 401-3648-434.7831 | VEHICLE LEASE-INTERNAL | 6,150 | 10,360 | 10,360 | 10,356 | 10,360 |
| | **TOTAL SERVICES** | **$143,960** | **$152,995** | **$152,995** | **$170,976** | **$123,283** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 401-3648-434.8800 | CAPITAL EQUIPMENT | $0 | $0 | $0 | $0 | $75,000 |
| | **TOTAL CAPITAL OUTLAY** | **$0** | **$0** | **$0** | **$0** | **$75,000** |
| **3648 - UTILITY CUSTOMER SERVICE** | | **$297,485** | **$313,234** | **$313,234** | **$284,078** | **$428,276** |

# 3650 - Public Works/Water Utilities

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 401-3650-434.4110 | FULLTIME SALARIES & WAGES | $337,708 | $364,884 | $364,884 | $308,952 | $404,059 |
| 401-3650-434.4130 | OVERTIME PAY | 52,752 | 33,447 | 33,447 | 44,714 | 34,366 |
| 401-3650-434.4131 | HOLIDAY HRS WORKED | 0 | 0 | 0 | 398 | 0 |
| 401-3650-434.4143 | LONGEVITY PAY | 1,373 | 1,060 | 1,060 | 1,011 | 1,090 |
| 401-3650-434.4145 | INCENTIVE-CERTIFICATE PAY | 5,420 | 4,380 | 4,380 | 3,453 | 4,440 |
| 401-3650-434.4149 | CELL PHONE ALLOWANCE | 1,079 | 780 | 780 | 547 | 1,080 |
| 401-3650-434.4190 | TERMINATION PAYOUTS | 4,077 | 0 | 0 | 6,233 | 0 |
| 401-3650-434.4710 | SOCIAL SECURITY/MEDICARE | 29,989 | 29,546 | 29,546 | 27,101 | 32,272 |
| 401-3650-434.4720 | TMRS RETIREMENT | 66,693 | 67,398 | 67,398 | 60,913 | 76,479 |
| 401-3650-434.4810 | HEALTH/DENTAL INSURANCE | 60,650 | 70,321 | 70,321 | 59,078 | 90,417 |
| 401-3650-434.4820 | LIFE INSURANCE | 958 | 1,070 | 1,070 | 901 | 1,284 |
| 401-3650-434.4830 | DISABILITY INSURANCE | 1,481 | 1,629 | 1,629 | 1,357 | 1,869 |
| 401-3650-434.4840 | WORKERS COMP INSURANCE | 4,366 | 4,369 | 4,369 | 3,972 | 5,203 |
| 401-3650-434.4850 | EAP SERVICES | 418 | 465 | 465 | 394 | 465 |
| 401-3650-434.4890 | FLEX PLAN ADMINISTRATION | 156 | 173 | 173 | 146 | 173 |
| | **TOTAL PERSONNEL & BENEFITS** | **$567,120** | **$579,522** | **$579,522** | **$519,170** | **$653,197** |
| **50 - SUPPLIES** | | | | | | |
| 401-3650-434.5200 | PERSONNEL SUPPLIES | $9,544 | $12,140 | $12,296 | $9,751 | $14,255 |
| 401-3650-434.5301 | FUEL | 16,210 | 13,590 | 13,590 | 12,047 | 13,590 |
| 401-3650-434.5400 | OPERATING SUPPLIES | 11,029 | 11,000 | 11,000 | 10,598 | 12,000 |
| 401-3650-434.5476 | WATER METERS-REPL PROGRAM | 25,751 | 20,000 | 23,280 | 23,280 | 20,000 |
| 401-3650-434.5800 | OPERATING EQUIPMENT<$5000 | 11,087 | 11,200 | 11,200 | 11,078 | 13,000 |
| | **TOTAL SUPPLIES** | **$73,621** | **$67,930** | **$71,366** | **$66,754** | **$72,845** |
| **60 - MAINTENANCE** | | | | | | |
| 401-3650-434.6300 | VEHICLE MAINTENANCE | $6,535 | $12,000 | $12,000 | $9,972 | $15,000 |
| 401-3650-434.6541 | DISTRIBUTION LINE MAINT | 95,751 | 114,000 | 118,214 | 119,390 | 130,000 |
| 401-3650-434.6546 | FIRE HYDRANT MAINTENANCE | 26,619 | 30,000 | 48,610 | 39,980 | 35,000 |
| 401-3650-434.6800 | EQUIPMENT MAINTENANCE | 14,229 | 18,700 | 18,700 | 18,483 | 18,700 |
| | **TOTAL MAINTENANCE** | **$143,134** | **$174,700** | **$197,524** | **$187,825** | **$198,700** |
| **70 - SERVICES** | | | | | | |
| 401-3650-434.7140 | CONSULTING SERVICES | $18,126 | $20,300 | $20,300 | $20,300 | $20,300 |
| 401-3650-434.7311 | VEHICLE INSURANCE | 3,396 | 4,648 | 4,648 | 4,644 | 6,018 |
| 401-3650-434.7498 | JUDGMENTS & DAMAGE CLAIMS | 0 | 3,500 | 3,500 | 3,240 | 3,500 |
| 401-3650-434.7510 | TRAINING | 1,490 | 7,100 | 7,100 | 2,078 | 7,100 |
| 401-3650-434.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 182 | 700 | 700 | 75 | 700 |
| 401-3650-434.7530 | MEMBERSHIPS | 200 | 320 | 320 | 320 | 405 |
| 401-3650-434.7612 | TELEPHONE/COMMUNICATIONS | 195 | 250 | 250 | 196 | 250 |
| 401-3650-434.7800 | CONTRACT SERVICES | 0 | 43,500 | 43,500 | 43,500 | 6,000 |
| 401-3650-434.7830 | RENTAL | 0 | 2,900 | 2,900 | 0 | 2,900 |
| 401-3650-434.7831 | VEHICLE LEASE-INTERNAL | 7,780 | 22,450 | 22,450 | 22,440 | 22,450 |
| | **TOTAL SERVICES** | **$31,369** | **$105,668** | **$105,668** | **$96,793** | **$69,623** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 401-3650-434.8400 | CAPITAL OPERATING EQUIP | $21,610 | $0 | $10,000 | $10,912 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$21,610** | **$0** | **$10,000** | **$10,912** | **$0** |
| **3650 - PUBLIC WORKS/WATER UTILITIES** | | **$836,854** | **$927,820** | **$964,080** | **$881,454** | **$994,365** |

# 3651 - Public Works/Sewer Utilities

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 401-3651-433.4110 | FULLTIME SALARIES & WAGES | $255,261 | $267,919 | $267,919 | $239,524 | $285,786 |
| 401-3651-433.4130 | OVERTIME PAY | 32,624 | 27,869 | 27,869 | 21,056 | 28,638 |
| 401-3651-433.4131 | HOLIDAY HRS WORKED | 0 | 0 | 0 | 167 | 0 |
| 401-3651-433.4143 | LONGEVITY PAY | 2,388 | 1,515 | 1,515 | 1,025 | 1,385 |
| 401-3651-433.4145 | INCENTIVE-CERTIFICATE PAY | 2,240 | 1,800 | 1,800 | 1,800 | 1,800 |
| 401-3651-433.4149 | CELL PHONE ALLOWANCE | 542 | 540 | 540 | 484 | 540 |
| 401-3651-433.4190 | TERMINATION PAYOUTS | 4,581 | 0 | 0 | 1,067 | 0 |
| 401-3651-433.4710 | SOCIAL SECURITY/MEDICARE | 21,666 | 21,632 | 21,632 | 19,433 | 23,370 |
| 401-3651-433.4720 | TMRS RETIREMENT | 49,416 | 49,921 | 49,921 | 44,044 | 54,674 |
| 401-3651-433.4810 | HEALTH/DENTAL INSURANCE | 58,456 | 54,722 | 54,722 | 49,833 | 59,046 |
| 401-3651-433.4820 | LIFE INSURANCE | 725 | 775 | 775 | 742 | 918 |
| 401-3651-433.4830 | DISABILITY INSURANCE | 1,098 | 1,171 | 1,171 | 1,102 | 1,336 |
| 401-3651-433.4840 | WORKERS COMP INSURANCE | 3,234 | 3,236 | 3,236 | 2,871 | 3,530 |
| 401-3651-433.4850 | EAP SERVICES | 339 | 348 | 348 | 336 | 348 |
| 401-3651-433.4890 | FLEX PLAN ADMINISTRATION | 126 | 130 | 130 | 125 | 130 |
| | **TOTAL PERSONNEL & BENEFITS** | **$432,696** | **$431,578** | **$431,578** | **$383,609** | **$461,501** |
| **50 - SUPPLIES** | | | | | | |
| 401-3651-433.5200 | PERSONNEL SUPPLIES | $10,429 | $9,895 | $10,051 | $9,522 | $10,280 |
| 401-3651-433.5301 | FUEL | 20,099 | 17,070 | 17,070 | 17,926 | 17,070 |
| 401-3651-433.5400 | OPERATING SUPPLIES | 8,125 | 8,130 | 8,130 | 5,851 | 9,130 |
| 401-3651-433.5800 | OPERATING EQUIPMENT<$5000 | 6,138 | 6,400 | 6,400 | 2,692 | 8,000 |
| | **TOTAL SUPPLIES** | **$44,791** | **$41,495** | **$41,651** | **$35,991** | **$44,480** |
| **60 - MAINTENANCE** | | | | | | |
| 401-3651-433.6300 | VEHICLE MAINTENANCE | $23,647 | $8,000 | $8,000 | $6,316 | $10,000 |
| 401-3651-433.6551 | COLLECTION LINE MAINTANCE | 25,220 | 36,000 | 36,353 | 26,093 | 40,000 |
| 401-3651-433.6800 | EQUIPMENT MAINTENANCE | 14,365 | 16,000 | 16,000 | 14,130 | 16,000 |
| | **TOTAL MAINTENANCE** | **$63,232** | **$60,000** | **$60,353** | **$46,539** | **$66,000** |
| **70 - SERVICES** | | | | | | |
| 401-3651-433.7311 | VEHICLE INSURANCE | $4,572 | $5,373 | $5,373 | $5,172 | $6,956 |
| 401-3651-433.7498 | JUDGMENTS & DAMAGE CLAIMS | 1,000 | 3,500 | 3,500 | 772 | 3,500 |
| 401-3651-433.7510 | TRAINING | 1,313 | 7,000 | 6,915 | 3,821 | 7,000 |
| 401-3651-433.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 121 | 700 | 700 | 389 | 700 |
| 401-3651-433.7530 | MEMBERSHIPS | 200 | 230 | 315 | 315 | 315 |
| 401-3651-433.7800 | CONTRACT SERVICES | 0 | 47,500 | 47,500 | 47,500 | 10,000 |
| 401-3651-433.7830 | RENTAL | 211 | 1,930 | 1,930 | 628 | 1,930 |
| 401-3651-433.7831 | VEHICLE LEASE-INTERNAL | 13,440 | 22,670 | 22,670 | 22,668 | 22,670 |
| | **TOTAL SERVICES** | **$20,857** | **$88,903** | **$88,903** | **$81,265** | **$53,071** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 401-3651-433.8400 | CAPITAL OPERATING EQUIP | $0 | $10,000 | $47,648 | $47,648 | $44,214 |
| **401-3651-433.8800** | CAPITAL EQUIPMENT | 124,045 | 0 | 0 | 0 | 0 |
| | **TOTAL CAPITAL OUTLAY** | **$124,045** | **$10,000** | **$47,648** | **$47,648** | **$44,214** |
| **3651 - PUBLIC WORKS/SEWER UTILITIES** | | **$685,621** | **$631,976** | **$670,133** | **$595,052** | **$669,266** |

# 3655 - Public Works/Water Operations

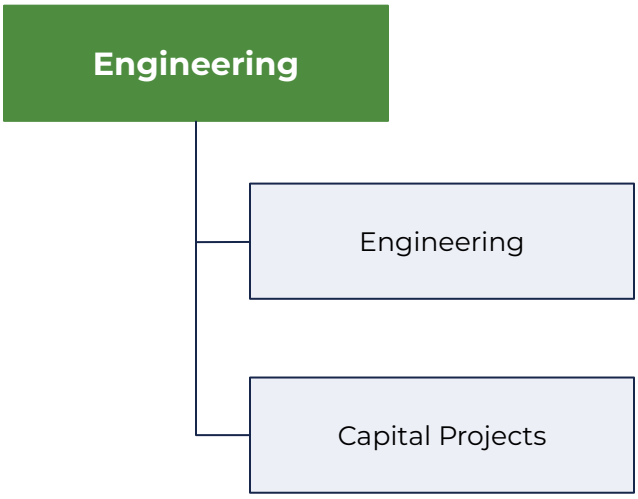
| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 401-3655-434.4110 | FULLTIME SALARIES & WAGES | $201,546 | $221,764 | $221,764 | $224,396 | $236,519 |
| 401-3655-434.4130 | OVERTIME PAY | 29,894 | 13,379 | 13,379 | 34,289 | 13,742 |
| 401-3655-434.4131 | HOLIDAY HRS WORKED | 2,912 | 1,667 | 1,667 | 3,668 | 1,710 |
| 401-3655-434.4143 | LONGEVITY PAY | 3,290 | 2,274 | 2,274 | 2,218 | 2,541 |
| 401-3655-434.4145 | INCENTIVE-CERTIFICATE PAY | 6,650 | 8,100 | 8,100 | 5,400 | 5,700 |
| 401-3655-434.4149 | CELL PHONE ALLOWANCE | 163 | 162 | 162 | 145 | 582 |
| 401-3655-434.4710 | SOCIAL SECURITY/MEDICARE | 17,962 | 17,553 | 17,553 | 19,693 | 18,885 |
| 401-3655-434.4720 | TMRS RETIREMENT | 40,639 | 41,208 | 41,208 | 44,874 | 44,817 |
| 401-3655-434.4810 | HEALTH/DENTAL INSURANCE | 32,702 | 45,576 | 45,576 | 34,979 | 38,667 |
| 401-3655-434.4820 | LIFE INSURANCE | 552 | 657 | 657 | 629 | 752 |
| 401-3655-434.4830 | DISABILITY INSURANCE | 826 | 976 | 976 | 931 | 1,095 |
| 401-3655-434.4840 | WORKERS COMP INSURANCE | 2,667 | 2,796 | 2,796 | 3,069 | 3,147 |
| 401-3655-434.4850 | EAP SERVICES | 216 | 252 | 252 | 250 | 250 |
| 401-3655-434.4890 | FLEX PLAN ADMINISTRATION | 108 | 121 | 121 | 121 | 121 |
| | **TOTAL PERSONNEL & BENEFITS** | **$340,127** | **$356,485** | **$356,485** | **$374,662** | **$368,528** |
| **50 - SUPPLIES** | | | | | | |
| 401-3655-434.5200 | PERSONNEL SUPPLIES | $3,978 | $6,230 | $6,308 | $4,443 | $6,450 |
| 401-3655-434.5301 | FUEL | 15,750 | 11,860 | 11,860 | 14,522 | 11,860 |
| 401-3655-434.5400 | OPERATING SUPPLIES | 3,916 | 4,600 | 4,600 | 5,271 | 5,600 |
| 401-3655-434.5475 | WATER METERS & BOXES | 30,773 | 51,000 | 222,888 | 222,888 | 51,000 |
| 401-3655-434.5495 | CHEMICALS | 8,046 | 9,000 | 9,000 | 7,790 | 10,000 |
| **401-3655-434.5800** | OPERATING EQUIPMENT<$5000 | 2,733 | 6,000 | 14,700 | 13,270 | 16,000 |
| | **TOTAL SUPPLIES** | **$65,196** | **$88,690** | **$269,356** | **$268,184** | **$100,910** |
| **60 - MAINTENANCE** | | | | | | |
| 401-3655-434.6300 | VEHICLE MAINTENANCE | $2,977 | $10,000 | $10,000 | $4,352 | $10,000 |
| 401-3655-434.6543 | WATER PLANT MAINTENANCE | 92,746 | 160,000 | 196,989 | 120,644 | 160,000 |
| 401-3655-434.6547 | WATER METER MAINTENANCE | 4,647 | 5,000 | 5,000 | 6,519 | 5,000 |
| 401-3655-434.6800 | EQUIPMENT MAINTENANCE | 2,169 | 2,500 | 2,500 | 1,986 | 3,500 |
| 401-3655-434.6801 | EMERGENCY GENERATOR MAINT | 9,075 | 27,000 | 40,425 | 36,305 | 27,000 |
| | **TOTAL MAINTENANCE** | **$111,614** | **$204,500** | **$254,914** | **$169,806** | **$205,500** |
| **70 - SERVICES** | | | | | | |
| 401-3655-434.7311 | VEHICLE INSURANCE | $3,672 | $2,560 | $2,560 | $2,556 | $3,315 |
| 401-3655-434.7400 | OPERATING SERVICES | 16,694 | 43,120 | 34,896 | 26,392 | 43,120 |
| 401-3655-434.7471 | PURCHASED WATER | 1,355,370 | 1,389,000 | 1,389,000 | 1,389,000 | 1,845,333 |
| 401-3655-434.7494 | PERMITS & INSPECTION FEES | 47,880 | 48,000 | 49,890 | 49,447 | 50,500 |
| 401-3655-434.7498 | JUDGMENTS & DAMAGE CLAIMS | 0 | 1,000 | 1,000 | 0 | 1,000 |
| 401-3655-434.7510 | TRAINING | 333 | 4,000 | 4,000 | 3,180 | 4,000 |
| 401-3655-434.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 0 | 400 | 400 | 0 | 400 |
| 401-3655-434.7530 | MEMBERSHIPS | 60 | 140 | 140 | 140 | 140 |

# 3655 - Public Works/Water Operations (continued)

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| 401-3655-434.7611 | ELECTRICITY | 148,518 | 175,970 | 175,970 | 175,970 | 219,527 |
| 401-3655-434.7612 | TELEPHONE/COMMUNICATIONS | 324 | 400 | 400 | 326 | 400 |
| 401-3655-434.7613 | NATURAL GAS | 3,280 | 2,900 | 2,900 | 3,708 | 2,900 |
| 401-3655-434.7830 | RENTAL | 2,077 | 3,660 | 3,660 | 1,740 | 3,660 |
| 401-3655-434.7831 | VEHICLE LEASE-INTERNAL | 15,650 | 22,400 | 22,400 | 22,392 | 22,400 |
| 401-3655-434.7840 | POLLUTION CONTROL & ABATE | 25,707 | 27,000 | 28,278 | 28,278 | 27,000 |
| | **TOTAL SERVICES** | **$1,619,565** | **$1,720,550** | **$1,715,494** | **$1,703,129** | **$2,223,695** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 401-3655-434.8400 | CAPITAL OPERATING EQUIP | $18,535 | $40,000 | $0 | $40,000 | $40,000 |
| | **TOTAL CAPITAL OUTLAY** | **$18,535** | **$40,000** | **$0** | **$40,000** | **$40,000** |
| **90 - OTHER** | | | | | | |
| 401-3655-434.9342 | 95 CITY OF HOUSTON BONDS | $193,300 | $192,574 | $192,574 | $192,238 | $192,238 |
| **401-3655-434.9343** | COH-SEWPP Capital Improvements | 288,204 | 218,000 | 218,000 | 218,000 | 481,829 |
| | **TOTAL OTHER** | **$481,504** | **$410,574** | **$410,574** | **$410,238** | **$674,067** |
| **3655 - PUBLIC WORKS/WATER OPERATIONS** | | **$2,636,541** | **$2,820,799** | **$3,006,823** | **$2,966,019** | **$3,612,700** |

# 3656 - Public Works/Sewer Operations

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 401-3656-433.4110 | FULLTIME SALARIES & WAGES | $225,413 | $243,855 | $243,855 | $235,882 | $251,185 |
| 401-3656-433.4130 | OVERTIME PAY | 28,910 | 16,713 | 16,713 | 24,564 | 17,183 |
| 401-3656-433.4131 | HOLIDAY HRS WORKED | 2,378 | 1,111 | 1,111 | 3,636 | 1,133 |
| 401-3656-433.4143 | LONGEVITY PAY | 4,128 | 3,335 | 3,335 | 3,330 | 3,570 |
| 401-3656-433.4145 | INCENTIVE-CERTIFICATE PAY | 8,600 | 5,100 | 5,100 | 9,300 | 9,300 |
| 401-3656-433.4190 | TERMINATION PAYOUTS | 19,375 | 0 | 0 | 0 | 0 |
| 401-3656-433.4710 | SOCIAL SECURITY/MEDICARE | 21,912 | 20,308 | 20,308 | 20,893 | 21,248 |
| 401-3656-433.4720 | TMRS RETIREMENT | 48,028 | 45,001 | 45,001 | 46,025 | 48,525 |
| 401-3656-433.4810 | HEALTH/DENTAL INSURANCE | 29,129 | 31,900 | 31,900 | 31,110 | 34,435 |
| 401-3656-433.4820 | LIFE INSURANCE | 621 | 728 | 728 | 688 | 815 |
| 401-3656-433.4830 | DISABILITY INSURANCE | 950 | 1,103 | 1,103 | 1,045 | 1,232 |
| 401-3656-433.4840 | WORKERS COMP INSURANCE | 3,105 | 2,878 | 2,878 | 2,959 | 3,064 |
| 401-3656-433.4850 | EAP SERVICES | 218 | 230 | 230 | 232 | 232 |
| 401-3656-433.4890 | FLEX PLAN ADMINISTRATION | 81 | 86 | 86 | 86 | 86 |
| | **TOTAL PERSONNEL & BENEFITS** | **$392,848** | **$372,348** | **$372,348** | **$379,750** | **$392,008** |
| **50 - SUPPLIES** | | | | | | |
| 401-3656-433.5200 | PERSONNEL SUPPLIES | $5,771 | $6,230 | $6,230 | $4,874 | $6,450 |
| 401-3656-433.5301 | FUEL | 20,813 | 15,610 | 15,610 | 17,419 | 15,610 |
| 401-3656-433.5400 | OPERATING SUPPLIES | 3,090 | 5,600 | 5,600 | 2,568 | 5,600 |
| 401-3656-433.5800 | OPERATING EQUIPMENT<$5000 | 36,397 | 1,600 | 1,600 | 1,937 | 2,900 |
| | **TOTAL SUPPLIES** | **$66,071** | **$29,040** | **$29,040** | **$26,798** | **$30,560** |
| **60 - MAINTENANCE** | | | | | | |
| 401-3656-433.6300 | VEHICLE MAINTENANCE | $5,379 | $14,000 | $14,000 | $13,900 | $14,000 |
| 401-3656-433.6552 | LIFT STATION MAINTENANCE | 121,872 | 140,040 | 181,002 | 77,692 | 160,040 |
| 401-3656-433.6800 | EQUIPMENT MAINTENANCE | 1,649 | 3,300 | 3,300 | 999 | 3,300 |
| 401-3656-433.6801 | EMERGENCY GENERATOR MAINT | 45,351 | 34,000 | 40,500 | 41,158 | 40,000 |
| | **TOTAL MAINTENANCE** | **$174,251** | **$191,340** | **$238,802** | **$133,749** | **$217,340** |
| **70 - SERVICES** | | | | | | |
| 401-3656-433.7311 | VEHICLE INSURANCE | $3,936 | $3,916 | $3,916 | $3,912 | $5,070 |
| 401-3656-433.7400 | OPERATING SERVICES | 10,690 | 10,100 | 10,100 | 11,612 | 10,100 |
| 401-3656-433.7473 | BLACKHAWK WW OPERATIONS | 2,568,184 | 2,633,460 | 5,027,080 | 5,027,080 | 2,865,231 |
| 401-3656-433.7498 | JUDGMENTS & DAMAGE CLAIMS | 0 | 1,000 | 1,000 | 0 | 1,000 |
| 401-3656-433.7510 | TRAINING | 976 | 4,000 | 3,300 | 307 | 4,000 |
| 401-3656-433.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 0 | 400 | 1,100 | 1,232 | 400 |
| 401-3656-433.7530 | MEMBERSHIPS | 215 | 140 | 140 | 153 | 140 |
| 401-3656-433.7611 | ELECTRICITY | 94,827 | 93,940 | 93,940 | 89,067 | 117,192 |
| 401-3656-433.7613 | NATURAL GAS | 11,514 | 11,600 | 11,600 | 11,157 | 11,600 |
| 401-3656-433.7800 | CONTRACT SERVICES | 43,660 | 40,000 | 40,000 | 40,000 | 70,000 |
| 401-3656-433.7830 | RENTAL | 210 | 1,500 | 1,500 | 1,228 | 1,500 |
| 401-3656-433.7831 | VEHICLE LEASE-INTERNAL | 34,260 | 56,710 | 56,710 | 56,700 | 56,930 |
| | **TOTAL SERVICES** | **$2,768,472** | **$2,856,766** | **$5,250,386** | **$5,242,448** | **$3,143,163** |
| **90 - OTHER** | | | | | | |
| 401-3656-433.9061 | BLACKHAWK WWTP OPER RESERVE | $20,452 | $21,000 | $21,000 | $21,000 | $21,000 |
| | **TOTAL OTHER** | **$20,452** | **$21,000** | **$21,000** | **$21,000** | **$21,000** |
| **3656 - PUBLIC WORKS/SEWER OPERATIONS** | | **$3,422,094** | **$3,470,494** | **$5,911,576** | **$5,803,745** | **$3,804,071** |


Engineering
Engineering
Capital Projects

## 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 2022-2023 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. A Graduate Engineer was added to the department through a Decision Package in October 2022.

### Capital Improvement Projects

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

| Capital Improvement Projects in Progress During FY 2022-2023 | | |
|---|---|---|
| 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

The Fiscal Year 2024 budget for the Engineering Department addresses requirements to maintain professional and cost-effective municipal engineering services for the residents and other departments of the City. The budget includes funding for one full-time Office Clerk position to alleviate the growing administrative demands on the department.

## 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

# 2022-2023 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full-time equivalents* | 6.0 | 6.0 | 7.45 | 7.0 | 7.45 |
| Division Expenditures | $0 | $961,310 | $1,181,750 | $1,064,318 | $1,265,858 |
| **Measures of Effectiveness**** | | | | | |
| # of Resident Correspondence | 387 | 327 | 350 | 300 | 310 |
| ROW Permits Issued | 102 | 137 | 125 | 145 | 130 |
| **Measures of Efficiency** | | | | | |
| Monthly Operating Costs | $68,045 | $80,109 | $98,479 | $88,693 | $105,488 |
| Division Expenditures Per Capita | $19.81 | $22.79 | $28.01 | $24.95 | $29.68 |

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ENGINEERING/CAPITAL PROJECTS (GF)* | $571,010 | $620,554 | $612,547 | $590,633 | $646,344 | 4.2% |
| ENGINEERING/CAPITAL PROJECTS (W/S) | 390,300 | 561,196 | 563,539 | 473,685 | 619,514 | 10.4% |
| **DEPARTMENT TOTAL** | **$961,310** | **$1,181,750** | **$1,176,086** | **$1,064,318** | **$1,265,858** | **7.1%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $856,917 | $1,020,056 | $1,020,056 | $962,116 | $1,098,966 | 7.7% |
| SUPPLIES | 31,315 | 35,665 | 35,638 | 29,437 | 42,809 | 20.0% |
| MAINTENANCE | 1,073 | 4,000 | 4,863 | 3,104 | 4,400 | 10.0% |
| SERVICES | 72,005 | 122,029 | 115,529 | 69,661 | 107,113 | -12.2% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 12,570 | 0.0% |
| **CLASSIFICATION TOTAL** | **$961,310** | **$1,181,750** | **$1,176,086** | **$1,064,318** | **$1,265,858** | **7.1%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ENGINEERING (GF) | 4.45 | 4.45 | 4.45 | 4.45 | 4.45 | 0.0% |
| ENGINEERING (WS) | 3.00 | 4.00 | 4.00 | 4.00 | 5.00 | 25.0% |
| **PERSONNEL TOTAL** | **7.45** | **8.45** | **8.45** | **8.45** | **9.45** | **11.8%** |

# 3770 - Engineering/Projects

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-3770-431.4110 | FULLTIME SALARIES & WAGES | $323,689 | $333,275 | $333,275 | $334,757 | $351,933 |
| 001-3770-431.4130 | OVERTIME PAY | 12,143 | 8,271 | 8,271 | 33,573 | 8,506 |
| 001-3770-431.4143 | LONGEVITY PAY | 1,495 | 1,735 | 1,735 | 1,980 | 1,455 |
| 001-3770-431.4145 | INCENTIVE-CERTIFICATE PAY | 3,000 | 3,000 | 3,000 | 3,133 | 4,200 |
| 001-3770-431.4149 | CELL PHONE ALLOWANCE | 1,505 | 1,500 | 1,500 | 1,283 | 1,500 |
| 001-3770-431.4190 | TERMINATION PAYOUTS | 0 | 0 | 0 | 10,443 | 0 |
| 001-3770-431.4220 | PART-TIME WAGES W/O BENEFITS | 7,409 | 7,694 | 7,694 | 0 | 23,509 |
| 001-3770-431.4710 | SOCIAL SECURITY/MEDICARE | 24,763 | 25,159 | 25,159 | 27,538 | 28,231 |
| 001-3770-431.4720 | TMRS RETIREMENT | 56,434 | 57,940 | 57,940 | 63,944 | 63,167 |
| 001-3770-431.4810 | HEALTH/DENTAL INSURANCE | 59,339 | 61,143 | 61,143 | 56,396 | 57,630 |
| 001-3770-431.4820 | LIFE INSURANCE | 900 | 962 | 962 | 961 | 1,061 |
| 001-3770-431.4830 | DISABILITY INSURANCE | 1,043 | 1,108 | 1,108 | 1,252 | 1,544 |
| 001-3770-431.4840 | WORKERS COMP INSURANCE | 631 | 653 | 653 | 683 | 715 |
| 001-3770-431.4850 | EAP SERVICES | 232 | 232 | 232 | 232 | 232 |
| 001-3770-431.4890 | FLEX PLAN ADMINISTRATION | 179 | 179 | 179 | 179 | 179 |
| | **TOTAL PERSONNEL & BENEFITS** | **$492,762** | **$502,851** | **$502,851** | **$536,354** | **$543,862** |
| **50 - SUPPLIES** | | | | | | |
| 001-3770-431.5200 | PERSONNEL SUPPLIES | $2,187 | $2,341 | $2,341 | $1,096 | $2,641 |
| 001-3770-431.5301 | FUEL | 3,418 | 3,020 | 3,020 | 2,720 | 3,020 |
| 001-3770-431.5400 | OPERATING SUPPLIES | 2,489 | 4,068 | 4,068 | 2,975 | 4,068 |
| 001-3770-431.5800 | OPERATING EQUIPMENT<$5000 | 8,567 | 5,556 | 5,686 | 4,230 | 5,680 |
| | **TOTAL SUPPLIES** | **$16,661** | **$14,985** | **$15,115** | **$11,021** | **$15,409** |
| **60 - MAINTENANCE** | | | | | | |
| 001-3770-431.6300 | VEHICLE MAINTENANCE | $716 | $2,000 | $2,863 | $2,104 | $2,200 |
| | **TOTAL MAINTENANCE** | **$716** | **$2,000** | **$2,863** | **$2,104** | **$2,200** |
| **70 - SERVICES** | | | | | | |
| 001-3770-431.7311 | VEHICLE INSURANCE | $1,836 | $1,647 | $1,647 | $1,644 | $2,131 |
| 001-3770-431.7350 | SURETY BONDS | 71 | 0 | 0 | 0 | 0 |
| 001-3770-431.7400 | OPERATING SERVICES | 2,583 | 8,911 | 8,911 | 0 | 8,911 |
| 001-3770-431.7401 | POSTAL/COURIER SERVICES | 91 | 2,250 | 250 | 56 | 250 |
| 001-3770-431.7498 | JUDGMENTS & DAMAGE CLAIMS | 0 | 500 | 500 | 667 | 500 |
| 001-3770-431.7510 | TRAINING | 4,866 | 6,000 | 5,850 | 4,817 | 6,195 |
| 001-3770-431.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 532 | 2,500 | 2,500 | 2,139 | 3,906 |
| 001-3770-431.7530 | MEMBERSHIPS | 625 | 1,000 | 1,150 | 1,229 | 1,070 |
| 001-3770-431.7540 | PUBLICATIONS | 8,485 | 49,500 | 31,024 | 11,575 | 36,000 |
| 001-3770-431.7612 | TELEPHONE/COMMUNICATIONS | 912 | 960 | 960 | 912 | 960 |
| 001-3770-431.7800 | CONTRACT SERVICES | 2,400 | 11,200 | 22,676 | 1,867 | 8,700 |
| 001-3770-431.7831 | VEHICLE LEASE-INTERNAL | 38,470 | 16,250 | 16,250 | 16,248 | 16,250 |
| | **TOTAL SERVICES** | **$60,871** | **$100,718** | **$91,718** | **$41,154** | **$84,873** |
| **3770 - ENGINEERING/PROJECTS** | | **$571,010** | **$620,554** | **$612,547** | **$590,633** | **$646,344** |

# 3770 - Engineering/Projects

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 401-3770-434.4110 | FULLTIME SALARIES & WAGES | $260,585 | $365,152 | $365,152 | $306,107 | $394,869 |
| 401-3770-434.4130 | OVERTIME PAY | 97 | 0 | 0 | 1,943 | 0 |
| 401-3770-434.4143 | LONGEVITY PAY | 440 | 540 | 540 | 750 | 930 |
| 401-3770-434.4145 | INCENTIVE-CERTIFICATE PAY | 1,375 | 1,200 | 1,200 | 3,200 | 2,700 |
| 401-3770-434.4149 | CELL PHONE ALLOWANCE | 45 | 540 | 540 | 960 | 1,500 |
| 401-3770-434.4190 | TERMINATION PAYOUTS | 261 | 0 | 0 | 0 | 0 |
| 401-3770-434.4710 | SOCIAL SECURITY/MEDICARE | 18,443 | 26,388 | 26,388 | 22,477 | 29,060 |
| 401-3770-434.4720 | TMRS RETIREMENT | 43,400 | 61,095 | 61,095 | 51,909 | 68,740 |
| 401-3770-434.4810 | HEALTH/DENTAL INSURANCE | 36,747 | 58,482 | 58,482 | 35,107 | 53,072 |
| 401-3770-434.4820 | LIFE INSURANCE | 759 | 1,036 | 1,036 | 875 | 1,153 |
| 401-3770-434.4830 | DISABILITY INSURANCE | 1,119 | 1,560 | 1,560 | 1,325 | 1,739 |
| 401-3770-434.4840 | WORKERS COMP INSURANCE | 562 | 738 | 738 | 632 | 759 |
| 401-3770-434.4850 | EAP SERVICES | 168 | 232 | 232 | 213 | 290 |
| 401-3770-434.4890 | FLEX PLAN ADMINISTRATION | 154 | 242 | 242 | 264 | 292 |
| | **TOTAL PERSONNEL & BENEFITS** | **$364,155** | **$517,205** | **$517,205** | **$425,762** | **$555,104** |
| **50 - SUPPLIES** | | | | | | |
| 401-3770-434.5200 | PERSONNEL SUPPLIES | $2,019 | $2,715 | $2,715 | $1,140 | $3,440 |
| 401-3770-434.5301 | FUEL | 2,433 | 1,470 | 1,470 | 2,110 | 1,470 |
| 401-3770-434.5400 | OPERATING SUPPLIES | 1,237 | 1,995 | 1,995 | 1,373 | 2,490 |
| 401-3770-434.5800 | OPERATING EQUIPMENT<$5000 | 8,965 | 14,500 | 14,343 | 13,793 | 20,000 |
| | **TOTAL SUPPLIES** | **$14,654** | **$20,680** | **$20,523** | **$18,416** | **$27,400** |
| **60 - MAINTENANCE** | | | | | | |
| 401-3770-434.6300 | VEHICLE MAINTENANCE | $357 | $2,000 | $2,000 | $1,000 | $2,200 |
| | **TOTAL MAINTENANCE** | **$357** | **$2,000** | **$2,000** | **$1,000** | **$2,200** |
| **70 - SERVICES** | | | | | | |
| 401-3770-434.7311 | VEHICLE INSURANCE | $660 | $981 | $981 | $984 | $1,270 |
| 401-3770-434.7400 | OPERATING SERVICES | 0 | 0 | 2,500 | 9,500 | 0 |
| 401-3770-434.7498 | JUDGMENTS & DAMAGE CLAIMS | 0 | 500 | 500 | 0 | 500 |
| 401-3770-434.7510 | TRAINING | 5,532 | 8,510 | 8,510 | 9,719 | 8,510 |
| 401-3770-434.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 868 | 4,250 | 4,250 | 1,262 | 4,500 |
| 401-3770-434.7530 | MEMBERSHIPS | 478 | 1,330 | 1,330 | 1,330 | 1,720 |
| 401-3770-434.7612 | TELEPHONE/COMMUNICATIONS | 456 | 480 | 480 | 456 | 480 |
| 401-3770-434.7831 | VEHICLE LEASE-INTERNAL | 3,140 | 5,260 | 5,260 | 5,256 | 5,260 |
| | **TOTAL SERVICES** | **$11,134** | **$21,311** | **$23,811** | **$28,507** | **$22,240** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 401-3770-434.8800 | CAPITAL EQUIPMENT | $0 | $0 | $0 | $0 | $12,570 |
| | **TOTAL CAPITAL OUTLAY** | **$0** | **$0** | **$0** | **$0** | **$12,570** |
| **3770 - ENGINEERING/PROJECTS** | | **$390,300** | **$561,196** | **$563,539** | **$473,685** | **$619,514** |


Library Services
Friendswood Public Library

## 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 75,000 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 2022-2023

- Provided library outreach for home delivery, children's outreach, and special programs and events with a new library outreach vehicle funded in part from our Friends of the Library.
- Finalized data from library surveys, stakeholder meetings, and Town Hall events to complete and gain approval for the 2023-2028 Strategic Long-Range plan.
- Expanded access to new reading and research technologies.
- Worked with library partners to provide annual events, conventions, and festivals throughout the year including summer reading programs, ZakiCon Anime Convention, Rubik's Cube competition, Craft Fair, Poetry Festival, Health Fair, and a World Film Festival.
- Enhanced partnerships with the homeschool community to provide regular educational activities throughout the year.
- Continued to create a library facility adaptable to various programs and events by providing additional mobile furnishings and shelving.
- Added additional wireless hotspots for student and patron home use needs.
- Ninth consecutive year to receive Texas Municipal Library Directors Association Achievement of Excellence in Libraries Award demonstrating excellence in ten service categories.
- Received the Community Champion Award by the Bay Area Alliance for Youth & Families for the library's partnership with the program.

# 2023-2024 Departmental Goals and Performance Measures

## Major Departmental Goals:

- Continue working to achieve the goals of the library's 2023-2028 Strategic Long-Range plan as approved by the Library Board and City Council.
- Work with City departments and other library partners to create a facility master plan for additional needed spaces including a technology room and meeting and study space as laid out in the library's Strategic Long-Range plan.
- Increase partnerships with area schools, colleges, and universities to expand educational opportunities and increase library promotion.
- Provide additional STEAM technologies and programs for all ages.
- Improve access and training to online resources in finance, science, medical, and homework assistance.
- Continue to partner with Galveston County Library System to create and expand county-wide historical archive database.

| Library Department | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| #of full time equivalents | 14.97 | 15.6 | 15.6 | 15.6 | 15.6 |
| Division Expenditures | $1,223,725 | $1,333,456 | $1,393,120 | $1,386,700 | $1,484,828 |
| **Outputs** | | | | | |
| # of Total physical items in library collection | 99,560 | 96,329 | 100,000 | 100,000 | 100,000 |
| # of Total electronic items in library collection | 66,346 | 70,810 | 75,000 | 75,000 | 75,000 |
| # of Items catalogued & processed | 6,714 | 7,357 | 9,000 | 9,000 | 9,000 |
| # of programs | 588 | 859 | 1,100 | 1,100 | 1,100 |
| # of Computers available public use | 12 | 12 | 14 | 14 | 14 |
| # of Reading club signups | 1,078 | 1441 | 2,500 | 2,500 | 2,500 |
| # of Items checked out | 330,138 | 342,132 | 375,000 | 375,000 | 375,000 |
| # of Attendance at programs | 9,318 | 29,396 | 38,000 | 38,000 | 38,000 |
| # of Computer usage | 9,462 | 9,829 | 14,000 | 14,000 | 14,000 |
| # of Library visits | 108,779 | 143,681 | 190,000 | 190,000 | 190,000 |
| # of Reading club completion | 58% | 60% | 85% | 85% | 85% |
| # of Reference transactions | 28,168 | 26,328 | 45,000 | 45,000 | 45,000 |
| # of Loans received from other libraries | 1,587 | 1,742 | 1,800 | 1,800 | 1,800 |
| # of Loans provided to other libraries | 555 | 656 | 700 | 700 | 700 |
| **Measures of Effectiveness** | | | | | |
| Avg Computer Uses by public | 9,462 | 9,829 | 14,000 | 14,000 | 14,000 |
| Avg number of attendees for youth programs | 25 | 51 | 60 | 60 | 60 |
| Avg number of attendees for adult programs | 8 | 16 | 20 | 20 | 20 |
| **Measures of Efficiency** | | | | | |
| Circulation per capita* | 7.4 | 7.56 | 8.3 | 8.3 | 8.3 |
| Items per capita* | 3.72 | 3.69 | 3.87 | 3.87 | 3.87 |
| Sq. footage per capita* | 0.47 | 0.46 | 0.46 | 0.46 | 0.46 |
| Monthly Operating Costs | $101,977 | $111,121 | $116,093 | $115,558 | $123,736 |
| Department expenditures per capita | $27.41 | $31.61 | $33.02 | $32.51 | $34.81 |

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

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| LIBRARY ADMINISTRATION | $1,333,456 | $1,393,120 | $1,459,628 | $1,386,700 | $1,484,828 | 6.6% |
| **DEPARTMENT TOTAL** | **$1,333,456** | **$1,393,120** | **$1,459,628** | **$1,386,700** | **$1,484,828** | **6.6%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $1,144,622 | $1,209,731 | $1,209,731 | $1,174,979 | $1,289,401 | 6.6% |
| SUPPLIES | 159,547 | 158,785 | 172,518 | 136,587 | 161,915 | 2.0% |
| MAINTENANCE | 582 | 2,482 | 3,016 | 428 | 2,482 | 0.0% |
| SERVICES | 28,705 | 22,122 | 29,926 | 30,269 | 31,030 | 40.3% |
| CAPITAL OUTLAY | 0 | 0 | 44,437 | 44,437 | 0 | 0.0% |
| **CLASSIFICATION TOTAL** | **$1,333,456** | **$1,393,120** | **$1,459,628** | **$1,386,700** | **$1,484,828** | **6.6%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ADMINISTRATION | 15.62 | 15.62 | 15.62 | 15.62 | 15.62 | 0.0% |
| **PERSONNEL TOTAL** | **15.62** | **15.62** | **15.62** | **15.62** | **15.62** | **0.0%** |

# 6310 - Library Administration

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-6310-459.4110 | FULLTIME SALARIES & WAGES | $704,116 | $731,393 | $731,393 | $711,749 | $802,219 |
| 001-6310-459.4120 | PART-TIME WAGES | 49,944 | 63,037 | 63,037 | 84,975 | 69,993 |
| 001-6310-459.4130 | OVERTIME PAY | 4,145 | 2,223 | 2,223 | 3,504 | 2,287 |
| 001-6310-459.4143 | LONGEVITY PAY | 7,350 | 8,095 | 8,095 | 8,608 | 7,635 |
| 001-6310-459.4145 | INCENTIVE-CERTIFICATE PAY | 5,850 | 6,000 | 6,000 | 6,400 | 5,400 |
| 001-6310-459.4190 | TERMINATION PAYOUTS | 0 | 0 | 0 | 3,198 | 0 |
| 001-6310-459.4220 | PART-TIME WAGES W/O BENEFITS | 48,856 | 49,168 | 49,168 | 32,327 | 51,950 |
| 001-6310-459.4710 | SOCIAL SECURITY/MEDICARE | 59,509 | 61,875 | 61,875 | 62,538 | 70,179 |
| 001-6310-459.4720 | TMRS RETIREMENT | 127,408 | 135,070 | 135,070 | 136,083 | 152,523 |
| 001-6310-459.4810 | HEALTH/DENTAL INSURANCE | 129,786 | 144,924 | 144,924 | 117,933 | 119,101 |
| 001-6310-459.4820 | LIFE INSURANCE | 2,081 | 2,209 | 2,209 | 2,149 | 2,342 |
| 001-6310-459.4830 | DISABILITY INSURANCE | 3,108 | 3,283 | 3,283 | 3,182 | 3,410 |
| 001-6310-459.4840 | WORKERS COMP INSURANCE | 1,151 | 1,129 | 1,129 | 1,121 | 1,221 |
| 001-6310-459.4850 | EAP SERVICES | 692 | 697 | 697 | 697 | 697 |
| 001-6310-459.4890 | FLEX PLAN ADMINISTRATION | 626 | 628 | 628 | 515 | 444 |
| | **TOTAL PERSONNEL & BENEFITS** | **$1,144,622** | **$1,209,731** | **$1,209,731** | **$1,174,979** | **$1,289,401** |
| **50 - SUPPLIES** | | | | | | |
| 001-6310-459.5301 | FUEL | $0 | $1,600 | $1,600 | $12 | $1,600 |
| 001-6310-459.5400 | OPERATING SUPPLIES | 10,517 | 11,600 | 11,600 | 8,315 | 13,600 |
| 001-6310-459.5482 | BOOKS | 81,042 | 93,750 | 99,440 | 79,899 | 93,750 |
| 001-6310-459.5483 | PERIODICALS | 0 | 35 | 35 | 0 | 35 |
| 001-6310-459.5484 | VIDEOS | 8,561 | 7,000 | 7,023 | 4,661 | 6,000 |
| 001-6310-459.5485 | AUDIO BOOKS | 8,870 | 10,100 | 10,201 | 5,747 | 8,000 |
| 001-6310-459.5487 | CD | 1,848 | 1,910 | 2,114 | 1,967 | 1,910 |
| 001-6310-459.5488 | ELECTRONIC RESOURCES | 23,374 | 26,240 | 26,240 | 20,179 | 30,470 |
| 001-6310-459.5800 | OPERATING EQUIPMENT<$5000 | 25,335 | 6,550 | 14,265 | 15,807 | 6,550 |
| | **TOTAL SUPPLIES** | **$159,547** | **$158,785** | **$172,518** | **$136,587** | **$161,915** |
| **60 - MAINTENANCE** | | | | | | |
| 001-6310-459.6300 | VEHICLE MAINTENANCE | $0 | $2,000 | $2,000 | $0 | $2,000 |
| 001-6310-459.6800 | EQUIPMENT MAINTENANCE | 582 | 482 | 1,016 | 428 | 482 |
| | **TOTAL MAINTENANCE** | **$582** | **$2,482** | **$3,016** | **$428** | **$2,482** |
| **70 - SERVICES** | | | | | | |
| 001-6310-459.7311 | VEHICLE INSURANCE | $0 | $0 | $0 | $0 | $1,295 |
| 001-6310-459.7400 | OPERATING SERVICES | 10,852 | 1,845 | 2,026 | 904 | 2,870 |
| 001-6310-459.7401 | POSTAL/COURIER SERVICES | 1,413 | 1,800 | 1,800 | 1,331 | 1,800 |
| 001-6310-459.7510 | TRAINING | 1,760 | 5,260 | 4,910 | 2,527 | 5,640 |
| 001-6310-459.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 4,101 | 3,900 | 4,250 | 5,391 | 3,900 |
| 001-6310-459.7530 | MEMBERSHIPS | 1,589 | 2,027 | 2,027 | 2,290 | 2,046 |
| 001-6310-459.7720 | SOFTWARE SUPPORT SERVICES | 147 | 200 | 200 | 0 | 200 |
| 001-6310-459.7800 | CONTRACT SERVICES | 0 | 0 | 7,623 | 10,031 | 0 |
| 001-6310-459.7802 | CREDIT CARD FEES | 231 | 240 | 240 | 245 | 240 |
| 001-6310-459.7831 | VEHICLE LEASE-INTERNAL | 0 | 0 | 0 | 0 | 6,039 |
| 001-6310-459.7910 | COMMUNITY EVENTS/PROGRAMS | 8,612 | 6,850 | 6,850 | 7,550 | 7,000 |
| | **TOTAL SERVICES** | **$28,705** | **$22,122** | **$29,926** | **$30,269** | **$31,030** |

# 6310 - Library Administration (continued)

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-6310-459.8300 | VEHICLES | $0 | $0 | $44,437 | $44,437 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$0** | **$0** | **$44,437** | **$44,437** | **$0** |
| **6310 - LIBRARY ADMINISTRATION** | | **$1,333,456** | **$1,393,120** | **$1,459,628** | **$1,386,700** | **$1,484,828** |


Parks and Recreation
Administration
Park Operations
Steven Schulz Sportspark
Wesley J. Canning Sportspark
Lake Friendswood
Renwick Park
Stevenson Park
Centennial Park
Old City Park
Leavesley Park
1776 Memorial Park
Tropical Storm Allison
Buyout Properties
Recreation Services
Keep Friendswood Beautiful
July 4th
Senior Programs
Stevenson Park Pool
Summer Day Camp
Facility Operations
City Hall
Public Safety
Animal Shelter
Fire Stations-
#1, 2, 3, & 4
Library
Public Works
Parks Ops
Activity Building
Blackhawk

## 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 comprises Parks Operations, Facility Operations, Recreation Programs, including Senior Activity Program, and Special Events. The 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, Stevenson Disk Golf Park, Bay Area Park, and Dog 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, Old City Park, 1776 Park, and Friendswood Lake Park. Corporal Wesley Canning Park is cut once a month. Future mowing will include Forest Bend Park and Bay Area 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, carpentry, 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 alarms and security alarms. Major and minor HVAC, electrical, plumbing, carpentry, and concrete 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 until additional staff can be hired.

### 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 Colts, Friendswood Broncos, Friendswood Girls Softball Association, Friendswood Youth Baseball League, Friendswood Youth Lacrosse and the HTX Soccer Club.

## Departmental Accomplishments in FY 2022-2023

- Installed a GaGa pit at Leavesely Park Playground
- Installed 2700 linear feet of masonry fence at Centennial Park
- Installed benches, trash cans, dog waste stations and a flower bed at Corporal Wesley J. Canning Park at Baker Road.
- Installed automated gate and electrical service at Bay Area Park.
- Installed cameras at the Senior's Activity Building.
- Installed new doors and security access controls at Leavesely Park Hangar for the protection of Summer Day Camp Staff and kids.
- Installed a new roof on the Pool pump house.
- Pressure washed and painted the Senior's Activity Building, Animal Control Building, Pool out-buildings and pump house.
- Added two large shade structures and two benches at the Dog Park.
- Replaced a compromised section of chain link fence with an 8' wooden fence at Friendswood Lake Park.
- Installed the 1st ever, refrigerated two-tiered drinking fountain with a bottle filler, at Renwick Park.
- Implemented multiple LED lighting retrofits throughout City Parks and Facilities.
- Replaced multiple HVAC units at Animal Control, City Hall, and Public Safety Building.
- Re-lamped all lighting outages at Centennial Park and Renwick Park.
- Installed Electrical Main Disconnects at the Public Safety Building and the Seniors Activity Building for means of testing generator power transfers.
- Obtained Maintenance audits for all facilities to better plan and implement maintenance budgeting needs.
- Installed root barrier system at Seniors Activity Building to control soil moisture conditions affecting the foundation.
- Repurposed and reconditioned CS6 service bed, headache rack and bumper, to stay in budget of under-funded replacement vehicle (PR27). All modifications and installation were performed in-house by Parks Staff.
- Completed drainage project along fields 4 and 5 to alleviate problems with standing water.
- Installed 1100 linear feet of cable wire and 56 posts along the back sidewalk of Friendswood Lake Park.
- Project managed and assisted with services of CSO, ASO, and Library remodel projects.
- We have provided HVAC education and training for one of our Maintenance Workers, to provide quicker and more economical responses to HVAC needs.
- We have logged a large percentage of irrigation control valves, water shut-offs, and water meter locations into the City's GIS system.
- We now have a schedule for a long-term maintenance plan on all our building facilities.
- KFB was recognized by HGAC as the Parks and Natural Areas Award program for the Pollinator Garden and the Fairy Trail in Stevenson Park.

- Added 7 Park benches and 8 Oak trees in Stevenson Park, 2 benches and canopies through the Dedicated tree and bench program saving the park's budget in the amount of $30,000.
- Keep Friendswood Beautiful won the overall entry for the 4th of July parade.
- Kaye Corey, Keep Friendswood Beautiful board member, was named Volunteer of the Year by Keep Texas Beautiful and will be recognized at their state conference in June 2023.
- Keep Friendswood Beautiful GCAA, TXDOT project will begin in June 2023, which includes landscaping FM518 medians from Shadwell Dr to Centennial Park, adding entryway signage to the Stevenson Park parking lot, and repainting the bridges along FM518, FM528, and FM2351 with the American flag, Texas Flag, Friendswood Flag.

## Highlights of the Budget

### Program Improvements

Continue working with the Keep Friendswood Beautiful Committee/Parks subcommittee as we move forward with the 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 128th Annual Fourth of July Celebration
- Plan and Program the Annual Youth Fishing Derby
- Plan and Program the Annual Santa in the Park
- Plan and Program the Holiday Lighted Trail in Stevenson Park
- Plan and Program the Annual Daddy Daughter Dance
- Plan and Program Easter in the Park with the Lions Club.
- Plan and Program Mother and Son Event
- Plan and Program Dog Days of Summer
- Plan and Program Youth Fishing Camp at Lake Friendswood and Centennial Park
- Plan and Program the youth competition events, such as Flapjack 5K Fun Run and Walk
- Keep Friendswood Beautiful Tree Giveaway
- Keep Friendswood Beautiful annual clean-up events, Spring Sparkle and Fall Haul.
- Keep Friendswood Beautiful Adopt a Highway Quarterly Cleanup events.
- Keep Friendswood Beautiful Annual #friendswoodproud Photo contest.
- Keep Friendswood Beautiful Fairy Trail in Stevenson Park
- Keep Friendswood Beautiful Pollinator Garden Education area in Stevenson Park.
- Keep Friendswood Beautiful Annual Letters to Santa
- Plan and program a variety of recreational programs for adults and senior citizens
- Educational programs provided by Keep Friendswood Beautiful for youth and adults on the environment, pollinators, and the Fairy Trail.

## Facility Operations

- Facility Operations will continue working closely with the Engineering Project Manager on the expansion of the new Fire Station 2 and the Public Works/Parks Building remodel.
- Implementing the operational transition to our new shop located within the Public Works/Parks Building on Blackhawk Blvd.
- Facility Maintenance Workers will be taking over the PSB expansion for repairs and maintenance.
- The boiler/water heater will be replaced at the Animal Control Facility.
- Facility Operations will be retrofitting all the lighting in the Municipal Court room, to LED lighting.
- The roof drain system in the Activity Buildings main room will be redesigned and upgraded to a larger capacity system.
- Two vehicles will be replaced this year through the VRP, and the decommissioned vehicles will be prepared for auction.
- Facility Operations will be assisting in the installation of a large fan at Fire Station 3 that will be utilized for drying all the safety gear.
- Facility Operations will be starting the maintenance at the new, expanded Fire Station 2 as it comes online soon.

## Park Operations

- Parks Operations will be taking on two new large parcels that will require mowing through our mowing contract. There are also plans for walking trails and lighting at both locations. These trails will need to be funded and accounted for in our maintenance budget. Forest Bend Park on Laura Leigh Dr. and the Tanos development green space on Parkwood.
- Parks Operations will be doing inspections, maintenance and repair of the new Stevenson Park and Old City Park playgrounds in addition to existing playgrounds.
- Parks Operations will be taking over the lawn maintenance of the Bay Area Blvd. medians, as they will no longer be maintained by the HOA.
- Parks will be taking over the buy-out lots in Quakers Landing, as they will no longer be maintained by the HOA.
- Parks will be installing an additional shade structure that is being donated to the Dog Park.
- Parks will be resurfacing the Tennis Courts at Stevenson Park and adding a pickle ball court.
- A rainwater gutter extension system will be installed on the Centennial Park Basketball Pavilion to avoid water running back onto the court. The court will also be resurfaced.

# Departmental Performance Measures by Division

## Major Departmental Goals for FY 2023-2024

- 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 | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Division Expenditures | $304,830 | $328,289 | $341,198 | $375,237 | $417,240 |
| **Outputs** | | | | | |
| # of grants applied for | 4 | 4 | 4 | 3 | 3 |
| # of committees and subcommittees | 5 | 5 | 5 | 5 | 4 |
| # of news alert subscribers | 5,800 | 14000 | 7,000 | 14,000 | 11,502 |
| # of educational brochures produced | 2 | 2 | 2 | 2 | 2 |
| **Measures of Effectiveness** | | | | | |
| Department rating on Facebook (1-5 rating) | 5 | 4.9 | 5 | 4.6 | 4.6 |
| Number of Likes for Facebook | 8,266 | 7000 | 9,500 | 8,000 | 11,000 |
| **Measures of Efficiency** | | | | | |
| Monthly Operations Cost | $25,403 | $27,357 | $28,433 | $31,270 | $34,770 |
| Division Expenditures per capita | $7.40 | $7.78 | $8.09 | $8.80 | $9.78 |

| Recreation Programs | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 10.3 | 10.7 | 10.7 | 10.7 | 10.7 |
| # of Summer camp seasonal workers | 18 | 18 | 21 | 21 | 42 |
| # of Stevenson park pool seasonal workers | 15 | 16 | 16 | 21 | 21 |
| Division Expenditures | $1,141,326 | $702,779 | $748,118 | $730,454 | $961,382 |
| Outputs | | | | | |
| # of Fitness Classes | 935 | 1,862 | 1,820 | 1,124 | 1,124 |
| # of fitness program types | 8 | 10 | 8 | 8 | 8 |
| # of trips offered by Senior Citizen Program | 27 | 55 | 62 | 49 | 64 |
| # of events offered by Senior Citizen Program | 41 | 75 | 85 | 98 | 116 |
| # of weekly programs offered by Senior Citizen Program | 28 | 32 | 33 | 35 | 36 |
| # of visits to Sesquicentennial Pool | 7,505 | 11,000 | 9,000 | 15,300 | 16,000 |
| Total # of participants registered for Summer Camp | 565 | 570 | 570 | 570 | 1,080 |
| Total # of participants registered for Swim Lessons | 359 | 340 | 360 | 390 | 400 |
| # of teams registered in adult leagues | 183 | 220 | 170 | 170 | 175 |
| Measures of Effectiveness | | | | | |
| % of Events actually held | 95% | 97% | 97% | 97% | 97% |
| % of households registered using CivicRec | 100% | 100% | 100% | 100% | 100% |
| Average monthly attendance at Senior Citizen Programs | 680 | 1,000 | 875 | | |
| % of participants “satisfied” with Summer Camp Program | 97% | 98% | 98% | 98% | 98% |
| % of participants “satisfied” with Swim Lesson Program | 92% | 94% | 94% | 95% | 96% |
| % of participants “satisfied” with Fitness Programs | 91% | 93% | 94% | 94% | 94% |
| % of participants “satisfied” with Senior Citizen Program | 94% | 98% | 95% | 95% | 96% |
| Measures of Efficiency | | | | | |
| Monthly Operational Costs | $95,111 | $58,565 | $62,343 | $60,871 | $80,115 |
| Division Expenditures per capita | $26.86 | $16.66 | $17.73 | $17.12 | $22.54 |

| Parks Operations | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| # of full time equivalents | 10.8 | 12.6 | 12.6 | 12.6 | 12.6 |
| Division Expenditures | $1,424,106 | $2,515,754 | $2,172,705 | $2,342,845 | $2,457,797 |
| **Outputs** | | | | | |
| Total # of Maintenance Work Orders for Parks/ Facilities logged | 947 | 940 | 900 | 968 | 1,200 |
| 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 | 204.98 | 204.98 | 204.98 |
| # of Parks maintained by the City | 8 | 8 | 8 | 8 | 8 |
| # of Special Projects Requested | 8 | 7 | 7 | 20 | 15 |
| # of parks mowed | 8 | 8 | 8 | 8 | 8 |
| Total dollars spent for dead tree removal | $9,000 | $10,000 | $10,000 | $34,000 | $30,000 |
| **Measures of Effectiveness** | | | | | |
| # of Parks work orders completed within 5 days | 739 | 734 | 700 | 755 | 900 |
| % of Work Orders for Parks completed within 5 Days | 78% | 78% | 78% | 78% | 75% |
| **Measures of Efficiency** | | | | | |
| Monthly Operational Cost | $118,676 | $209,646 | $181,059 | $195,237 | $204,816 |
| Division Expenditures per capita | $34.81 | $59.63 | $51.50 | $54.92 | $57.62 |

| Facility Operations | FY21 Actual | FY22 Actual | FY23 Budget | FY23 Forecast | FY24 Adopted |
|---|---|---|---|---|---|
| **Inputs** | | | | | |
| Division Expenditures | $1,092,244 | $1,078,176 | $1,403,241 | $1,532,385 | $1,360,190 |
| **Outputs** | | | | | |
| Total square footage of City building facilities* | 155,359 | 155,359 | 155,359 | 176,385 | 178,885 |
| Total # of Maintenance Work Orders for Buildings logged | 637 | 649 | 600 | 731 | 900 |
| **Measures of Effectiveness** | | | | | |
| # of work orders completed within 5 days | 490 | 499 | 475 | 577 | 675 |
| % of Work Orders for Building Maintenance completed within 5 days | 77% | 77% | 79% | 79% | 75% |
| Average janitorial services cost per sq. foot (not including supplies) | $1.42 | $0.96 | $1.35 | $0.88 | $1.17 |
| **Measures of Efficiency** | | | | | |
| Monthly Operational Costs | $91,020 | $89,848 | $116,937 | $127,699 | $113,349 |
| Division Expenditures per capita | $26.70 | $25.56 | $33.26 | $35.92 | $31.89 |

# Department Summary

## Expenditure by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| ADMINISTRATION | $328,289 | $341,198 | $343,698 | $375,237 | $417,240 | 22.3% |
| RECREATION PROGRAM | 1,188,728 | 1,252,155 | 1,302,626 | 1,232,071 | 1,480,290 | 18.2% |
| PARKS OPERATIONS | 2,515,754 | 2,172,705 | 2,404,631 | 2,342,845 | 2,457,797 | 13.1% |
| FACILITY OPERATIONS | 1,078,176 | 1,403,241 | 1,614,606 | 1,532,385 | 1,360,190 | -3.1% |
| **DEPARTMENT TOTAL** | **$5,110,947** | **$5,169,299** | **$5,665,561** | **$5,482,538** | **$5,715,517** | **10.6%** |

## Expenditure by Classification

| Classification | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| PERSONNEL & BENEFITS | $1,861,128 | $1,948,751 | $1,948,751 | $1,926,578 | $2,176,572 | 11.7% |
| SUPPLIES | 206,849 | 260,630 | 267,766 | 234,810 | 315,955 | 21.2% |
| MAINTENANCE | 704,624 | 917,501 | 648,852 | 607,317 | 826,801 | -9.9% |
| SERVICES | 1,529,708 | 2,042,417 | 2,366,652 | 2,381,870 | 2,396,189 | 17.3% |
| CAPITAL OUTLAY | 808,638 | 0 | 433,540 | 331,963 | 0 | 0.0% |
| **CLASSIFICATION TOTAL** | **$5,110,947** | **$5,169,299** | **$5,665,561** | **$5,482,538** | **$5,715,517** | **10.6%** |

## Full-Time Equivalents by Division

| Division | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget | % Change in Budget from FY23 to FY24 |
|---|---|---|---|---|---|---|
| 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 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 | 0.0% |
| **PERSONNEL TOTAL** | **25.30** | **25.30** | **25.30** | **25.30** | **25.30** | **0.0%** |

# 6401 - Parks & Recreation Administration

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-6401-451.4110 | FULLTIME SALARIES & WAGES | $214,591 | $221,435 | $221,435 | $248,111 | $275,848 |
| 001-6401-451.4130 | OVERTIME PAY | 2,827 | 2,223 | 2,223 | 3,918 | 2,287 |
| 001-6401-451.4131 | HOLIDAY HRS WORKED | 0 | 0 | 0 | 334 | 0 |
| 001-6401-451.4143 | LONGEVITY PAY | 2,095 | 2,215 | 2,215 | 2,215 | 2,335 |
| 001-6401-451.4145 | INCENTIVE-CERTIFICATE PAY | 0 | 900 | 900 | 0 | 0 |
| 001-6401-451.4149 | CELL PHONE ALLOWANCE | 722 | 720 | 720 | 645 | 720 |
| 001-6401-451.4190 | TERMINATION PAYOUTS | 0 | 0 | 0 | 445 | 0 |
| 001-6401-451.4710 | SOCIAL SECURITY/MEDICARE | 16,217 | 16,630 | 16,630 | 19,014 | 20,833 |
| 001-6401-451.4720 | TMRS RETIREMENT | 36,457 | 37,900 | 37,900 | 42,485 | 48,323 |
| 001-6401-451.4810 | HEALTH/DENTAL INSURANCE | 19,215 | 19,796 | 19,796 | 18,713 | 20,676 |
| 001-6401-451.4820 | LIFE INSURANCE | 608 | 650 | 650 | 724 | 811 |
| 001-6401-451.4830 | DISABILITY INSURANCE | 890 | 946 | 946 | 1,060 | 1,181 |
| 001-6401-451.4840 | WORKERS COMP INSURANCE | 218 | 224 | 224 | 253 | 277 |
| 001-6401-451.4850 | EAP SERVICES | 116 | 116 | 116 | 168 | 174 |
| 001-6401-451.4890 | FLEX PLAN ADMINISTRATION | 43 | 43 | 43 | 62 | 65 |
| | **TOTAL PERSONNEL & BENEFITS** | **$293,999** | **$303,798** | **$303,798** | **$338,147** | **$373,530** |
| **50 - SUPPLIES** | | | | | | |
| 001-6401-451.5200 | PERSONNEL SUPPLIES | $201 | $450 | $0 | $0 | $450 |
| 001-6401-451.5400 | OPERATING SUPPLIES | 3,483 | 3,500 | 3,500 | 4,266 | 4,000 |
| 001-6401-451.5800 | OPERATING EQUIPMENT<$5000 | 70 | 500 | 2,560 | 3,413 | 500 |
| | **TOTAL SUPPLIES** | **$3,754** | **$4,450** | **$6,060** | **$7,679** | **$4,950** |
| **70 - SERVICES** | | | | | | |
| 001-6401-451.7400 | OPERATING SERVICES | $171 | $300 | $300 | $267 | $300 |
| 001-6401-451.7401 | POSTAL/COURIER SERVICES | 568 | 500 | 500 | 586 | 500 |
| 001-6401-451.7510 | TRAINING | 1,213 | 1,320 | 873 | 1,089 | 4,530 |
| 001-6401-451.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 1,890 | 2,350 | 1,187 | 986 | 2,450 |
| 001-6401-451.7530 | MEMBERSHIPS | 445 | 480 | 480 | 227 | 480 |
| 001-6401-451.7800 | CONTRACT SERVICES | 15,000 | 15,000 | 17,500 | 17,500 | 17,500 |
| 001-6401-451.7802 | CREDIT CARD FEES | 11,249 | 13,000 | 13,000 | 8,756 | 13,000 |
| | **TOTAL SERVICES** | **$30,536** | **$32,950** | **$33,840** | **$29,411** | **$38,760** |
| **6401 - PARKS & RECREATION ADMINISTRATION** | | **$328,289** | **$341,198** | **$343,698** | **$375,237** | **$417,240** |

# 6420 - Recreation Programs

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-6420-452.4110 | FULLTIME SALARIES & WAGES | $232,684 | $239,687 | $239,687 | $205,906 | $227,847 |
| 001-6420-452.4130 | OVERTIME PAY | 5,580 | 2,223 | 2,223 | 5,925 | 2,287 |
| 001-6420-452.4131 | HOLIDAY HRS WORKED | 55 | 0 | 0 | 0 | 0 |
| 001-6420-452.4143 | LONGEVITY PAY | 978 | 1,255 | 1,255 | 1,240 | 1,370 |
| 001-6420-452.4145 | INCENTIVE-CERTIFICATE PAY | 5,425 | 7,500 | 7,500 | 8,600 | 9,000 |
| 001-6420-452.4149 | CELL PHONE ALLOWANCE | 542 | 540 | 540 | 484 | 720 |
| 001-6420-452.4190 | TERMINATION PAYOUTS | 67 | 0 | 0 | 2,482 | 0 |
| 001-6420-452.4710 | SOCIAL SECURITY/MEDICARE | 17,491 | 17,998 | 17,998 | 15,881 | 17,098 |
| 001-6420-452.4720 | TMRS RETIREMENT | 40,623 | 41,851 | 41,851 | 37,283 | 41,454 |
| 001-6420-452.4810 | HEALTH/DENTAL INSURANCE | 39,449 | 39,326 | 39,326 | 37,895 | 41,352 |
| 001-6420-452.4820 | LIFE INSURANCE | 660 | 719 | 719 | 597 | 696 |
| 001-6420-452.4830 | DISABILITY INSURANCE | 965 | 1,046 | 1,046 | 874 | 1,013 |
| 001-6420-452.4840 | WORKERS COMP INSURANCE | 925 | 611 | 611 | 640 | 700 |
| 001-6420-452.4850 | EAP SERVICES | 232 | 232 | 232 | 181 | 174 |
| 001-6420-452.4890 | FLEX PLAN ADMINISTRATION | 179 | 179 | 179 | 159 | 157 |
| | **TOTAL PERSONNEL & BENEFITS** | **$345,855** | **$353,167** | **$353,167** | **$318,147** | **$343,868** |
| **50 - SUPPLIES** | | | | | | |
| 001-6420-452.5200 | PERSONNEL SUPPLIES | $1,224 | $1,000 | $949 | $691 | $675 |
| 001-6420-452.5400 | OPERATING SUPPLIES | 15,154 | 16,500 | 16,355 | 16,355 | 18,500 |
| 001-6420-452.5800 | OPERATING EQUIPMENT<$5000 | 3,029 | 3,500 | 3,500 | 2,854 | 6,500 |
| | **TOTAL SUPPLIES** | **$19,407** | **$21,000** | **$20,804** | **$19,900** | **$25,675** |
| **70 - SERVICES** | | | | | | |
| 001-6420-452.7400 | OPERATING SERVICES | $8,838 | $10,000 | $10,000 | $11,552 | $11,000 |
| 001-6420-452.7510 | TRAINING | 2,588 | 3,160 | 3,211 | 4,281 | 2,955 |
| 001-6420-452.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 3,535 | 3,610 | 3,610 | 4,033 | 3,610 |
| 001-6420-452.7530 | MEMBERSHIPS | 522 | 600 | 600 | 267 | 600 |
| 001-6420-452.7800 | CONTRACT SERVICES | 16,959 | 22,000 | 22,000 | 10,263 | 29,000 |
| 001-6420-452.7910 | COMMUNITY EVENTS/PROGRAMS | 88,245 | 90,500 | 108,295 | 133,174 | 102,200 |
| | **TOTAL SERVICES** | **$120,687** | **$129,870** | **$147,716** | **$163,570** | **$149,365** |
| **6420 - RECREATION PROGRAMS** | | **$485,949** | **$504,037** | **$521,687** | **$501,617** | **$518,908** |

# 6422 - July 4th Program

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-6422-452.4130 | OVERTIME PAY | $28,861 | $25,646 | $25,646 | $25,646 | $26,352 |
| 001-6422-452.4710 | SOCIAL SECURITY/MEDICARE | 2,208 | 1,962 | 1,962 | 1,962 | 2,016 |
| 001-6422-452.4720 | TMRS RETIREMENT | 3,857 | 4,273 | 4,273 | 4,273 | 4,715 |
| 001-6422-452.4840 | WORKERS COMP INSURANCE | 0 | 222 | 222 | 222 | 228 |
| | **TOTAL PERSONNEL & BENEFITS** | **$34,926** | **$32,103** | **$32,103** | **$32,103** | **$33,311** |
| **50 - SUPPLIES** | | | | | | |
| 001-6422-452.5400 | OPERATING SUPPLIES | $5,038 | $4,450 | $4,450 | $4,450 | $6,500 |
| | **TOTAL SUPPLIES** | **$5,038** | **$4,450** | **$4,450** | **$4,450** | **$6,500** |
| **70 - SERVICES** | | | | | | |
| 001-6422-452.7400 | OPERATING SERVICES | $630 | $1,000 | $1,373 | $1,000 | $1,000 |
| 001-6422-452.7401 | POSTAL/COURIER SERVICES | 0 | 0 | 0 | 15 | 0 |
| 001-6422-452.7481 | TRANSPORTATION SERVICES | 5,150 | 6,000 | 6,000 | 6,000 | 6,000 |
| 001-6422-452.7800 | CONTRACT SERVICES | 6,437 | 7,000 | 11,700 | 11,700 | 13,000 |
| 001-6422-452.7830 | RENTAL | 4,282 | 6,750 | 5,782 | 6,155 | 7,677 |
| 001-6422-452.7910 | COMMUNITY EVENTS/PROGRAMS | 83,245 | 80,350 | 81,245 | 76,245 | 77,550 |
| | **TOTAL SERVICES** | **$99,744** | **$101,100** | **$106,100** | **$101,115** | **$105,227** |
| **6422 - JULY 4TH PROGRAM** | | **$139,708** | **$137,653** | **$142,653** | **$137,668** | **$145,038** |

# 6423 - Summer Day Camp Program

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-6423-452.4222 | SEASONAL WAGES | $93,103 | $111,156 | $111,156 | $102,000 | $205,812 |
| 001-6423-452.4710 | SOCIAL SECURITY/MEDICARE | 7,122 | 8,503 | 8,503 | 7,803 | 15,745 |
| 001-6423-452.4840 | WORKERS COMP INSURANCE | 806 | 960 | 960 | 900 | 1,778 |
| | **TOTAL PERSONNEL & BENEFITS** | **$101,031** | **$120,619** | **$120,619** | **$110,703** | **$223,335** |
| **50 - SUPPLIES** | | | | | | |
| 001-6423-452.5200 | PERSONNEL SUPPLIES | $4,811 | $4,000 | $3,934 | $3,934 | $8,000 |
| 001-6423-452.5400 | OPERATING SUPPLIES | 8,820 | 14,000 | 13,700 | 13,700 | 28,000 |
| | **TOTAL SUPPLIES** | **$13,631** | **$18,000** | **$17,634** | **$17,634** | **$36,000** |
| **70 - SERVICES** | | | | | | |
| 001-6423-452.7400 | OPERATING SERVICES | $596 | $150 | $516 | $516 | $650 |
| 001-6423-452.7481 | TRANSPORTATION SERVICES | 7,580 | 15,000 | 15,000 | 15,000 | 28,000 |
| 001-6423-452.7510 | TRAINING | 350 | 0 | 0 | 0 | 0 |
| 001-6423-452.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 373 | 400 | 400 | 400 | 800 |
| 001-6423-452.7612 | TELEPHONE/COMMUNICATIONS | 496 | 1,224 | 1,224 | 1,224 | 1,224 |
| 001-6423-452.7910 | COMMUNITY EVENTS/PROGRAMS | 34,975 | 35,000 | 35,000 | 35,000 | 70,000 |
| | **TOTAL SERVICES** | **$44,370** | **$51,774** | **$52,140** | **$52,140** | **$100,674** |
| **6423 - SUMMER DAY CAMP PROGRAM** | | **$159,032** | **$190,393** | **$190,393** | **$180,477** | **$360,009** |

# 6424 - Keep Frwd Beautiful Comm

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **50 - SUPPLIES** | | | | | | |
| 001-6424-458.5200 | PERSONNEL SUPPLIES | $0 | $200 | $200 | $76 | $200 |
| 001-6424-458.5400 | OPERATING SUPPLIES | 13,852 | 13,700 | 13,196 | 13,196 | 13,000 |
| 001-6424-458.5800 | OPERATING EQUIPMENT<$5000 | 729 | 0 | 0 | 0 | 0 |
| | **TOTAL SUPPLIES** | **$14,581** | **$13,900** | **$13,396** | **$13,272** | **$13,200** |
| **60 - MAINTENANCE** | | | | | | |
| 001-6424-458.6210 | LANDSCAPING | $3,925 | $2,500 | $5,199 | $4,451 | $2,500 |
| | **TOTAL MAINTENANCE** | **$3,925** | **$2,500** | **$5,199** | **$4,451** | **$2,500** |
| **70 - SERVICES** | | | | | | |
| 001-6424-458.7400 | OPERATING SERVICES | $30,189 | $32,089 | $34,282 | $34,282 | $33,089 |
| 001-6424-458.7510 | TRAINING | 1,442 | 1,500 | 2,352 | 2,352 | 1,500 |
| 001-6424-458.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 1,609 | 1,725 | 873 | 0 | 1,725 |
| 001-6424-458.7530 | MEMBERSHIPS | 175 | 200 | 200 | 200 | 200 |
| 001-6424-458.7922 | KFB BEAUTIFICATION GRANTS | 0 | 2,000 | 4,000 | 4,000 | 2,000 |
| | **TOTAL SERVICES** | **$33,415** | **$37,514** | **$41,707** | **$40,834** | **$38,514** |
| **6424 - KEEP FRWD BEAUTIFUL COMM** | | **$51,921** | **$53,914** | **$60,302** | **$58,557** | **$54,214** |

# 6428 - Stevenson Park Pool

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-6428-452.4222 | SEASONAL WAGES | $54,992 | $72,750 | $72,750 | $63,000 | $63,453 |
| 001-6428-452.4710 | SOCIAL SECURITY/MEDICARE | 4,207 | 5,565 | 5,565 | 4,820 | 4,854 |
| 001-6428-452.4840 | WORKERS COMP INSURANCE | 475 | 629 | 629 | 600 | 548 |
| | **TOTAL PERSONNEL & BENEFITS** | **$59,674** | **$78,944** | **$78,944** | **$68,420** | **$68,855** |
| **50 - SUPPLIES** | | | | | | |
| 001-6428-452.5200 | PERSONNEL SUPPLIES | $2,000 | $1,500 | $2,748 | $3,439 | $4,400 |
| 001-6428-452.5400 | OPERATING SUPPLIES | 2,209 | 3,500 | 2,992 | 2,169 | 4,100 |
| 001-6428-452.5495 | CHEMICALS | 11,528 | 23,000 | 22,893 | 18,000 | 18,000 |
| 001-6428-452.5620 | JANITORIAL SUPPLIES | 382 | 300 | 300 | 258 | 300 |
| 001-6428-452.5800 | OPERATING EQUIPMENT<$5000 | 2,463 | 3,000 | 2,957 | 3,689 | 9,000 |
| | **TOTAL SUPPLIES** | **$18,582** | **$31,300** | **$31,890** | **$27,555** | **$35,800** |
| **60 - MAINTENANCE** | | | | | | |
| 001-6428-452.6210 | LANDSCAPING | $0 | $500 | $3,933 | $5,244 | $500 |
| 001-6428-452.6561 | SWIMMING POOL MAINTENANCE | 35,353 | 3,000 | 7,550 | 7,550 | 3,000 |
| 001-6428-452.6600 | FACILITY MAINTENANCE | 2,700 | 5,500 | 5,350 | 5,350 | 5,500 |
| | **TOTAL MAINTENANCE** | **$38,053** | **$9,000** | **$16,833** | **$18,144** | **$9,000** |
| **70 - SERVICES** | | | | | | |
| 001-6428-452.7400 | OPERATING SERVICES | $21 | $1,000 | $332 | $500 | $1,000 |
| 001-6428-452.7510 | TRAINING - STEVENSON POOL | 344 | 50 | 200 | 200 | 250 |
| 001-6428-452.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 0 | 50 | 50 | 50 | 50 |
| 001-6428-452.7611 | ELECTRICITY | 11,571 | 11,620 | 11,620 | 11,620 | 14,496 |
| 001-6428-452.7613 | NATURAL GAS | 297 | 3,800 | 3,800 | 300 | 3,800 |
| 001-6428-452.7620 | JANITORIAL SERVICES | 810 | 1,500 | 1,500 | 1,080 | 1,080 |
| 001-6428-452.7800 | CONTRACT SERVICES | 2,700 | 5,000 | 5,000 | 5,000 | 5,000 |
| 001-6428-452.7910 | COMMUNITY EVENTS/PROG | 0 | 0 | 500 | 472 | 0 |
| | **TOTAL SERVICES** | **$15,743** | **$23,020** | **$23,002** | **$19,222** | **$25,676** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-6428-452.8400 | CAPITAL OPERATING EQUIP | $5,228 | $0 | $4,043 | $4,043 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$5,228** | **$0** | **$4,043** | **$4,043** | **$0** |
| **6428 - STEVENSON PARK POOL** | | **$137,280** | **$142,264** | **$154,712** | **$137,384** | **$139,331** |

# 6429 - Senior Activity Center

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-6429-452.4110 | FULLTIME SALARIES & WAGES | $112,543 | $114,981 | $114,981 | $115,157 | $122,205 |
| 001-6429-452.4130 | OVERTIME PAY | 2 | 3,334 | 3,334 | 0 | 3,420 |
| 001-6429-452.4143 | LONGEVITY PAY | 1,240 | 1,360 | 1,360 | 1,360 | 1,480 |
| 001-6429-452.4145 | INCENTIVE-CERTIFICATE PAY | 600 | 600 | 600 | 600 | 600 |
| 001-6429-452.4220 | PART-TIME WAGES W/O BENEFITS | 17,304 | 16,820 | 16,820 | 15,065 | 17,354 |
| 001-6429-452.4710 | SOCIAL SECURITY/MEDICARE | 9,606 | 10,000 | 10,000 | 9,695 | 10,621 |
| 001-6429-452.4720 | TMRS RETIREMENT | 18,959 | 20,038 | 20,038 | 19,477 | 21,946 |
| 001-6429-452.4810 | HEALTH/DENTAL INSURANCE | 19,194 | 19,800 | 19,800 | 18,696 | 20,682 |
| 001-6429-452.4820 | LIFE INSURANCE | 323 | 337 | 337 | 333 | 368 |
| 001-6429-452.4830 | DISABILITY INSURANCE | 473 | 491 | 491 | 487 | 536 |
| 001-6429-452.4840 | WORKERS COMP INSURANCE | 1,272 | 1,310 | 1,310 | 1,260 | 1,383 |
| 001-6429-452.4850 | EAP SERVICES | 116 | 116 | 116 | 116 | 116 |
| 001-6429-452.4890 | FLEX PLAN ADMINISTRATION | 43 | 43 | 43 | 43 | 43 |
| | **TOTAL PERSONNEL & BENEFITS** | **$181,675** | **$189,230** | **$189,230** | **$182,289** | **$200,754** |
| **50 - SUPPLIES** | | | | | | |
| 001-6429-452.5200 | PERSONNEL SUPPLIES | $103 | $300 | $100 | $100 | $300 |
| 001-6429-452.5301 | FUEL | 3,140 | 2,360 | 2,360 | 1,500 | 2,360 |
| 001-6429-452.5400 | OPERATING SUPPLIES | 5,943 | 3,800 | 3,385 | 2,617 | 3,800 |
| 001-6429-452.5800 | OPERATING EQUIPMENT<$5000 | 129 | 4,500 | 4,500 | 4,000 | 4,500 |
| | **TOTAL SUPPLIES** | **$9,315** | **$10,960** | **$10,345** | **$8,217** | **$10,960** |
| **60 - MAINTENANCE** | | | | | | |
| 001-6429-452.6300 | VEHICLE MAINTENANCE | $4,997 | $4,000 | $12,985 | $3,250 | $4,000 |
| | **TOTAL MAINTENANCE** | **$4,997** | **$4,000** | **$12,985** | **$3,250** | **$4,000** |
| **70 - SERVICES** | | | | | | |
| 001-6429-452.7311 | VEHICLE INSURANCE | $1,908 | $1,654 | $1,654 | $1,656 | $2,142 |
| 001-6429-452.7401 | POSTAL/COURIER SERVICES | 22 | 50 | 50 | 0 | 50 |
| 001-6429-452.7498 | JUDGMENTS & DAMAGE CLAIMS | 500 | 500 | 500 | 0 | 500 |
| 001-6429-452.7510 | TRAINING | 130 | 150 | 475 | 475 | 150 |
| 001-6429-452.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 0 | 200 | 490 | 481 | 200 |
| 001-6429-452.7612 | TELEPHONE/COMMUNICATIONS | 88 | 150 | 150 | 0 | 150 |
| 001-6429-452.7831 | VEHICLE LEASE-INTERNAL | 0 | 0 | 0 | 0 | 23,884 |
| 001-6429-452.7910 | COMMUNITY EVENTS/PROGRAMS | 16,203 | 17,000 | 17,000 | 20,000 | 20,000 |
| | **TOTAL SERVICES** | **$18,851** | **$19,704** | **$20,319** | **$22,612** | **$47,076** |
| **6429 - SENIOR ACTIVITY CENTER** | | **$214,838** | **$223,894** | **$232,879** | **$216,368** | **$262,790** |

# 6430 - Parks Operations

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **40 - PERSONNEL & BENEFITS** | | | | | | |
| 001-6430-456.4110 | FULLTIME SALARIES & WAGES | $549,783 | $606,751 | $606,751 | $578,931 | $611,218 |
| 001-6430-456.4120 | PART-TIME WAGES | 22,777 | 0 | 0 | 16,281 | 20,966 |
| 001-6430-456.4130 | OVERTIME PAY | 12,920 | 11,156 | 11,156 | 11,758 | 11,455 |
| 001-6430-456.4131 | HOLIDAY HRS WORKED | 2,356 | 0 | 0 | 3,524 | 0 |
| 001-6430-456.4143 | LONGEVITY PAY | 4,122 | 4,610 | 4,610 | 5,191 | 5,380 |
| 001-6430-456.4145 | INCENTIVE-CERTIFICATE PAY | 2,525 | 900 | 900 | 2,600 | 2,700 |
| 001-6430-456.4149 | CELL PHONE ALLOWANCE | 1,408 | 1,500 | 1,500 | 1,827 | 2,040 |
| 001-6430-456.4190 | TERMINATION PAYOUTS | 2,269 | 0 | 0 | 1,502 | 0 |
| 001-6430-456.4710 | SOCIAL SECURITY/MEDICARE | 44,523 | 46,626 | 46,626 | 46,397 | 48,485 |
| 001-6430-456.4720 | TMRS RETIREMENT | 99,335 | 104,111 | 104,111 | 103,277 | 112,349 |
| 001-6430-456.4810 | HEALTH/DENTAL INSURANCE | 91,202 | 83,338 | 83,338 | 94,228 | 107,146 |
| 001-6430-456.4820 | LIFE INSURANCE | 1,546 | 1,691 | 1,691 | 1,665 | 1,826 |
| 001-6430-456.4830 | DISABILITY INSURANCE | 2,812 | 3,781 | 3,781 | 3,151 | 2,658 |
| 001-6430-456.4840 | WORKERS COMP INSURANCE | 5,375 | 5,399 | 5,399 | 5,389 | 5,648 |
| 001-6430-456.4850 | EAP SERVICES | 663 | 697 | 697 | 697 | 697 |
| 001-6430-456.4890 | FLEX PLAN ADMINISTRATION | 352 | 330 | 330 | 351 | 351 |
| | **TOTAL PERSONNEL & BENEFITS** | **$843,968** | **$870,890** | **$870,890** | **$876,769** | **$932,919** |
| **50 - SUPPLIES** | | | | | | |
| 001-6430-456.5200 | PERSONNEL SUPPLIES | $6,642 | $10,250 | $10,250 | $8,533 | $11,500 |
| 001-6430-456.5300 | VEHICLE SUPPLIES | 0 | 0 | 0 | 0 | 4,250 |
| 001-6430-456.5301 | FUEL | 24,690 | 22,320 | 22,320 | 22,320 | 22,320 |
| 001-6430-456.5400 | OPERATING SUPPLIES | 22,384 | 37,000 | 37,471 | 37,000 | 37,500 |
| 001-6430-456.5620 | JANITORIAL SUPPLIES | 7,164 | 7,000 | 15,000 | 14,418 | 17,500 |
| 001-6430-456.5800 | OPERATING EQUIPMENT<$5000 | 27,455 | 35,000 | 33,146 | 16,610 | 44,800 |
| | **TOTAL SUPPLIES** | **$88,335** | **$111,570** | **$118,187** | **$98,881** | **$137,870** |
| **60 - MAINTENANCE** | | | | | | |
| 001-6430-456.6210 | LANDSCAPING | $18,248 | $408,000 | $17,520 | $17,520 | $20,000 |
| 001-6430-456.6220 | LIGHTING MAINTENANCE | 29,134 | 34,000 | 34,000 | 34,000 | 34,000 |
| 001-6430-456.6300 | VEHICLE MAINTENANCE | 11,734 | 15,000 | 15,000 | 15,000 | 22,500 |
| 001-6430-456.6400 | OPERATING MAINTENANCE | 168,222 | 119,000 | 119,000 | 119,000 | 236,100 |
| 001-6430-456.6800 | EQUIPMENT MAINTENANCE | 8,211 | 12,000 | 12,000 | 12,497 | 16,650 |
| | **TOTAL MAINTENANCE** | **$235,549** | **$588,000** | **$197,520** | **$198,017** | **$329,250** |
| **70 - SERVICES** | | | | | | |
| 001-6430-456.7311 | VEHICLE INSURANCE | $5,268 | $5,709 | $5,709 | $5,709 | $7,391 |
| 001-6430-456.7400 | OPERATING SERVICES | 500 | 10,000 | 10,000 | 7,500 | 0 |
| 001-6430-456.7498 | JUDGMENTS & DAMAGE CLAIMS | 3,500 | 1,000 | 1,000 | 0 | 1,000 |
| 001-6430-456.7510 | TRAINING | 1,975 | 5,060 | 5,060 | 3,017 | 6,035 |
| 001-6430-456.7520 | TRAVEL EXPENSES & REIMBURSEMENTS | 684 | 1,200 | 1,200 | 1,265 | 1,250 |
| 001-6430-456.7530 | MEMBERSHIPS | 490 | 500 | 500 | 391 | 500 |
| 001-6430-456.7611 | ELECTRICITY | 115,035 | 134,740 | 134,740 | 134,790 | 169,092 |
| 001-6430-456.7612 | TELEPHONE/COMMUNICATIONS | 767 | 300 | 833 | 456 | 300 |
| 001-6430-456.7620 | JANITORIAL SERVICES | 61,150 | 61,640 | 62,876 | 62,876 | 61,640 |
| 001-6430-456.7625 | SAFETY SERVICES | 1,778 | 2,000 | 2,000 | 1,774 | 2,000 |
| 001-6430-456.7670 | LANDSCAPING SERVICES | 0 | 0 | 291,241 | 291,241 | 388,350 |

# 6430 - Parks Operations (continued)

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| 001-6430-456.7680 | MOWING SERVICES | 315,086 | 321,716 | 321,716 | 321,716 | 364,470 |
| 001-6430-456.7690 | HOA MAINTENANCE FEES | 1,850 | 2,650 | 0 | 0 | 0 |
| 001-6430-456.7800 | CONTRACT SERVICES | 6,474 | 2,000 | 2,000 | 1,024 | 2,000 |
| 001-6430-456.7830 | RENTAL | 0 | 4,000 | 4,000 | 0 | 4,000 |
| 001-6430-456.7831 | VEHICLE LEASE-INTERNAL | 35,230 | 49,730 | 49,730 | 49,730 | 49,730 |
| | **TOTAL SERVICES** | **$549,787** | **$602,245** | **$892,605** | **$881,489** | **$1,057,758** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-6430-456.8200 | OTHER PROPERTY IMPROVEMENTS | $325,964 | $0 | $254,181 | $218,777 | $0 |
| 001-6430-456.8230 | PARKING/DRIVEWAYS/ SIDEWALKS | 400,000 | 0 | 0 | 0 | 0 |
| 001-6430-456.8800 | CAPITAL EQUIPMENT | 72,151 | 0 | 71,248 | 68,912 | 0 |
| | **TOTAL CAPITAL OUTLAY** | **$798,115** | **$0** | **$325,429** | **$287,689** | **$0** |
| **6430 - PARKS OPERATIONS** | | **$2,515,754** | **$2,172,705** | **$2,404,631** | **$2,342,845** | **$2,457,797** |

# 6460 - Facility Operations

| Account Number | Account Name | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **50 - SUPPLIES** | | | | | | |
| 001-6460-419.5400 | OPERATING SUPPLIES | $28,982 | $34,000 | $34,000 | $35,127 | $34,000 |
| 001-6460-419.5800 | OPERATING EQUIPMENT<$5000 | 5,224 | 11,000 | 11,000 | 2,095 | 11,000 |
| | **TOTAL SUPPLIES** | **$34,206** | **$45,000** | **$45,000** | **$37,222** | **$45,000** |
| **60 - MAINTENANCE** | | | | | | |
| 001-6460-419.6210 | LANDSCAPING | $3,832 | $1,001 | $1,001 | $0 | $1,001 |
| 001-6460-419.6220 | LIGHTING MAINTENANCE | 1,090 | 5,000 | 5,000 | 5,000 | 5,000 |
| 001-6460-419.6600 | FACILITY MAINTENANCE | 354,813 | 250,000 | 362,726 | 362,725 | 418,050 |
| 001-6460-419.6610 | BUILDING RENOVATIONS | 55,820 | 0 | 15,250 | 15,250 | 0 |
| 001-6460-419.6620 | CONTINGENCY | 0 | 50,000 | 23,978 | 0 | 50,000 |
| 001-6460-419.6801 | EMERGENCY GENERATOR MAINT | 6,545 | 8,000 | 8,360 | 480 | 8,000 |
| | **TOTAL MAINTENANCE** | **$422,100** | **$314,001** | **$416,315** | **$383,455** | **$482,051** |
| **70 - SERVICES** | | | | | | |
| 001-6460-419.7400 | OPERATING SERVICES | $4,960 | $0 | $0 | $0 | $0 |
| 001-6460-419.7611 | ELECTRICITY | 187,649 | 187,430 | 187,430 | 162,653 | 260,643 |
| 001-6460-419.7612 | TELEPHONE/COMMUNICATIONS | 106,259 | 110,000 | 110,000 | 151,511 | 110,000 |
| 001-6460-419.7613 | NATURAL GAS | 7,438 | 6,700 | 6,700 | 9,465 | 6,700 |
| 001-6460-419.7620 | JANITORIAL SERVICES | 149,258 | 209,600 | 208,364 | 155,686 | 209,600 |
| 001-6460-419.7625 | SAFETY SERVICES | 7,024 | 8,500 | 8,500 | 7,044 | 8,500 |
| 001-6460-419.7670 | LANDSCAPING SERVICES | 0 | 0 | 95,806 | 95,806 | 104,434 |
| 001-6460-419.7680 | MOWING SERVICES | 88,752 | 85,000 | 85,000 | 85,000 | 92,050 |
| 001-6460-419.7800 | CONTRACT SERVICES | 60,378 | 428,000 | 338,413 | 400,000 | 33,900 |
| 001-6460-419.7830 | RENTAL | 4,857 | 9,010 | 9,010 | 4,312 | 7,312 |
| | **TOTAL SERVICES** | **$616,575** | **$1,044,240** | **$1,049,223** | **$1,071,477** | **$833,139** |
| **80 - CAPITAL OUTLAY** | | | | | | |
| 001-6460-419.8800 | CAPITAL EQUIPMENT | $5,295 | $0 | $104,068 | $40,231 | $0 |
| | **TOTAL CAPITAL OUTLAY** | **$5,295** | **$0** | **$104,068** | **$40,231** | **$0** |
| **6460 - FACILITY OPERATIONS** | | **$1,078,176** | **$1,403,241** | **$1,614,606** | **$1,532,385** | **$1,360,190** |


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# Supplemental Information




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# Personnel by Department Schedule



# Personnel by Department
# Full-Time Equivalents
# Three Year Comparison

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| City Attorney | 2.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Mayor & Council** | **2.10** | **0.00** | **0.00** | **0.00** | **0.00** |
| Municipal Clerk | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Elections | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Records Management | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total City Secretary** | **5.00** | **4.00** | **4.00** | **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 | 4.60 | 4.60 | 4.60 | 4.60 |
| **Total Administrative Services** | **17.60** | **16.60** | **16.60** | **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 | 6.00 | 6.00 | 6.00 | 6.00 | 7.50 |
| **Information Technology** | **6.00** | **6.00** | **6.00** | **6.00** | **7.50** |
| City Attorney | 0.00 | 2.15 | 2.15 | 2.15 | 2.15 |
| **City Attorney** | **0.00** | **2.15** | **2.15** | **2.15** | **2.15** |
| Administration | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Communications | 13.60 | 14.60 | 14.60 | 14.60 | 14.60 |
| Patrol | 51.78 | 50.80 | 50.80 | 50.80 | 52.40 |
| Dot Patrol | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Criminal Investigations | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| Animal Control | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| **Total Police** | **90.38** | **90.40** | **90.40** | **90.40** | **92.00** |
| Administration | 6.20 | 6.38 | 6.38 | 6.38 | 7.38 |
| Emergency Management | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Total Fire Marshal** | **7.20** | **7.38** | **7.38** | **7.38** | **8.38** |
| Administration | 2.00 | 2.00 | 2.00 | 2.00 | 2.50 |
| Planning and Zoning | 4.00 | 5.00 | 5.00 | 3.00 | 3.00 |
| Inspection/Code Enforcement | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| Geographic Information Services | 0.00 | 0.00 | 0.00 | 2.00 | 2.00 |
| **Total Community Development** | **10.70** | **11.70** | **11.70** | **11.70** | **12.20** |

# Personnel by Department
# Full-Time Equivalents
# Three Year Comparison (continued)

| | FY22 Actual | FY23 Original Budget | FY23 Amended Budget | FY23 Year End Estimate | FY24 Adopted Budget |
|---|---|---|---|---|---|
| Administration - (GF) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Administration - (WS) | 2.00 | 3.00 | 3.00 | 3.00 | 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 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Sewer Utilities | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Water Operations | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 |
| Sewer Operations | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Utility Customer Service | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| **Total Public Works** | **45.30** | **46.30** | **46.30** | **46.30** | **47.30** |
| Engineering (Gf) | 4.45 | 4.45 | 4.45 | 4.45 | 4.45 |
| Engineering (Ws) | 3.00 | 4.00 | 4.00 | 4.00 | 5.00 |
| **Total Engineering** | **7.45** | **8.45** | **8.45** | **8.45** | **9.45** |
| Administration | 15.62 | 15.62 | 15.62 | 15.62 | 15.62 |
| **Total Library Services** | **15.62** | **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 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 |
| **Total Parks And Recreation** | **25.30** | **25.30** | **25.30** | **25.30** | **25.30** |
| **Total Personnel** | **241.65** | **242.90** | **242.90** | **242.90** | **249.50** |

Proposed Additions:

*1.0 FTE Information Technology Support Specialist

*1.0 FTE Engineering Administrative Assistant

*1.0 FTE Public Works Water Meter Technician

*1.0 FTE Fire Marshal's Office EMS Chief

*1.0 FTE Public Safety Patrol Division, Mid Year

*0.6 FTE Public Safety Patrol Division, Two Crossing Guards

*1.0 FTE Information Technology & Community Development Administrative Assistant


FRIENDSWOOD
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# Adopted Decision Packages and Forces at Work



# FY 2023-24 Decision Packages

***(Included in the Adopted Budget)***

## General Fund

| Dept | Description | One Time Cost | Ongoing Cost | Total | Outside Revenue Sources | Net Total |
|---|---|---|---|---|---|---|
| City Wide | Windstorm and Liability Insurance Increase | $0 | $73,340 | $73,340 | $0 | $73,340 |
| City Wide | Electricity Increase (24.75%) | 0 | 176,508 | 176,508 | 0 | 176,508 |
| City Wide | Health Insurance Increase (4.43% Medical, 10.3% Dental) | 0 | 104,898 | 104,898 | 0 | 104,898 |
| FVFD | Fire Services Contract Increase | 0 | 71,995 | 71,995 | 0 | 71,995 |
| EMS | EMS Services Contract Increase | 0 | 284,748 | 284,748 | 0 | 284,748 |
| FMO | EMS Chief | 5,500 | 181,319 | 186,819 | 0 | 186,819 |
| PD Patrol | Addition Police Officer (Per Capita Requirement) (Addition mid-year) | 15,250 | 74,635 | 89,885 | 0 | 89,885 |
| PD | Motorola/Watchguard Body Worn Camera Contract (5 Year Contract) | 0 | 98,200 | 98,200 | 0 | 98,200 |
| Library | Add Vehicle to VRP | 0 | 6,039 | 6,039 | 0 | 6,039 |
| P&R_Fac | Exisiting Facilities and Park Maintenance | 97,250 | 0 | 97,250 | 0 | 97,250 |
| P&R_Fac | Facility Expansion Maintenance and Utility Cost | 0 | 144,769 | 144,769 | 0 | 144,769 |
| P&R_Fac | New - FB Park Maintenance, Bay Area Medians, Deepwood, Frenchman's Buyout Lot Maintenance | 0 | 67,782 | 67,782 | 0 | 67,782 |
| P&R_Seniors | Add Senior Citizen Vans to VRP Schedule | 0 | 23,884 | 23,884 | 0 | 23,884 |
| **Total Forces at Work** | | **$118,000** | **$1,308,117** | **$1,426,117** | **$0** | **$1,426,117** |

| Dept | Description | One Time Cost | Ongoing Cost | Total | Outside Revenue Sources | Net Total |
|---|---|---|---|---|---|---|
| PD Patrol | FISD School Crossing Guards - [2] Cline Elementary | $200 | $34,952 | $35,152 | $35,152 | $0 |
| P&R_SDC | Summer Day Camp Expansion | 0 | 175,084 | 175,084 | 175,084 | 0 |
| P&R_Parks | Daddy Daughter Dance | 0 | 3,500 | 3,500 | 3,500 | 0 |
| P&R_Parks | Flapjack Fun Run | 0 | 6,000 | 6,000 | 6,000 | 0 |
| City Wide | Merit 2.75% | 0 | 670,000 | 670,000 | 0 | 670,000 |
| CAO | Recodification of Friendswood City Code | 26,000 | 0 | 26,000 | 0 | 26,000 |
| ENG_CIP | 2023 HAZ Mit Grant Scoping - Brigadoon Lane | 18,000 | 0 | 18,000 | 0 | 18,000 |
| ENG_CIP | Friendswood Parkway Traffic Impact Analysis | 315,370 | 0 | 315,370 | 0 | 315,370 |
| IT_PW | IT Support Specialist - Public Works | 3,440 | 97,446 | 100,886 | 100,886 | 0 |
| IT CDD Admin | IT/CDD Administrative Assistant | 13,440 | 83,769 | 97,209 | | 97,209 |
| **Total Decision Packages** | | **$376,450** | **$1,070,751** | **$1,447,201** | **$320,622** | **$1,126,579** |
| **Total Faw & Decision Packages for General Fund** | | **$494,450** | **$2,378,868** | **$2,873,318** | **$320,622** | **$2,552,696** |

# FY 2023-24 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 | Windstorm and Liability Insurance Increase (30%) | $0 | $24,019 | $24,019 | $0 | $24,019 |
| City Wide | Health Insurance Increase (4.43% Medical, 10.3% Dental) | 0 | 18,640 | 18,640 | 0 | 18,640 |
| PW_SU | Blackhawk WW Operations Increase @ 9% (07/01/2023) | 0 | 231,771 | 231,771 | 0 | 231,771 |
| PW_SU | Southeast Water Purification Plant - CIP Program 2023-2027 (Year 2) | 481,829 | 0 | 481,829 | 0 | 481,829 |
| PW_SU | Purchased Water Rate Increase | 0 | 456,333 | 456,333 | 0 | 456,333 |
| City Wide | Electricity Increase (24.75%) | 0 | 66,809 | 66,809 | 0 | 66,809 |
| **Total Forces at Work** | | **$481,829** | **$797,572** | **$1,279,401** | **$0** | **$1,279,401** |

| Dept | Description | One Time Cost | Ongoing Cost | Total | Outside Revenue Sources | Net Total |
|---|---|---|---|---|---|---|
| City Wide | Merit 2.75% | $0 | $87,500 | $87,500 | $0 | $87,500 |
| PW_SU | PW59 VRP Replacement Upgrade | 44,214 | 0 | 44,214 | 0 | 44,214 |
| PW | PW Mobile Water Meter Data Collectors | 30,000 | 0 | 30,000 | 0 | 30,000 |
| PW | PW Water Meter Technician + Vehicle (+1 FTE) | 45,000 | 80,468 | 125,468 | 0 | 125,468 |
| ENG | Office Clerk - Engineering (+1 FTE) | 5,000 | 80,257 | 85,257 | 0 | 85,257 |
| ENG | DR-4586 Severe Winter Storm Grant - Generator | 12,570 | 0 | 12,570 | 0 | 12,570 |
| **Total Decision Packages** | | **$136,784** | **$248,225** | **$385,009** | **$0** | **$385,009** |
| **Total Faw & Decision Packages for Water & Sewer Fund** | | **$618,613** | **$1,045,797** | **$1,664,410** | **$0** | **$1,664,410** |

# FY 2023-24 Submitted Decision Packages

***(Not included in the Adopted Budget)***

## General Fund

| Dept | Description | One Time Cost | Ongoing Cost | Total | Outside Revenue Sources | Net Total |
|---|---|---|---|---|---|---|
| IT | Electronic Bidding Solution (W/S Fund Admin Transfer Covers Portion) | 25,000 | 5,000 | 30,000 | 15,000 | 15,000 |
| IT_PD&LIB | Website Platform | 17,000 | 3,000 | 20,000 | 0 | 20,000 |
| PD_CID | Flock Safety Contract Renewal & Expansion (2 Year Contract) | 12,000 | 19,000 | 31,000 | 0 | 31,000 |
| PD_AC | Animal Control Officer + Vehicle (+1 FTE) | 78,750 | 95,929 | 174,679 | 0 | 174,679 |
| PW_Streets | VRP Addition - Half Ton Truck - Streets/Sign Shop | 40,000 | 4,500 | 44,500 | 0 | 44,500 |
| PW_Streets | PW155 Replacement - Tractor Mower | 61,000 | 2,500 | 63,500 | 0 | 63,500 |
| PW_Streets | PW160 Replacement - Tractor Mower | 61,000 | 2,500 | 63,500 | 0 | 63,500 |
| ENG_CIP | Parking Lot Construction, Old City Park, Shadwell, Stevenson Park | 2,600,000 | 0 | 2,600,000 | 0 | 2,600,000 |
| P&R Facilities | Parks Laborer (+1 FTE) | 0 | 65,090 | 65,090 | 0 | 65,090 |
| P&R Seniors | Recreation Aide (+0.50 FTE) | 0 | 15,128 | 15,128 | 0 | 15,128 |
| **Total Unfunded Decision Packages for General Fund** | | **$2,894,750** | **$212,647** | **$3,107,397** | **$15,000** | **$3,092,397** |

## Water & Sewer Fund

There were no unfunded decision packages for the Water & Sewer Fund.

# Tax Information



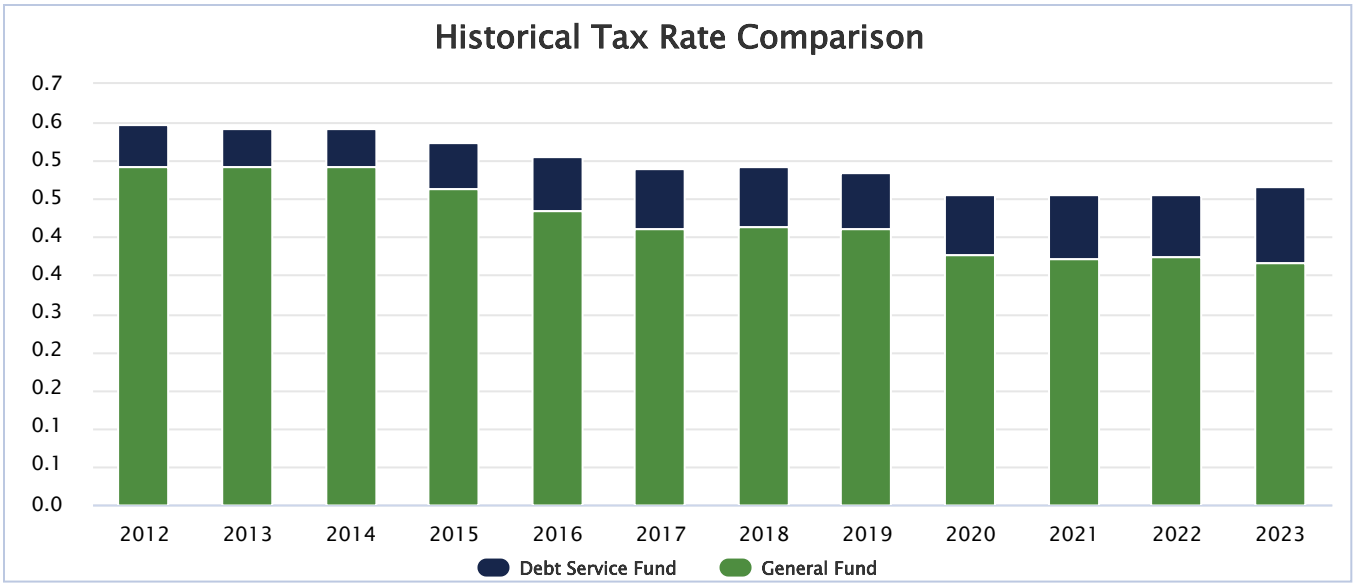
## Estimated Ad Valorem Tax Collections - GCAD & HCAD Certified Roll

| | | |
|---|---|---|
| Estimated Taxable Value as of July 25, 2023 | $4,543,474,510 | |
| Divided by 100 | 100 | |
| Rate Base | $45,434,745 | |
| Tax Rate | 0.5007 | |
| Estimated Tax Levy | $22,750,456 | |
| Estimated Collection Rate | 100% | |
| Adjusted Tax Collections | | $22,750,456 |
| Estimated Value Over 65 Frozen Ceilings | $479,860,166 | |
| Divided by 100 | 100 | |
| Rate Base | $4,798,602 | |
| Tax Rate | 0.5007 | |
| Estimated Collection Rate & Levy of Over 65 Frozen Ceilings | 100% | $2,402,795 |
| Estimated Total Tax Levy | | $25,153,251 |

## 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 |
|---|---|---|---|---|---|---|
| 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 | $4,892,851,387 * | 20% | $0.4873 | $22,767,312 | 7.90% |
| 2023-24 | 2023 | $5,023,334,676 | 20% | $0.5007 | $25,153,251 | 10.50% |

* Prior years' value and levy adjusted based on supplemental tax rolls after initial certification and budget adoption.




| Fiscal Year | Tax Year | General Fund | Debt Service Fund | Total Tax Rate* |
|---|---|---|---|---|
| 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 |
| 2023-24 | 2023 | $0.3794 | $0.1213 | $0.5007 |

* Tax Rate Includes 20% Homestead Exemption

# Sales Tax Revenue Comparison
# FY22 through FY24

| Month of Receipt | FY22 Actual | FY23 Forecast | FY24 Adopted General Fund | FY24 Adopted Streets* | FY24 Adopted Economic Dev** | FY24 Adopted Budget |
|---|---|---|---|---|---|---|
| **December** | $755,858 | $998,879 | $749,159 | $187,290 | $62,430 | $998,879 |
| **January** | $950,887 | $1,009,466 | $757,099 | $189,275 | $63,092 | $1,009,466 |
| **February** | $1,262,001 | $1,497,520 | $1,123,140 | $280,785 | $93,595 | $1,497,520 |
| **March** | $793,729 | $956,989 | $717,742 | $179,435 | $59,812 | $956,989 |
| **April** | $770,437 | $829,345 | $622,009 | $155,502 | $51,834 | $829,345 |
| **May** | $1,144,199 | $1,161,692 | $871,269 | $217,817 | $72,606 | $1,161,692 |
| **June** | $867,216 | $877,386 | $658,039 | $164,510 | $54,837 | $877,386 |
| **July** | $876,832 | $887,649 | $665,737 | $166,434 | $55,478 | $887,649 |
| **August** | $1,193,458 | $1,168,507 | $876,380 | $219,095 | $73,032 | $1,168,507 |
| **September** | $929,071 | $820,191 | $615,143 | $153,786 | $51,262 | $820,191 |
| **October** | $1,001,887 | $853,242 | $639,931 | $159,983 | $53,328 | $853,242 |
| **November** | $1,284,481 | $1,139,135 | $854,353 | $213,588 | $71,196 | $1,139,137 |
| **Total** | **$11,830,056** | **$12,200,001** | **$9,150,001** | **$2,287,500** | **$762,502** | **$12,200,003** |

*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 and 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)

# ORDINANCE NO. 2023-20

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 2023-24; 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 31, 2023, the City Manager submitted to the City Council a proposed budget of the expenditures of the City of Friendswood for the fiscal year 2023/2024 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 7, 2023, the City Council called a public hearing on the budget for August 28, 2023, 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 28, 2023, 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 2022-23 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(c) of the City Charter, the City Council hereby approves and adopts the budget for the ensuing fiscal year beginning October 1, 2023, and ending September 30, 2024, 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 2023-24, 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, 10/1/2023 | $ 87,495,839.00 |
| Total Revenues | $ 80,798,131.00 |
| Total Resources Available for Appropriation* | $168,293,970.00 |
| Total Expenditures and Other Financing Uses | $118,841,796.00 |
| Ending Fund Balance | $ 49,452,174.00 |

* 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 28th day of August, 2023.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

CITY OF FRIENDSWOOD STATE OF TEXAS

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

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# "Exhibit A"
# CITY OF FRIENDSWOOD
# PROPOSED BUDGET SUMMARY
# FISCAL YEAR 2023-2024

| | PROPOSED BUDGET |
|---|---|
| **REVENUES** | |
| Taxes | 39,608,429 |
| Charges for Services | 20,493,742 |
| Permits and Licenses | 753,524 |
| Fines | 969,878 |
| Intergovernmental Revenues | 14,091,795 |
| Interest | 2,834,082 |
| Vehicle Lease Reimbursements | 1,112,395 |
| Miscellaneous Receipts | 934,286 |
| **TOTAL REVENUES** | **80,798,131** |
| **Fund Balance Used or (Carried Forward)** | |
| General Fund | 333,370 |
| Police Investigation Fund | (4,876) |
| Community Development Block Grant Fund - Harris County | - |
| Community Development Block Grant Fund - Galveston County | (122,484) |
| 2021 Coronavirus State & Local Fiscal Recovery Grant Fund | 312,288 |
| Fire/EMS Donation Fund | 158,456 |
| Municipal Court Building Security/Technology Fund | 3,344 |
| Tax Debt Service Fund | (57,556) |
| 2016/2017 GO Bond Funds | 47,158 |
| 2020 GO Bonds Fund | - |
| 2021 GO Bonds Fund | 2,288,693 |
| 2023 GO Bonds Fund | 24,245,767 |
| Sidewalk Installation Fund | (11) |
| Park Land Dedication Fund | (51,003) |
| Streets Improvement Fund | 1,317,805 |
| Fwd Downtown Economic Development Improvements Fund | 1,033,820 |
| 1776 Part Trust Fund | (348) |
| Water & Sewer Operations Fund | (387,483) |
| 2016 Water & Sewer Bond Construction Fund | 995,689 |
| 2018 Water & Sewer Bond Construction Fund | 1,419,957 |
| 2021 Water & Sewer Bond Construction Fund | 7,626,829 |
| Water Impact Fees | (105,925) |
| Sewer Impact Fees | (213,000) |
| Water and Sewer Revenue Debt Service | (78,300) |
| Vehicle Replacement Plan Fund | (718,525) |
| | **38,043,665** |
| **Total Resources Available** | **118,841,796** |
| **EXPENDITURES** | |
| General Government | 8,210,930 |
| Public Safety | 18,575,817 |
| Community Development | 1,544,944 |
| Public Works | 12,452,959 |
| Engineering | 1,265,858 |
| Parks & Recreation | 5,715,517 |
| Library | 1,484,828 |
| Vehicle Replacement Fund | 422,420 |
| Capital Improvements | 57,753,573 |
| Debt Service | 11,414,950 |
| **TOTAL EXPENDITURES** | **118,841,796** |
| **REVENUES OVER (UNDER) EXPENDITURES** | - |
| **BEGINNING FUND BALANCE** | **87,495,839** |
| **ENDING FUND BALANCE** | **49,452,174** |

# ORDINANCE NO. 2023-22

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, 2023, AND ENDING SEPTEMBER 30, 2024; 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 25, 2023, making September 25, 2023, the required tax rate adoption date; and

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 $0.121278 per $100 valuation and the proposed the tax rate for maintenance and operation expenditures is $0.379450 per $100 valuation; and

WHEREAS, the combined tax rate of $0.500728 exceeds the no-new revenue tax rate but not the voter-approval tax rate; and

WHEREAS, on September 11, 2023, 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 $0.500728, which is effectively an 8.1% 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, 2023, and ending September 30, 2024, an ad valorem tax rate of $0.379450 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, 2023, 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 1.52 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $5.68**

Section 3, That the ad valorem tax rate of $0.379450, 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, 2023, 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, 2023, and ending September 30, 2024, an ad valorem tax rate of $0.121278 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, 2023, 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 $0.121278, 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, 2023, 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 11th day of September, 2023.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

CITY OF FRIENDSWOOD
STATE OF TEXAS

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

H:\City Council\Ordinances\2023\09-11-2023\Ordinance - Tax Rate.docx

# 2023 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. | **2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 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] | | $ 4,892,851,387 |
| 2. | **2022 tax ceilings.** Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2] | | $ 945,652,148 |
| 3. | **Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1. | | $ 3,947,199,239 |
| 4. | **2022 total adopted tax rate.** | | $ 0.487314 /$100 |
| 5. | **2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.** | | |
| | A. **Original 2022 ARB values:** | $ 166,456,878 | |
| | B. **2022 values resulting from final court decisions:** | - $ 79,156,180 | |
| | C. **2022 value loss.** Subtract B from A.[3] | | $ 87,300,698 |
| 6. | **2022 taxable value subject to an appeal under Chapter 42, as of July 25.** | | |
| | A. **2022 ARB certified value:** | $ 74,856,907 | |
| | B. **2022 disputed value:** | - $ 21,169,785 | |
| | C. **2022 undisputed value.** Subtract B from A.[4] | | $ 53,687,122 |
| 7. | **2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | | $ 140,987,820 |

[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)

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: **comptroller.texas.gov/taxes/property-tax**
50-856 • 6-23/10

**2023 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. | **2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ 4,088,187,059 |
| 9. | **2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2021 value of property in deannexed territory. [5] | $ 0 |
| 10. | **2022 taxable value lost because property first qualified for an exemption in 2023.** 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 2023 does not create a new exemption or reduce taxable value. | |
| | A. **Absolute exemptions.** Use 2022 market value: $ 4,427,821 | |
| | B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 44,953,448 | |
| | C. **Value loss.** Add A and B. [6] | $ 49,381,269 |
| 11. | **2022 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 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. | |
| | A. **2022 market value:** $ 0 | |
| | B. **2023 productivity or special appraised value:** - $ 0 | |
| | C. **Value loss.** Subtract B from A. [7] | $ 0 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | $ 49,381,269 |
| 13. | **2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 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. | **2022 total value.** Subtract Line 12 and Line 13 from Line 8. | $ 4,038,805,790 |
| 15. | **Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100. | $ 19,681,666 |
| 16. | **Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. [9] | $ 162,590 |
| 17. | **Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10] | $ 19,844,256 |
| 18. | **Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] | |
| | A. **Certified values:** $ 4,350,145,034 | |
| | 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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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 2023 value.** Add A and B, then subtract C and D. | $ 4,350,145,034 |

[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)

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**2023 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. **2023 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] ..... $ 283,699,169 | |
| | B. **2023 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] ..... + $ 841,487,478 | |
| | C. **Total value under protest or not certified.** Add A and B. | $ 1,125,186,647 |
| 20. | **2023 tax ceilings.** Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16] | $ 1,082,996,600 |
| 21. | **2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17] | $ 4,392,335,081 |
| 22. | **Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18] | $ 148,843 |
| 23. | **Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19] | $ 107,481,369 |
| 24. | **Total adjustments to the 2023 taxable value.** Add Lines 22 and 23. | $ 107,630,212 |
| 25. | **Adjusted 2023 taxable value.** Subtract Line 24 from Line 21. | $ 4,284,704,869 |
| 26. | **2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20] | $ 0.463141 /$100 |
| 27. | **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 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:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 28. | **2022 M&O tax rate.** Enter the 2022 M&O tax rate. | $ 0.388560 /$100 |
| 29. | **2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.* | $ 4,088,187,059 |

[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)

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**2023 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 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100 | | $ 15,885,059 |
| 31. | **Adjusted 2022 levy for calculating NNR M&O rate.** | | |
| | A. **M&O taxes refunded for years preceding tax year 2022.** 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 2022. This line applies only to tax years preceding tax year 2022. | + $ 129,796 | |
| | B. **2022 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 2023 captured appraised value in Line 18D, enter 0. | – $ 0 | |
| | C. **2022 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. **2022 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. | $ 129,796 | |
| | E. Add Line 30 to 31D. | | $ 16,014,855 |
| 32. | **Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.* | | $ 4,284,704,869 |
| 33. | **2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100. | | $ 0.373767 /$100 |
| 34. | **Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.** | | |
| | A. **2023 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. **2022 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] **If not applicable or less than zero, enter 0.** | | |
| | A. **2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. | $ 0 | |
| | B. **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 | |
| | 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 |

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

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**2023 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] **If not applicable or less than zero, enter 0.** | | |
| | **A.** **2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose | $ 0 | |
| | **B.** **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 | |
| | **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] **If not applicable or less than zero, enter 0.** | | |
| | **A.** **2023 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, 2022 and ending on June 30, 2023. | $ 0 | |
| | **B.** **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 | |
| | **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 Section 26.0444 for more information. | | |
| | **A.** **Amount appropriated for public safety in 2022.** 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 2022.** 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 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | | $ 0.373767 /$100 |
| 40. | **Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. | | |
| | **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent | $ 2,944,516 | |
| | **B.** Divide Line 40A by Line 32 and multiply by $100 | $ 0.068721 /$100 | |
| | **C.** Add Line 40B to Line 39. | | $ 0.442488 /$100 |
| 41. | **2023 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. | | $ 0.457975 /$100 |

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

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**2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts** — **Form 50-856**

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| D41. | ***Disaster Line 41 (D41):* 2023 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<br>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<br>2) the third tax year after the tax year in which the disaster occurred<br>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). | $ 0.477887 /$100 |
| 42. | **Total 2023 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:<br>**(1)** are paid by property taxes,<br>**(2)** are secured by property taxes,<br>**(3)** are scheduled for payment over a period longer than one year, and<br>**(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 | $ 6,092,175 |
| | **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. | $ 6,092,175 |
| 43. | **Certified 2022 excess debt collections.** Enter the amount certified by the collector.[29] | $ 62,516 |
| 44. | **Adjusted 2023 debt.** Subtract Line 43 from Line 42E. | $ 6,029,659 |
| 45. | **2023 anticipated collection rate.** | |
| | **A.** Enter the 2023 anticipated collection rate certified by the collector.[30] | 99.30 % |
| | **B.** Enter the 2022 actual collection rate. | 99.30 % |
| | **C.** Enter the 2021 actual collection rate. | 99.89 % |
| | **D.** Enter the 2020 actual collection rate. | 100.15 % |
| | **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[31] | 99.30 % |
| 46. | **2023 debt adjusted for collections.** Divide Line 44 by Line 45E. | $ 6,072,164 |
| 47. | **2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ 4,392,335,081 |
| 48. | **2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100. | $ 0.138244 /$100 |
| 49. | **2023 voter-approval tax rate.** Add Lines 41 and 48. | $ 0.596219 /$100 |
| D49. | ***Disaster Line 49 (D49):* 2023 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.<br>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)

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**2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts** **Form 50-856**

| 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 2023 county voter-approval tax rate. | $ 0.000000 /$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 2022 or May 2023, 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 2022, 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]<br>**Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34]<br>**- or -**<br>**Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | $ 3,157,404 |
| 53. | **2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ 4,392,335,081 |
| 54. | **Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100. | $ 0.071885 /$100 |
| 55. | **2023 NNR tax rate, unadjusted for sales tax.** [35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.* | $ 0.463141 /$100 |
| 56. | **2023 NNR tax rate, adjusted for sales tax.**<br>**Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022. | $ 0.463141 /$100 |
| 57. | **2023 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 *Voter-Approval Tax Rate Worksheet.* | $ 0.616131 /$100 |
| 58. | **2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57. | $ 0.544246 /$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. | **2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ 4,392,335,081 |
| 61. | **Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100. | $ 0 /$100 |
| 62. | **2023 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). | $ 0.544246 /$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)

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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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted 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]

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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. | **Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. | |
| | A. Voter-approval tax rate ..... $ 0.586836 /$100<br>As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control) | |
| | B. Unused increment rate (Line 66)..... $ 0.095614 /$100 | |
| | C. Subtract B from A ..... $ 0.491222 /$100 | |
| | D. Adopted Tax Rate..... $ 0.487314 /$100 | |
| | E. Subtract D from C..... $ 0.003908 /$100 | |
| 64. | **Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. | |
| | A. Voter-approval tax rate ..... $ 0.537790 /$100<br>As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control) | |
| | B. Unused increment rate (Line 66)..... $ 0.045136 /$100 | |
| | C. Subtract B from A ..... $ 0.492654 /$100 | |
| | D. Adopted Tax Rate..... $ 0.487314 /$100 | |
| | E. Subtract D from C..... $ 0.005340 /$100 | |
| 65. | **Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. | |
| | A. Voter-approval tax rate ..... $ 0.532450 /$100<br>As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control) | |
| | B. Unused increment rate..... $ 0.000000 /$100 | |
| | C. Subtract B from A ..... $ 0.532450 /$100 | |
| | D. Adopted Tax Rate..... $ 0.487314 /$100 | |
| | E. Subtract D from C..... $ 0.045136 /$100 | |
| 66. | **2023 unused increment rate.** Add Lines 63E, 64E and 65E. | $ 0.054384 /$100 |
| 67. | **Total 2023 voter-approval tax rate, including the 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). | $ 0.598630 /$100 |

[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)

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## 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 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet* | $ 0.373767 /$100 |
| 69. | **2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ 4,392,335,081 |
| 70. | **Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100. | $ 0.011383 /$100 |
| 71. | **2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.* | $ 0.138244 /$100 |
| 72. | **De minimis rate.** Add Lines 68, 70 and 71. | $ 0.523394 /$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. 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. | **2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.* | $ 0.487314 /$100 |
| 74. | **Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br><br>If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.<br>**- or -**<br>If a disaster occurred prior to 2022 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 2022, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 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 2022 voter-approval tax rate from the worksheet.<br>**- or -**<br>If the taxing unit adopted a tax rate above the 2022 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 2022 tax rate due to disaster.** Subtract Line 74 from Line 73. | $ 0 /$100 |
| 76. | **Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.* | $ 4,038,805,790 |
| 77. | **Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100. | $ 0 |
| 78. | **Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.* | $ 4,284,704,869 |
| 79. | **Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49] | $ 0 /$100 |

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

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| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|---|---|---|
| 80. | **2023 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). | $ 0.598630 /$100 |

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** $ 0.463141 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

**Voter-approval tax rate.** $ 0.598630 /$100
As applicable, enter the 2023 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: 67

**De minimis rate.** $ 0.523394 /$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 the Tax Code. [50]

print here Cheryl E. Johnson, PCC, CTOP
Printed Name of Taxing Unit Representative

sign here Cheryl E. Johnson
Taxing Unit Representative

Date July 27, 2023

[50] Tex. Tax Code §§26.04(c-2) and (d-2)

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