City of Friendswood, Texas

ANNUAL ADOPTED BUDGET









FRIENDSWOOD
FOUNDED 1895
TEXAS

FISCAL YEAR 2024 - 2025

City of Friendswood Adopted Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of $2,619,447, which is a 10.4% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $423,981.

The City of Friendswood's total tax debt service obligation is $105,579,243

Debt service obligations of the City of Friendswood, secured by property taxes, in fiscal year 2024-25: $5,943,302.

Property Tax Comparison (per $100 valuation)	FY24 Adopted	FY25 Adopted
Tax Rate	$0.500728	$0.514172
O&M Rate	$0.379450	$0.404140
I&S Rate	$0.121278	$0.110032
No New Revenue Tax Rate	$0.463141	$0.495117
No New Revenue Operating Rate	$0.373767	$0.378453
Maximum Debt Tax Rate	$0.138244	$0.129553
Voter Approved Tax Rate (includes unused increment)	$0.598630	$0.552283

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

City of Friendswood's 2024 adopted total tax rate is $0.514172 which includes the maintenance & operations (M&O) rate of $0.404140 and the debt service (I&S) rate of $0.110032.

City Council	Position	Vote on Budget	Vote on Tax Rate
Mike Foreman	Mayor	Yes	Yes
Joe Matranga	Mayor Pro Tem	Yes	Yes
John Ellisor	Position 1	Yes	Yes
Sally Branson	Position 2	Yes	Yes
Trish Hanks	Position 3	Yes	Yes
Robert J. Griffon	Position 4	Yes	No
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:

	FY23 Actuals	FY24 Amended Budget	FY24 Estimate	FY25 Adopted Budget
Notices required to be published in the Newspaper (S.B. 622)	36,582	60,597	58,264	86,484
Directly or Indirectly influencing or attemping to influence the outcome of legislation or admininstrative action (H.B. 1495)	0	0	0	0
Total Expenditures	**$36,582**	**$60,597**	**$58,264**	**$86,484**



CITY OF FRIENDSWOOD, TEXAS

ANNUAL ADOPTED BUDGET 2024 - 2025

October 1, 2024 - September 30, 2025

Mayor
Mike Foreman

Mayor Pro Tem
Joe Matranga

Position #1
John Ellisor

Position #2
Sally Branson

Position #3
Trish Hanks

Position #4
Robert J. Griffon

Position # 6
Brent Erenwert

City Manager
Morad Kabiri

Deputy City Manager
Steven Rhea

Assistant City Manager
Katina Hampton

Assistant City Manager /City Secretary
Leticia Brysch

City Attorney
Karen Horner

Police Chief
Josh Rogers

Emergency Services Director
Brian Mansfield

Community Development Director
Aubrey Harbin

Communications Director
Glenda Faulkner

Engineering Director
Jildardo Arias

Public Works Director
Steve Vavrecka

Municipal Court Director
Patricia Riffel

Library Director
Matt Riley

Parks & Recreation Director
James Toney

Human Resources Director
Haley Brown

Information Technology Director
Terry Prindle

Finance Director
Rhonda Bloskas

Deputy Finance Director
Jennifer Walker

Budget Manager
Andree Calhoun

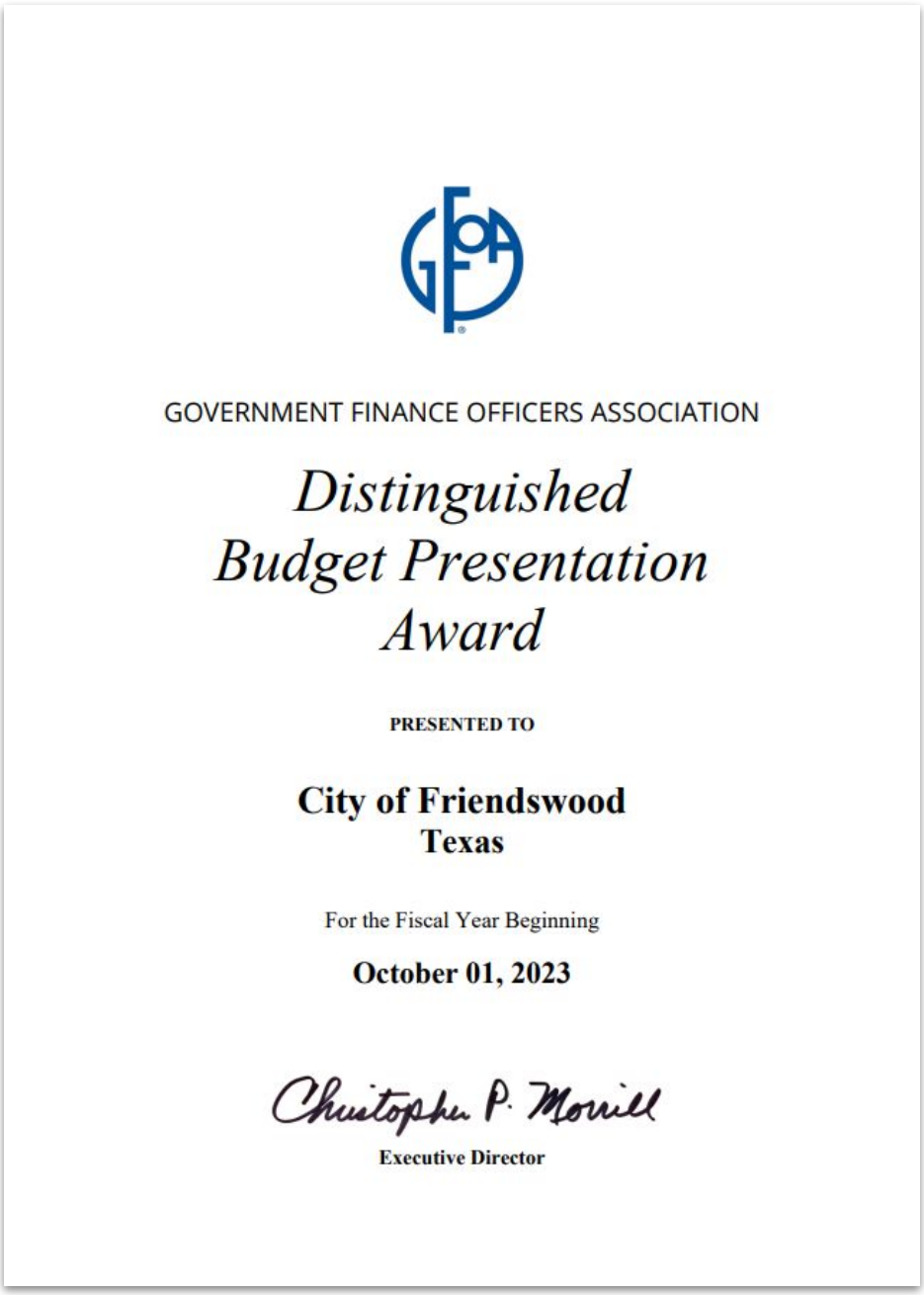
Thanks to all the City Staff who assisted throughout the budget process

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, 2023.**

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

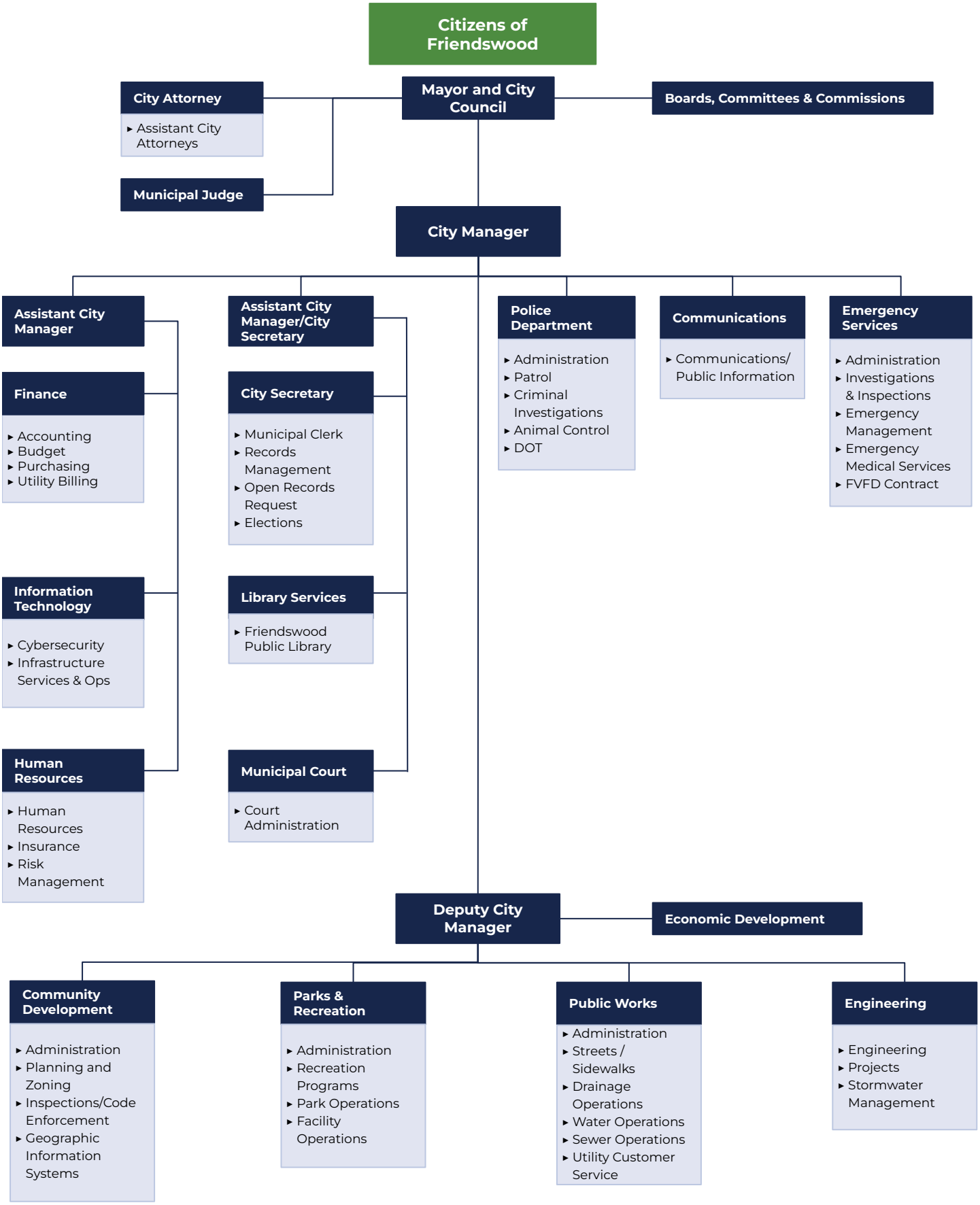
For the Fiscal Year Beginning

October 01, 2023

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 and the funds' basis of accounting and budgeting. Fund narratives follow providing definitions for each fund utilized by the City. A matrix correlating the City's fund uses by functioning unit (City department) is incorporated. The City's Financial Management Policy is included. Budget provisions from the City's Charter are included and details of the budget process and this year's budget calendar close this section.

The **Financial Summaries section** provides the revenues, expenditures and proposed ending fund balance for the City's governmental funds as well as enterprise funds. A description of the fund precedes the fund schedule and includes the basis of budgeting. The section also includes detailed revenue schedules by fund and account element/object and inter-fund transfer schedules.

Governmental funds include General Fund, Police Investigation Funds, FVFD 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, Downtown Economic Development 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 include the Vehicle Replacement Fund.

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 FY23 actual; FY24 adopted budget; FY24 amended budget; year-end estimate for FY24; and FY25 adopted budget data.

The **Supplemental Information section** contains a City-wide personnel schedule by full-time equivalents, funded and unfunded decision packages, sales tax revenue comparison schedule, ad valorem tax information, including graphs and certified truth-in-taxation worksheets, budget and tax rate ordinances, and glossary of budget terminology and acronyms.



TABLE OF CONTENTS

INTRODUCTION AND OVERVIEW

City Manager's Budget Message 10
Budget in Brief 12
Overview of the City 18
- Community Demographics 23
- Fiscal Year Fact Sheet 26

Vision & Mission Statement and Strategic Goals 27
Planning for the Future 30

FINANCIAL STRUCTURE, POLICY, AND PROCESS

Fund Flowchart 34
Fund Definitions 35
Financial Management Policy 38
Charter Budget Provisions 64
Budget Process 65
Budget Calendar 66

FINANCIAL SUMMARIES

Budget Summary (All Funds) 68
Revenues and Expenditures by Fund 69
General Fund 70
Special Revenue Funds 72
- Police Investigation Fund 73
- 2017 Community Development Block Grant-Disaster Recovery (Harris Co.) 74
- 2017 Community Development Block Grant-Disaster Recovery (Galv. Co.) 75
- 2021 Coronavirus State and Lcoal Fiscal Recovery 76
- FVFD Donation Fund 77
- Municipal Court Fund 78

Tax Debt Service Fund 79
Capital Project Funds 81
- 2015-2017 General Obligation Bonds Funds 83
- 2020 General Obligation Bond Fund 84
- 2021 General Obligation Bond Fund 85
- 2023 General Obligation Bond Fund 86
- Sidewalk Installation Fund 87
- Park Land Dedication Fund 88
- Streets Improvement Fund 89
- Friendswood Downtown Economic Development Improvement Fund 90

1776 Park Trust Fund 91
Enterprise Funds 92
- Water and Sewer Operation Fund 94
- 2016 Water and Sewer Bond Construction Fund 95
- 2018 Water and Sewer Bond Construction Fund 96
- 2021 Water and Sewer Bond Construction Fund 97
- Water CIP/Impact Fee Fund 98
- Sewer CIP/Impact Fee Fund 99
- Water and Sewer Revenue Debt Service Fund 100

Vehicle Replacement Fund 101
Revenue Summary Chart by Fund 104
General and Administrative Transfers 116

DEBT SERVICE AND CAPITAL IMPROVEMENTS

Summary of Debt Service Funds 120
Tax Debt Service to Maturity Chart 122
Summary Schedule of Tax Debt Service to Maturity 122
Tax Debt Service Fund Summary 123
Summary Schedule of Tax Debt Service to Maturity 125
- 2014 General Obligation Refunding Bonds 126
- 2015 General Obligation Bonds 126
- 2016 General Obligation Bonds 126
- 2017 General Obligation Bonds 126
- 2020 General Obligation Bonds 127
- 2021 General Obligation Bonds 128
- 2023 General Obligation Bonds 129

Capital Leases 129
Revenue Debt Service to Maturity Chart 130
Water and Sewer Debt Service Fund Summary 131
Summary Schedule of Water and Sewer Revenue Debt Service to Maturity 133
- 2006 W&S Revenue Bonds (Refinanced as 2014 G.O. Bonds) 133
- 2006 W&S Refund Bonds (Refinanced as 2016 G.O. Bonds) 134
- 2016 W&S Revenue Bonds 134
- 2009 W&S Revenue Bonds (Refinanced as 2016A G.O. Bonds) 135
- 2018 W&S Revenue Bonds 135
- 2021 W&S Revenue Bonds 136

Capital Improvement Program
Capital Improvement Program (CIP Summary) 138
Capital Improvement Program Development 139



TABLE OF CONTENTS

Capital Improvement Program Focus 140
CIP Funding Uses Chart 141
Capital Improvement Program Impact on Operating Budget 141
Capital Improvement Program Funding 143
Street Improvements & Economic Development Improvements Funds 145
CIP Funding Sources Chart 145
Significant Routine & Non-Routine Capital Expenditures 145
CIP Five Year Schedule 146
Project Budget Summary by Fund 147
Excerpts from the Capital Improvement Plan 169
General Obligation Projects Description 169
Utility Services Projects Description 189
Completed CIP Projects Listing 231

DEPARTMENTAL INFORMATION

Department Summary 234
Expenditures by Department and Category Charts 236
Mayor and Council 237
City Secretary 242
City Manager 249
Finance 256
Human Resources 263
Information Technology 275
City Attorney 281
Municipal Court 286
Communications 292
Police 298
Emergency Services 315
Community Development 329
Public Works 342
Engineering 361
Library Services 369
Parks and Recreation 376

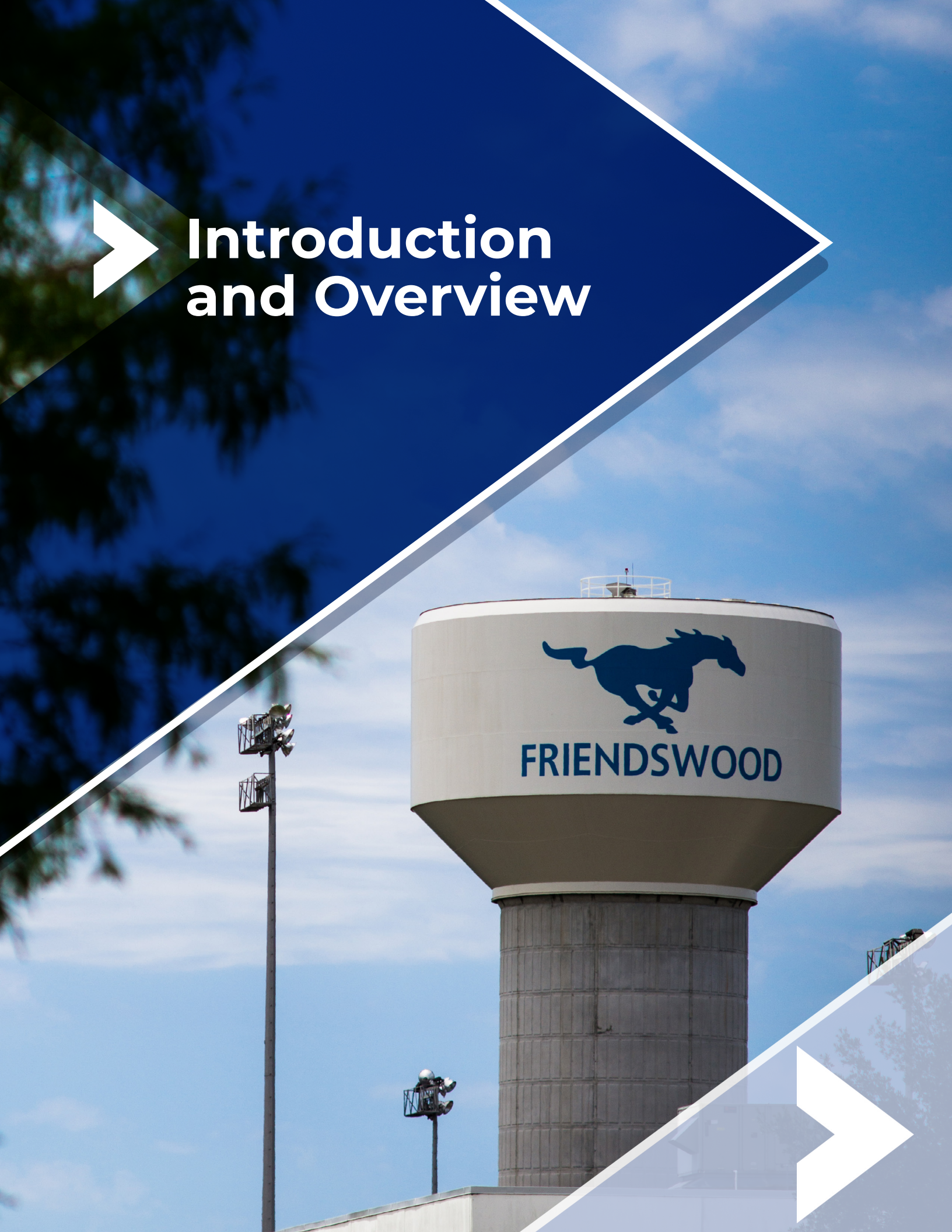
SUPPLEMENTAL INFORMATION

Personnel by Department
- Three Year Personnel Schedule 400
- Decision Packages and Forces at Work 404
- Decision Packages not included in the Budget 406

Tax Information 407
- Estimated Ad Valorem Tax Collections - Current Roll 408
- Historical Tax Rate Comparision 408
- Sales Tax Revenue Comparison 410

Certified Truth-in-Taxation Worksheets 419
Glossary 432
Abbreviations and Acronyms 440

Introduction and Overview



CITY OF FRIENDSWOOD

August 26, 2024

Honorable Mayor and City Council:

As another fiscal year comes to a close, the City once again stepped up and met the challenges presented. Whether it was replacing the departure of key employees, or responding to a natural disaster with Hurricane Beryl, Friendswood demonstrated its resilience and organizational preparedness.

Moving into FY2025, we anticipate the continuation of certain budget drivers. These include inflationary impacts on contract services and the purchase of certain commodities [i.e. fuel, electricity, insurance, etc.]. Additionally, the City is taking on more operational and maintenance responsibilities for bond/grant funded projects that are now coming online [i.e. the Blackhawk Facility, the Forest Bend Detention Pond, the expanded Fire Station 2, and the expanded Public Safety Building].

With regard to our most vital resource, our employees, the City is in the midst of a comprehensive pay plan analysis. The results of which will have a fiscal impact on our operations, but is key to maintaining the City's lean and mean staffing. Friendswood still retains one of the lowest staffing ratios per capita in the entire Houston-Metro Area, but as demonstrated with our leadership restructuring and the onboarding of EMS this current fiscal year, we need to be adaptable to ensure we are poised to meet the challenges ahead.

All that being said, the City continues to rise to meet the challenges and opportunities before us. We are making significant investments in our infrastructure with capital projects in water and sewer utilities, flood mitigation and drainage efforts, and street rehabilitation/reconstruction. This next fiscal year will see the completion of the remaining leg of Blackhawk Blvd; funded in large part by Harris County Precinct 2, as well as flood mitigation projects along Clear Creek; both on the Whitcomb property, and with the FM 1959/Friendswood Regional Detention Basin.

Knowing the difficulties that lay ahead, I would like to applaud Council for their leadership and for their support of the organization. The City continues to set the standard in financial transparency, public safety, emergency medical services, infrastructure, and recreational facilities development. These efforts have time and time again been recognized by numerous organizations resulting in accolades such as budget presentation and financial reporting recognition, Safest City, and "Best Places to Live" 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 2024-25 adopted budget. There were no changes between the proposed and adopted budget.

Revenues

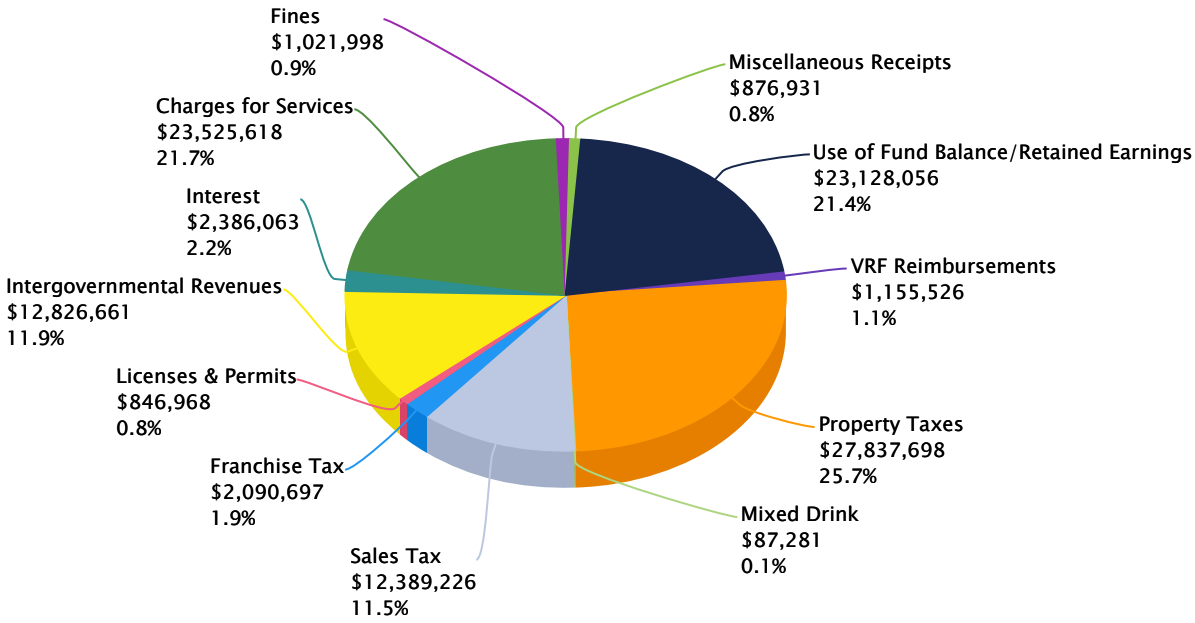
1. The budget includes total revenue projections of approximately $108.2 million in all funds. This is a decrease of $10.7 million under the fiscal year 2023-24 adopted budget. The overall decrease is due to a reduction in the use of fund balance for capital improvement project construction. Below are highlights of the revenue projections:
   - Property tax revenue reflects an increase for tax year 2024 of $2,619,447 over prior year budget projections related to new construction and property tax increases to cover operating expenses, deferred facilities maintenance, Emergency Medical Services (EMS) onboarding, and debt service obligations related to the general obligation bonds authorized by voters in 2013 and 2019.
   - Sales tax revenue budget is up approximately 1.6% based on fiscal year 2023-24 collections and includes revenue from the 1/8 of 1% sales tax for downtown economic development and 3/8 of 1% sales tax for streets maintenance.
   - Franchise tax revenue budget is down 1.0% based on fiscal year 2023-24 collections.
   - Intergovernmental revenue reflects a decrease of -8.98% or $1.3 million. The majority of the decrease is directly related to federal and state grants awarded in previous fiscal years.
   - Charges for Services budget is expected to increase 14.8% from the prior year budget. An increase of $1,035,000 is a result of EMS onboarding and charges for EMS services. As a result of the Utility Rate Study conducted in FY24, the City's utility rates are expected to be increased over the next 3 years beginning in January 2025. This planned increase is to support infrastructure needs of the water and sewer system.
   - Permit revenue in the adopted budget is expected to increase 12.4% from last year's budget based on the anticipated growth in the pace of new residential construction.
   - Interest earnings are expected to decrease by about 15.8% from the prior year adopted budget. This is primarily due to decreases in general obligation bond fund balances and revenue bond fund balances.
   - Vehicle Replacement Fund lease payments are expected to increase by 3.9% due to the addition of six fleet vehicles as part of the EMS onboarding for an additional $52,284.
   - Planned use of fund balance/retained earnings used to offset capital improvements is $23.1 million. These capital improvement projects are slated for completion over the next few years.
2. The FY25 adopted budget was developed with a tax rate projected to be $0.5142 per $100 valuation. As a result, approximately $423,981 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 $0.4042 and the interest and sinking or debt service (I&S) rate is projected to be $0.1100.
3. The estimated net taxable value adjusted for freeze ceilings is $5,401,437,619; an increase of $195,542,565 above certified values adjusted for freeze ceilings including supplemental rolls for tax year 2023.
   - 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 ($0.5142) the tax bill of $823 would increase $22 from prior tax year. The tax bill using the voter approved rate including any unused 2024 increment would be $915.

Historical Revenue Budget (All Funds)

	FY25		FY24		FY23	
Revenue Source	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
Property Taxes*	$27,837,698	10.4%	$25,218,251	11.7%	$22,579,959	8.6%
Sales Tax	$12,389,226	1.6%	$12,200,003	6.1%	$11,495,359	6.5%
Franchise Tax	$2,090,697	-1.0%	$2,112,803	3.4%	$2,044,100	6.1%
Mixed Drink	$87,281	12.8%	$77,372	32.3%	$58,490	9.3%
Licenses & Permits	$846,968	12.4%	$753,524	-13.8%	$873,730	6.1%
Intergovernmental Revenues**	$12,826,661	-9.0%	$14,091,795	43.3%	$9,836,181	-47.0%
Charges for Services	$23,525,618	14.8%	$20,493,742	8.4%	$18,910,936	5.1%
Fines	$1,021,998	5.4%	$969,878	-0.1%	$971,160	-14.7%
Interest	$2,386,063	-15.8%	$2,834,082	59.1%	$1,781,119	1354.7%
VRF Reimbursements	$1,155,526	3.9%	$1,112,395	11.4%	$998,340	22.7%
Miscellaneous Receipts	$876,931	-6.1%	$934,286	-2.0%	$953,542	-20.0%
Fund Balance/Retained Earnings***	$23,128,056	-39.2%	$38,043,665	-13.0%	$43,720,906	-9.7%
Total	**$108,172,723**	**-9.0%**	**$118,841,796**	**4.0%**	**$114,223,822**	**-6.9%**

* 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.

FY25 Adopted Budget Revenues
$108,172,723
(all funds)



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total $23,128,056; resulting in revenues offsetting budgeted expenditures.

Expenditures

1. The adopted budget appropriates approximately $108.2 million in expenditures, excluding inter-fund transfers. This is a decrease of approximately $10.7 million or -8.98% from prior year. This decrease is primarily related to the budgeted use of bond and grant funds for drainage and water and sewer projects offset by increased operating expenditures due to inflation, deferred maintenance and increased personnel costs. Details of these changes are explained below.
2. The budget includes $500,000 in the general fund for the purpose of funding deferred maintenance items.
3. Personnel costs in the General Fund and Water and Sewer Fund make up 69% and 25% of their operational budgets, respectively. The adopted budget includes staffing of 271.76 full-time equivalents (FTE). Adopted changes in personnel expenditures include:
   - The City's Worker's Compensation insurance rate increased $29,889 in the general fund and $3,375 in the water and sewer fund.
   - An estimated 5.0% health and dental insurance cost increase totaling approximately $104,764 is required in the General Fund and an $18,401 cost increase in the Water & Sewer Fund.
   - The adopted budget includes decision packages for funding merit and salary adjustments resulting from a pay plan analysis in both the General Fund ($888,603) and Water and Sewer Fund ($109,579). This equates to an average of 4.0%. Merit increases are awarded based on individual employee performance.
   - The Department of Emergency Services (formerly Fire Marshal's Office) will onboard the EMS division. The onboarding of this division will bring 13.0 full-time employees and additional part time employees. The force-at-work total is $2,947,772, but is offset by the EMS contract elimination with the FVFD, and a reduction in the FVFD contract due to administrative costs being transferred to the city.
   - The Police Department patrol division will switch from 8-hour shifts to 12-hour shifts at the beginning of calendar year 2025. Two patrol positions will be promoted to sergeant and the department will purchase an additional patrol vehicle as part of the new scheduling plan.
   - The Parks and Recreation department will add a new maintenance worker and vehicle to accommodate expanded square footage at Public Safety and the Blackhawk Building.
   - Public Works will add a sewer operator and vehicle in the sewer operations division and a water operator and vehicle in the water operations division. Public Works will also add an equipment operator in the sewer utilities division. Public works will gain a vehicle for the additional water operator as well as an administrative vehicle.
4. Engineering will gain a new vehicle to help stormwater management duties.
5. A wastewater master plan is being funded in the water and sewer fund to aid in the development of future sewer related capital improvement projects. In addition, funding is also included for Cash Call #6 to the City of Houston for the Southeast Transmission Line (SETL) project.
6. 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 $1,497,142 (General Fund) and $3,132,936 (Water and Sewer Fund).
   - Decision Packages total $888,603 (General Fund) and $1,544,377 (Water and Sewer Fund).
   - Unfunded Decision Packages total $4.03 million. A listing of these departmental requests is also included in the Supplemental Information section.
7. In addition to the 2024-25 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
   - $300,000 for collection line maintenance

- $322,968 for G.O. Bond projects authorized in 2013 (street improvements)
- $2,386,038 for G.O. Bond projects authorized in 2019 round 2 (drainage improvements)
- $16,109,259 for G.O Bond projects authorized in 2019 round 3 (drainage improvements)
- $2,700,000 for Water & Sewer projects funded with the 2021 Water & Sewer Revenue Bonds
- $10,988,278 for Water, Sewer, and other capital projects to be funded with Coronavirus State and Local Fiscal Recovery federal grant funds
- $2,189,277 for Public Safety, Flood Control, and Acquisitions projects to be funded with Community Development Block Grants

8. Fleet replacements included in the adopted Vehicle Replacement Fund budget total $777,500:
   - Police Department – 6 patrol units and 1 CID unit
   - Public Works - 1 service truck in the streets division, 1 service truck in the sewer utilities division
9. Debt Service payments funded and detailed in the adopted budget are:
   - Total Tax Debt Service (including capital leases) - $105,579,243
     - 2024-25 principal, interest & fiscal agent fee payments – $5,943,302
   - Total Water & Sewer Revenue Debt Service - $60,058,700
     - 2024-25 principal, interest & fiscal agent fee payments - $5,327,075
   - Total Capital Lease Debt Service for FVFD equipment funded with Fire & EMS donations:
     - 2024-25 principal and interest - $212,245
     1. Year 5 of 7-year principal and interest payment for a fire purchased in FY20
     2. Year 6 of 6-year principal and interest payment for an ambulance purchased in FY20
     3. Year 3 of 5-year principal and interest payment for SCBA tanks purchased in FY23

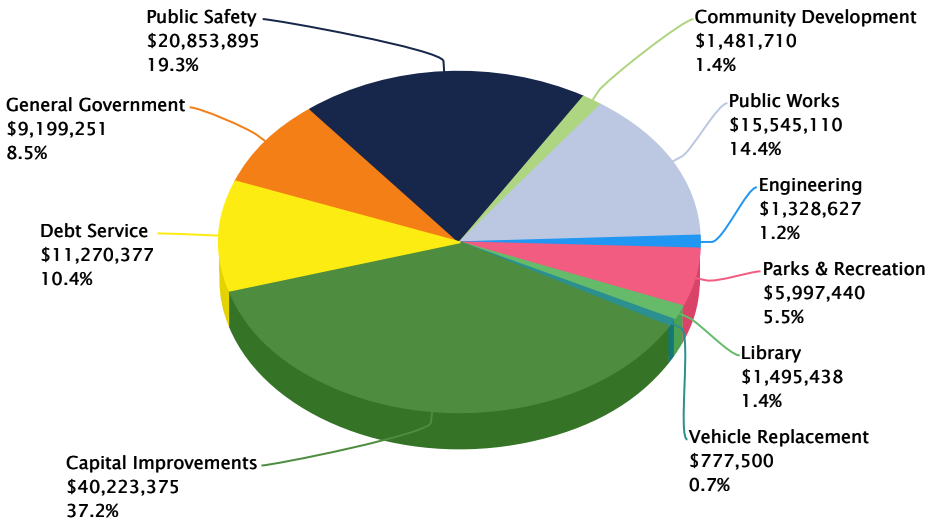
Historical Expenditure Budget (All Funds)

	FY25		FY24		FY23	
Expenditure	Adopted	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
General Government	$9,199,251	12.0%	$8,210,930	7.6%	$7,627,784	7.8%
Public Safety	$20,853,895	12.3%	$18,575,817	10.2%	$16,858,179	4.6%
Community Development	$1,481,710	-4.1%	$1,544,944	11.2%	$1,389,275	9.0%
Public Works	$15,545,110	24.8%	$12,452,959	14.5%	$10,874,765	-1.2%
Engineering	$1,328,627	5.0%	$1,265,858	7.1%	$1,181,750	17.6%
Parks & Recreation	$5,997,440	4.9%	$5,715,517	10.6%	$5,169,299	29.3%
Library	$1,495,438	0.7%	$1,484,828	6.6%	$1,393,120	3.9%
Vehicle Replacement	$777,500	84.1%	$422,420	-47.7%	$806,930	26.4%
Capital Improvements	$40,223,375	-30.4%	$57,753,573	-2.2%	$59,043,042	-16.1%
Debt Service	$11,270,377	-1.3%	$11,414,950	15.5%	$9,879,678	0.9%
Total	**$108,172,723**	**-9.0%**	**$118,841,796**	**4.0%**	**$114,223,822**	**-6.9%**

*General Government includes the following departments:

Mayor & Council	City Attorney	Finance
City Manager	Communications	Human Resources
City Secretary	Municipal Court	Information Technology

FY25 Adopted Budget Expenditures
$108,172,723
(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, Department of Emergency Services, & Friendswood Volunteer Fire Department contract.

ADOPTED BUDGET

FISCAL YEAR 2024 - 2025

OPERATING FUNDS

$108.2 MILLION
REVENUE



$108.2 MILLION
EXPENDITURES

WHERE DOES THE MONEY COME FROM?

- **21%** PROPERTY TAX
- **<1%** PERMITS & LICENSES
- **12%** GRANTS & INTERLOCAL
- **21%** UTILITY SERVICES
- **18%** OTHER TAX
- **<1%** FINES
- **<1%** COMMUNITY SERVICES
- **25%** OTHER

WHERE DO THE DOLLARS GO?

- **9%** GENERAL GOVERNMENT
- **1%** ENGINEERING
- **19%** PUBLIC SAFETY
- **10%** DEBT SERVICES
- **1%** FLEET RREPLACE-MENT
- **1%** LIBRARY
- **6%** PARKS & RRECREATION
- **37%** CAPITAL IMPROVEMENTS
- **16%** 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 $167,000 – one of the highest in the Houston area.

History

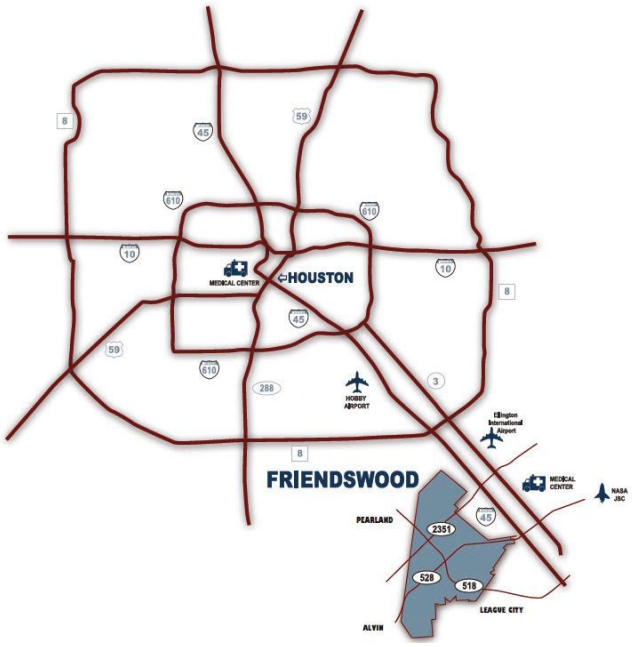
Friendswood was founded in 1895 as a Quaker colony; one of only three in Texas. After looking at Alvin and Galveston, Frank Brown located a 1,500 acre tract and suggested to his fellow settlers that they name the community "Friendswood" in honor of the Society of Friends. The town remained predominantly 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 129 years after its founding, Friendswood is home for approximately 43,020 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 129 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 approximately 41,000 students. It is the 29th largest school district in Texas, out of 1,207 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 3, 2024 for Fiscal Years 2025-2029. 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 5% is used all years of 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 2024-25 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 4% 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

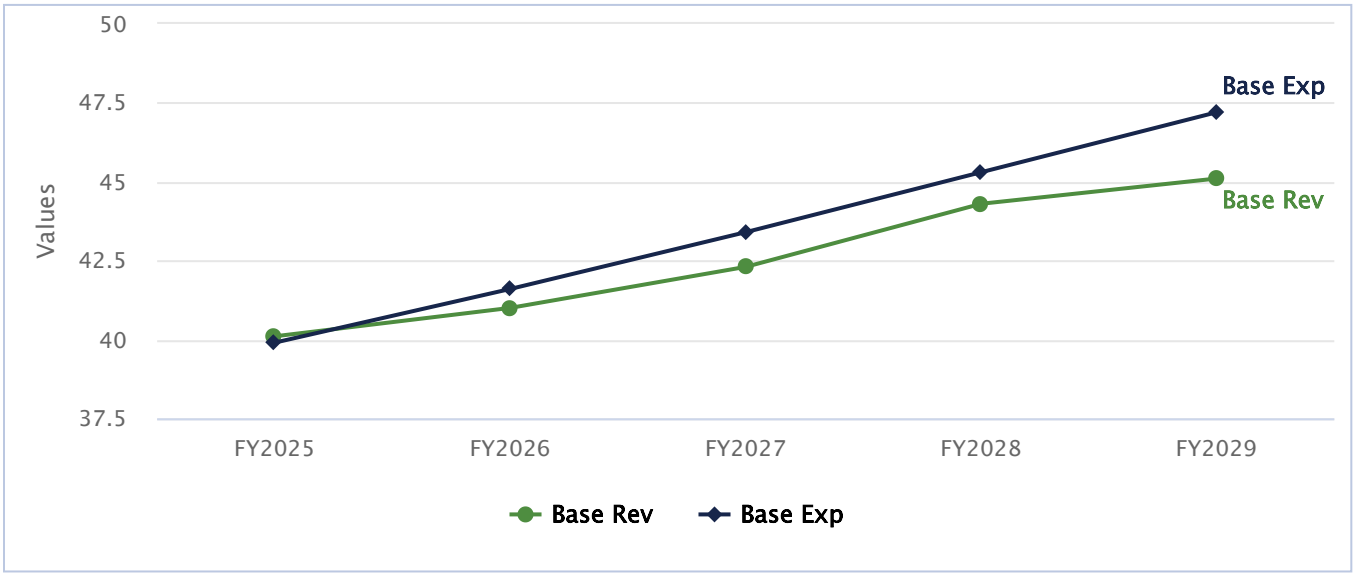
General Fund – Baseline Revenues & Expenditures (No New Revenue Rate)

The chart below reflects the MYFP assumptions of the estimated no new revenue rate (NNRR) as of June 3, 2024, and expenditures to meet current service level expectations and 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.



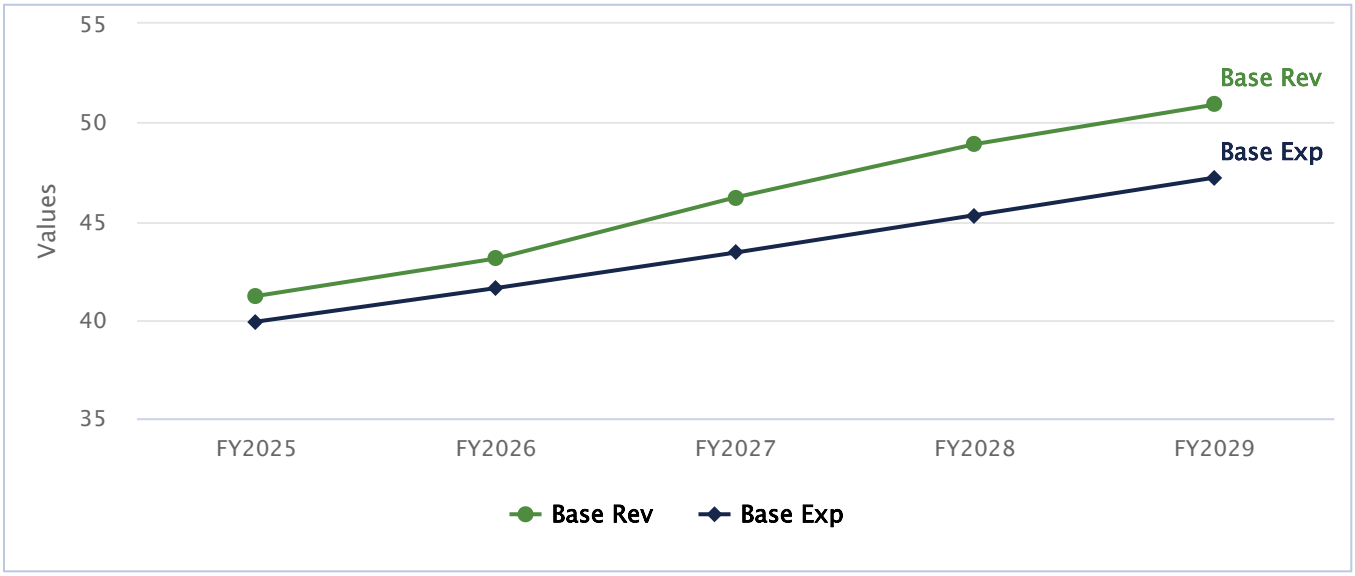
General Fund – Baseline Revenues & Expenditures (flat tax rate)

The second chart reflects a MYFP scenario using the estimated flat tax rate as of June 3, 2024 and expenditures to meet current service level expectations. 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 3, 2024, where expenditures meet current service level expectations and debt service requirements are met. The City's 90-day reserve requirement is projected to be maintained through the fiscal year 2025 at the voter approval tax rate.



All charts include $500,000 for the City's ongoing deferred maintenance from the General Fund projections.

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

2024 Friendswood population est.:	43,020
Number of households:	14,803
Average household size:	2.81
Median Age:	41

Population by age:

<15 years	17%
15-24 years	12%
25-54 years	37%
55-64 years	13%
65+ years and over	21%

2024 est. annual household income: $166,610

96.9% high school graduation rate

34.2% of residents have a bachelor's degree

18.3% of residents have a graduate degree

Houston DMA population: 7,510,253

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

335 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, Mother & Son Dance, Youth Fishing Derby, Youth Sports Day Program, Movies in the Park, and Concerts

Labor Force and Economic Base

Labor Pool:	16-65
Friendswood:	21,965
Houston Area:	3,689,92

Employment by occupation

- 57% Managerial/Professional
- 11% Service Occupations
- 18% Sales and Office
- 6% 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

2024 avg. homestead value:	$440,779
2024 avg. taxable home value:	$352,623
2024 avg. new home value:	$735,344

2024 Cost of Living Index, Annual Average

Houston	95.8
Atlanta	100.3
Chicago	100.1
Miami	110.1
Los Angeles	140.6
Washington,DC	120.1
New York	128.0

2023 Low crime rate per 1,000 population

Friendswood	6.76
Alvin	17.46
Galveston	15.02
Houston	56.40
League City	13.37

Pearland	17.79
Sugar Land	13.53
Webster	73.56
Texas City	27.22

Financial Status

City Bond Rating

Standard and Poor's:

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

Tax Year 2024 Assessed Value: $7,408,699,403
Tax Year 2024 Taxable Value: $5,401,437,619
Actual FY 2022-23:

- Sales tax revenue: $12,849,363

Projected FY 2023-24:

- Sales tax revenue: $12,389,226

Total sales tax rate: 8.25%

- 6.25% State
- 2.00% City

Adopted Tax Year 2024:

- City property tax rate: $0.5142
  - $0.4042 General Fund
  - $0.1100 Debt Service

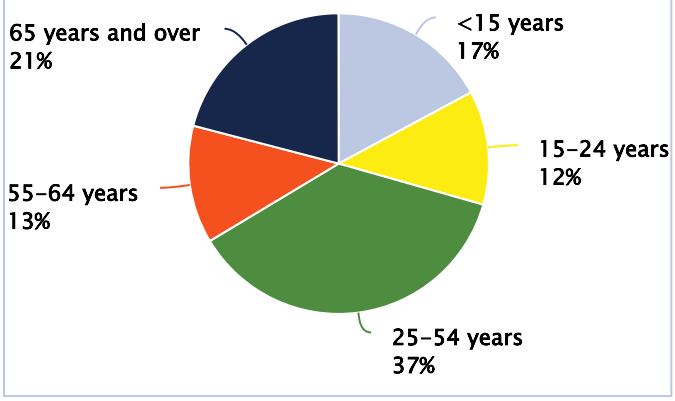
Top Employers

Friendswood ISD
H.E. Butt Grocery Company
Kroger Texas, LP (2 locations)
City of Friendswood
Clear Creek ISD
UTMB (3 locations)
Friendship Haven Healthcare & Rehabilitation
McDonald's (2 locations)
U.S. Post Office
Morada

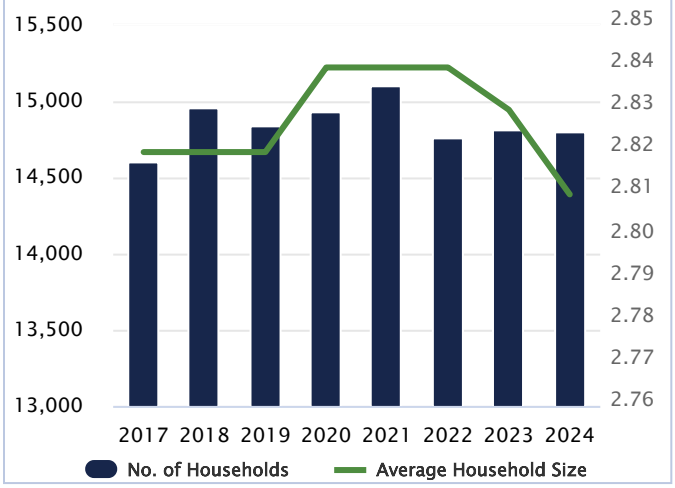
Top Non-Residential Taxpayers

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

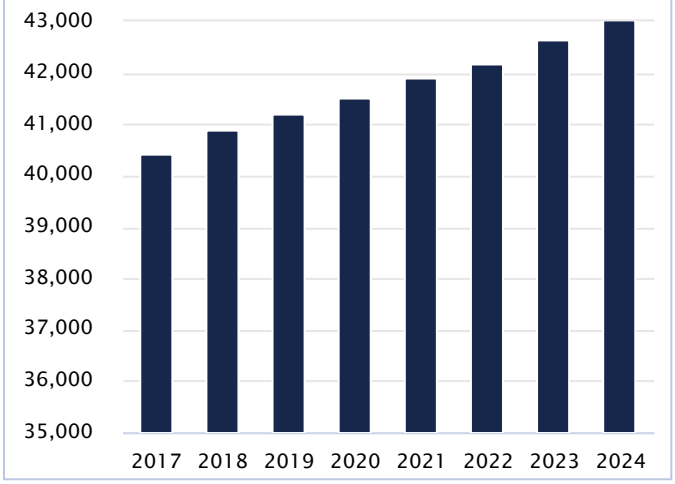
Estimated Population by Age



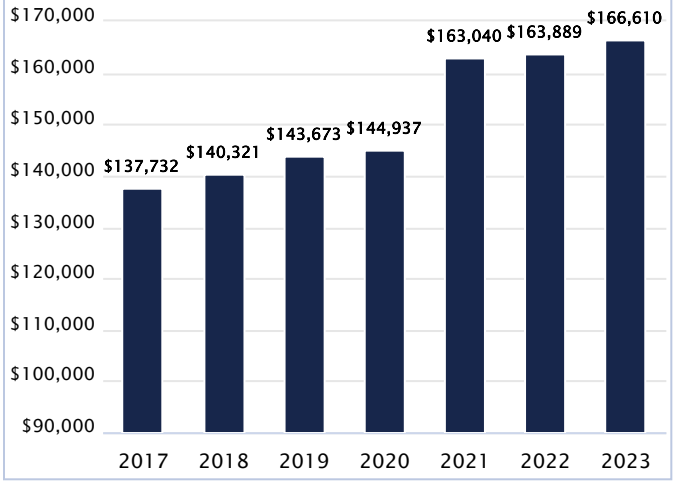
Estimated Households at June 30th



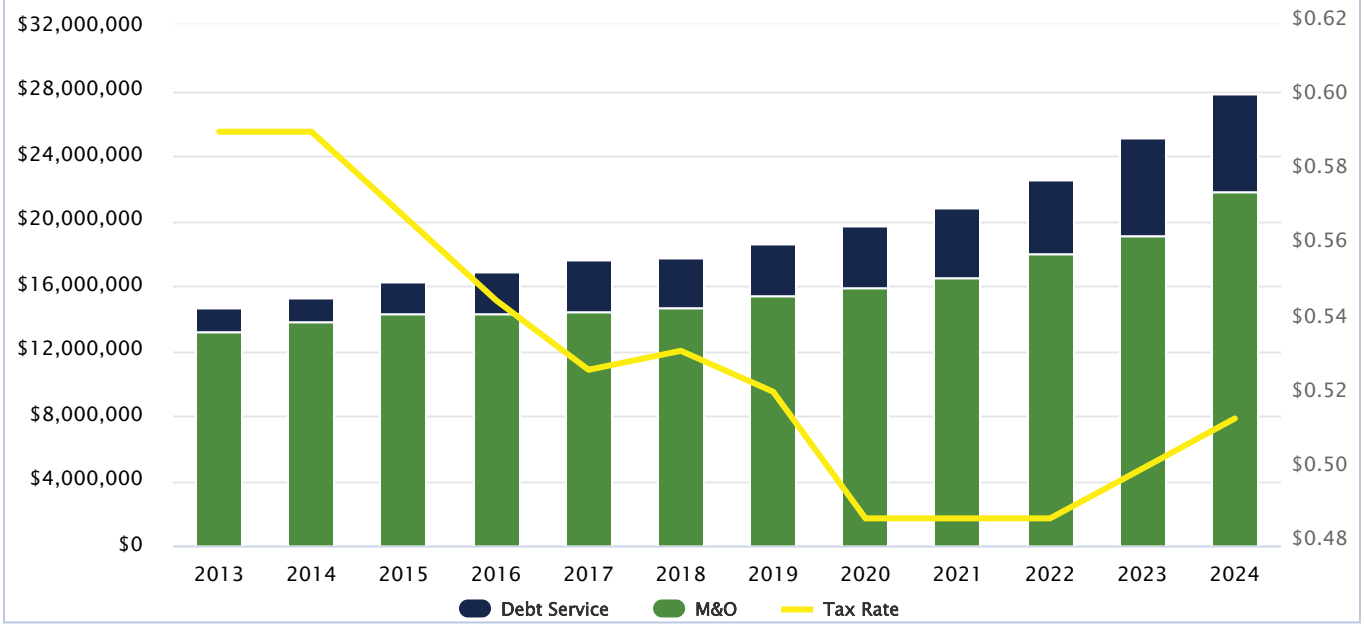
Estimated Population at June 30th



Estimated Household Income



Property Tax Revenue & Rate By Tax Year



Fiscal Year Fact Sheet

Net Assessed Property Valuation (estimated of 7/22/2024):	$5,401,437,619
Adopted Tax Rate per $100 Valuation:	$0.5142
Square Miles:	approx. 21
Population, Estimated as of 7/01/2024:	43,020

Staffing	**FY24**	**FY25**
Full-time employees (FTE):	234.70	252.00
Part-time employees (FTE):	14.80	19.76
Total employees:	249.50	271.76

Number of Utility Customers as of 7/01/2024	**FY24**	**FY25**
Water:	14,345	14,455
Sewer:	13,258	13,368

Utility Rates - (Billed Bi-monthly):

Proposed Monthly Water Rates (beginning January 1, 2025):	
Minimum Charge - Single Family Residential (includes 3,000 gallons)	
Meter Size up to 1 inch	$ 25.20
Meter Size 1 ½"	$ 98.55
Meter Size 2"	$157.75
Meter Size 3"	$283.75
Meter Size 4"	$463.75
Meter Size 6"	$913.80
Meter Size 8"	$1453.85
Volumetric Charges - Single Family Residential (consumption over 3,000 gallons)	
3,001 – 10,000 gallons	$3.45 per 1,000 gallons
10,001 – 25,000 gallons	$4.30 per 1,000 gallons
Above 25,000 gallons	$6.45 per 1,000 gallons
Minimum Charge - Commercial, Multi-unit (residential or commercial), Irrigation/Sprinkler	
Meter Size up to 1 inch	$ 25.20
Meter Size 1 ½"	$ 98.55
Meter Size 2"	$157.75
Meter Size 3"	$283.75
Meter Size 4"	$463.75
Meter Size 6"	$913.80
Meter Size 8"	$1453.85
Volumetric Charges - Commercial, Multi-unit (residential or commercial)	
Per 1,000 gallons	$5.25
Volumetric Charges - Irrigation/Sprinkler	
0 – 3,000 gallons	$0.00 per 1,000 gallons
3,001 – 10,000 gallons	$4.30 per 1,000 gallons
10,001 – 25,000 gallons	$4.55 per 1,000 gallons
Above 25,000 gallons	$6.45 per 1,000 gallons

Proposed Monthly Monthly Sewer Rates (beginning January 1, 2025):	
Minimum Charge – All customer classes	$30.20
Volumetric Charges – Single Family Residential (based on Winter Months Avg.)	$4.65 per 1,000 gallons
Volumetric Charges – Residential (multi-unit) & Commercial (single or multi-unit)	$4.40 per 1,000 gallons

Current Monthly Sanitation Rate:
$19.15 + tax (includes curbside recycling fee)

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

Vision Statement 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.

City of Friendswood Vision Statement (adopted July 1, 2024)

The Friendswood City Council is dedicated to providing quality public services, fostering a vibrant economic climate, and ensuring robust emergency operations and fiscal responsibility.

Guiding Principles

- We Will Invest in our Personnel
- We Will Proactively Address Drainage, Flooding, and Mobility Issues
- We Will Diversify our Tax Base
- We Will Enhance Safety
- We Will Nurture a Strong Sense of Community

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 for the future
- Diversify the tax base

Preservation

- Build and expand external partnerships
- Shape future growth to preserve Friendswood's distinctiveness and quality of life
- Preserve and maintain infrastructure, prioritizing drainage, flooding, and mobility
- Ensure sound financial stewardship

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 and robust emergency operations

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
  - Invest in personnel and 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	Finance	Human Resources	Information Technology	City Attorney's Office	Municipal Court	Communications	Police Department	Emergency Services	Community Development	Public Works	Engineering	Library	Parks and Recreation	
■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	1) Communication
■		■	■	■	■	■		■			■					2) Economic Development
■		■	■			■	■	■	■	■	■	■	■	■	■	3) Preservation
■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	4) Partnerships
■		■	■	■	■	■	■	■	■	■	■	■	■		■	5) Public Safety
■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	6) Organization Development

City Planning for the Future

Planning Tool	Purpose	Budgetary Impacts
Comprehensive Plan (2008)	Identifies long-range capital and infrastructure needs in the following: ▸ Existing & Future Land Use ▸ Major Thoroughfares ▸ Utility Systems ▸ Community Facilities ▸ Parks and Open Space ▸ Community Facilities and Drainage Element	The City's operational and capital budgets increase as a result of projects identified in the Comprehensive Plan. ▸ Property tax revenue expected to increase as available land is developed. ▸ State funding may be available to the City for major thoroughfare development. ▸ One-time capital expenditures are included in the budget based on streets, facilities, parks and utility infrastructure improvement needs identified in the plan. ▸ Tax rate increases may be needed to support identified projects.
Master Drainage Plan* (1993; updated in 2007)	Identifies long-range improvement needs for City drainage or storm water run-off and water quality	The City's operational and capital budgets increase as a result of projects identified in the Master Drainage Plan. ▸ Tax rates may increase or bond issuances may occur to support drainage infrastructure improvements needs.
Master Streetlight Plan (1994)	Provides an inventory of City owned streetlights with replacement schedule based on expected useful life.	Based on funding availability, the annual capital operating budget may increase due to streetlight replacement needs. ▸ General Fund revenue sources could be used to support streetlight replacements.
Information Technology Master Plan (2000) Technology Strategic Plan (2011-2012)	Identifies needs and replacement of the City's technology resources (hardware and software)	The City's operational and capital budgets increase as a result of projects identified in the Information Technology Master and/or Strategic Plans. ▸ Capital lease financing options, General and Enterprise Fund revenue sources could be used to support for IT capital expenses.
Ground Water Reduction Plan (2001)	Provides estimated water consumption patterns, recommendations for water conservation methods, water rate structures to support capital improvements needed Based on the Harris-Galveston Coastal Subsidence District regulations on groundwater withdrawal reduction requirements	As funds are available, the City's enterprise fund operational and capital budgets increase due to improvement projects included in the plan. ▸ Capital project funding options could include revenue bond issuances, increase utility user fees.
Main Street Implementation Plan (2004)	Identifies land development options including land parcels within the City's downtown area Refines and details a potential conceptual plan for town center development	Funding for the downtown improvements would be funded by business owners/developers in the City's downtown area. The City's operating budget would have limited impact from projects.

City Planning for the Future (continued)

Planning Tool	Purpose	Budgetary Impacts
Emergency Operations Plan (updated 2024)	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 (updated 2022) Harris County Hazard Mitigation Plan (updated 2020) Continuity of Operations COOP (2016)	Hazard mitigation planning enables action to reduce loss of life and property, lessening the impact of disasters and creating a more resilient community. The COOP plan identifies how the City will respond to adverse events that affect City facilities, equipment, or staff. The plan identifies essential functions within the City and prioritizes them. The City's pandemic plan is a component of the COOP.	A FEMA-approved Hazard Mitigation Plan allows the City to qualify for certain types of non-emergency disaster assistance, including funding for mitigation projects. Depending on availability, City funding may be utilized to respond to a COOP or pandemic type event. The COOP plan does not directly affect federal or State grant opportunities.
Utility Master Plan (2008 update)	Provides service maps of the City's existing water and sewer systems Defines un-served or under-served areas in the City for utility service expansion or upgrades Includes estimated construction cost associated with potential projects	Based on funding availability and service level needs, utility capital projects are included in the City's operating and capital budget. ▸ Water & sewer user fees, utility impact fees, revenue bonds potential funding sources for utility capital projects.
Pavement Master Plan (2018)	Provides an inventory, evaluation and assessment of the City's roadways Helps determine the best timing for street rehabilitation or replacement projects to maintain acceptable service levels.	Based on funding availability, street improvement projects identified in the plan are included in the City's annual operating and capital budget. ▸ General obligation bond issuance to fund street projects is an option that could impact the City's tax rate.
Capital Improvements Plan* (2017)	Identifies the City's capital expenditure needs, outlines costs and potential funding sources over a 5-year period	Operating and capital budgets would include funding or debt service requirements and operating costs of new projects and infrastructure improvements included in the CIP.
Parks and Open Space Master Plan* (Currently being updated for 2025)	Establishes a 10-year guide for parks and facilities capital improvements Based on National Recreation and Parks Association (NRPA) standards for cities of Friendswood's size and population	Based on service level expectations and available funds, capital improvements and associated operational costs identified in the Plan are included in the City's operational and capital budgets.
Economic Development Marketing Plan and Strategic Plan (2015)	Targets and encourages business and industries whose creation, expansion or relocation to Friendswood will stimulate the City's economy	Operating budget includes funding for marketing and advertising costs identified in the Plans to meet the City's economic development goals.

City Planning for the Future (continued)

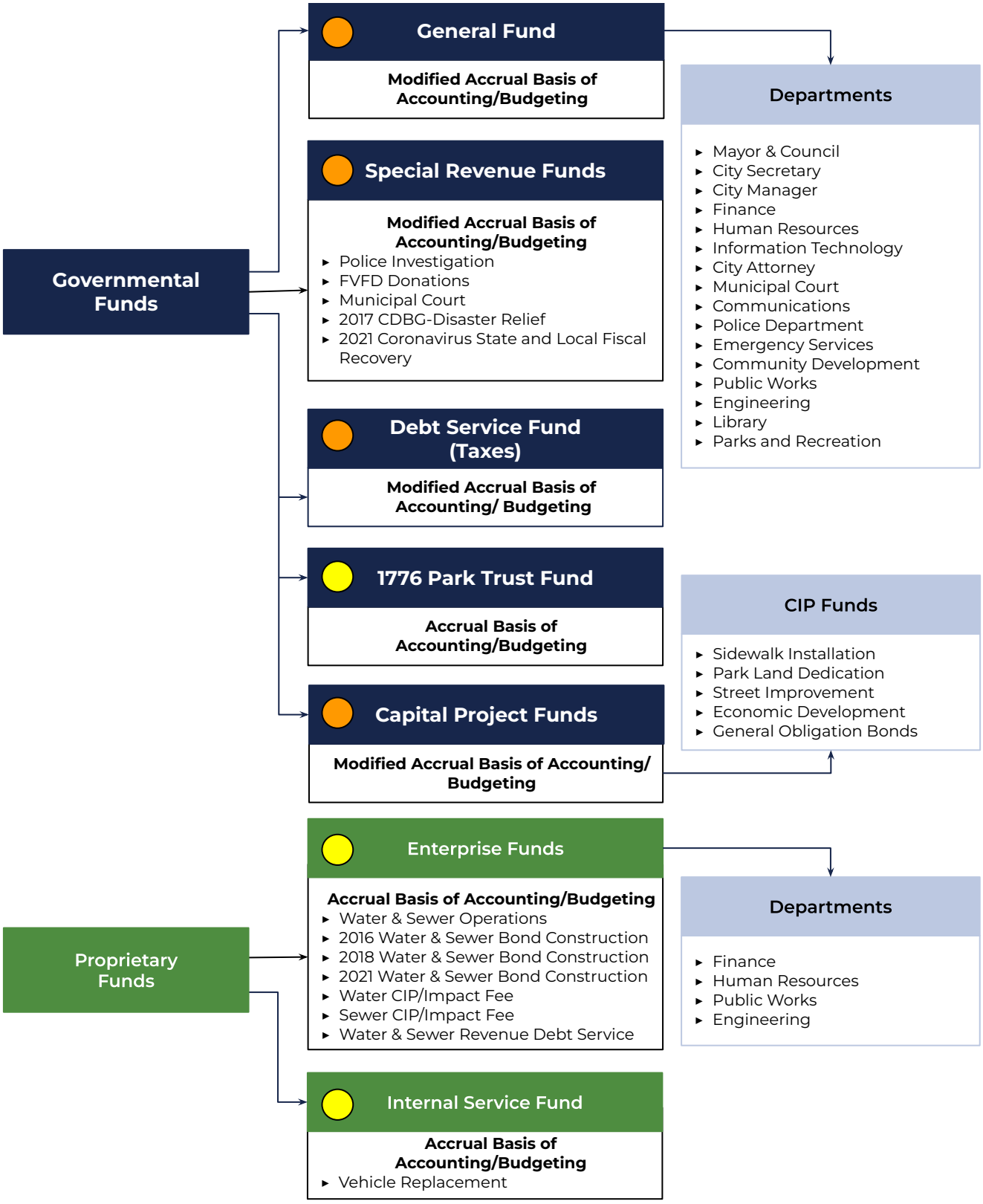
Planning Tool	Purpose	Budgetary Impacts
Friendswood Downtown District Improvement Plan (2018)	Improving and funding downtown district projects including but not limited to streets, targeted infrastructure, paved sidewalks, pedestrian amenities including lighting, benches, signage, and other related public improvements, and the maintenance and operations expenses of such projects.	Improvement projects are based on funding availability from the one-eighth (1/8) of one-cent Type B sales tax.
Design Criteria Manual (2021)	The City's Design Criteria Manual is updated periodically for the most current and comprehensive standards covering the design, construction, and installation of public infrastructure related improvements within the City of Friendswood.	The City's Design Criteria Manual has been updated to reflect the new higher standards recently adopted in the updated Flood Ordinance adopted by Council on December 7, 2020.
Library Long-Range Strategic Plan (2023-2028)	Provides citizen survey results and Library Planning Committee input calling for the expansion or relocation of the City's existing Library facility Addresses library service recommended to meet the needs of Friendswood's growing population	Additional operational costs and debt service payments will be included in the City's future operating budgets.
Multi-Year Financial Plan (2025-2029)	Projects the City's General Fund operating budget revenues and expenditures over a 5-year period Forecasts the impact of existing and potential debt service on the City's operating budget	Year 1 of the multi-year financial plan is the basis for the City's annual operating budget Projections included in the plan are adjusted during annual budget development based on service level expectations and current economic factors
City Operating Budget (2024-2025)	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

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 FY23 actual; FY24 Original and Amended budgets as well as year-end estimates for FY24; and the FY25 Adopted Budget. The General Fund, Bond Construction Funds, and the Coronavirus State and Local Recovery Fund are considered to be major funds for financial reporting purposes. 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.) 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.

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. 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. There are seven Special Revenue Funds.

- Police Investigation Funds
- FVFD 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. 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.

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 (2015-2017 General Obligation Bonds, 2020 General Obligation Bonds, 2021 General Obligation Bonds, and 2023 General Obligation Bonds) as a separate Capital Projects Fund. 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. 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. The basis of accounting in the 1776 Park Trust Fund 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 and depreciation is not budgeted.

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 accrual basis of accounting is used for reporting purposes in the Annual Comprehensive Financial Report. The basis of budgeting also uses the accrual method with several exceptions listed in the Financial Summaries section. 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 fund threshold is currently being updated to reflect current and projected vehicle costs). The internal service fund basis of budgeting is accrual basis with exceptions listed in the Financial Summaries section. 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	FIN	HR	IT	CAO	MC	COMM	PD	DES	CDD	PW	ENG	LIB	PR
General Operating	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Police Investigation										■						
2017 CDBG-DR Harris Co.											■		■	■		
2017 CDBG-DR Galv. Co.											■		■	■		
2021 Coronavirus Recovery											■		■	■		
FVFD 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 Revenue Debt													■			
Vehicle Replacement										■	■	■	■	■	■	■

M/C	-Mayor & City Council	COMM	-Communications Dept
CSO	-City Secretary's Office	PD	-Police Dept
CMO	-City Manager's Office	DES	-Dept of Emergency Services
FIN	-Finance	CDD	-Community Development
HR	-Human Resources	PW	-Public Works
IT	-Information Technology	ENG	-Engineering
CAO	-City Attorney's Office	LIB	-Library
MC	-Municipal Court	PR	-Parks & Recreation

Financial Policies

The most recent revisions were approved by Council with the adoption of the FY 2024-2025 budget.

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 Finance 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.

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.
- Groups of assets purchased together (e.g. computers) whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant will be capitalized.
- 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 department 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, invoices shall be provided to the Finance department for processing and submittal to appropriate agency (if applicable) and for issuance of checks or electronic payment consistent with existing financial policies. The Finance department 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 the Finance department 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 the Finance department 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 Finance is responsible for developing citywide, written guidelines on accounting, handling of cash and other financial matters. The Director of Finance 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. R2024-23

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 update the titles of the positions referenced herein and 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.

INTRODUCED, READ and PASSED by the affirmative vote of the City Council of the City of Friendswood on this the 5th day of August, 2024.

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\Resolutions\2024\08-05-2024\Resolution - Investment Policy.docx

Exhibit "A"

CITY OF FRIENDSWOOD, TEXAS
INVESTMENT POLICY
August 5, 2024

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 Finance 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 Finance shall serve as designated liaison/deputy investment officer in the event circumstances require timely action and the Investment Officer is not available. However, no officer or designee may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer and approved by the City Manager.

VI. **Standards** of Care - To be observed.
As fiduciaries of the City's assets, City Council retains ultimate responsibility of the investment portfolio.

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

1. The investment of all funds under the City's control, over which the officer had responsibility; and

2. Whether the investment decision was consistent with the written investment policy of the City.

B. **Ethics** - Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose, in writing, to the Texas Ethics Commission and the City's governing body, any material interests, including personal business relationships, with any financial institution with which it is proposed that the City conduct business. For the purposes of this section, an investment officer has a personal business relationship with a business organization if: (1) the investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns $5,000 or more of the fair market value of the business organization; (2) funds received by the investment officer from the business organization exceed 10 percent of the investment officer's gross income for the previous year; or (3) the investment officer has acquired from the business organization during the previous year investments with a book value of $2,500 or more for the personal account of the investment officer. In accordance with Texas Government Code 573 and for the purposes of this section, if Investment Officer(s) is related within the second degree by affinity or consanguinity to an individual seeking to transact investment business with the City, the Investment Officer(s) will file a disclosure statement of this fact in writing with the Texas Ethics Commission and the City's governing body.

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

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

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.

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

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

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

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

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

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

B. Certificates of deposit or other financial institution deposits issued by a depository institution that has its main office or a branch office in Texas, guaranteed or insured by the Federal Deposit Insurance Corporation (or its successor), or collateralized, in accordance with Section 2256.010, the Texas Government Code and Chapter 2257 the Public Funds Collateral Act, and not to exceed three (3) years to stated maturity. Both principal and interest earned on the investment will be guaranteed, insured or collateralized as stated.

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

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

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

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

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

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

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

A written copy of the investment policy shall be presented to any person offering to engage in an investment transaction with the City. For purposes of this subsection, "a business organization includes investment pools. The qualified representative of the business organization offering to engage in an investment transaction with" the City "shall execute a written instrument" (Exhibit "A") "to the effect that the business organization has: (1) received and reviewed the investment policy of the City; and (2) acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between" the City "and the organization that are not authorized by" the City's "investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's "entire portfolio or requires an interpretation of subjective investment standards."

XIII. **Competitive Bidding Requirement** - Securities and certificates of deposits may be purchased or sold only after a reasonable review of the offers/bids, to verify that the City is receiving fair market value/price for the investment. At least three (3) competitive

offers/bids must be obtained prior to purchase or sell of securities and certificates of deposits. Comparison of investment pools will occur to confirm that the City receives fair market value/return on investments.

XIV. **Methods to Monitor the Market Price of Investments** - The market price of investments acquired with public funds will be monitored through one of the following methods: (1) accessing financial information provided by the safekeeping custodian via communication software; (2) obtaining pricing information as provided in financial publications, such as the Wall Street Journal; and (3) obtaining pricing information from qualified broker/dealers or financial institution representatives. Market value of the City's investments will be reviewed and calculated on a monthly basis. The quarterly investment report will include the market value of the portfolio.

XV. **Reporting** - The Investment Officer shall prepare and submit to the City Manager and City Council a quarterly report of investment transactions for all funds of the City. Quarterly investment reports will be reviewed annually by an independent auditor. The report shall include all information as required by Section 2256.023 of the Act.

XVI. **Limitation of Personal Liability** - The Investment Officer and those delegated investment authority under this policy, when acting in accordance with the written procedures and this policy and in accord with the Prudent Person Rule, shall be relieved of personal responsibility and liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects.

XVII. **Investment Strategy** - The City of Friendswood shall maintain a portfolio which involves investment strategy considerations, designed to address the unique characteristics of the fund groups represented in the portfolio. The objectives of each fund group must be considered in context of the structure of the overall portfolio.

A. **Operating Funds** - Investment strategies for operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure which will experience minimal volatility during economic cycles. This may be accomplished by purchasing high quality, short to medium term securities which will complement each other.

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

C. **Debt Service Fund** – In accordance with Section 2256.0208, investment

strategies for debt service funds will have as their primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date.

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

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

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

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

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

Exhibit A

TEXAS PUBLIC FUNDS INVESTMENT ACT

CERTIFICATION BY BUSINESS ORGANIZATION

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

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

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

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

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

Qualified Representative of the Business Organization

Signature: _____

Name: _____

Title: _____

Date: _____

LIST OF AUTHORIZED DEPOSITORIES AND QUALIFIED BROKERS

AUTHORIZED TO ENGAGE IN INVESTMENT TRANSACTIONS

WITH THE CITY OF FRIENDSWOOD

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

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

Name: Rhonda Bloskas, Investment Officer

Date: August 5, 2024

Charter Budget Provisions

(excerpt from City of Friendswood Charter)



Charter Budget Provisions

Sec. 8.03. Annual Budget.

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

2. ***Submission.*** On or before the first day of August of each year, the City Manager shall submit to the Council a proposed budget and an accompanying message. The Council shall review the proposed budget and revise as deemed appropriate prior to general circulation for public hearing.

3. ***Public notice and hearing.*** Any public hearing on the proposed budget shall be held and published in accordance with law.

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

Budget Process

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

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



Budget & Tax Rate (above NNRR) Calendar

Month	Activity	Responsible Party
April 2	Departmental base budgets & decision packages submitted to Budget Office	Dept Directors or Designee
April 9	Budget Team Meeting Present Decision Packages & Forces at Work	Dept. Directors or Designee and Budget Team
April 11	Ranking of Decision Packages due to Budget Office	City Council, City Mgr. and Asst. City Mgr & Budget Team
June 3	Departmental Narratives, Goals & Org. Charts due to Budget Office	Dept Directors or Designee
June 22	Review Key Budget Drivers at City Council Retreat	City Council and City Mgr
July 19	Review Revenue Projections & Preliminary Budget Priorities	Finance and Budget Team*
	Review Decision Packages & align with Proposed Budget	Finance
July 25	Receive certified property values from Galveston Central Appraisal District (GCAD and HCAD)	GCAD and HCAD
	Adjust Proposed Tax Rate (if needed)	Finance
July 29	Deliver Proposed Transmittal Letter & Budget in Brief to City Manager for review	City Manager
July 30	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 & Finance
Tax Rate – August 1	City Website Posting of No New Revenue & Voter Approval Tax Rates	Finance & PIO & Social Media Specialist
August 5	Proposed Budget work session with City Council	City Council, City Mgr and Budget Team
Tax Rate – August 5	Council action to propose tax rate	City Council
Tax Rate – August 7	PUBLICATION - Notice of Public Hearing on Proposed Tax Rate in Friendswood Reporter News	GCTO, Finance and City Secretary's Office
Tax Rate – August 7	Internet and PEG Channel Notice of Public Hearing on Tax Rate (run continuously August 1st - September 10th)	Finance & PIO & Social Media Specialist
August 14	Budget Workshop	City Council, City Mgr, and Budget Team
August 14	Publication of Public Hearing on Proposed Budget in Friendswood Reporter News	Finance and City Secretary's Office
August 22	72 hour notice of Public Hearing on Budget AND Council Meeting to adopt Budget (Open Meetings Notice)	Finance and City Secretary's Office
August 26	SPECIAL COUNCIL MEETING PUBLIC HEARING ON PROPOSED BUDGET, BUDGET ADOPTION	Finance and City Secretary's Office
Tax Rate – September 5	72 hour notice of Public Hearing on Proposed Tax Rate (Open Meetings Notice)	Finance, City Mgr and City Council
September 9	PUBLIC HEARING ON PROPOSED TAX RATE First & Final reading of ordinances adopting Tax Rate	Finance, City Mgr and City Council
September 9	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)

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Taxes	$37,891,045	$39,608,429	$39,608,429	$40,040,001	$42,404,902
Permits and Licenses	855,237	753,524	753,524	882,499	846,968
Intergovernmental Revenues	5,824,400	14,091,795	14,309,609	1,695,214	12,826,661
Charges for Services	21,347,089	20,493,742	20,334,658	21,752,528	23,525,618
Fines	890,518	969,878	969,878	1,083,458	1,021,998
Interest Earned	3,280,754	2,834,082	2,834,082	4,336,077	2,386,063
VRF Reimbursements	998,340	1,112,395	1,112,395	1,112,395	1,155,526
Miscellaneous Receipts	33,016,487	934,286	1,035,223	1,380,610	876,931
Net Use of Fund Balance/Retained Earnings	(24,756,536)	38,043,665	34,552,161	27,103,787	23,128,056
Total Revenues	**$79,347,334**	**$118,841,796**	**$115,509,959**	**$99,386,569**	**108,172,723**
Expenditures					***
General Government	$9,015,888	$8,210,930	$8,558,097	$8,407,300	$9,199,251
Public Safety	17,528,561	18,575,817	19,384,087	18,640,047	20,853,895
Community Development	1,293,280	1,544,944	1,539,044	1,440,079	1,481,710
Public Works	11,424,658	12,452,959	15,391,465	15,994,296	15,545,110
Engineering	1,132,802	1,265,858	1,271,833	1,164,356	1,328,627
Parks and Recreation	5,292,194	5,715,517	6,163,022	6,301,728	5,997,440
Library	1,445,736	1,484,828	1,512,157	1,487,806	1,495,438
Vehicle Replacement Fund	953,297	422,420	682,626	654,136	777,500
Capital Improvements	20,952,173	57,753,573	49,592,678	33,882,546	40,223,375
Debt Service	10,308,745	11,414,950	11,414,950	11,414,275	11,270,377
Total Expenditures	**$79,347,334**	**$118,841,796**	**$115,509,959**	**$99,386,569**	**$108,172,723**
			*	**	***

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.

FY25 net uses of Fund Balance/Retained Earnings totaling $23,128,056 for operation and capital expenditures.

Revenues and Expenditures by Fund

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
General Fund	$36,343,692	$34,785,327	$34,924,369	$35,722,424	$38,559,130
Police Investigation Fund	12,398	4,876	4,876	11,931	4,448
CDBG - DR - Harris County	3,131,817	471,560	471,560	477,023	0
CDBG - DR - Galveston County	627,726	2,745,386	2,745,386	144,372	2,189,277
Coronavirus State & Local Fiscal Recovery	369,439	10,160,005	10,160,005	414,415	10,206,090
FVFD Donation Fund	611,707	205,282	205,282	187,059	161,257
Municipal Court Fund	64,231	55,259	55,259	70,996	63,400
Sidewalk Installation Fund	255	11	11	244	122
Park Land Dedication Fund	62,071	51,003	51,003	72,737	53,137
Streets Improvement Fund	2,561,155	2,409,750	2,409,750	2,546,950	2,546,950
Economic Development Improvements Fund	906,656	850,980	850,980	883,189	883,189
Tax Debt Service Fund	4,650,932	6,149,731	6,149,731	6,228,105	6,032,232
GO Bond Construction Funds	30,795,508	950,000	950,000	1,307,303	300,000
Vehicle Replacement Fund	1,116,517	1,140,945	1,161,570	1,263,084	1,205,785
Water & Sewer Fund	21,392,254	20,035,443	20,035,443	21,697,169	22,117,206
2016 Water & Sewer Bond Construction Fund	64,351	0	0	67,640	0
2018 Water & Sewer Bond Construction Fund	236,179	25,000	25,000	108,285	0
2021 Water & Sewer Bond Construction Fund	574,112	360,000	360,000	524,895	0
Water & Sewer CIP/Impact Fee Funds	492,238	318,925	318,925	445,460	612,943
Water & Sewer Revenue Debt Service Fund	90,224	78,300	78,300	109,042	109,042
1776 Park Trust Fund	408	348	348	459	459
Net Use of Fund Balance/Retained Earnings*	(24,756,536)	38,043,665	34,552,161	27,103,787	23,128,056
Total Revenues	**$79,347,334**	**$118,841,796**	**$115,509,959**	**$99,386,569**	**$108,172,723**
Expenditures					
General Fund	$38,793,402	$37,817,128	$43,120,009	$41,444,406	$41,771,311
Police Investigation Fund	70,208	0	6,297	6,297	0
CDBG - DR - Harris County	2,934,264	471,560	474,082	477,023	0
CDBG - DR - Galveston County	636,426	2,622,902	2,622,902	162,347	2,189,277
Coronavirus State & Local Fiscal Recovery	0	10,472,293	10,472,293	0	10,988,278
FVFD Donation Fund	727,887	363,738	385,311	298,999	212,245
Municipal Court Fund	145,665	58,603	70,880	70,880	62,803
Park Land Dedication Fund	24,451	0	34,500	34,500	0
Streets Improvement Fund	774,308	3,727,555	805,342	805,342	3,727,555
Economic Development Improvements Fund	519,618	1,868,800	2,086,185	2,081,791	2,000
Tax Debt Service Fund	4,666,511	6,092,175	6,092,175	6,091,523	5,943,302
GO Bond Construction Funds	5,407,757	27,531,618	12,041,513	9,702,819	18,818,265
Vehicle Replacement Fund	953,297	422,420	682,626	654,136	777,500
Water & Sewer Fund	11,680,911	11,642,754	17,971,220	18,506,905	15,653,112
2016 Water & Sewer Bond Construction Fund	212,955	995,689	1,365,086	1,365,086	0
2018 Water & Sewer Bond Construction Fund	4,386,923	1,444,957	1,779,158	2,184,158	0
2021 Water & Sewer Bond Construction Fund	2,086,651	7,986,829	10,177,605	10,177,605	2,700,000
Water & Sewer Revenue Debt Service Fund	5,326,100	5,322,775	5,322,775	5,322,752	5,327,075
Total Expenditures	**$79,347,334**	**$118,841,796**	**$115,509,959**	**$99,386,569**	**$108,172,723**

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
  - Finance
  - Human Resources
  - Information Technology
  - City Attorney
  - Municipal Court
  - Communications
- Public Safety
  - Police
  - Emergency Services / FVFD
- Community Development
- Public Works
  - Streets
  - Drainage
- Engineering
- Library
- Parks and Recreation

General Fund (001)
Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Property Tax	$18,122,796	$19,111,076	$19,111,076	$19,225,597	$21,879,396
Sales Tax	9,637,022	9,150,001	9,150,001	9,291,919	9,291,919
Franchise	2,235,689	2,112,803	2,112,803	2,185,434	2,090,697
Mixed Drinks	80,506	77,372	77,372	85,569	87,281
Licenses and Permits	855,237	753,524	753,524	882,499	846,968
Intergovernmental Revenues	1,957,125	871,823	1,089,637	1,079,023	641,838
Charges for Services	602,015	808,922	649,838	640,872	1,656,799
Fines and Forfeitures	834,136	920,878	920,878	1,019,641	965,598
Interest Earned	612,944	540,066	540,066	710,615	681,925
Other	874,041	438,862	519,174	595,319	416,709
Asset Disposition	18,181	0	0	5,936	0
Total Revenues	**$35,829,692**	**$34,785,327**	**$34,924,369**	**$35,722,424**	**$38,559,130**
Expenditures					
Mayor & Council	$69,303	$86,519	$87,519	$85,025	$91,719
City Secretary	611,562	635,954	573,608	556,856	430,841
City Manager	1,199,041	937,306	1,014,112	1,011,124	1,210,430
Finance	1,315,728	1,419,021	1,410,281	1,402,755	1,423,907
Human Resources	915,779	1,059,279	1,059,279	995,243	1,227,380
Information Technology	2,941,629	2,183,679	2,287,024	2,263,859	2,352,485
City Attorney	386,785	460,988	439,460	435,334	478,802
Municipal Court	467,021	517,214	522,775	535,884	530,088
Communications	0	0	199,151	187,651	481,555
Police	13,353,589	14,297,533	14,562,767	14,250,169	14,929,725
Emergency Services**	3,376,877	3,914,546	4,429,712	4,084,582	5,711,925
Community Development	1,293,280	1,544,944	1,539,044	1,440,079	1,481,710
Public Works	2,845,918	2,580,086	2,687,002	2,621,114	2,684,223
Engineering	641,204	646,344	652,319	652,395	743,643
Library Services	1,445,736	1,484,828	1,512,157	1,487,806	1,495,438
Parks and Recreation	5,292,194	5,715,517	6,163,022	6,301,728	5,997,440
Total Operations	**$36,155,646**	**$37,483,758**	**$39,139,232**	**$38,311,604**	**$41,271,311**
Streets	$409,779	$333,370	$2,261,673	$1,514,356	$0
Drainage	55,394	0	3,200	3,200	0
Equipment	0	0	0	1,052	0
Facility	2,172,583	0	1,715,904	1,614,194	500,000
Total Improvements	**2,637,756**	**333,370**	**3,980,777**	**3,132,802**	**500,000**
Total Expenditures	**$38,793,402**	**$37,817,128**	**$43,120,009**	**$41,444,406**	**$41,771,311**
Operating Transfers In	$1,819,800	$2,698,431	$2,698,431	$2,698,431	$3,212,181
Operating Transfers Out	(16,335)	0	0	0	0
Notes Payable	514,000	0	0	0	0
Increase (Decrease) In Fund Balance	(646,245)	(333,370)	(5,497,209)	(3,023,551)	0
Beginning Fund Balance	$17,385,087	$16,738,842	$16,738,842	$16,738,842	$13,715,291
Ending Fund Balance	**$16,738,842**	**$16,405,472**	**$11,241,633**	**$13,715,291**	**$13,715,291**
				*	***

* Projected fund balance at September 30, 2024 is $13.7 million. Of the $13.7M, approximately $1.0M is considered non-spendable or restricted leaving a remaining unassigned fund balance of $12.7 million, which includes a 90-day operating reserve of $8.7 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 Emergency Services's Budget. The total contract with FVFD for FY25 is $1,113,518

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.

FVFD Donation Fund

This fund is used to account for revenues that are restricted for Fire (and prior 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.

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. In 2019 the state consolidated the four fees into the Local Consolidated Fee (LCF) and in 2024 changed the name of the Truancy Prevention fee to Youth Diversion, but it remains part of the LCF.

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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Federal Government	$0	$0	$0	$0	$0
State Government	5,060	0	0	7,483	0
Interest Earned	7,338	4,876	4,876	4,448	4,448
Other	0	0	0	0	0
Total Revenues	**$12,398**	**$4,876**	**$4,876**	**$11,931**	**$4,448**
Expenditures					
Public Safety					
Special Operations	$70,208	$0	$6,297	$6,297	$0
Total Expenditures	**$70,208**	**$0**	**$6,297**	**$6,297**	**$0**
Other Financing Sources					
Transfers In (Out)	$0	$0	$0	$0	$0
Total Other Financing Sources	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$(57,810)	$4,876	$(1,421)	$5,634	$4,448
Beginning Fund Balance	$187,973	$130,163	$130,163	$130,163	$135,797
Ending Fund Balance	**$130,163**	**$135,039**	**$128,742**	**$135,797**	**$140,245**

2017 Community Development Block Grant-Disaster Recovery (123)

(Harris County) Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Federal Government	$3,131,817	$471,560	$471,560	$477,023	$0
Interest Earned	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	**$3,131,817**	**$471,560**	**$471,560**	**$477,023**	**$0**
Expenditures					
Public Safety	$0	$471,560	$471,560	$471,560	$0
Drainage	2,934,264	0	2,522	5,463	0
Total Expenditures	**$2,934,264**	**$471,560**	**$474,082**	**$477,023**	**$0**
Other Financing Sources					
Transfers In (Out)	$6,868	$0	$0	$0	$0
Increase (Decrease) In Fund Balance	204,421	0	(2,522)	0	0
Beginning Fund Balance	(204,421)	0	0	0	0
Ending Fund Balance	**$0**	**$0**	**$(2,522)**	**$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. All projects related to this grant are complete.

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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Federal Government	$626,044	$2,745,386	$2,745,386	$131,685	$2,181,797
Interest Earned	0	0	0	0	0
Other	1,682	0	0	12,687	7,480
Total Revenues	**$627,726**	**$2,745,386**	**$2,745,386**	**$144,372**	**$2,189,277**
Expenditures					
Flood Control/Infrastructure	$163,749	$2,457,839	$2,457,839	$71,257	$2,181,797
Acquisition And Demolition	472,677	165,063	165,063	91,090	7,480
Total Expenditures	**$636,426**	**$2,622,902**	**$2,622,902**	**$162,347**	**$2,189,277**
Other Financing Sources					
Transfers In (Out)	$0	$0	$0	$0	$0
Increase (Decrease) In Fund Balance	(8,700)	122,484	122,484	(17,975)	0
Beginning Fund Balance	26,675	17,975	17,975	17,975	0
Ending Fund Balance	**$17,975**	**$140,459**	**$140,459**	**$0**	**$0**

*

* 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	$1,608,010	(revised numbers submitted as of April 2024 to GLO)
Deepwood Flood Control Project	$573,787	(revised numbers submitted as of April 2024 to GLO)
Acquisitions (Deepwood Properties)	$7,480	(remaining rental assistance payments)

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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Federal Government	$0	$10,003,026	$10,003,026	$0	$10,003,026
Interest Earned	369,439	156,979	156,979	414,415	203,064
Other	0	0	0	0	0
Total Revenues	**$369,439**	**$10,160,005**	**$10,160,005**	**$414,415**	**$10,206,090**
Expenditures					
Flood Control	$0	$0	$0	$0	$0
Acquisition And Demolition	0	0	0	0	0
Infrastructure	0	10,472,293	10,472,293	0	10,988,278
Total Expenditures	**$0**	**$10,472,293**	**$10,472,293**	**$0**	**$10,988,278**
Increase (Decrease) In Fund Balance	$369,439	$(312,288)	$(312,288)	$414,415	$(782,188)
Beginning Fund Balance	(1,666)	367,773	367,773	367,773	782,188
Ending Fund Balance	**$367,773**	**$55,485**	**$55,485**	**$782,188**	**$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	$7,285,026
New Ground Storage Tank at Surface Water Plant #1	$2,718,000

FVFD Donation Fund (131)
Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Donations	$183,494	$190,000	$190,000	$172,986	$150,000
Interest Earned	17,213	15,282	15,282	14,073	11,257
Misc Revenue	0	0	0	0	0
Total Revenues	**$200,707**	**$205,282**	**$205,282**	**$187,059**	**$161,257**
Expenditures					
Public Safety	$0	$0	$0	$0	$0
Debt Service	223,736	223,738	223,738	223,736	212,245
Capital Outlay	504,151	140,000	161,573	75,263	0
Total Expenditures	**$727,887**	**$363,738**	**$385,311**	**$298,999**	**$212,245**
Other Financing Sources					
Transfers In (Out)	$0	$0	$0	$0	$0
Capital Lease Proceeds	411,000	0	0	0	0
Sale of Capital Assets	0	0	0	0	0
Total Other Financing Sources	**$411,000**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$(116,180)	$(158,456)	$(180,029)	$(111,940)	$(50,988)
Beginning Fund Balance	$486,563	$370,383	$370,383	$370,383	$258,443
Ending Fund Balance	**$370,383**	**$211,927**	**$190,354**	**$258,443**	**$207,455**

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.

FY25 Debt Service includes the following:

5th of 7 principal & interest payments for a fire truck purchased in FY20

6th of 6 principal & interest payments for an ambulance purchased in FY20

3rd of 5 principal & interest payments for SCBA tanks purchased in FY23

Municipal Court Fund (150)
Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Court Security Fees	$19,821	$17,700	$17,700	$22,383	$20,200
Court Technology Fees	16,440	16,000	16,000	18,441	18,000
Court Youth Diversion Fees**	19,727	15,000	15,000	22,543	17,800
Court Jury Services Fees	394	300	300	450	400
Interest Earned	7,849	6,259	6,259	7,179	7,000
Total Revenues	**$64,231**	**$55,259**	**$55,259**	**$70,996**	**$63,400**
Expenditures					
Court Security Projects	$8,861	$13,734	$13,734	$13,734	$15,517
Court Technology Projects	33,295	44,669	46,796	46,596	45,786
Court Youth Diversion Projects**	578	200	200	400	1,500
Court Jury Services Projects	0	0	0	0	0
Capital Outlay Security	92,781	0	0	0	0
Capital Outlay Technology	10,150	0	10,150	10,150	0
Total Expenditures	**$145,665**	**$58,603**	**$70,880**	**$70,880**	**$62,803**
Operating Transfers Out	$0	$0	$0	$0	$0
Increase (Decrease) In Fund Balance	$(81,434)	$(3,344)	$(15,621)	$116	$597
Beginning Fund Balance	$283,301	$201,867	$201,867	$201,867	$201,983
Ending Fund Balance	**$201,867**	**$198,523**	**$186,246**	**$201,983**	**$202,580** *

* As of 6/30/2024, the fund balance equity share of the Municipal Court Fund is approximately:

Court Security - 45.49%

Court Technology - 3.98%

Court Youth Diversion - 49.58%

Court Jury Services - 0.96%

**As of July 2024, legislature changed the name from Local Truancy Prevention Fund to Youth Diversion Fund effective January 2025.

Tax Debt Service Fund

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

Debt Limits

As a City Council-City Manager form of government, the City of Friendswood is not limited by law in the amount of debt it may issue. The City's Charter states: "In keeping with the Constitution of the State of Texas and not contrary thereto, the City of Friendswood shall have the power to borrow money on the credit of the City for any public purpose not now or hereafter prohibited by the Constitution and laws of the State of Texas, and shall have the right to issue all tax bonds, revenue bonds, funding and refunding bonds, time warrants and other evidence of indebtedness as now authorized or as may hereafter be authorized to be issued by cities and towns by the laws of the State of Texas." Article 11, Section 5 of the State of Texas Constitution states in part: "but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent (2.5%) of the taxable property of such city."

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

This year's adopted budget reflects a tax rate of $0.5142 per $100 of net assessed value at 100% collection on a projected net assessed tax base of $5,401,437,619 adjusted for freeze ceilings.

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 $66,963,172. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of $66,963,172 or less.

Legal Debt Margin Calculation

Data needed for the calculation includes the City's estimated net assessed property valuation ($5,401,437,619), 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 ($5,956,236).

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.

$5,401,437,619 **/ $100 x $1.35 = $72,919,408**

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 = $72,919,435 minus $5,956,236 or **$66,963,172**

According to the City's Financial Advisor, a debt margin of $66,963,172 translates into additional debt capacity of about $1.005 billion in bonds (depending on factors such as the number of sales and the interest rate environment).

Tax Debt Service Fund (201)
Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Ad Valorem Taxes	$4,602,666	$6,092,175	$6,092,175	$6,142,175	$5,943,302
Delinquent Property Taxes	25	15,000	15,000	12,000	15,000
Interest Earned	43,771	42,556	42,556	73,930	73,930
Total Revenues	**$4,646,462**	**$6,149,731**	**$6,149,731**	**$6,228,105**	**$6,032,232**
Expenditures					
Debt Service*					
Principal	$3,086,662	$3,177,230	$3,177,230	$3,177,230	$3,231,032
Interest	1,576,099	2,908,195	2,908,195	2,908,195	2,704,995
Issue Costs	0	0	0	0	0
Fiscal Agent Fees	3,750	6,750	6,750	6,098	7,275
Total Expenditures	**$4,666,511**	**$6,092,175**	**$6,092,175**	**$6,091,523**	**$5,943,302**
Other Financing Sources (Uses)					
Bond Proceeds	$0	$0	$0	$0	$0
Premium On Bond Issuance	4,470	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)	**$4,470**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$(15,579)	$57,556	$57,556	$136,582	$88,930
Beginning Fund Balance	$46,373	$30,794	$30,794	$30,794	$167,376
Ending Fund Balance	**$30,794**	**$88,350**	**$88,350**	**$167,376**	**$256,306**

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 and May 2024. 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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Interest Earned	$15,518	$0	$0	$18,357	$0
Other	0	0	0	0	0
Total Revenues	**$15,518**	**$0**	**$0**	**$18,357**	**$0**
Expenditures					
Capital Improvement					
Public Works					
Streets & Drainage	$0	$47,158	$0	$0	$322,968
Parks					
Master Plan	6,020	0	44,780	44,780	0
Total Expenditures	**$6,020**	**$47,158**	**$44,780**	**$44,780**	**$322,968**
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	$9,498	$(47,158)	$(44,780)	$(26,423)	$(322,968)
Beginning Fund Balance	$339,893	$349,391	$349,391	$349,391	$322,968
Ending Fund Balance	**$349,391**	**$302,233**	**$304,611**	**$322,968**	**$0**

*

* 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.

Blackhawk Boulevard Phase II-C $322,968

2020 General Obligation Bond Fund (256) Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Interest Earned	$50,010	$0	$0	$6,278	$0
Total Revenues	**$50,010**	**$0**	**$0**	**$6,278**	**$0**
Expenditures					
Capital Improvements					
Public Works					
Drainage Improvements	$0	$0	$0	$0	$0
Facilities					
Blackhawk Facility	1,777,908	0	74,637	74,637	0
Total Expenditures	**$1,777,908**	**$0**	**$74,637**	**$74,637**	**$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	$(1,727,898)	$0	$(74,637)	$(68,359)	$0
Beginning Fund Balance	$1,803,093	$75,195	$75,195	$75,195	$6,836
Ending Fund Balance	**$75,195**	**$75,195**	**$558**	**$6,836**	**$6,836**

*

* This fund is used to record expenditures resulting from round one of the General Obligations Bonds authorized in November 2019. Remaining funds will be used towards additional projects or transferred to the Debt Service Fund to pay down debt.

2021 General Obligation Bond Fund (257) Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Interest Earned	$183,046	$50,000	$50,000	$185,851	$50,000
Total Revenues	**$183,046**	**$50,000**	**$50,000**	**$185,851**	**$50,000**
Expenditures					
Capital Improvements					
Public Works					
Drainage Improvements	$1,104,805	$2,338,693	$2,392,755	$54,062	$2,386,038
Facilities					
New Fire Station & Training Field	1,822,437	0	66,657	66,657	0
Public Safety Building Expansion	380,453	0	26,175	26,175	0
Total Expenditures	**$3,307,695**	**$2,338,693**	**$2,485,587**	**$146,894**	**$2,386,038**
Other Financing Sources (Uses)					
Increase (Decrease) In Fund Balance	$(3,124,649)	$(2,288,693)	$(2,435,587)	$38,957	$(2,336,038)
Beginning Fund Balance	$6,009,728	$2,885,079	$2,885,079	$2,885,079	$2,924,036
Ending Fund Balance	**$2,885,079**	**$596,386**	**$449,492**	**$2,924,036**	**$587,998**
					*

* 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:

Deepwood Flood Control	$2,386,038

2023 General Obligation Bond Fund (258) Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Interest Earned	$230,800	$900,000	$900,000	$1,096,817	$250,000
Total Revenues	**$230,800**	**$900,000**	**$900,000**	**$1,096,817**	**$250,000**
Expenditures					
Capital Improvements					
Public Works					
Drainage Improvements	$0	$25,145,767	$9,436,509	$9,436,508	$16,109,259
Total Expenditures	**$0**	**$25,145,767**	**$9,436,509**	**$9,436,508**	**$16,109,259**
Other Financing Sources (Uses)					
Bond Proceeds	$29,775,000	$0	$0	$0	0
Premium On Bond Issuance	541,134	0	0	0	0
Bond Issue Costs	(316,134)	0	0	0	0
Operating Transfers In (Out)	0	0	0	0	0
Total Other Financing Sources (Uses)	**$30,000,000**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$30,230,800	$(24,245,767)	$(8,536,509)	$(8,339,691)	$(15,859,259)
Beginning Fund Balance	$0	$30,230,800	$30,230,800	$30,230,800	$21,891,109
Ending Fund Balance	**$30,230,800**	**$5,985,033**	**$21,694,291**	**$21,891,109**	**$6,031,850**
					*

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

Whitcomb Inline/Offline Detention	$14,609,259
Master Drainage Plan	$1,000,000
Lower CC & Dickinson Bayou Studies	$500,000

Sidewalk Installation Fund (160)
Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Revenue	$0	$0	$0	$0	$0
Interest Earned	255	11	11	244	122
Total Revenues	**$255**	**$11**	**$11**	**$244**	**$122**
Expenditures					
Operating Transfers In (Out)	$0	$0	$0	$0	$0
Capital Improvements	0	0	0	0	0
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$255	$11	$11	$244	$122
Beginning Fund Balance	$5,859	$6,114	$6,114	$6,114	$6,358
Ending Fund Balance	**$6,114**	**$6,125**	**$6,125**	**$6,358**	**$6,480** *

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

Park Land Dedication Fund (164)
Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Community Park Fees	$60,600	$50,000	$50,000	$69,600	$50,000
Other Program Fees	0	0	0	0	0
Interest Earned	1,471	1,003	1,003	3,137	3,137
Total Revenues	**$62,071**	**$51,003**	**$51,003**	**$72,737**	**$53,137**
Expenditure					
Operating Transfers In (Out)	$0	$0	$0	$0	$0
Operating Equipment	4,093	0	0	0	0
Capital Improvements	20,358	0	34,500	34,500	0
Total Expenditures	**$24,451**	**$0**	**$34,500**	**$34,500**	**$0**
Increase (Decrease) In Fund Balance	$37,620	$51,003	$16,503	$38,237	$53,137
Beginning Fund Balance	$34,662	$72,282	$72,282	$72,282	$110,519
Ending Fund Balance	**$72,282**	**$123,285**	**$88,785**	**$110,519**	**$163,656**
					*

*This fund is used to account for receipts from developers to build or enhance City parks. There are no planned projects for FY25.

Streets Improvement Fund (170)
Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Sales Taxes	$2,409,256	$2,287,500	$2,287,500	$2,322,980	$2,322,980
Interest Earned	151,899	122,250	122,250	223,970	223,970
Total Revenues	**$2,561,155**	**$2,409,750**	**$2,409,750**	**$2,546,950**	**$2,546,950**
Expenditures					
Operating Transfers In (Out)	$0	$0	$0	$0	$0
Capital Improvements	774,308	3,727,555	805,342	805,342	3,727,555
Total Expenditures	**$774,308**	**$3,727,555**	**$805,342**	**$805,342**	**$3,727,555**
Increase (Decrease) In Fund Balance	$1,786,847	$(1,317,805)	$1,604,408	$1,741,608	$(1,180,605)
Beginning Fund Balance	$3,543,855	$5,330,702	$5,330,702	$5,330,702	$7,072,310
Ending Fund Balance	**$5,330,702**	**$4,012,897**	**$6,935,110**	**$7,072,310**	**$5,891,705**
					*

* Fund established in FY17 to record sales tax revenue collected for City streets maintenance and improvements. The following project is scheduled for FY25:

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. An election was held in May 2024 and the voters reauthorized the sales tax for street maintenance and improvements for another four years expiring in May 2028.

Friendswood Downtown Economic Development Improvement Fund (175)

Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenues					
Sales Taxes	$803,085	$762,502	$762,502	$774,327	$774,327
Interest Earned	103,571	88,478	88,478	108,862	108,862
Total Revenues	**$906,656**	**$850,980**	**$850,980**	**$883,189**	**$883,189**
Expenditures					
Operating Transfers In (Out)	$16,000	$16,000	$16,000	$16,000	$16,000
Administrative Expenses	0	2,000	2,000	0	2,000
Capital Improvements	519,618	1,866,800	2,084,185	2,081,791	0
Total Expenditures	**$535,618**	**$1,884,800**	**$2,102,185**	**$2,097,791**	**$18,000**
Increase (Decrease) In Fund Balance	$371,038	$(1,033,820)	$(1,251,205)	$(1,214,602)	$865,189
Beginning Fund Balance	$2,931,622	$3,302,660	$3,302,660	$3,302,660	$2,088,058
Ending Fund Balance	**$3,302,660**	**$2,268,840**	**$2,051,455**	**$2,088,058**	**$2,953,247**
					*

* Fund established in FY17 to record sales tax revenue collected for economic development improvements of the City's downtown area. There are no planned projects for FY25.

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 budgeting is accrual and is the same as the basis of accounting used in the Annual Comprehensive Financial Report 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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Other Financing Sources					
Interest Earned	$408	$348	$348	$459	$459
Total Other Financing Sources	**$408**	**$348**	**$348**	**$459**	**$459**
Non-Operating Expenses					
1776 Park Improvements	$0	$0	$0	$0	$0
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$408	$348	$348	$459	$459
Beginning Fund Balance	$11,093	$11,501	$11,501	$11,501	$11,960
Ending Fund Balance	**$11,501**	**$11,849**	**$11,849**	**$11,960**	**$12,419** *

* 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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Operating Revenues					
Water Revenues	$10,479,062	$9,557,321	$9,557,321	$10,568,102	$10,885,145
Sewer Revenues	9,516,765	9,568,474	9,568,474	9,817,706	10,112,236
Administrative Fees	462,116	458,700	458,700	518,899	483,700
Sales of Water Meters	44,270	30,000	30,000	40,000	30,000
Miscellaneous	304,462	8,724	8,724	155,379	9,042
Total Revenues	**$20,806,675**	**$19,623,219**	**$19,623,219**	**$21,100,086**	**$21,520,123**
Operating Expenses					
Finance	$732,168	$583,207	$621,010	$608,073	$648,477
Human Resources - Insurance	216,763	267,160	267,160	254,616	258,764
Public Works					
Administration	333,545	364,195	364,795	349,799	427,103
Water Utilities	895,427	994,365	1,013,267	979,870	1,037,008
Sewer Utilities	605,172	669,266	680,611	657,314	721,704
Water Operations**	3,285,248	3,612,700	3,798,557	4,422,943	6,231,513
Sewer Operations	3,134,705	3,804,071	6,418,257	6,577,824	4,156,427
Utility Customer Service	324,643	428,276	428,976	385,432	287,132
Engineering	491,598	619,514	619,514	511,961	584,984
Total Expenditures	**$10,019,269**	**$11,342,754**	**$14,212,147**	**$14,747,832**	**$14,353,112**
Operating Income	**$10,787,406**	**$8,280,465**	**$5,411,072**	**$6,352,254**	**$7,167,011**
Non-Operating Revenues (Expenses)					
Interest Earned	$481,225	$412,224	$412,224	$597,083	$597,083
Other Non-Operating Revenue	104,354	0	0	0	0
Capital Improvements	(1,661,642)	(300,000)	(3,759,073)	(3,759,073)	(1,300,000)
Transfers (out)	(6,479,900)	(8,005,206)	(8,022,160)	(8,022,160)	(8,073,256)
Total Non-Operating	**$(7,555,963)**	**$(7,892,982)**	**$(11,369,009)**	**$(11,184,150)**	**$(8,776,173)**
Net Income/(Loss)	$3,231,443	$387,483	$(5,957,937)	$(4,831,896)	$(1,609,162)
Beginning Working Capital	$14,612,731	$17,844,174	$17,844,174	$17,844,174	$13,012,278
Ending Working Capital	**$17,844,174**	**$18,231,657**	**$11,886,237**	**$13,012,278** *	**$11,403,116**

* The projected working capital at September 30, 2024 is $13.0 million. The balance includes a 90-day operating reserve of $2.5 million, as set forth in the City's financial policies. The reserve is designed "to protect the City utility fund's creditworthiness as well as its financial position from unforeseeable emergencies." The policies state "additional undesignated funds will be allowed to accumulate in a fund designated for future utility/operating capital improvements."

**Increase in current year budget is related to the partial funding of City of Houston Cash Call # 6 for the 42" SETL in the water operations budget

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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Non-Operating Revenues					
Interest Earned	$64,351	$0	$0	$67,640	$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	**$64,351**	**$0**	**$0**	**$67,640**	**$0**
Capital Financing Activities					
Capital Improvements					
Public Works					
Distribution System Improvements (Water)	$212,955	$995,689	$942,853	$942,853	$0
Collection System Improvements (Sewer)	0	0	422,233	422,233	0
Total Expenditures	**$212,955**	**$995,689**	**$1,365,086**	**$1,365,086**	**$0**
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	$(148,604)	$(995,689)	$(1,365,086)	$(1,297,446)	$0
Beginning Fund Balance	$1,472,944	$1,324,340	$1,324,340	$1,324,340	$26,894
Ending Fund Balance	**$1,324,340**	**$328,651**	**$(40,746)**	**$26,894**	**$26,894**
					*

* 2016 Water & Sewer Bond Construction Fund established upon the issuance of the 2016 Water & Sewer Revenue bonds. Remaining funds will be either used for additional projects or transferred to the Water and Sewer Revenue Debt Service Fund to pay down debt.

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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Non-Operating Revenues					
Interest Earned	$236,179	$25,000	$25,000	$108,285	$0
Bond Proceeds	0	0	0	0	0
Premium on Bonds	0	0	0	0	0
Total Revenues	**$236,179**	**$25,000**	**$25,000**	**$108,285**	**$0**
Capital Financing Activities					
Capital Improvements					
Public Works					
Buildings	$2,106,576	$0	$173,295	$173,295	$0
Distribution System Improvements (Water)	617,510	0	44,464	44,464	0
Collection System Improvements (Sewer)	1,662,837	1,444,957	1,561,399	1,966,399	0
Total Expenditures	**$4,386,923**	**$1,444,957**	**$1,779,158**	**$2,184,158**	**$0**
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	$(4,150,744)	$(1,419,957)	$(1,754,158)	$(2,075,873)	$0
Beginning Fund Balance	$6,283,483	$2,132,739	$2,132,739	$2,132,739	$56,866
Ending Fund Balance	**$2,132,739**	**$712,782**	**$378,581**	**$56,866**	**$56,866** *

* 2018 Water & Sewer Bond Construction Fund established upon the issuance of the 2018 Water & Sewer Revenue bonds. Remaining funds will be either used for additional projects or transferred to the Water and Sewer Revenue Debt Service Fund to pay down debt.

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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Non-Operating Revenues					
Interest Earned	$574,112	$360,000	$360,000	$524,895	$0
Bond Proceeds	0	0	0	0	0
Premium on Bonds	0	0	0	0	0
Total Revenues	**$574,112**	**$360,000**	**$360,000**	**$524,895**	**$0**
Capital Financing Activities					
Capital Improvements					
Public Works					
Distribution System Improvements (Water)	$2,046,651	$3,519,775	$5,107,358	$5,107,358	$2,700,000
Collection System Improvements (Sewer)	40,000	4,467,054	5,070,247	5,070,247	0
Total Expenditures	**$2,086,651**	**$7,986,829**	**$10,177,605**	**$10,177,605**	**$2,700,000**
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	$(1,512,539)	$(7,626,829)	$(9,817,605)	$(9,652,710)	$(2,700,000)
Beginning Fund Balance	$14,068,259	$12,555,720	$12,555,720	$12,555,720	$2,903,010
Ending Fund Balance	**$12,555,720**	**$4,928,891**	**$2,738,115**	**$2,903,010**	**$203,010** *

* 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:

City of Houston - 42" Southeast Transmission Line Cash Call # 8	$2,700,000

Remaining funds will be either used for additional projects or transferred to the Water and Sewer Revenue Debt Service Fund to pay down debt.

Water CIP/Impact Fee Fund (480)
Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Non-Operating Revenues					
Impact Fees	$165,147	$105,525	$105,525	$150,197	$192,625
Interest Earned	1,613	400	400	3,810	4,475
Miscellaneous	0	0	0	0	0
Total Non-Operating Revenues	**$166,760**	**$105,925**	**$105,925**	**$154,007**	**$197,100**
Non-Operating Expenses					
Transfers Out	$200,000	$0	$0	$0	$150,000
Total Non-Operating Expenses	**$200,000**	**$0**	**$0**	**$0**	**$150,000**
Increase (Decrease) In Fund Balance	$(33,240)	$105,925	$105,925	$154,007	$47,100
Beginning Fund Balance	$67,721	$34,481	$34,481	$34,481	$188,488
Ending Fund Balance	**$34,481**	**$140,406**	**$140,406**	**$188,488** *	**$235,588**

*The increase in Fund Balance is a result of no transfers being made to cover Water and Sewer Revenue debt payments in FY24. All debt payments were made by the Water and Sewer operating fund in FY24.

Sewer CIP/Impact Fee Fund (580)
Fund Summary

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Non-Operating Revenues					
Impact Fees	$322,538	$211,500	$211,500	$285,025	$408,813
Interest Earned	2,940	1,500	1,500	6,428	7,030
Miscellaneous	0	0	0	0	0
Total Non-Operating Revenues	**$325,478**	**$213,000**	**$213,000**	**$291,453**	**$415,843**
Non-Operating Expenses					
Transfers Out	$450,000	$0	$0	$0	$300,000
Total Non-Operating Expenses	**$450,000**	**$0**	**$0**	**$0**	**$300,000**
Increase (Decrease) In Fund Balance	$(124,522)	$213,000	$213,000	$291,453	$115,843
Beginning Fund Balance	$169,989	$45,467	$45,467	$45,467	$336,920
Ending Fund Balance	**$45,467**	**$258,467**	**$258,467**	**$336,920** *	**$452,763**

*The increase in Fund Balance is a result of no transfers being made to cover Water and Sewer Revenue debt payments in FY24. All debt payments were made by the Water and Sewer operating fund in FY24.

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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Non-Operating Revenues					
Interest Earned	$90,224	$78,300	$78,300	$109,042	$109,042
Transfers In	5,326,100	5,322,775	5,322,775	5,322,775	5,327,075
Total Revenues	**$5,416,324**	**$5,401,075**	**$5,401,075**	**$5,431,817**	**$5,436,117**
Non-Operating Expenses					
Debt Service					
Principal	$3,225,000	$3,345,000	$3,345,000	$3,345,000	$3,485,000
Interest	2,096,600	1,973,275	1,973,275	1,973,275	1,837,125
Issuance Costs	0	0	0	0	0
Fiscal Agent Fees	4,500	4,500	4,500	4,477	4,950
Transfers Out	0	0	0	0	0
Total Expenditures	**$5,326,100**	**$5,322,775**	**$5,322,775**	**$5,322,752**	**$5,327,075**
Increase (Decrease) In Fund Balance	$90,224	$78,300	$78,300	$109,065	$109,042
Beginning Fund Balance	$2,840,992	$2,931,216	$2,931,216	$2,931,216	$3,040,281
Ending Fund Balance	**$2,931,216**	**$3,009,516**	**$3,009,516**	**$3,040,281**	**$3,149,323**

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 and is the same as the basis of accounting used in the Annual Comprehensive Financial Report 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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Operating Revenue					
Department Lease Revenues	$998,340	$1,112,395	$1,112,395	$1,112,395	$1,155,526
Transfer From Other Funds	9,467	0	16,954	16,954	0
Asset Disposition	48,375	0	0	79,805	0
Insurance Reimbursements	32,531	0	20,625	20,625	0
Miscellaneous	2,693	0	0	0	0
Interest Earned	34,578	28,550	28,550	50,259	50,259
Total Revenues	**$1,125,984**	**$1,140,945**	**$1,178,524**	**$1,280,038**	**$1,205,785**
Operating Expenses					
Vehicle Replacement Plan					
Vehicles & Equipment	$953,297	$422,420	$682,626	$654,136	$777,500
Non-Operating Expenses					
Transfers Out	0	0	0	0	0
Total Expenditures	**$953,297**	**$422,420**	**$682,626**	**$654,136**	**$777,500**
Operating Income	$172,687	$718,525	$495,898	$625,902	$428,285
Beginning Retained Earnings	$3,275,993	$3,448,680	$3,448,680	$3,448,680	$4,074,582
Ending Retained Earnings	**$3,448,680**	**$4,167,205**	**$3,944,578**	**$4,074,582** *	**$4,502,867**

* The net value of the assets (vehicles & equipment in the fleet) included in retaining earnings is approximately $2,585,712.

This year's budget includes the following vehicle replacements:

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

2 Public Works (1-Streets, 1-Sewer Utilities)

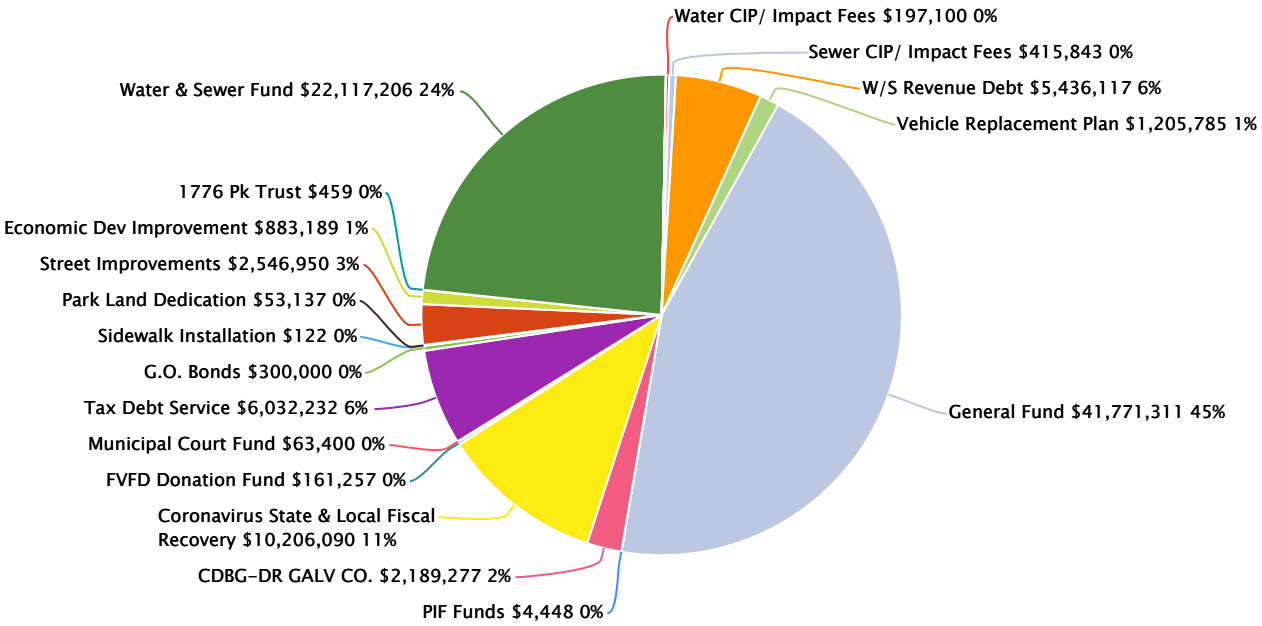
Revenue Summary Chart and Schedules by Fund



Revenue Summary Chart by Fund

The adopted revenue budget for fiscal year 2024-25 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.

FY25 Adopted Budget Revenues - All Funds
$93,583,923
(includes inter-fund transfers)



Revenue Schedules
001 - General Fund

Account Description	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Current Property Taxes	$18,110,506	$19,061,076	$19,061,076	$19,177,619	$21,829,396
Delinquent Property Taxes	12,290	50,000	50,000	47,978	50,000
Sales Tax	9,637,022	9,150,001	9,150,001	9,291,919	9,291,919
TNMPCO Franchise	1,144,020	1,108,800	1,108,800	1,139,298	1,139,298
HL&P Franchise	139,194	142,911	142,911	142,011	142,011
Municipal Row Access Fees	33,161	35,400	35,400	47,926	47,926
Entex Franchise	323,225	331,313	331,313	277,478	277,478
Cable Franchise	387,247	392,669	392,669	377,367	377,367
PEG Fees	98,206	0	0	94,737	0
Waste Connections TX Franchise	110,636	101,710	101,710	106,617	106,617
Mixed Drink Tax	80,506	77,372	77,372	85,569	87,281
Taxes	**$30,076,013**	**$30,451,252**	**$30,451,252**	**$30,788,519**	**$33,349,293**
Wrecker Permits	$100	$95	$95	$100	$100
Alcoholic Beverage Permit	9,700	14,000	14,000	9,484	11,747
Peddler Permits	105	0	0	10	0
Noise Ordinance Permit	90	0	0	0	0
Animal Establishment Permit	0	0	0	25	0
App Fee-Well Drill Permit	0	0	0	500	0
After Hours Inspection	200	100	100	200	100
Building Permits	480,957	403,648	403,648	553,782	465,387
Electric Permits	53,868	49,335	49,335	28,469	57,549
Plumbing Permits	43,392	45,714	45,714	23,178	49,649
Development Permits	175	300	300	2,633	200
Air Conditioning Permits	31,900	29,948	29,948	18,980	32,890
Plan Inspection Fees	167,084	123,204	123,204	179,117	148,389
Re Inspection Fees	980	1,600	1,600	2,427	1,471
Sign Permits	10	0	0	130	0
Alarm Permits	60,873	79,757	79,757	56,351	72,056
Banner Permit Fee	275	250	250	150	250
Animal Licenses	580	644	644	440	657
Metricom Inc Agreement	4,948	4,929	4,929	6,523	6,523
Licenses And Permits	**$855,237**	**$753,524**	**$753,524**	**$882,499**	**$846,968**
Bureau Of Justice Grants	5,695	0	0	3,180	0
FEMA Grants	164,121	0	0	0	0
Homeland Security Grants	11,158	0	0	0	0
Tx State Library Grants	4,017	0	0	0	0
Criminal Justice Division	69,070	76,908	76,908	69,864	76,908
Law Enforcement Training	4,038	4,275	9,989	10,401	4,275
Emergency Mgmt Division	0	0	0	0	0
Local Governments	40,204	90,709	90,709	85,313	96,712
Harris County	1,200,000	0	187,500	187,500	0
Frwd Volunteer Fire Department	0	0	0	0	0
Friendswood ISD	424,196	664,531	689,131	687,365	463,943
Clear Creek ISD	34,626	35,400	35,400	35,400	0
Intergovernmental	**$1,957,125**	**$871,823**	**$1,089,637**	**$1,079,023**	**$641,838**
Credit Card Fees	$48,252	$53,870	$53,870	$57,427	$49,080
EMS Billing	0	0	0	0	1,000,035
Facility Security Fees	34,178	36,952	36,952	34,738	38,440

Revenue Schedules
001 - General Fund (continued)

Account Description	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Plat Fees	6,900	13,200	13,200	16,267	13,022
Commercial Site Plan	2,500	2,444	2,444	8,000	5,167
Rezoning Fees	2,600	2,100	2,100	1,867	1,889
Subdivision Variance Fee	0	0	0	0	0
Vacation Of Easement/R-O-W	0	300	300	0	300
Zoning Compliance Cert	2,775	3,275	3,275	2,800	3,108
Construction Plan Review	3,000	4,000	4,000	0	4,000
Bid Spec Documents	0	0	0	48	0
Animal Cntrl/Shelter Fees	38	50	50	0	0
Animal Adoption Fees	450	500	500	67	100
Swimming Pool Fees	81,256	78,795	78,795	77,729	77,729
Recreation Program/Events	12,715	23,000	23,000	23,000	23,000
Amphitheater Rental Fees	331	500	500	0	500
Concession Agreements	1,199	899	899	300	300
Lake Friendswood Fees	325	0	0	250	0
Sports Complex Fees	15,224	14,315	14,315	12,084	12,084
Stevenson Park Fees	125	100	100	430	100
Pavilion Fees	32,223	31,273	31,273	34,199	34,199
Gazebo Fees	725	750	750	600	600
Leavesley Park Fees	23,636	24,492	24,492	30,482	30,482
Activity User Fee	600	460	460	4,675	458
Non-Residental Fee	3,275	3,150	3,150	3,075	3,075
League Fees-Adult	38,767	37,295	37,295	36,753	36,753
Summer Day Camp	156,720	380,134	205,050	151,050	228,108
Aerobic Class Fees	25,719	26,412	26,412	22,635	22,635
Other Fees	1,465	0	0	300	0
Library Fees	1,921	0	0	1,965	0
Other Program Fees	22,125	22,690	22,690	24,064	24,064
Booth Fees	14,895	16,040	16,040	14,500	14,895
Fun Run Receipts/Donation	18,926	24,926	24,926	16,220	24,926
Sponsorship Fees	49,150	7,000	23,000	37,900	7,000
Parks & Rec Fees	0	0	0	27,447	750
Charges For Services	**$602,015**	**$808,922**	**$649,838**	**$640,872**	**$1,656,799**
Court Fines And Fees	$677,795	$743,726	$743,726	$875,757	$789,342
Warrantless Arrest (Af)	20,415	24,863	24,863	25,386	25,371
Warrantless Arrest (Capwar)	47,233	42,431	42,431	42,837	45,924
Child Safety (CS)	2,256	2,085	2,085	2,916	2,686
Traffic Fee (TFC)	6,029	7,843	7,843	6,871	7,827
Harris Co Child Safety	12,150	12,383	12,383	11,467	12,542
Administrative Fee - DPTS	1,793	2,014	2,014	1,730	2,138
10% Tp-Court Adm [35]	7,846	9,472	9,472	9,076	11,134
40% Tp - City Funds [35]	939	3,357	3,357	855	1,758
Jury Fee $3	3	0	0	0	0
State Traffic (5% City)	4,006	5,113	5,113	4,441	5,157
City'S 10% CJF	1	0	0	0	0
Consolidated Court Cost-10% Adm	38,847	33,673	33,673	30,801	34,720
Library	7,927	7,000	7,000	7,504	7,504

Revenue Schedules
001 - General Fund (continued)

Account Description	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
False Alarms	6,896	26,918	26,918	0	19,495
Fines	**$834,136**	**$920,878**	**$920,878**	**$1,019,641**	**$965,598**
Investments	$39,794	$62,491	$62,491	$72,721	$69,785
Texpool	100,956	97,802	97,802	118,204	113,432
Texas Class	20,056	19,534	19,534	23,206	22,269
Tx Class GOVT	350,563	328,381	328,381	448,307	430,207
Checking Accounts	30,673	31,858	31,858	48,177	46,232
Marking Invest To Market	70,902	0	0	0	0
Interest Revenue	**$612,944**	**$540,066**	**$540,066**	**$710,615**	**$681,925**
Tower Rental Fees	63,416	139,795	139,795	99,243	99,243
GASB 87-Lease Revenue	66,817	0	0	0	0
Lease Revenue	0	0	0	0	0
Misc Receipts	3,803	0	815	16,254	0
Opioid Abatement	44,052	0	0	8,570	0
Dispatching Services	14,000	0	0	0	0
Intermodal Permit Funds	2,952	0	0	6,204	0
Admin Fee-Child Support	857	1,040	1,040	940	940
Recycling Receipts	239	685	2,937	2,388	605
Refuse Admin Fee	241,206	240,175	240,175	262,152	262,152
Admin Fees-Misc Receipts	1,967	1,416	1,416	1,799	1,852
Late Fee-Alarm Permit	100	80	80	20	80
Return Check Fee	0	0	0	0	0
Reimbursements	214,964	5,000	5,000	5,175	5,000
Insurance	65,685	0	31,524	58,028	0
PY Insurance Reimb	3,998	0	0	0	0
Prior Period Expenditures	11,994	0	0	24,303	0
Purchasing Rebates	23,703	25,000	25,000	23,962	25,000
Prior Year Revenue	(1,801)	0	0	(606)	0
Documents	3,615	671	671	4,593	1,837
Donations	87,039	5,000	50,721	49,379	0
Sr Program Donations	25,435	20,000	20,000	32,915	20,000
Miscellanous Receipts	**$874,041**	**$438,862**	**$519,174**	**$595,319**	**$416,709**
Trans from W&S Fund	$1,803,800	$2,682,431	$2,682,431	$2,682,431	$3,196,181
Trans from FDEDC Fund	16,000	16,000	16,000	16,000	16,000
Gain/Loss on Sale of Fixed Assets	7,400	0	0	0	0
Sale of City Property	10,781	0	0	5,936	0
Capital Lease Proceeds	514,000	0	0	0	0
Other Financing Sources	**$2,351,981**	**$2,698,431**	**$2,698,431**	**$2,704,367**	**$3,212,181**
General Fund Total Revenues	**$38,163,492**	**$37,483,758**	**$37,622,800**	**$38,420,855**	**$41,771,311**

Revenue Schedules
Other Funds

Account Description	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
101 - Police Seizure Federal					
Investments	$804	$270	$270	$194	$194
Texpool	487	180	180	245	245
Texas Class	97	60	60	48	48
TX Class GOVT	1,623	900	900	915	915
Checking Accounts	150	60	60	95	95
Marking Invest to Market	255	0	0	0	0
Interest Revenue	**$3,416**	**$1,470**	**$1,470**	**$1,497**	**$1,497**
Total Police Seizure Federal	**$3,416**	**$1,470**	**$1,470**	**$1,497**	**$1,497**
102 - Police Seizure State					
Seized Revenues-State	$5,060	$0	$0	$6,307	$0
Seized Revenues - County	0	0	0	1,176	0
Intergovernmental Revenue	**$5,060**	**$0**	**$0**	**$7,483**	**$0**
Investments	$528	$326	$326	$328	$328
Texpool	417	386	386	550	550
Texas Class	83	77	77	108	108
TX Class GOVT	1,623	1,847	1,847	915	915
Checking Accounts	122	121	121	213	213
Marking Invest to Market	295	0	0	0	0
Interest Revenue	**$3,068**	**$2,757**	**$2,757**	**$2,114**	**$2,114**
Total Police Seizure State	**$8,128**	**$2,757**	**$2,757**	**$9,597**	**$2,114**
103 - Federal Treasury					
Investments	$163	$96	$96	$87	$87
Texpool	123	115	115	141	141
Texas Class	24	23	23	28	28
TX Class GOVT	422	379	379	527	527
Checking Accounts	36	36	36	54	54
Marking Invest to Market	86	0	0	0	0
Interest Revenue	**$854**	**$649**	**$649**	**$837**	**$837**
Total Federal Treasury	**$854**	**$649**	**$649**	**$837**	**$837**
123 - 2017 Community Development Block Grant-Disaster Recovery (Harris Co.) Fund					
Federal Government	$3,131,817	$471,560	$471,560	$477,023	$0
Intergovernmental Revenue	**$3,131,817**	**$471,560**	**$471,560**	**$477,023**	**$0**
Trans from General Fund	$6,868	$0	$0	$0	$0
Other Financing Sources	**$6,868**	**$0**	**$0**	**$0**	**$0**
Total 2017 CDBG-DR (Harris Co.) Fund	**$3,138,685**	**$471,560**	**$471,560**	**$477,023**	**$0**
124 - 2017 Community Development Block Grant-Disaster Recovery (Galveston Co.) Fund					
Federal Government	$626,044	$2,745,386	$2,745,386	$131,685	$2,181,797
Intergovernmental Revenue	**$626,044**	**$2,745,386**	**$2,745,386**	**$131,685**	**$2,181,797**
Lease Revenue	$1,682	$0	$0	$12,687	$7,480
Total 2017 CDBG-DR (Galveston Co.) Fund	**$627,726**	**$2,745,386**	**$2,745,386**	**$144,372**	**$2,189,277**
125 - 2021 Coronavirus State and Local Fiscal Recovery					
Federal Government	$0	$10,003,026	$10,003,026	$0	$10,003,026
Intergovernmental Revenue	**$0**	**$10,003,026**	**$10,003,026**	**$0**	**$10,003,026**
Investments	$24,862	$19,402	$19,402	$42,950	$21,046

Revenue Schedules
Other Funds (continued)

Account Description	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Texpool	61,264	28,635	28,635	69,800	34,202
Texas Class	12,185	5,733	5,733	13,715	6,720
TX Class GOVT	210,336	94,230	94,230	260,958	127,870
Checking Accounts	17,971	8,979	8,979	26,992	13,226
Marking Invest to Market	42,821	0	0	0	0
Interest Revenue	**$369,439**	**$156,979**	**$156,979**	**$414,415**	**$203,064**
Total Coronavirus State and Local Fiscal Recovery	**$369,439**	**$10,160,005**	**$10,160,005**	**$414,415**	**$10,206,090**
131 - FVFD Donation Fund					
Investments	$1,051	$1,646	$1,646	$1,639	$1,311
Texpool	2,904	2,843	2,843	2,354	1,883
Texas Class	578	569	569	463	370
TX Class GOVT	9,921	9,327	9,327	8,687	6,949
Checking Accounts	861	897	897	930	744
Marking Invest to Market	1,898	0	0	0	0
Interest Revenue	**$17,213**	**$15,282**	**$15,282**	**$14,073**	**$11,257**
Donations	$183,494	$190,000	$190,000	$172,986	$150,000
Miscellaneous Receipts	**$183,494**	**$190,000**	**$190,000**	**$172,986**	**$150,000**
Capital Lease Proceeds	411,000	0	0	0	0
Other Financing Sources	**$411,000**	**$0**	**$0**	**$0**	**$0**
Total FVFD Donation Fund	**$611,707**	**$205,282**	**$205,282**	**$187,059**	**$161,257**
150 - Municipal Court Fund					
Bldg Security Fund	$19,821	$17,700	$17,700	$22,383	$20,200
Technology Fund	16,440	16,000	16,000	18,441	18,000
Youth Diversion Fees	19,727	15,000	15,000	22,543	17,800
Jury Service Fees	394	300	300	450	400
Municipal Court Fees	**$56,382**	**$49,000**	**$49,000**	**$63,817**	**$56,400**
Investments	$485	$718	$718	$827	$835
Texpool	1,347	583	583	1,313	1,155
Texas Class	269	265	265	258	227
TX Class GOVT	4,539	4,272	4,272	4,273	4,336
Checking Accounts	403	421	421	508	447
Marking Invest to Market	806	0	0	0	0
Interest Revenue	**$7,849**	**$6,259**	**$6,259**	**$7,179**	**$7,000**
Total Municipal Court Fund	**$64,231**	**$55,259**	**$55,259**	**$70,996**	**$63,400**
160 - Sidewalk Install Fund					
Investments	$6	$2	$2	$25	$13
Texpool	48	2	2	41	21
Texas Class	10	1	1	8	4
TX Class GOVT	152	5	5	154	76
Checking Accounts	14	1	1	16	8
Marking Invest to Market	25	0	0	0	0
Interest Revenue	**$255**	**$11**	**$11**	**$244**	**$122**
Total Sidewalk Install Fund	**$255**	**$11**	**$11**	**$244**	**$122**
164 - Park Land Dedication Fund					
Community Parks	$0	$50,000	$50,000	$0	$50,000

Revenue Schedules
Other Funds (continued)

Account Description	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
PARK Fees-Effective FY13	60,600	0	0	69,600	0
Park Fees	**$60,600**	**$50,000**	**$50,000**	**$69,600**	**$50,000**
Investments	$81	$150	$150	$286	$287
Texpool	238	175	175	534	535
Texas Class	47	35	35	105	105
TX Class GOVT	839	588	588	2,005	2,005
Checking Accounts	67	55	55	207	205
Marking Invest to Market	199	0	0	0	0
Interest Revenue	**$1,471**	**$1,003**	**$1,003**	**$3,137**	**$3,137**
Total Park Land Dedication Fund	**$62,071**	**$51,003**	**$51,003**	**$72,737**	**$53,137**
170 - Street Improvements Fund					
Sales Tax	$2,409,256	$2,287,500	$2,287,500	$2,322,980	$2,322,980
Taxes	**$2,409,256**	**$2,287,500**	**$2,287,500**	**$2,322,980**	**$2,322,980**
Investments	$10,513	$16,221	$16,221	$21,719	$21,719
Texpool	24,776	21,907	21,907	37,861	37,861
Texas Class	4,920	4,381	4,381	7,439	7,439
TX Class GOVT	86,028	72,852	72,852	142,276	142,276
Checking Accounts	7,225	6,889	6,889	14,675	14,675
Marking Invest to Market	18,437	0	0	0	0
Interest Revenue	**$151,899**	**$122,250**	**$122,250**	**$223,970**	**$223,970**
Total Street Improvements Fund	**$2,561,155**	**$2,409,750**	**$2,409,750**	**$2,546,950**	**$2,546,950**
175 - Economic Development District Fund					
Sales Tax	$803,085	$762,502	$762,502	$774,327	$774,327
Taxes	**$803,085**	**$762,502**	**$762,502**	**$774,327**	**$774,327**
Investments	$6,824	$13,656	$13,656	$11,486	$11,486
Texpool	17,110	15,565	15,565	18,424	18,424
Texas Class	3,401	3,116	3,116	3,621	3,621
TX Class GOVT	58,913	51,273	51,273	68,391	68,391
Checking Accounts	4,990	4,868	4,868	6,940	6,940
Marking Invest to Market	12,333	0	0	0	0
Interest Revenue	**$103,571**	**$88,478**	**$88,478**	**$108,862**	**$108,862**
Total Economic Development District Fund	**$906,656**	**$850,980**	**$850,980**	**$883,189**	**$883,189**
201 - Tax Debt Service Fund					
Current Property Taxes	$4,602,666	$6,092,175	$6,092,175	$6,142,175	$5,943,302
Delinquent Property Taxes	25	15,000	15,000	12,000	15,000
Taxes	**$4,602,691**	**$6,107,175**	**$6,107,175**	**$6,154,175**	**$5,958,302**
Investments	$2,971	$5,033	$5,033	$7,694	$7,694
Texpool	7,031	7,469	7,469	12,119	12,119
Texas Class	1,397	1,489	1,489	2,376	2,376
TX Class GOVT	24,997	25,807	25,807	45,856	45,856
Checking Accounts	2,391	2,758	2,758	5,885	5,885
Marking Invest to Market	4,984	0	0	0	0
Interest Revenue	**$43,771**	**$42,556**	**$42,556**	**$73,930**	**$73,930**

Revenue Schedules
Other Funds (continued)

Account Description	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Premium	4,470	0	0	0	0
Other Financing Sources	**$4,470**	**$0**	**$0**	**$0**	**$0**
Total Tax Debt Service Fund	**$4,650,932**	**$6,149,731**	**$6,149,731**	**$6,228,105**	**$6,032,232**
254 - 2016 G.O. Bond (Round 2) Fund					
Texas Class	$2,676	$0	$0	$2,394	$0
Interest Revenue	**$2,676**	**$0**	**$0**	**$2,394**	**$0**
Total 2016 G.O. Bond (Round 2) Fund	**$2,676**	**$0**	**$0**	**$2,394**	**$0**
255 - 2017 G.O. Bond (Round 3) Fund					
TX Class GOVT	12,842	0	0	15,963	0
Interest Revenue	**$12,842**	**$0**	**$0**	**$15,963**	**$0**
Total 2017 G.O. Bond (Round 3) Fund	**$12,842**	**$0**	**$0**	**$15,963**	**$0**
256 - 2020 G.O. Improvement & Refunding Bond Fund					
TX Class GOVT	$50,010	$0	$0	$6,278	$0
Interest Revenue	**$50,010**	**$0**	**$0**	**$6,278**	**$0**
Total 2020 G.O. Improvement & Refunding Bond Fund	**$50,010**	**$0**	**$0**	**$6,278**	**$0**
257 - 2021 G.O. Improvement & Refunding Bond Fund					
TX Class GOVT	$183,046	$50,000	$50,000	$185,851	$50,000
Interest Revenue	**$183,046**	**$50,000**	**$50,000**	**$185,851**	**$50,000**
Total 2021 G.O. Improvement & Refunding Bond Fund	**$183,046**	**$50,000**	**$50,000**	**$185,851**	**$50,000**
258 - 2023 G.O. Improvement Bond Fund					
TX Class GOVT	$230,800	$900,000	$900,000	$1,096,817	$250,000
Interest Revenue	**$230,800**	**$900,000**	**$900,000**	**$1,096,817**	**$250,000**
Bond Proceeds	$29,775,000	$0	$0	$0	$0
Premium	541,134	0	0	0	0
Other Financing Sources	**$30,546,934**	**$900,000**	**$900,000**	**$1,096,817**	**$250,000**
Total 2023 G.O. Improvement Bond Fund	**$30,546,934**	**$900,000**	**$900,000**	**$1,096,817**	**$250,000**
301 - Vehicle Replacement Fund					
Investments	$2,275	$588	$588	$4,857	$4,857
Texpool	5,760	5,248	5,248	8,490	8,490
Texas Class	1,145	1,051	1,051	1,668	1,668
TX Class GOVT	19,795	17,244	17,244	31,952	31,952
Checking Accounts	1,683	1,644	1,644	3,292	3,292
Marking Invest to Market	3,920	2,775	2,775	0	0
Interest Revenue	**$34,578**	**$28,550**	**$28,550**	**$50,259**	**$50,259**
Lease Revenue	$998,340	$1,112,395	$1,112,395	$1,112,395	$1,155,526
MISC Receipts	2,693	0	0	0	0
Insurance	32,531	0	20,625	20,625	0
Trans from General Fund	9,467	0	0	0	0
Trans from W/S Fund	0	0	16,954	16,954	0
Gain/Loss on Sale of Fixed Assets	48,375	0	0	79,805	0
Other Financing Sources	**$1,091,406**	**$1,112,395**	**$1,149,974**	**$1,229,779**	**$1,155,526**
Total Vehicle Replacement Fund	**$1,125,984**	**$1,140,945**	**$1,178,524**	**$1,280,038**	**$1,205,785**

Revenue Schedules
Other Funds (continued)

Account Description	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
401 - Water & Sewer (W&S) Fund					
FEMA Grants	$79,646	$0	$0	$0	$0
Local Grants	24,708	0	0	0	0
Intergovernmental Revenue	**$104,354**	**$0**	**$0**	**$0**	**$0**
Credit Card Fees	$200,962	$192,000	$192,000	$221,026	$220,000
Single FMLY Res	7,480,753	6,699,348	6,699,348	7,452,655	7,676,235
Single Commercial	725,293	696,256	696,256	764,306	787,235
Multi FMLY Res	696,015	752,337	752,337	641,644	660,893
Multi Commercial	113,247	110,196	110,196	109,665	112,955
Sprinkler Only	1,290,378	1,152,417	1,152,417	1,394,723	1,436,565
Other	173,376	146,767	146,767	205,109	211,262
Single FMLY Res	8,325,765	8,366,290	8,366,290	8,647,647	8,907,076
Single Commercial	543,083	525,247	525,247	580,071	597,473
Multi FMLY Res	529,510	572,986	572,986	481,510	495,956
Multi Commercial	76,973	75,488	75,488	64,386	66,317
Other	41,434	28,463	28,463	44,092	45,414
Charges for Services	**$20,196,789**	**$19,317,795**	**$19,317,795**	**$20,606,834**	**$21,217,381**
Investments	$31,793	$62,033	$62,033	$61,692	$61,692
Texpool	79,672	72,725	72,725	100,775	100,775
Texas Class	15,837	14,555	14,555	19,801	19,801
TX Class GOVT	274,568	240,079	240,079	375,476	375,476
Checking Accounts	23,323	22,832	22,832	39,339	39,339
Marking Invest to Market	56,032	0	0	0	0
Interest Revenue	**$481,225**	**$412,224**	**$412,224**	**$597,083**	**$597,083**
MISC Receipts	$295,010	$0	$0	$0	$0
Admin Fee-Child Support	201	0	0	174	0
Admin Fees	221,548	220,000	220,000	248,242	220,000
Same Day Service Fee	7,650	7,000	7,000	4,501	4,500
Disconnect/Reconnect Fee	25,325	35,000	35,000	39,168	35,000
Tampering Fee	1,800	2,000	2,000	1,334	1,500
Pulled Meter Fees	800	200	200	200	200
Broken Lock Fee	120	0	0	0	0
Meter Replacement Fee	0	0	0	846	0
Rebate-Subsidence District	8,724	8,724	8,724	9,042	9,042
Return Check Fee	3,710	2,500	2,500	3,408	2,500
Prior Year Expenditures	728	0	0	146,337	0
Sale of Water Meters	44,270	30,000	30,000	40,000	30,000
Miscellanous Receipts	**$609,886**	**$305,424**	**$305,424**	**$493,252**	**$302,742**
Total Water & Sewer Fund	**$21,392,254**	**$20,035,443**	**$20,035,443**	**$21,697,169**	**$22,117,206**
420 - 2016 W&S Bond Construction Fund					
TX Class GOVT	64,351	0	0	67,640	0
Interest Revenue	**$64,351**	**$0**	**$0**	**$67,640**	**$0**
Total 2016 W&S Bond Construction Fund	**$64,351**	**$0**	**$0**	**$67,640**	**$0**

Revenue Schedules
Other Funds (continued)

Account Description	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
421 - 2018 W&S Bond Construction Fund					
TX Class GOVT	236,179	25,000	25,000	108,285	0
Interest Revenue	**$236,179**	**$25,000**	**$25,000**	**$108,285**	**$0**
Total 2018 W&S Bond Construction Fund	**$236,179**	**$25,000**	**$25,000**	**$108,285**	**$0**
422 - 2021 W&S Bond Construction Fund					
TX Class GOVT	$574,112	$360,000	$360,000	$524,895	$0
Interest Revenue	**$574,112**	**$360,000**	**$360,000**	**$524,895**	**$0**
Total 2021 W&S Bond Construction Fund	**$574,112**	**$360,000**	**$360,000**	**$524,895**	**$0**
480 - Water CIP/Impact Fee Fund					
CW Impact Fees	$165,147	$105,525	$105,525	$150,197	$192,625
Charges for Services	**$165,147**	**$105,525**	**$105,525**	**$150,197**	**$192,625**
Investments	$110	$128	$128	$306	$400
Texpool	280	89	89	643	700
Texas Class	56	38	38	126	125
TX Class GOVT	929	137	137	2,489	3,000
Checking Accounts	83	8	8	246	250
Marking Invest to Market	155	0	0	0	0
Interest Revenue	**$1,613**	**$400**	**$400**	**$3,810**	**$4,475**
Total Water CIP/Impact Fee Fund	**$166,760**	**$105,925**	**$105,925**	**$154,007**	**$197,100**
490 - W&S Revenue Debt Service Fund					
Investments	$5,255	$9,841	$9,841	$12,123	$12,123
Texpool	15,533	14,509	14,509	18,510	18,510
Texas Class	3,099	2,918	2,918	3,638	3,638
TX Class GOVT	52,321	46,270	46,270	67,187	67,187
Checking Accounts	4,704	4,762	4,762	7,584	7,584
Marking Invest to Market	9,312	0	0	0	0
Interest Revenue	**$90,224**	**$78,300**	**$78,300**	**$109,042**	**$109,042**
Trans from W&S Fund	$4,676,100	$5,322,775	$5,322,775	$5,322,775	$4,877,075
Trans from Water CIP/Impact Fee Fund	200,000	0	0	0	150,000
Trans from Sewer CIP/Impact Fee Fund	450,000	0	0	0	300,000
Other Financing Sources	**$5,326,100**	**$5,322,775**	**$5,322,775**	**$5,322,775**	**$5,327,075**
Total W&S Revenue Debt Service Fund	**$5,416,324**	**$5,401,075**	**$5,401,075**	**$5,431,817**	**$5,436,117**
580 - Sewer CIP/Impact Fee Fund					
CW Impact Fees	$322,538	$211,500	$211,500	$285,025	$408,813
Charges for Services	**$322,538**	**$211,500**	**$211,500**	**$285,025**	**$408,813**
Investments	$99	$24	$24	$480	$500
Texpool	607	368	368	1,088	1,100
Texas Class	123	75	75	214	210
TX Class GOVT	1,800	922	922	4,231	4,800
Checking Accounts	181	111	111	415	420
Marking Invest to Market	130	0	0	0	0
Interest Revenue	**$2,940**	**$1,500**	**$1,500**	**$6,428**	**$7,030**
Total Sewer CIP/Impact Fee Fund	**$325,478**	**$213,000**	**$213,000**	**$291,453**	**$415,843**

Revenue Schedules
Other Funds (continued)

Account Description	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
701 - 1776 Park Trust Fund					
Investments	$26	$42	$42	$48	$48
Texpool	68	64	64	77	77
Texas Class	14	13	13	15	15
TX Class GOVT	233	209	209	289	289
Checking Accounts	20	20	20	30	30
Marking Invest to Market	47	0	0	0	0
Interest Revenue	**$408**	**$348**	**$348**	**$459**	**$459**
Total 1776 Park Trust Fund	**$408**	**$348**	**$348**	**$459**	**$459**

General and Administrative Transfers



Transfers to Other Funds

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
General Fund					
Vehicle Replacement Fund	$9,467	$0	$0	$0	$0
2017 CDBG-DR Grant Fund	6,868	0	0	0	0
Total	**$16,335**	**$0**	**$0**	**$0**	**$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	$1,803,800	$2,682,431	$2,682,431	$2,682,431	$3,196,181
Vehicle Replacement Fund	0	0	16,954	16,954	0
W&S Revenue Debt Service Fund	4,676,100	5,322,775	5,322,775	5,322,775	4,877,075
Total	**$6,479,900**	**$8,005,206**	**$8,022,160**	**$8,022,160**	**$8,073,256**
Water CIP/Impact Fee Fund					
W&S Revenue Debt Service Fund	$200,000	$0	$0	$0	$150,000
Total	**$200,000**	**$0**	**$0**	**$0**	**$150,000**
Sewer CIP/Impact Fee Fund					
W&S Revenue Debt Service Fund	$450,000	$0	$0	$0	$300,000
Total	**$450,000**	**$0**	**$0**	**$0**	**$300,000**
Total Transfers to Other Funds	**$7,162,235**	**$8,021,206**	**$8,038,160**	**$8,038,160**	**$8,539,256**

Transfers from Other Funds

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
General Fund					
Friendswood Downtown Economic Development Improvement Fund	$16,000	$16,000	$16,000	$16,000	$16,000
W&S Operating Fund	1,803,800	2,682,431	2,682,431	2,682,431	3,196,181
Total	**$1,819,800**	**$2,698,431**	**$2,698,431**	**$2,698,431**	**$3,212,181**
2017 CDBG(DR) - Harris County					
General Fund	$6,868	$0	$0	$0	$0
Total	**$6,868**	**$0**	**$0**	**$0**	**$0**
Vehicle Replacement Fund					
General Fund	$9,467	$0	$0	$0	$0
W&S Operating Fund	0	0	16,954	16,954	0
Total	**$9,467**	**$0**	**$16,954**	**$16,954**	**$0**
Water & Sewer Operating Fund					
Water & Sewer Revenue Debt Service Fund					
W&S Operating Fund	$4,676,100	$5,322,775	$5,322,775	$5,322,775	$4,877,075
Water CIP/Impact Fee Fund	200,000	0	0	0	150,000
Sewer CIP/Impact Fee Fund	450,000	0	0	0	300,000
Total	**$5,326,100**	**$5,322,775**	**$5,322,775**	**$5,322,775**	**$5,327,075**
Total Transfers From Other Funds	**$7,162,235**	**$8,021,206**	**$8,038,160**	**$8,038,160**	**$8,539,256**


FRIENDSWOOD
FOUNDED
1895
TEXAS

Debt Service and Capital Improvements



Summary of Debt Service Funds

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
General Obligation Bonds	$3,366,756	$4,808,466	$4,808,916	$4,808,366	$4,980,738
Refunding Bonds	2,985,975	2,966,300	2,965,625	2,965,500	2,969,800
Revenue Bonds	2,884,525	2,884,825	2,885,050	2,885,050	2,886,100
Other Tax Debt	755,355	755,359	755,359	755,359	433,739
Total	**$9,992,611**	**$11,414,950**	**$11,414,950**	**$11,414,275**	**$11,270,377**

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 2024-25, the City's legal debt margin is $66,963,172. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of less than $66,963,172

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:

$5,401,437,619

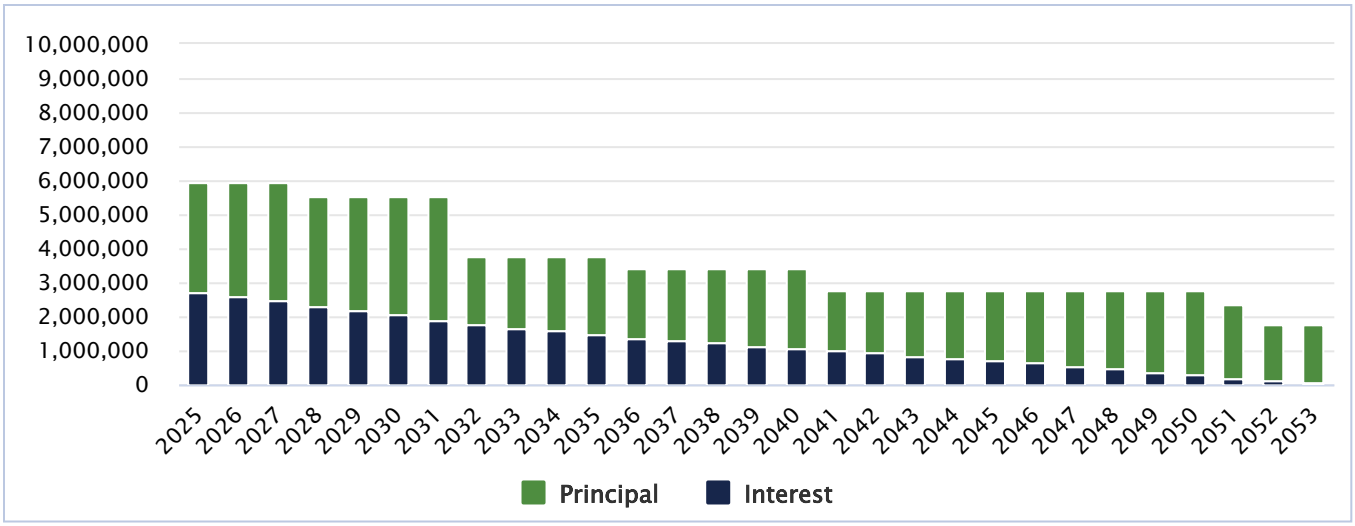
For Texas Constitution Legal Debt Margin for Friendswood:

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.

$72,919,408	**City of Friendswood's Maximum Legal Debt Service Requirement (based on tax rate of $1.35 per $100 value)**
5,956,236	**City of Friendswood's maximum annual debt service requirement for existing G.O. debt (will occur in fiscal year 2029)**
$66,963,172	**City of Friendswood's FY25 Debt Margin**

According to the City's Financial Advisor, a debt margin of $66,963,172 translates into additional debt capacity of approximately $1.005 billion in bonds (depending on factors such as the number of sales and the interest environment).

Tax Debt Service to Maturity



Year	Principal	Interest	Total *
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	**$70,053,357**	**$35,525,886**	**$105,579,243**

*Excludes fiscal agent fees associated with the outstanding bonds

Tax Debt Service Fund Summary (201)

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
General Obligation Bonds					
Principal	$1,920,000	$2,005,000	$2,005,000	$2,005,000	$2,340,000
Interest	1,444,506	2,798,966	2,798,966	2,798,966	2,635,788
Issuance Cost	0	0	0	0	0
Paying Agent Fees	2,250	4,500	4,950	4,400	4,950
Total	**$3,366,756**	**$4,808,466**	**$4,808,916**	**$4,808,366**	**$4,980,738**
Refunding Bonds					
Principal	$480,000	$480,000	$480,000	$480,000	$500,000
Interest	64,400	47,600	47,600	47,600	28,000
Issuance Cost	0	0	0	0	0
Paying Agent Fees	0	750	300	198	825
Total	**$544,400**	**$528,350**	**$527,900**	**$527,798**	**$528,825**
Other Tax Debt					
Principal	$686,662	$692,230	$692,230	$692,230	$391,032
Interest	67,193	61,629	61,629	61,629	41,207
Issuance Cost	0	0	0	0	0
Paying Agent Fees	1,500	1,500	1,500	1,500	1,500
Total	**$755,355**	**$755,359**	**$755,359**	**$755,359**	**$433,739**
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	**$4,666,511**	**$6,092,175**	**$6,092,175**	**$6,091,523**	**$5,943,302**

Debt Service
Tax Debt Service Fund Account Listing

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
93-16 Principal - 2014 Refunding Go Bonds	480,000	480,000	480,000	480,000	500,000
93-17 Principal - 2015 Go Bonds	505,000	520,000	520,000	520,000	535,000
93-18 Principal - 2016 Go Bonds	125,000	130,000	130,000	130,000	130,000
93-20 Principal - 2017 Go Bonds	410,000	420,000	420,000	420,000	435,000
93-48 Principal - 2020 Go Bonds	215,000	235,000	235,000	235,000	240,000
93-50 Principal - 2021 Go Bonds	665,000	700,000	700,000	700,000	735,000
93-51 Principal - 2023 Go Bonds	0	0	0	0	265,000
Bond and Go Principal	**$2,400,000**	**$2,485,000**	**$2,485,000**	**$2,485,000**	**$2,840,000**
93-77 Principal - 20 Capital Equipment	206,668	210,967	210,967	210,967	0
93-85 Principal - 23 Ambulance	105,678	95,514	95,514	95,514	99,764
93-97 Principal - 21 Blackhawk Server Equipment	99,927	103,046	103,046	103,046	0
93-99 Principal - 22 Capital Equipment	274,389	282,703	282,703	282,703	291,268
Other Debt Principal	**$686,662**	**$692,230**	**$692,230**	**$692,230**	**$391,032**
93-16 Interest - 2014 Refunding Go Bonds	64,400	47,600	47,600	47,600	28,000
93-17 Interest - 2015 Go Bonds	171,031	155,656	155,656	155,656	141,169
93-18 Interest - 2016 Go Bonds	318,850	316,300	316,300	316,300	313,050
93-20 Interest - 2017 Go Bonds	147,525	136,100	136,100	136,100	123,275
93-48 Interest - 2020 Go Bonds	344,275	333,025	333,025	333,025	321,150
93-50 Interest - 2021 Go Bonds	462,825	435,525	435,525	435,525	406,825
93-51 Interest - 2023 Go Bonds	0	1,422,360	1,422,360	1,422,360	1,330,319
Bond and Go Interest	**$1,508,906**	**$2,846,566**	**$2,846,566**	**$2,846,566**	**$2,663,788**
93-77 Interest - 20 Capital Equipment	8,687	4,388	4,388	4,388	0
93-85 Interest - 23 Ambulance	8,005	18,172	18,172	18,172	13,920
93-97 Interest - 21 Blackhawk Server Equipment	6,335	3,216	3,216	3,216	0
93-97 Interest - 22 Capital Equipment	44,166	35,853	35,853	35,853	27,287
Other Debt Interest	**$67,193**	**$61,629**	**$61,629**	**$61,629**	**$41,207**
93-16 Fiscal Fees - 14 Refunding Go Bonds	0	750	300	198	825
93-17 Fiscal Fees - 15 Go Bonds	750	750	825	825	825
93-18 Fiscal Fees - 16 Go Bonds	0	750	825	275	825
93-20 Fiscal Fees - 17 Go Bonds	0	750	825	825	825
93-48 Fiscal Fees - 20 Go Bonds	750	750	825	825	825
93-50 Fiscal Fees - 21 Go Bonds	750	750	825	825	825
93-51 Fiscal Fees - 23 Go Bonds	0	750	825	825	825
93-85 Fiscal Fees - 22 Ambulance	1,500	1,500	1,500	1,500	1,500
Fiscal Agent Fees	**$3,750**	**$6,750**	**$6,750**	**$6,098**	**$7,275**
Total for Tax Debt Service Fund	**$4,666,511**	**$6,092,175**	**$6,092,175**	**$6,091,523**	**$5,943,302**

Tax Debt Service Fund

Summary Schedule of Tax Debt Service to Maturity

Year	Principal	Interest	Total
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	**$70,053,357**	**$35,525,886**	**$105,579,243**

Schedule of 2014 General Obligation Refund Bonds

By Maturity Date

Year	Principal	Interest	Total
2025	$500,000	$28,000	$528,000
2026	450,000	9,000	459,000
Total	**$950,000**	**$37,000**	**$987,000**

Schedule of 2015 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
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	**$5,425,000**	**$517,254**	**$5,942,254**

Schedule of 2016 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
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	**$6,380,000**	**$1,524,350**	**$7,904,350**

Schedule of 2017 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
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	**$3,465,000**	**$501,250**	**$3,966,250**

Schedule of 2020 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
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	**$8,985,000**	**$3,794,675**	**$12,779,675**

Schedule of 2021 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
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	85,560	600,560
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	**$13,860,000**	**$5,376,001**	**$19,236,001**

Schedule of 2023 General Obligation Bonds

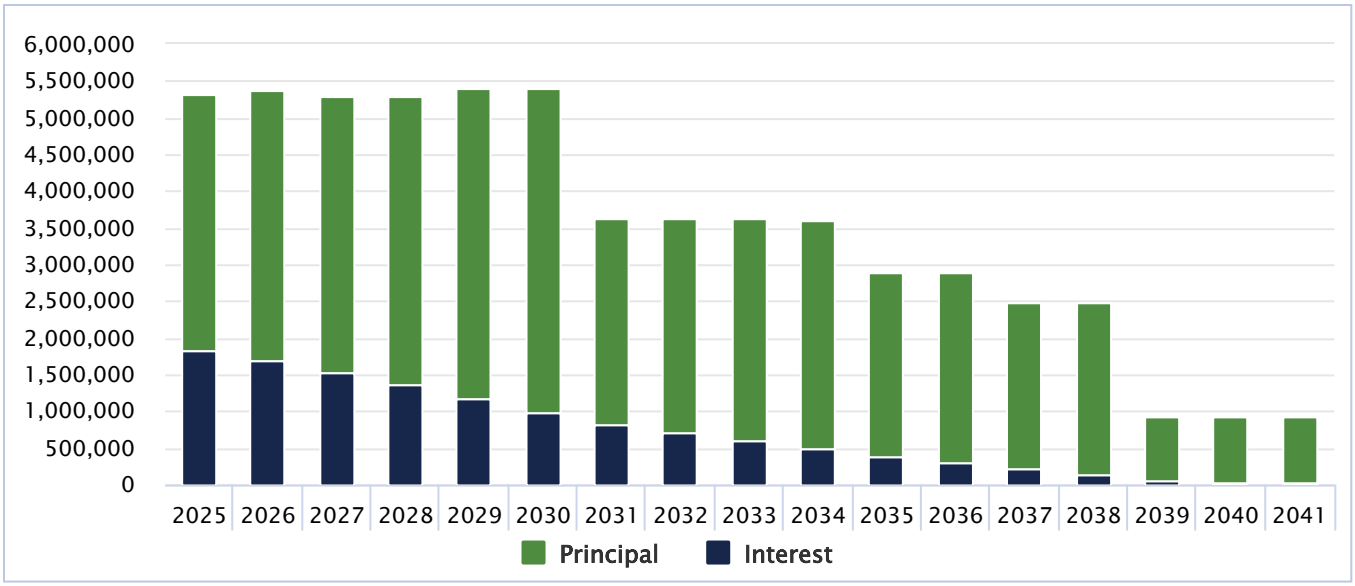
By Maturity Date

Year	Principal	Interest	Total
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**	**$23,691,996**	**$53,466,996**

Obligations Under Capital Leases

Year	Principal	Interest	Total
2025	$391,032	$41,207	$432,239
2026	404,297	27,942	432,239
2027	418,028	14,211	432,239
Total	**$1,213,357**	**$83,360**	**$1,296,717**

Revenue Debt Service to Maturity



Year	Principal	Interest	Total *
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	**$47,695,000**	**$12,363,700**	**$60,058,700**

*Excludes fiscal agent fees associated with the outstanding bonds

Water and Sewer Revenue Debt Service Fund Summary (490)

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Revenue Bonds					
Principal	$1,510,000	$1,575,000	$1,575,000	$1,575,000	$1,645,000
Interest	1,372,275	1,307,575	1,307,575	1,307,575	1,238,625
Issuance Cost	0	0	0	0	0
Paying Agent Fees	2,250	2,250	2,475	2,475	2,475
Total	**$2,884,525**	**$2,884,825**	**$2,885,050**	**$2,885,050**	**$2,886,100**
Refunding Bonds					
Principal	$1,715,000	$1,770,000	$1,770,000	$1,770,000	$1,840,000
Interest	724,325	665,700	665,700	665,700	598,500
Issuance Cost	0	0	0	0	0
Paying Agent Fees	2,250	2,250	2,025	2,002	2,475
Total	**$2,441,575**	**$2,437,950**	**$2,437,725**	**$2,437,702**	**$2,440,975**
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	**$5,326,100**	**$5,322,775**	**$5,322,775**	**$5,322,752**	**$5,327,075**

Debt Service
Water and Sewer Fund
Account Listing

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 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)	905,000	930,000	930,000	930,000	975,000
93-18 Principal - 16 Refund Go Bonds (2006 W&S)	325,000	330,000	330,000	330,000	340,000
93-19 Principal - 16A Refund Go Bonds (2009 W&S)	485,000	510,000	510,000	510,000	525,000
93-48 Principal - 20 Refund Go Bonds (2001 W&S)	0	0	0	0	0
93-49 Principal - 21 W&S Bonds	490000	510000	510000	510000	530,000
93-54 Principal - 16 W&S Bonds	245,000	250,000	250,000	250,000	260,000
93-55 Principal - 18 W&S Bonds	775,000	815,000	815,000	815,000	855,000
Bond Principal	**$3,225,000**	**$3,345,000**	**$3,345,000**	**$3,345,000**	**$3,485,000**
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)	173,775	141,600	141,600	141,600	103,500
93-18 Interest - 16 Refund Go Bonds (2006 W&S)	281,850	275,300	275,300	275,300	266,900
93-19 Interest - 16A Refund Go Bonds (2009 W&S)	268,700	248,800	248,800	248,800	228,100
93-48 Interest - 20 Refund Go Bonds (2001 W&S)	0	0	0	0	0
93-49 Interest - 21 W&S Bonds	438800	418800	418800	418,800	398,000
93-54 Interest - 16 W&S Bonds	156,150	151,200	151,200	151,200	144,800
93-55 Interest - 18 W&S Bonds	777,325	737,575	737,575	737,575	695,825
Bond Interest	**$2,096,600**	**$1,973,275**	**$1,973,275**	**$1,973,275**	**$1,837,125**
93-14 Fiscal Fees - 10 Refund Go Bonds (2001 W&S)	$0	$0	$0	$0	$0
93-16 Fiscal Fees - 14 Refund Go Bonds (2006 W&S)	750	750	650	627	825
93-18 Fiscal Fees - 16 Refund Go Bonds (2006 W&S)	750	750	550	550	825
93-19 Fiscal Fees - 16A Refund Go Bonds (2009 W&S)	750	750	825	825	825
93-49 Fiscal Fees - 21 W&S Bonds	750	750	825	825	825
93-54 Fiscal Fees - 16 W&S Bonds	750	750	825	825	825
93-55 Fiscal Fees - 18 W&S Bonds	750	750	825	825	825
Fiscal Agent Fees	**$4,500**	**$4,500**	**$4,500**	**$4,477**	**$4,950**
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	**$5,326,100**	**$5,322,775**	**$5,322,775**	**$5,322,752**	**$5,327,075**

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
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	**$35,344,600**	**$12,350,400**	**$8,737,762**	**$3,625,938**	**$44,082,362**	**$15,976,338**	**$60,058,700**

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
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	**$3,075,000**	**$0**	**$272,500**	**$0**	**$3,347,500**	**$0**	**$3,347,500**

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
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	**$5,860,000**	**$0**	**$1,043,300**	**$0**	**$6,903,300**	**$0**	**$6,903,300**

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
2025	$0	$260,000	$0	$144,800	$0	$404,800	$404,800
2026	0	265,000	0	135,600	0	400,600	400,600
2027	0	280,000	0	124,700	0	404,700	404,700
2028	0	290,000	0	114,750	0	404,750	404,750
2029	0	300,000	0	104,400	0	404,400	404,400
2030	0	310,000	0	92,200	0	402,200	402,200
2031	0	325,000	0	79,500	0	404,500	404,500
2032	0	335,000	0	66,300	0	401,300	401,300
2033	0	350,000	0	52,600	0	402,600	402,600
2034	0	365,000	0	38,300	0	403,300	403,300
2035	0	380,000	0	23,400	0	403,400	403,400
2036	0	395,000	0	7,900	0	402,900	402,900
Total	**$0**	**$3,855,000**	**$0**	**$984,450**	**$0**	**$4,839,450**	**$4,839,450**

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
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	**$6,215,000**	**$0**	**$1,241,900**	**$0**	**$7,456,900**	**$0**	**$7,456,900**

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
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	**$10,540,800**	**$5,929,200**	**$3,366,240**	**$1,893,510**	**$13,907,040**	**$7,822,710**	**$21,729,750**

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
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	**$9,653,800**	**$2,566,200**	**$2,813,822**	**$747,978**	**$12,467,622**	**$3,314,178**	**$15,781,800**

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 capital assets for the City. Examples include:

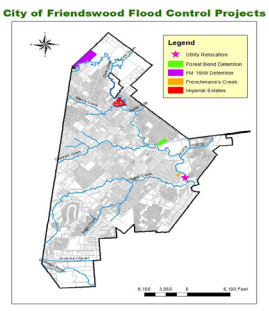
- Building construction, additions or renovations (Ex.– Public Safety Building, Blackhawk Public Works Facility)
- Park improvements (Ex.- Walking Trail, Restrooms, Pavilions, Parking Lots)
- Major repairs or construction of streets (Ex.– Blackhawk Boulevard, Ongoing Street Maintenance)
- Water and sewer improvements (Ex.– Lift Station Program, Water Distribution Improvements)
- Drainage improvements (Ex.– Whitcomb Inline/Offline Detention, Friendswood Regional Stormwater Detention Basin, Master Drainage Plan)
- Major equipment replacements/purchases (Ex.– Boom Mower, Ambulance, 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, State and Federal grant programs, 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:

City of Friendswood Interactive Map - Public V2

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."

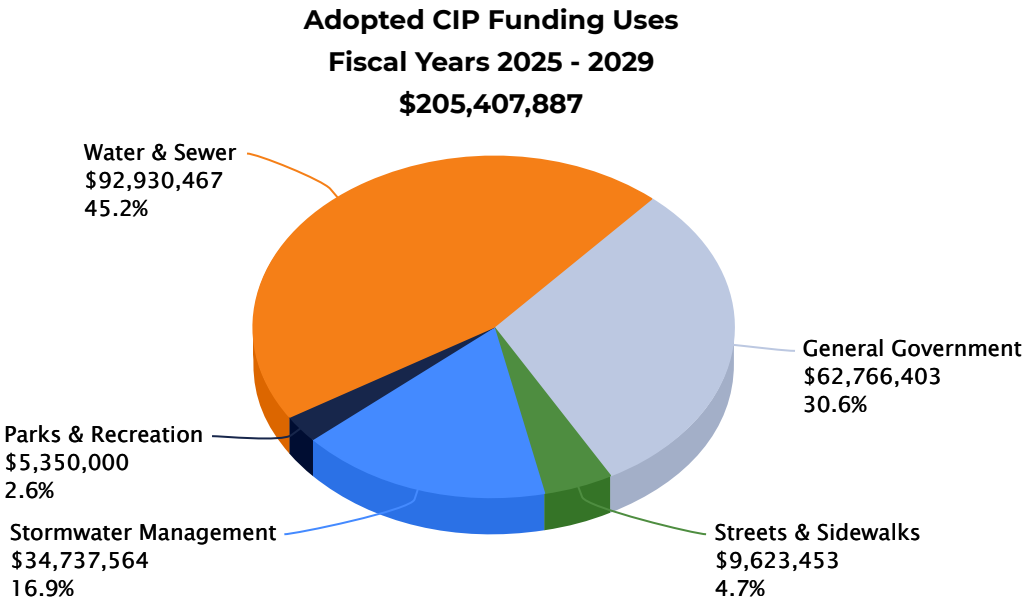
As previously stated, population growth is a major driver for our CIP development and implementation. The 2010 census estimated Friendswood's population at 35,805. The population at the end of June 2024 was approximately 43,020; a 20% increase in 14 years and an increase of 48% since the 2000 census 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 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, Federal and State grant programs, and anticipated Water and Sewer Revenue Bonds will allow for rehabilitation of lift stations and water plant improvements in the CIP.

The capital budget (year 1 of the 5-year CIP) totals $40.2 million and includes funds for deferred maintenance items (based on severity of disrepair) and sewer line maintenance. It also includes and addresses almost $19.1 million of drainage projects needed to mitigate potential future flooding issues, $16.6 million for water and sewer utility projects, and $4.1 million for street projects.

- **Streets Improvements** – Blackhawk Boulevard - Phase II-C
- **Drainage Improvements** – Deepwood, Friendswood Regional Stormwater Detention Basin, Whitcomb Inline/Offline Detention, Master Drainage Plan
- **Water and Sewer Utilities Improvements** – 42" Water Main Replacement, Clear Creek Crossing 24" Waterline

Further portions of this document will show that 55% 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 45% of the CIP program. The shift from previous years toward drainage and utility-related projects is largely due to the impact Hurricane Harvey had on the City seven years ago. Beyond the next five years, the proposed CIP will likely refocus back towards streets, drainage and facilities improvements. A Wastewater Master Plan is expected to be completed in FY 2025 and will provide prioritized projects for the City's sewer infrastructure over the next several years.



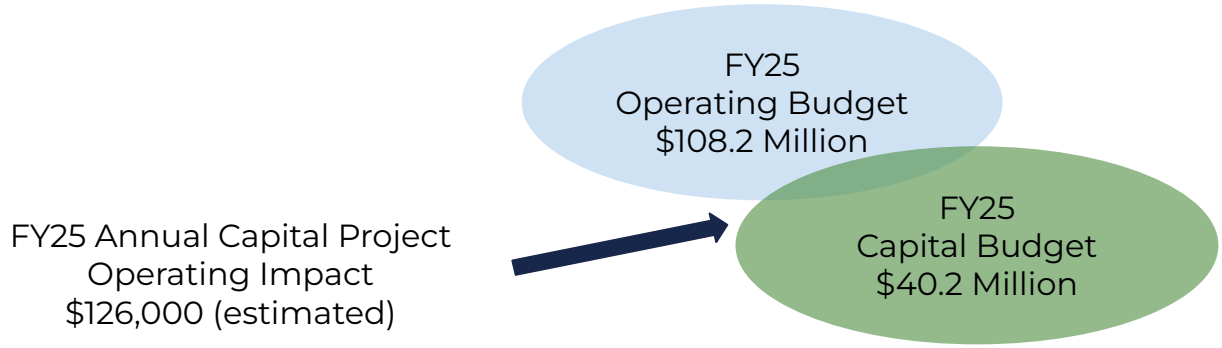
CIP Impact on the Operating Budget

The Capital Improvement Program has a direct effect on the City's operating budget. During the annual budget process, ongoing costs for repairs, maintenance, operational expenditures and in some cases, new personnel cost resulting from capital improvements are addressed. Also addressed by City Council and staff throughout each fiscal year, is the operating impact on the budget resulting from matching grants portions of capital projects, capital lease purchases of equipment and unassigned fund balance appropriations for capital improvements.

For example, the following estimated maintenance and operating costs for capital improvements are included in the adopted operating budget for fiscal year 2024 – 2025. Annually, adjustments are made to the estimates based on the Municipal Cost Index percent of change.

- Operational supplies cost – approximately $0.46 to $1.37 per sq. ft.
- Facilities electricity cost – approximately $4.52 to $4.59 per sq. ft.
- Building maintenance cost – approximately $1.37 to $1.92 per sq. ft.
- Janitorial services cost – approximately $1.34 to $1.55 per sq. ft.
- Water, sewer & storm water line cleaning/maintenance – approximately $2,334 per mile
- Wastewater Treatment – approximately $2.29 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.

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. The projects related to the 2009 issuances have been completed.

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. A majority of the projects have been completed, with the exception of the 42" water main replacement.

In January 2021, the City issued Water & Sewer revenue bonds totaling $14.1 million. Planned utility projects were include sanitary sewer assessment phase VII & VIII, lift station #22 reconstruction, water plants #3 & #4 tank rehabilitation, and sanitary sewer plant additional capacity. These projects have been completed.

The City's 5-year CIP includes additional funds for replacement of a 42" water main, additional water plant rehabilitations and lift station replacements which will be funded with water and sewer working capital and future water and sewer revenue bond issuances.

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 complete the 24" Clear Creek Crossing water line and a new Ground Storage Tank at Water Plant #1.

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

	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.

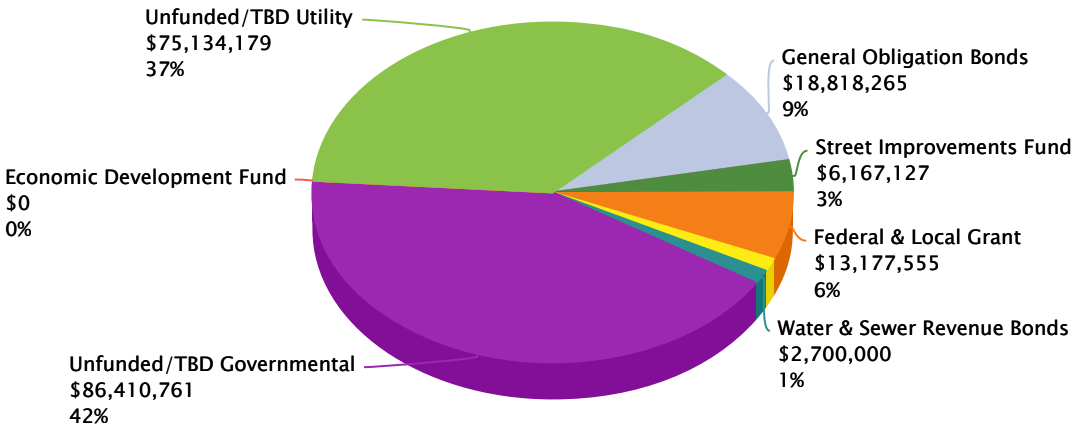
While taking into consideration the City's financial impact of debt issuance costs and annual debt service payments, City Council approved a plan to issue bonds in 3 phases to complete all projects within a time period of five to seven years. The FY15 budget included $9.4 million to complete projects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

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 $11.6 million and the economic development improvements sales tax is expected to generate approximately $3.9 million.

The voter-approved sales tax for streets (3/8 cent) was set to expire in November 2024. Friendswood citizens elected to reauthorize this sales tax at the May 2024 Special Election, extending the voter-approved sales tax for streets through May 2028.

Adopted CIP Funding Sources
Fiscal Years 2025 - 2029
$205,407,887



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 $205.4 million, will be detailed in further parts of this section of the budget document. The following tables summarize the CIP plan expenditures by project year and category. Schedules follow which provide proposed project names, accounting project identification numbers (if assigned), budget estimates and operating impact (if any).

Adopted General Government Funds	2025	2026	2027	2028	2029	Total 5 Year Plan
Drainage						
Estimated Cost	$19,076,564	$661,000	$0	$15,000,000	$0	$34,737,564
Authorized Funds	$19,076,564	$0	$0	$0	$0	$19,076,564
Supplemental Funds Needed	$0	$661,000	$0	$15,000,000	$0	$15,661,000
Facilities & Equipment						
Estimated Cost	$500,000	$8,814,886	$53,451,517	$0	$0	$62,766,403
Authorized Funds	$500,000	$0	$0	$0	$0	$500,000
Supplemental Funds Needed	$0	$8,814,886	$53,451,517	$0	$0	$62,266,403
Parks						
Estimated Cost	$0	$0	$0	$2,600,000	$2,750,000	$5,350,000
Authorized Funds	$0	$0	$0	$0	$0	$0
Supplemental Funds Needed	$0	$0	$0	$2,600,000	$2,750,000	$5,350,000
Streets						
Estimated Cost	$4,050,523	$4,996,168	$576,762	$0	$0	$9,623,453
Authorized Funds	$4,050,523	$1,864,000	$576,762	$0	$0	$6,491,285
Supplemental Funds Needed	$0	$3,132,168	$0	$0	$0	$3,132,168
Total Gen Govt Funds						
Estimated Cost	$23,627,087	$14,472,054	$54,028,279	$17,600,000	$2,750,000	$112,477,420
Authorized Funds	$23,627,087	$1,864,000	$576,762	$0	$0	$26,067,849
Supplemental Funds Needed	$0	$12,608,054	$53,451,517	$17,600,000	$2,750,000	$86,409,571

Adopted Utility Funds	2025	2026	2027	2028	2029	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	$1,300,000	$43,876,171	$2,800,000	$1,300,000	$1,300,000	$50,576,171
Authorized Funds	$1,300,000	$300,000	$300,000	$300,000	$300,000	$2,500,000
Supplemental Funds Needed	$0	$43,576,171	$2,500,000	$1,000,000	$1,000,000	$48,076,171
Water Improvements						
Estimated Cost	$15,296,288	$22,458,135	$1,069,873	$3,530,000	$0	$42,354,296
Authorized Funds	$15,296,288	$0	$0	$0	$0	$15,296,288
Supplemental Funds Needed	$0	$22,458,135	$1,069,873	$3,530,000	$0	$27,058,008
Total Utility Funds						
Estimated Cost	$16,596,288	$66,334,306	$3,869,873	$4,830,000	$1,300,000	$92,930,467
Authorized Funds	$16,596,288	$300,000	$300,000	$300,000	$300,000	$17,796,288
Supplemental Funds Needed	$0	$66,034,306	$3,569,873	$4,530,000	$1,000,000	$75,134,179

Capital Projects
Project Summary by Fund

	Fund Number	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
General Fund	001	$2,637,756	$333,370	$3,980,777	$3,132,802	$500,000
2017 CDBG-DR Harvey (Harris County)	123	2,934,264	471,560	474,082	477,023	0
2017 CDBG-DR Harvey (Galveston Co)	124	636,426	2,622,902	2,622,902	162,347	2,189,277
2021 Coronavirus State and Local Recovery Fund	125	0	10,472,293	10,472,293	0	10,988,278
Sidewalk Installation Fund	160	0	0	0	0	0
Park Land Dedication Fund	164	24,451	0	34,500	34,500	0
Streets Improvements Fund	170	774,308	3,727,555	805,342	805,342	3,727,555
Economic Development Improvements Fund	175	505,174	1,866,800	2,080,347	2,081,791	0
2016 General Obligation Bond Fund	254	6,020	0	44,780	44,780	0
2017 General Obligation Bond Fund	255	0	47,158	0	0	322,968
2020 General Obligation Bond Fund	256	1,777,908	0	74,637	74,637	0
2021 General Obligation Bond Fund	257	3,307,695	2,338,693	2,485,587	146,894	2,386,038
2023 General Obligation Bond Fund	258	0	25,145,767	9,436,509	9,436,508	16,109,259
Water and Sewer Fund	401	1,661,642	300,000	3,759,073	3,759,073	1,300,000
2016 Water & Sewer Construction Fund	420	212,955	995,689	1,365,086	1,365,086	0
2018 Water & Sewer Construction Fund	421	4,386,923	1,444,957	1,779,158	2,184,158	0
2021 Water & Sewer Construction Fund	422	2,086,651	7,986,829	10,177,605	10,177,605	2,700,000
1776 Park Trust Fund	701	0	0	0	0	0
		$20,952,173	**$57,753,573**	**$49,592,678**	**$33,882,546**	**$40,223,375**

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

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Tree Preservation/Mitigation	0	0	12,250	12,250	0	0	0	0	0
Blackhawk Blvd Phase II-C	0	0	187,500	187,500	0	0	0	0	0
2023 Street Maintenance	409,778	0	488,296	167,981	0	0	0	0	0
Brigadoon Lane 2023 HAZ Mit Grant Scoping	0	18,000	18,000	5,000	0	0	0	0	0
Friendswood Parkway Traffic Impact Analysis	0	315,370	315,370	70,168	0	0	0	0	0
Blackhawk Blvd Phase II-B	0	0	1,235,457	1,066,657	0	0	0	0	0
STREET PROJECTS	**$409,778**	**$333,370**	**$2,256,873**	**$1,509,556**	**$0**	**$0**	**$0**	**$0**	**$0**
Forest Bend Detention - Change Orders	24,744	0	4,800	4,800	0	0	0	0	0
Deepwood Drainage Project	15,650	0	0	0	0	0	0	0	0
Piperack Relocation	15,000	0	0	0	0	0	0	0	0
Whitcomb Inline/Offline Detention	0	0	3,200	3,200	0	0	0	0	0
DRAINAGE PROJECTS	**$55,394**	**$0**	**$4,800**	**$4,800**	**$0**	**$0**	**$0**	**$0**	**$0**
Library Expansion Study	0	0	57,000	0	0	0	0	0	0
Civic Center Study	0	0	73,000	28,290	0	0	0	0	0
Public Safety Building	942,390	0	245,078	245,078	0	0	0	0	0
Fire Station #2	402,282	0	37,494	37,494	0	0	0	0	0
Blackhawk Building Renovation	0	0	518,972	518,972	0	0	0	0	0
Blackhawk Shelter	850	0	307,793	307,793	0	0	0	0	0
Temporary Fire Station	0	0	4,560	4,560	0	0	0	0	0
Deferred Maintenance Program	0	0	0	0	500,000	0	0	0	0
FACILITY PROJECTS	**$1,345,522**	**$0**	**$1,243,897**	**$1,142,187**	**$500,000**	**$0**	**$0**	**$0**	**$0**
FFE: Public Safety Building	450,237	0	0	0	0	0	0	0	0
FFE: Fire Station #2	75,732	0	0	1,052	0	0	0	0	0
FFE: Emer Ops Ctr	105,208	0	0	0	0	0	0	0	0
FFE: Blackhawk Bldg	0	0	258,285	258,285	0	0	0	0	0
Add'l FFE: Blackhawk Bldg	164,135	0	213,722	213,722	0	0	0	0	0
Council Chamber Renovation	31,750	0	0	0	0	0	0	0	0
EQUIPMENT PROJECTS	**$827,062**	**$0**	**$472,007**	**$473,059**	**$0**	**$0**	**$0**	**$0**	**$0**
GENERAL FUND PROJECTS	**$2,637,756**	**$333,370**	**$3,980,777**	**$3,132,802**	**$500,000**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
7150 Architectural Services	31,750	0	8,825	8,825	0
8120 Buildings	0	0	518,972	518,972	0
8400 Capital Operating Equip	164,135	0	213,722	213,722	0
8600 Furniture And Fixtures	626,159	0	258,285	258,285	0
6621 Deferred Maintenance Contingency	849	0	0	0	500,000
6610 Building Renovations	5,018	0	4,560	4,560	0
7400 Operating Services	0	0	12,250	12,250	0
8581 Preliminary Study	0	0	130,000	28,290	0
8591 Construction (Contracted)	402,282	0	324,212	324,212	0
8140 Building Renovations	942,390	0	245,078	245,078	0
General Government Total	**$2,172,583**	**$0**	**$1,715,904**	**$1,614,194**	**$500,000**
8591 Construction (Contracted)	0	0	0	1,052	0
Fire Marshal Total	**$0**	**$0**	**$0**	**$1,052**	**$0**
6510 Street Maintenance	218,695	0	0	0	0
7800 Contract Services	26,817	333,370	338,170	79,968	0
8511 Concrete Streets	0	0	1,200,000	1,031,200	0
8512 Asphalt Streets	0	0	488,296	167,981	0
8581 Preliminary Engineering	126,667	0	26,632	26,632	0
8582 Design Engineering	850	0	21,075	21,075	0
8596 Surveying	30,000	0	0	0	0
7130 Engineering Services	6,100	0	187,500	187,500	0
8113 Appraisals	650	0	0	0	0
7800 Drainage	55,394	0	3,200	3,200	0
Parks & Recreation Total	**$55,394**	**$0**	**$3,200**	**$3,200**	**$0**
GENERAL FUND PROJECTS	**$2,637,756**	**$333,370**	**$3,980,777**	**$3,132,802**	**$500,000**

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

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Parks Master Plan	6,020	0	44,780	44,780	0	0	0	0	0
PARKS PROJECTS	**$6,020**	**$0**	**$44,780**	**$44,780**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
8582 Design Engineering	6,020	0	44,780	44,780	0
Parks & Recreation Total	**$6,020**	**$0**	**$44,780**	**$44,780**	**$0**
2016 GENERAL OBLIGATION BOND FUND PROJECTS	**$6,020**	**$0**	**$44,780**	**$44,780**	**$0**

Source for Future Years: The Capital Improvement Program Manual

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

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Blachawk Boulevard - Ph2 Pkg C	0	47,158	0	0	322,968	0	0	0	0
STREET PROJECTS	**$0**	**$47,158**	**$0**	**$0**	**$322,968**	**$0**	**$0**	**$0**	**$0**
2017 GENERAL OBLIGATION BOND FUND PROJECTS	**$0**	**$47,158**	**$0**	**$0**	**$322,968**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
6510 Street Maintenance	0	47,158	0	0	0
8591 Construction (Contracted)	0	0	0	0	322,968
Public Works & Engineering Total	**$0**	**$47,158**	**$0**	**$0**	**$322,968**
2017 GENERAL OBLIGATION BOND FUND PROJECTS	**$0**	**$47,158**	**$0**	**$0**	**$322,968**

Source for Future Years: The Capital Improvement Program Manual

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

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Blackhawk Building Renovation	1,777,908	0	74,637	74,637	0	0	0	0	0
FACILITY PROJECTS	**$1,777,908**	**$0**	**$74,637**	**$74,637**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
8120 Buildings	1,732,200	0	0	0	0
8582 Design Engineering	45,708	0	10,915	10,915	0
8591 Construction (Contracted)	0	0	63,722	63,722	0
General Government Total	**$1,777,908**	**$0**	**$74,637**	**$74,637**	**$0**
2020 GENERAL OBLIGATION BOND FUND PROJECTS	**$1,777,908**	**$0**	**$74,637**	**$74,637**	**$0**

Source for Future Years: The Capital Improvement Program Manual

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

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
2022 BRIC/FMA Scoping	11,001	0	0	0	0	0	0	0	0
Drainage Seed Project Funding	0	899,019	2,338,693	0	0	0	0	0	0
Deepwood	0	1,439,674	0	0	2,386,038	0	0	0	0
Forest Bend Detention Pond	100,426	0	0	0	0	0	0	0	0
Forest Bend Detention Pond - Construction	0	0	54,062	54,062	0	0	0	0	0
Friendswood Area Regional Detention Basin (1959)	954,233	0	0	0	0	0	0	0	0
3.4 AC Grissolm Road Property Purchase	39,145	0	0	0	0	0	0	0	0
DRAINAGE PROJECTS	**$1,104,805**	**$2,338,693**	**$2,392,755**	**$54,062**	**$2,386,038**	**$0**	**$0**	**$0**	**$0**
Fire Station #2 & Training Field	1,822,437	0	66,657	66,657	0	0	0	0	0
Public Safety Bldg Expansion	380,453	0	26,175	26,175	0	0	0	0	0
FACILITY PROJECTS	**$2,202,890**	**$0**	**$92,832**	**$92,832**	**$0**	**$0**	**$0**	**$0**	**$0**
2021 GENERAL OBLIGATION BOND FUND PROJECTS	**$3,307,695**	**$2,338,693**	**$2,485,587**	**$146,894**	**$2,386,038**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
8582 Design Engineering	59,304	0	16,551	66,657	0
8591 Construction (Contracted)	2,125,615	0	65,747	26,175	0
8597 Construction Testing	17,971	0	10,534	0	0
General Government Total	**$2,202,890**	**$0**	**$92,832**	**$92,832**	**$0**
7800 Contract Services	11,001	0	0	0	0
8113 Appraisals	750	0	0	0	0
8210 Land	38,395	0	0	0	0
8530 Drainage Improvements	0	2,338,693	2,338,693	0	0
8581 Preliminary Engineering	954,233	0	0	0	0
8591 Construction (Contracted)	95,148	0	54,062	54,062	2,386,038
8597 Soil/Concrete Testing	5,278	0	0	0	0
Public Works Total	**$1,104,805**	**$2,338,693**	**$2,392,755**	**$54,062**	**$2,386,038**
2021 GENERAL OBLIGATION BOND FUND PROJECTS	**$3,307,695**	**$2,338,693**	**$2,485,587**	**$146,894**	**$2,386,038**

Source for Future Years: The Capital Improvement Program Manual

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

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
FM 1959 Detention Basin	0	7,045,767	7,045,767	7,045,767	0	0	0	0	0
Whitcomb Inline/Office Detention	0	17,000,000	2,390,742	2,390,741	14,609,259	0	0	0	0
Master Drainage Plan	0	600,000	0	0	1,000,000	0	0	0	0
Lower CC & Dickinson Bayou Studies	0	500,000	0	0	500,000	0	0	0	0
DRAINAGE PROJECTS	**$0**	**$25,145,767**	**$9,436,509**	**$9,436,508**	**$16,109,259**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
8591 Construction (Contracted)	0	25,145,767	7,045,767	7,045,767	0
8530 Drainage Improvements	0	0	2,390,742	2,390,741	16,109,259
Public Works Total	**$0**	**$25,145,767**	**$9,436,509**	**$9,436,508**	**$16,109,259**
2021 GENERAL OBLIGATION BOND FUND PROJECTS	**$0**	**$25,145,767**	**$9,436,509**	**$9,436,508**	**$16,109,259**

Source for Future Years: The Capital Improvement Program Manual

Capital Improvement Plan
FY24 - 25 Budget
2017 CDBG-DR (H.C.) Harvey Round 1
Fund 123

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Forest Bend Detention Pond	2,934,264	0	2,522	5,463	0	0	0	0	0
Blackhawk Emergency Shelter	0	471,560	471,560	471,560	0	0	0	0	0
ACQUISITION & INFRASTRUCTURE PROJECTS	**$2,934,264**	**$471,560**	**$474,082**	**$477,023**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
8591 Construction (Contracted)	0	471,560	471,560	471,560	0
Total	**$0**	**$471,560**	**$471,560**	**$471,560**	**$0**
7130 Engineering Services	23,627	0	2,522	5,463	0
8591 Construction (Contracted)	2,910,637	0	0	0	0
Total	**$2,934,264**	**$0**	**$2,522**	**$5,463**	**$0**
ACQUISITION & INFRASTRUCTURE PROJECTS	**$2,934,264**	**$471,560**	**$474,082**	**$477,023**	**$0**

Capital Improvement Plan
FY24 - 25 Budget
2017 CDBG-DR (G.C.) Harvey Round 1
Fund 124

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Pipe Rack Project	0	1,087,525	1,087,525	650	1,608,010	0	0	0	0
Acq. Properties - Frenchman's Creek	166,944	0	0	12,755	0	0	0	0	0
Acq. Properties - Deepwood/ Woodvine	327,669	1,370,314	1,370,314	148,942	7,480	0	0	0	0
Deepwood Flood Control Project	141,813	165,063	165,063	0	573,787	0	0	0	0
ACQUISTION & INFRASTRUCTURE PROJECTS	**$636,426**	**$2,622,902**	**$2,622,902**	**$162,347**	**$2,189,277**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
7130 Engineering Services	163,749	0	0	650	0
7450 Relocation Costs	0	0	0	7,480	7,480
7800 Contract Services	16,627	0	0	0	0
8120 Buildings	325,349	165,063	0	443	0
8591 Construction (Contracted)	0	2,457,839	2,457,839	70,607	2,181,797
7400 Operating Services	0	0	0	96	0
7805 Demolition	130,701	0	165,063	83,071	0
Acquistion & Infrastructure Projects	**$636,426**	**$2,622,902**	**$2,622,902**	**$162,347**	**$2,189,277**
ACQUISTION & INFRASTRUCTURE PROJECTS	**$636,426**	**$2,622,902**	**$2,622,902**	**$162,347**	**$2,189,277**

Capital Improvement Plan
FY24 - 25 Budget
2021 Coronavirus State and Local Fiscal Recovery Fund 125

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
24" Clear Creek Crossing	0	7,754,293	7,754,293	0	7,285,026	0	0	0	0
24" Clear Creek Crossing - Anticipated Additional Funds	0	0	0	0	985,252	0	0	0	0
New Ground Storage Tank at Water Plant # 1	0	2,718,000	2,718,000	0	2,718,000	0	0	0	0
INFRASTRUCTURE PROJECTS	**$0**	**$10,472,293**	**$10,472,293**	**$0**	**$10,988,278**	**$0**	**$0**	**$0**	**$0**
INFRASTRUCTURE PROJECTS	**$0**	**$10,472,293**	**$10,472,293**	**$0**	**$10,988,278**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
8591 Construction (Contract)	0	10,472,293	10,472,293	0	10,988,278
Infrastructure Projects	**$0**	**$10,472,293**	**$10,472,293**	**$0**	**$10,988,278**
INFRASTRUCTURE PROJECTS	**$0**	**$10,472,293**	**$10,472,293**	**$0**	**$10,988,278**

Capital Improvement Plan
FY24 - 25 Budget
Park Land Dedication Fund
Fund 164

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Stevenson Park Improvements	19,093	0	0	0	0	0	0	0	0
Park Improvements & Lake Friendswood	0	0	6,500	6,500	0	0	0	0	0
Sportspark	0	0	28,000	28,000	0	0	0	0	0
Leavesley Park Improvements	5,358								
PARKS & RECREATION PROJECTS	**$19,093**	**$0**	**$34,500**	**$34,500**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended budget	FY24 Year End Estimate	FY25 Adopted Budget
8560 Parks Improvements	15,000	0	28,000	28,000	0
5800 Operating Equipment < $5,000	4,093	0	0	0	0
8800 Capital Equipment	5,358	0	6,500	6,500	0
Parks & Recreation Total	**$24,451**	**$0**	**$34,500**	**$34,500**	**$0**
PARK LAND DEDICATION FUND PROJECTS	**$24,451**	**$0**	**$34,500**	**$34,500**	**$0**

Capital Improvement Plan
FY24 - 25 Budget
Street Improvements Fund
Fund 170

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Blackhawk Blvd PhII Pkg B	131,897	727,555	805,342	805,342	0	0	0	0	0
Blackhawk Blvd PhII Pkg C	0	3,000,000	0	0	3,727,555	0	0	0	0
Street Improvements	642,411	0	0	0	0	0	0	0	0
Friendswood Parkway Improvements	0	0	0	0	0	1,864,000	0	0	0
Mary's Creek Bridge at Dunbar Estates	0	0	0	0	0	0	68,900	0	0
Greenbriar Bridge	0	0	0	0	0	0	507,862	0	0
STREET IMPROVEMENTS PROJECTS	**$774,308**	**$3,727,555**	**$805,342**	**$805,342**	**$3,727,555**	**$1,864,000**	**$576,762**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended budget	FY24 Year End Estimate	FY25 Adopted Budget
6510 Street Maintenance	642,411	0	0	0	0
8511 Concrete Streets	131,897	3,727,555	595,658	595,658	3,727,555
7130 Engineering Services	0	0	209,684	209,684	0
Street Improvements Total	**$774,308**	**$3,727,555**	**$805,342**	**$805,342**	**$3,727,555**
STREET IMPROVEMENTS FUND PROJECTS	**$774,308**	**$3,727,555**	**$805,342**	**$805,342**	**$3,727,555**

Capital Improvement Plan
FY24 - 25 Budget
Economic Development Improvements Fund
Fund 175

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
FM518 Illumination Project	505,174	1,866,800	2,080,347	2,081,791	0	0	0	0	0
ECONOMIC DEVELOPMENT IMPROVEMENTS PROJECTS	**$505,174**	**$1,866,800**	**$2,080,347**	**$2,081,791**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended budget	FY24 Year End Estimate	FY25 Adopted Budget
7800 Contract Services	505,174	1,866,800	2,077,953	2,077,953	0
8590 Cip Contingency	0	0	2,394	3,838	0
Economic Development Improvements Total	**$505,174**	**$1,866,800**	**$2,080,347**	**$2,081,791**	**$0**
ECONOMIC DEVELOPMENT IMPROVEMENTS FUND PROJECTS	**$505,174**	**$1,866,800**	**$2,080,347**	**$2,081,791**	**$0**

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

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Blackhawk Building Renovation	7,890	0	106,000	106,000	0	0	0	0	0
23 Wilderness Trail	832,798	0	0	0	0	0	0	0	0
DISTRIBUTION PROJECTS	**$840,688**	**$0**	**$106,000**	**$106,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Eagle Creek Waterline Replacement	49,935	0	0	0	0	0	0	0	0
Lift Station Mitigation	223,797	0	117,013	117,013		0	0	0	0
SCADA Upgrade	47,625	0	43,470	43,470	0	0	0	0	0
2024 Sewer Line Maint & Cleaning	0	300,000	1,146,143	1,146,143	0	0	0	0	0
2025 Sewer Line Maint & Cleaning	0	0	0	0	300,000	0	0	0	0
2026 - 2029 Sewer Line Maint & Cleaning	0	0	0	0	0	300,000	300,000	300,000	300,000
Lift Station Pkg # 3	0	0	575,017	575,017	0	0	0	0	0
Lift Station Pkg # 2	0	0	386,929	386,929	0	0	0	0	0
FFE - Blackhawk Building	144,001	0	60,999	60,999	0	0	0	0	0
Black Renovation Project	0	0	535,337	535,337	0	0	0	0	0
Lift Station # 8 Improvements	0	0	97,180	97,180	0	0	0	0	0
Lift Station # 27 Improvements	0	0	79,092	79,092	0	0	0	0	0
Lift Station # 30 Improvements	0	0	88,000	88,000	0	0	0	0	0
Blackhawk WWTP Aeration Construction	0	0	477,483	477,483	0	0	0	0	0
Sewer Master Plan	0	0	0	0	1,000,000	0	0	0	0
Blackhawk Blvd Phase II-B	265,237	0	46,410	46,410	0	0	0	0	0
Other	90,359	0	0	0	0	0	0	0	0
COLLECTION PROJECTS	**$820,954**	**$300,000**	**$3,653,073**	**$3,653,073**	**$1,300,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**
WATER & SEWER FUND PROJECTS	**$1,661,642**	**$300,000**	**$3,759,073**	**$3,759,073**	**$1,300,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**

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

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
8591 Construction (Contracted)	0	0	92,000	92,000	0
Water (Distribution System) (434)	**$0**	**$0**	**$92,000**	**$92,000**	**$0**
7130 Engineering Services	7,000	0	0	0	0
8110 Land	832,798	0	0	0	0
8541 Distribution Lines	315,172	0	46,410	46,410	0
8600 Furniture And Fixtures	144,001	0	60,999	60,999	0
8582 Design Engineering	0	0	14,000	14,000	0
Water (Distribution System) (434)	**$1,298,971**	**$0**	**$121,409**	**$121,409**	**$0**
6551 Collection Line Maintance	0	300,000	1,146,143	1,146,143	300,000
7130 Engineering Services	2,000	0	0	0	0
7720 Software Support Services	83,359	0	0	0	0
8120 Buildings	0	0	535,337	535,337	0
8400 Capital Operating Equip	45,625	0	43,470	43,470	0
8552 Lift Station Improvements	223,797	0	1,326,423	1,326,423	0
8598 Misc Construction Costs	7,890	0	16,808	16,808	0
8581 Preliminary Engineering	0	0	0	0	1,000,000
8591 Construction (Contracted)	0	0	477,483	477,483	0
Sewer (Collection System) (433)	**$362,671**	**$300,000**	**$3,545,664**	**$3,545,664**	**$1,300,000**
WATER & SEWER PROJECTS	**$1,661,642**	**$300,000**	**$3,759,073**	**$3,759,073**	**$1,300,000**

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	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Ground Storage Tank @ WP 1 and Pump Improvements	47,398	247,987	268,450	268,450	0				
Clear Creek Crossing	165,557	747,702	674,403	674,403	0	0	0	0	0
DISTRIBUTION PROJECTS	**$212,955**	**$995,689**	**$942,853**	**$942,853**	**$0**	**$0**	**$0**	**$0**	**$0**
Blackhawk WWTP Aeraton Project	0	0	422,233	422,233	0	0	0	0	0
COLLECTION SYSTEM PROJECTS	**$0**	**$0**	**$422,233**	**$422,233**	**$0**	**$0**	**$0**	**$0**	**$0**
WATER & SEWER BONDS FUND PROJECTS	**$212,955**	**$995,689**	**$1,365,086**	**$1,365,086**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
8582 Design Engineering	212,955	995,689	942,853	942,853	0
Water (Distribution System) (434)	**$212,955**	**$995,689**	**$942,853**	**$942,853**	**$0**
8591 Construction (Contracted)	0	0	422,233	422,233	0
Sewer (Collection System) (433)	**$0**	**$0**	**$422,233**	**$422,233**	**$0**
2016 W/S BOND PROJECTS	**$212,955**	**$995,689**	**$1,365,086**	**$1,365,086**	**$0**

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	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Automated Water Meter Implementation	584,113	0	4,275	4,275	0	0	0	0	0
Fire Station #2 - Water-related costs	0	0	40,189	40,189	0	0	0	0	0
Blackhawk Bldg Renovations - Water-related costs	2,106,576	0	173,295	173,295	0	0	0	0	0
DISTRIBUTION PROJECTS	**$2,690,689**	**$0**	**$217,759**	**$217,759**	**$0**	**$0**	**$0**	**$0**	**$0**
Sanitary Sewer Assessment Phase VII	1,461,017	0	0	0	0	0	0	0	0
Lift Station #2 Rehabilitation	0	0	0	405,000	0	0	0	0	0
Blackhawk WWTP Aeration Project	0	0	225,237	225,237	0	0	0	0	0
Fire Station #2 - Sewer-related Costs	38,217	0	3,705	3,705	0	0	0	0	0
Lift Station PKG 2 (#5, 13, 24, 25)	197,000	1,444,957	1,332,457	1,332,457	0	0	0	0	0
COLLECTION SYSTEM PROJECTS	**$1,696,234**	**$1,444,957**	**$1,561,399**	**$1,966,399**	**$0**	**$0**	**$0**	**$0**	**$0**
WATER & SEWER BONDS FUND PROJECTS	**$4,386,923**	**$1,444,957**	**$1,779,158**	**$2,184,158**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
7190 Other Professional Services	584,113	0	4,275	4,275	0
8541 Distribution Lines	33,397	0	40,189	40,189	0
Water (Distribution System) (434)	**$617,510**	**$0**	**$44,464**	**$44,464**	**$0**
8552 Lift Station Improvements	197,000	1,444,957	1,332,457	1,332,457	0
8591 Construction (Contracted)	1,372,337	0	228,942	228,942	0
8582 Design Engineering	93,500	0	0	405,000	0
Sewer (Collection System) (433)	**$1,662,837**	**$1,444,957**	**$1,561,399**	**$1,966,399**	**$0**
8120 Buildings	2,106,576	0	173,295	173,295	0
Sewer (Buildings) (419)	**$3,572,413**	**$0**	**$402,237**	**$807,237**	**$0**
2018 W/S BOND PROJECTS	**$4,386,923**	**$1,444,957**	**$1,779,158**	**$2,184,158**	**$0**

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	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Water System Improvements Study	160,187	0	30,908	30,908	0	0	0	0	0
42" Water Main Replacement	1,524,764	3,519,775	3,519,775	3,519,775	2,700,000	0	0	0	0
Elevated Storage Tank #2	10,000	0	630,444	630,444	0	0	0	0	0
SWS # 1 GST	10,000	0	475,844	475,844	0	0	0	0	0
SWS #3/SWP # 4 Rehab	381,700	0	450,387	450,387	0	0	0	0	0
DISTRIBUTION PROJECTS	**$2,086,651**	**$3,519,775**	**$5,107,358**	**$5,107,358**	**$2,700,000**	**$0**	**$0**	**$0**	**$0**
Lift Station #22 Rehabilitation/ Mitigation	0	372,000	0	0	0	0	0	0	0
Lift Station #2	0	2,000,000	0	0	0	0	0	0	0
Lift Station Package 1	0	718,054	0	0	0	0	0	0	0
Lift Station Package 3	0	0	1,598,160	1,598,160	0	0	0	0	0
Lift Station Package 4	0	1,005,000	0	0	0	0	0	0	0
Lift Station # 4 Rehab	0	372,000	2,675	2,675	0	0	0	0	0
Blackhawk WWTP Aeration Project	0	0	3,469,412	3,469,412	0	0	0	0	0
COLLECTION SYSTEM PROJECTS	**$0**	**$4,467,054**	**$5,070,247**	**$5,070,247**	**$0**	**$0**	**$0**	**$0**	**$0**
WATER & SEWER BOND FUND PROJECTS	**$2,086,651**	**$7,986,829**	**$10,177,605**	**$10,177,605**	**$2,700,000**	**$0**	**$0**	**$0**	**$0**

Account	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
8541 Distribution Lines	1,524,764	3,519,775	3,519,775	3,519,775	2,700,000
8582 Design Engineering	160,187	0	30,908	30,908	0
8591 Construction (Contracted)	361,700	0	1,556,675	1,556,675	0
Water (Distribution System) (434)	**$2,046,651**	**$3,519,775**	**$5,107,358**	**$5,107,358**	**$2,700,000**
8552 Lift Station Improvements	40,000	4,467,054	1,598,160	1,598,160	0
8591 Construction (Contracted)	0	0	3,469,412	3,469,412	0
8596 Surveying	0	0	2,675	2,675	0
Sewer (Collection System) (433)	**$40,000**	**$4,467,054**	**$5,070,247**	**$5,070,247**	**$0**
2021 W/S BOND PROJECTS	**$2,086,651**	**$7,986,829**	**$10,177,605**	**$10,177,605**	**$2,700,000**

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
FY25 - 29 Budget
(Funding to be Determined)

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
Annalea Neighborhood Improvements	0	0	0	0	0	777,936	0	0	0
Blackhawk Boulevard Phase II-C	0	0	0	0	0	2,354,232	0	0	0
STREET PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,132,168**	**$0**	**$0**	**$0**
Master Drainage Plan	0	0	0	0	0	661,000	0	0	0
Blackhawk Inline/Offline Detention	0	0	0	0	0	0	0	15,000,000	0
DRAINAGE PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$661,000**	**$0**	**$15,000,000**	**$0**
Lake Friendswood Erosion Control Bulkhead	0	0	0	0	0	0	0	0	2,750,000
Parking Lot Construction - Old City Park & Stevenson Park	0	0	0	0	0	0	0	2,600,000	0
PARKS PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,600,000**	**$2,750,000**
Council Chambers Engineering and Construction	0	0	0	0	0	467,605	0	0	0
Fiber Projects - City Hall to Blackhawk and City Hall to Public Safety	0	0	0	0	0	250,000	0	0	0
Fire Station #3	0	0	0	0	0	0	0	10,000,000	0
Community (Civic) Center	0	0	0	0	0	5,958,133	41,220,989	0	0
Friendswood Library Expansion	0	0	0	0	0	2,139,148	11,730,528	0	0
Deepwood-Demolition Public Works Facility	0	0	0	0	0	0	500,000	0	0
FACILITY PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$8,814,886**	**$53,451,517**	**$10,000,000**	**$0**
UNFUNDED GENERAL GOVERNMENT PROJECTS (FUNDING TBD)	**$0**	**$0**	**$0**	**$0**	**$0**	**$12,608,054**	**$53,451,517**	**$27,600,000**	**$2,750,000**

Source for Future Years: The Capital Improvement Program Manual

Capital Improvement Plan
FY25 - 29 Budget
Water and Sewer Fund
(Funding to be Determined)

Project Name	FY23 Actual	FY24 Original Budget	FY24 Amended budget	FY24 Year End Estimate	FY25 Adopted Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget
42" Waterline	0	0	0	0	0	3,579,615	69,873	0	0
Generator at Surface Water Station #2	0	0	0	0	0	0	1,000,000	0	0
Blackhawk Boulevard Phase II-C	0	0	0	0	0	1,346,291	0	0	0
Friendswood Dr. to Elevelated Storage Tank #1 - 24"	0	0	0	0	0	9,962,000	0	0	0
Mary's Creek Bridge at Dunbar Estates Utility Relocation	0	0	0	0	0	0	0	250,000	0
Georgetown Extension 12"	0	0	0	0	0	2,640,000	0	0	0
New Ground Storage Tank at Water Plant #4	0	0	0	0	0	2,302,294	0	0	0
Friendswood Trails 16"	0	0	0	0	0	500,000	0	0	0
Surface Water Station # 2 Pump & Controls	0	0	0	0	0	1,350,000	0	0	0
Georgetown East Loop 12"	0	0	0	0	0	0	0	3,280,000	0
Annalea Neighborhood Improvements	0	0	0	0	0	777,935	0	0	0
DISTRIBUTION PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$22,458,135**	**$1,069,873**	**$3,530,000**	**$0**
Greenbriar at Cowards Creek Gravity Sewer Line	0	0	0	0	0	275,000	0	0	0
Lift Station Mitigation Pkg #1	0	0	0	0	0	1,950,000	0	0	0
Lift Station Mitigation Pkg #4	0	0	0	0	0	1,005,000	0	0	0
Blackhawk Boulevard Phase II-C Sewer Costs	0	0	0	0	0	316,316	0	0	0
I/I Removal Above 30%	0	0	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000
Upsize 15" & 18" Sewer Line along Greenbriar Drive	0	0	0	0	0	1,531,200	0	0	0
Cowards Creek Sewer Upsizing	0	0	0	0	0	2,408,000	0	0	0
Sanitary Sewer Assessment VIII	0	0	0	0	0	1,800,000	0	0	0
Lift Station #2 Rehabilitation	0	0	0	0	0	3,000,000	0	0	0
Lift Station #2 Upsizing & Force Main	0	0	0	0	0	15,409,400	0	0	0
Lift Station #8 Upsizing & Force Main	0	0	0	0	0	2,472,620	0	0	0
Lift Station #16 Upsizing	0	0	0	0	0	1,531,200	0	0	0
Lift Station #22 Rehabilitation/ Replacement	0	0	0	0	0	1,372,000	0	0	0
Lift Station #23 Upsizing & Force Main	0	0	0	0	0	5,382,000	0	0	0
Annalea Neighborhood Improvements	0	0	0	0	0	777,935	0	0	0
Lift Station #26 Rehabilitation	0	0	0	0	0	0	1,500,000	0	0
Lift Station #27 Upgrades	0	0	0	0	0	1,500,000	0	0	0
Lift Station #30 Upgrades	0	0	0	0	0	1,845,500	0	0	0
COLLECTION PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$43,576,171**	**$2,500,000**	**$1,000,000**	**$1,000,000**
WATER & SEWER PROJECTS (FUNDING TBD)	**$0**	**$0**	**$0**	**$0**	**$0**	**$66,034,306**	**$3,569,873**	**$4,530,000**	**$1,000,000**

Source for Future Years: The Capital Improvement Program Manual

The Capital Improvement Program Manual is being updated. The timing of unfunded projects will change accordingly.


FRIENDSWOOD
FOUNDED
1895
TEXAS

Significant Non-Recurring General Obligation Projects

(Planned for FY25 – FY29)



Project Name: **Council Chambers A/V Design and Construction**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Public Safety-Ensure a safe environment

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Technology upgrades and renovations

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	50,000	32,395	(17,605)	-35%
Construction	FY 2025	FY 2026	FY 2025	FY 2026	450,000	467,605	17,605	4%
				Project Total ($):	500,000	**500,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
General Fund	32,395	0	0	0	0	0	0	32,395
Total Funded ($)	**32,395**	**0**	**0**	**0**	**0**	**0**	**0**	**32,395**
Unfunded	0	0	467,605	0	0	0	0	467,605
Total w/Unfunded ($)	**32,395**	**0**	**467,605**	**0**	**0**	**0**	**0**	**500,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**

No picture available

Description:

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

Changes from Previous Year:

None

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Improvements in parkways

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 2026	FY 2025	FY 2026	1,850,000	1,864,000	14,000	1%
				Project Total ($):	1,850,000	**1,864,000**	14,000	1%

Project Funding:

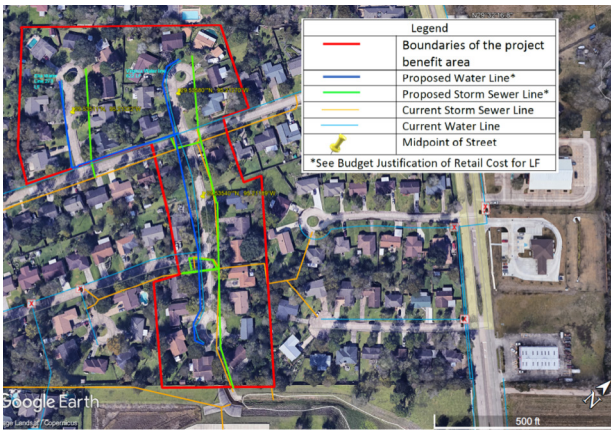
Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Special Revenue	0	0	1,864,000	0	0	0	0	1,864,000
Total Funded ($)	**0**	**0**	**1,864,000**	**0**	**0**	**0**	**0**	**1,864,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**0**	**1,864,000**	**0**	**0**	**0**	**0**	**1,864,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **Annalea Neighborhood Improvements**



Description:

The proposed project will consist of street reconstruction, including driveway and sidewalk reconstruction. Water lines will be installed and storm sewer will be constructed as well. This project serves to provide utility and infrastructure improvements to a portion of the Annalea Subdivision that the City has identified as in need of repair.

Changes from Previous Year:

This project will be funded with grant funds and may be started in FY 2025.

Strategic Goal:

Preservation - Preserve and maintain city infrastructure

Mandate/Plan:

Water System Improvement Study

Anticipated Project Outcome:

Improved 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 2025	FY 2026	FY 2025	FY 2026	299,036	299,036	0	0%
Construction	FY 2025	FY 2026	FY 2025	FY 2026	1,926,912	1,926,912	0	0%
Other	FY 2025	FY 2026	FY 2025	FY 2026	107,858	107,858	0	0%
				Project Total ($):	2,333,806	**2,333,806**	0	0%

Project Funding:

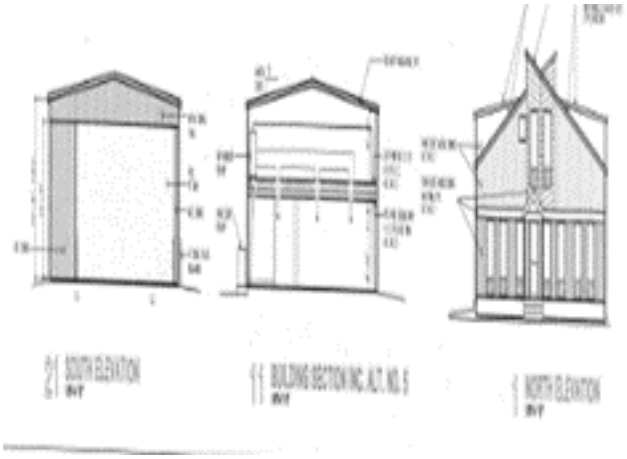
Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Grant	0	0	2,333,806	0	0	0	0	2,333,806
Total Funded ($)	**0**	**0**	**2,333,806**	**0**	**0**	**0**	**0**	**2,333,806**
Unfunded	0	0	0	0		0	0	0
Total w/Unfunded ($)	**0**	**0**	**2,333,806**	**0**	**0**	**0**	**0**	**2,333,806**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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: **Demolition Public Works Facility**



Description:

This project is a result of damages caused by Hurricane Harvey. The old Public Works building at Deepwood will be demolished and the concrete slab will be repurposed as a laydown yard. This project is currently unfunded.

Changes from Previous Year:

None.

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 2027	FY 2026	FY 2027	150,000	500,000	350,000	233%
				Project Total ($):	150,000	**500,000**	350,000	233%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	500,000	0	0	0	500,000
Total w/Unfunded ($)	**0**	**0**	**0**	**500,000**	**0**	**0**	**0**	**500,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



Description:

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

Changes from Previous Year:

Project is under construction and will be completed during FY 2025.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Pavement Management Study

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	FY 2023	FY 2023	FY 2024	FY 2024	200,000	162,125	(37,875)	-19%
Construction	FY 2023	FY 2023	FY 2023	FY 2024	1,000,000	2,186,579	1,186,579	119%
Other	FY 2023	FY 2023	FY 2024	FY 2024	0	64,235	64,235	0%
				Project Total ($):	1,200,000	**2,412,939**	1,212,939	101%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
General Fund	1,362,125	0	0	0	0	0	0	1,362,125
Special Revenue	739,167	0	0	0	0	0	0	739,167
Water & Sewer	311,647	0	0	0	0	0	0	311,647
Total Funded ($)	**2,412,939**	**0**	**0**	**0**	**0**	**0**	**0**	**2,412,939**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**2,412,939**	**0**	**0**	**0**	**0**	**0**	**0**	**2,412,939**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



Description:

This project includes reconstruction of Blackhawk Boulevard from Geneva Drive north to FM 2351 and Thursa Lane south to FM 528. Construction will include paving, drainage, striping, new signage, and tree protection. This is a partnership project with Harris County Precinct 2.

Changes from Previous Year:

None.

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	510,750	310,750	155%
Construction	FY 2025	FY 2025	FY 2025	FY 2026	2,800,000	8,067,362	5,267,362	188%
				Project Total ($):	3,000,000	**8,578,112**	5,578,112	186%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
General Fund	187,500	0	0	0	0	0	0	187,500
Bond Construction	0	322,968	0	0	0	0	0	322,968
Special Revenue	192,484	3,727,555	0	0	0	0	0	3,920,039
W&S Bond Construction	130,766	0	0	0	0	0	0	130,766
Total Funded ($)	**510,750**	**4,050,523**	**0**	**0**	**0**	**0**	**0**	**4,561,273**
Unfunded	0	0	4,016,839	0	0	0	0	4,016,839
Total w/Unfunded ($)	**510,750**	**4,050,523**	**4,016,839**	**0**	**0**	**0**	**0**	**8,578,112**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



Description:

The proposed project involves the complete reconstruction of both approaches to the bridge. This will include removal of existing damaged panels, reevaluation and stabilization of the underlying soil or base materials, and the installation of new concrete panels. The reconstruction will also consider improved drainage solutions to mitigate water-related soil destabilization.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Pavement Management Study

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 2027	FY 2027	FY 2028	FY 2028	406,290	507,862	101,572	25%
				Project Total ($):	406,290	**507,862**	101,572	25%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Special Revenue	0	0	0	507,862	0	0	0	507,862
Total Funded ($)	**0**	**0**	**0**	**507,862**	**0**	**0**	**0**	**507,862**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**0**	**0**	**507,862**	**0**	**0**	**0**	**507,862**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



Description:

This initiative will replace or rehabilitate a structurally deficient bridge located on Mary's Creek at Dunbar Estates Drive. This project will leverage the Texas Department of Transportation's (TxDOT) Off-System Bridge Program and is aimed at addressing critical infrastructure needs by enhancing the safety, durability, and functionality of this key bridge that is essential for the local transportation network. The targeted bridge has been identified as structurally deficient through rigorous inspections and assessments, indicating significant deterioration that compromises its safety and operational efficiency. Rehabilitation or replacement of this bridge is imperative to ensure public safety, restore structural integrity, enhance transportation efficiency, and comply with regulatory standards.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Federal Off-System Bridge Program

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	22,285	75,000	52,715	237%
				Project Total ($):	22,285	**75,000**	52,715	237%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Special Revenue	6,100	0	0	68,900	0	0	0	75,000
Total Funded ($)	**6,100**	**0**	**0**	**68,900**	**0**	**0**	**0**	**75,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**6,100**	**0**	**0**	**68,900**	**0**	**0**	**0**	**75,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



Description:

The Deepwood area has a history of flooding during large rain events. The goal of this project is to provide additional storage capacity in the overbank of Clear Creek to reduce flooding. The project includes acquisition of properties along Deepwood and the demolition of any structures. The project will include de-grubbing and clearing. A portion of funding is from Community Development Block Grant - Disaster Recovery Funds.

Project is in engineering design phase.

Strategic Goal:

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

Mandate/Plan:

Flood Control

Anticipated Project Outcome:

Additional storage capacity

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 2026	FY 2026	1,312,797	2,959,825	1,647,028	125%
Other	FY 2025	FY 2025	FY 2026	FY 2026	892,346	1,357,088	464,742	52%
				Project Total ($):	2,205,143	**4,316,913**	2,111,770	96%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Bond Construction	0	2,386,038	0	0	0	0	0	2,386,038
Grant	1,357,088	573,787	0	0	0	0	0	1,930,875
Total Funded ($)	**1,357,088**	**2,959,825**	**0**	**0**	**0**	**0**	**0**	**4,316,913**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**1,357,088**	**2,959,825**	**0**	**0**	**0**	**0**	**0**	**4,316,913**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
General Fund	2,500	2,500	2,500	2,500	2,500	0	0	12,500
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Master Drainage Plan**





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:

A grant was received to cover a portion of the Master Drainage plan. The scope of the project and costs have expanded.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's initiative to study and construct flood control projects city-wide; 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 2025	FY 2026	800,000	1,661,000	861,000	108%
				Project Total ($):	800,000	**1,661,000**	861,000	108%

Project Funding:

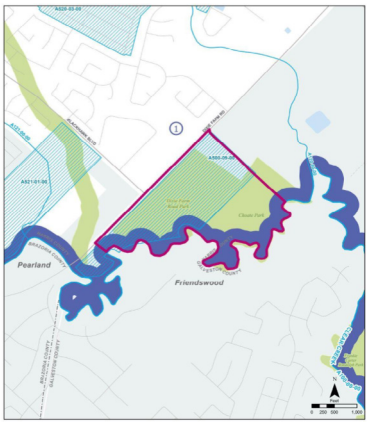
Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Bond Construction	0	1,000,000	0	0	0	0	0	1,000,000
Total Funded ($)	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
Unfunded	0	0	661,000	0	0	0	0	661,000
Total w/Unfunded ($)	**0**	**1,000,000**	**661,000**	**0**	**0**	**0**	**0**	**1,661,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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



Description:

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

Changes from Previous Year:

The name of the project changed from 1959 Detention Pond.

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 2023	FY 2023	FY 2027	FY 2027	15,500,000	8,000,000	(7,500,000)	-48%
				Project Total ($):	15,500,000	**8,000,000**	(7,500,000)	-48%

Project Funding:

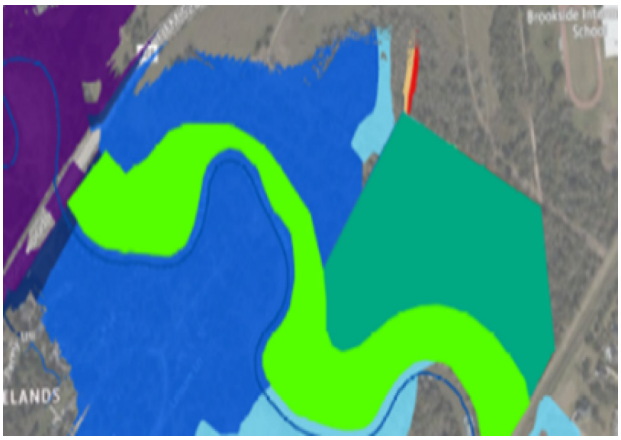
Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Bond Construction	8,000,000	0	0	0	0	0	0	8,000,000
Total Funded ($)	**8,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**8,000,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**8,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**8,000,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
General Fund	147,600	45,000	45,000	45,000	45,000	45,000	0	372,600
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes: The operating cost impact will be due to mowing and landscape costs. This is a cost share project not being constructed by the City, while the payment is made in a prior year, construction has not yet started.

Project Name: **Whitcomb Inline/Offline Detention**



Description:

This project involves engineering and construction of offline detention and terracing within the floodway along Clear Creek. The offline detention pond would be located on the eastern portion of the property. This project is dependent upon developer and Harris County Flood Control partnerships along with State funding.

Changes from Previous Year:

None.

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 2027	FY 2027	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 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Bond Construction	2,390,741	14,609,259	0	0	0	0	0	17,000,000
Total Funded ($)	**2,390,741**	**14,609,259**	**0**	**0**	**0**	**0**	**0**	**17,000,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**2,390,741**	**14,609,259**	**0**	**0**	**0**	**0**	**0**	**17,000,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



Description:

This project involves the construction of an offline detention basin adjacent to Clear Creek on a 46.8 acre land tract (bordering Blackhawk Wastewater Treatment Plant). Storage capacity of the offline detention basin is approximately 600 ac-ft based on feasibility studies. The purpose is to mitigate local and regional flood risk for 2-YR, 10-YR, 100-YR and 500-YR events.

Changes from Previous Year:

None.

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:

Lower the water surface elevation in significant flood 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 2028	FY 2028	FY 2028	FY 2028	1,000,000	1,000,000	0	0%
Construction	FY 2028	FY 2028	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 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	15,000,000	0	0	15,000,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**15,000,000**	**0**	**0**	**15,000,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

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

Mandate/Plan:

Parks Master Plan

Anticipated Project Outcome:

Design of a plan to assist Parks Department and 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**
Construction	FY 2021	FY 2021	FY 2024	FY 2025	146,200	146,200	0	0%
				Project Total ($):	146,200	**146,200**	0	0%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Bond Construction	146,200	0	0	0	0	0	0	146,200
Total Funded ($)	**146,200**	**0**	**0**	**0**	**0**	**0**	**0**	**146,200**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**146,200**	**0**	**0**	**0**	**0**	**0**	**0**	**146,200**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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: **Lake Friendswood Erosion Control Bulkhead**



Description:

Construct a bulkhead to protect the shoreline from erosion due to wave and wind action on Lake Friendswood.

Changes from Previous Year:

None.

Strategic Goal:

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

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Repair Lake Friendswood for continued Park enjoyment

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 2030	FY 2030	FY 2031	FY 2031	1,000,000	2,750,000	1,750,000	175%
				Project Total ($):	1,000,000	**2,750,000**	1,750,000	175%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	2,750,000	0	2,750,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**2,750,000**	**0**	**2,750,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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 Library Expansion**



Description:

The library's expansion and renovation project will enhance the facility's capacity, modernize resources, and improve accessibility, creating a more dynamic and inclusive space for all residents. This investment ensures the library continues serving as a vital learning hub and community engagement hub.

Changes from Previous Year:

New Project

Strategic Goal:

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

Mandate/Plan:

Library Strategic Long Range Plan

Anticipated Project Outcome:

Expand Library to accommodate growing services and population

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 2029	FY 2029	2,139,148	2,139,148	0	0%
Construction	FY 2027	FY 2027	FY 2029	FY 2029	11,730,528	11,730,528	0	0%
				Project Total ($):	13,869,676	**13,869,676**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	2,139,148	11,730,528	0	0	0	13,869,676
Total w/Unfunded ($)	**0**	**0**	**2,139,148**	**11,730,528**	**0**	**0**	**0**	**13,869,676**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **Community (Civic) Center**



Description:

A new Community Center will enhance local engagement and provide residents with a dedicated space for activities, events, and services. The facility will feature multipurpose rooms, recreational areas, and meeting spaces, fostering community connections and promoting well-being. The project prioritizes sustainability and accessibility.

Changes from Previous Year:

Feasibility study conducted

Strategic Goal:

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

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Provide Friendswood citizens with community space

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 2029	FY 2029	5,958,133	5,958,133	0	0%
Construction	FY 2027	FY 2027	FY 2029	FY 2029	41,220,989	41,220,989	0	0%
				Project Total ($):	47,179,122	**47,179,122**	0	0%

Project Funding:

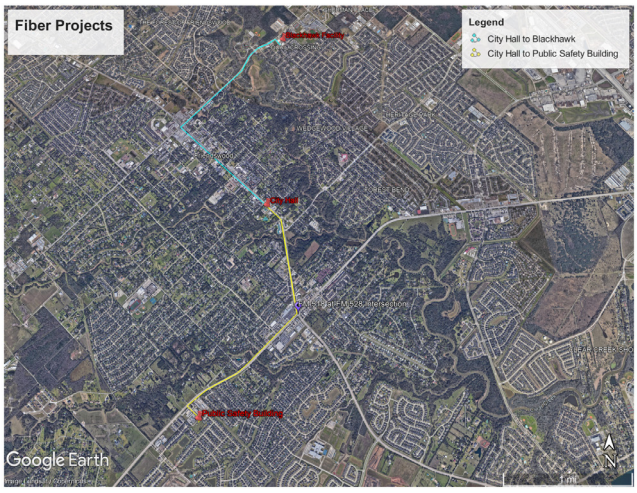
Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	5,958,133	41,220,989	0	0	0	47,179,122
Total w/Unfunded ($)	**0**	**0**	**5,958,133**	**41,220,989**	**0**	**0**	**0**	**47,179,122**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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:

Project running fiber from City Hall to Blackhawk and the Public Safety Building. Fiber will increase connectivity and fault tolerance.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain Infrastructure

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Protected communication between 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	250,000	0	0	0	0	250,000
Total w/Unfunded ($)	**0**	**0**	**250,000**	**0**	**0**	**0**	**0**	**250,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **Parking Lot Construction in Friendswood**

No picture available

Description:

This project includes engineering and construction of parking lots at Old City park, on Shadwell Lane, and at Stevenson park between City Hall and the former fire station. This cost assumes that detention mitigation for these projects would be provided by the ongoing joint detention project with GCCDD at Castlewood, and 1 Queens Lane. These parking lots would provide an additional 100-115 parkings spots for the city's two parks.

Changes from Previous Year:

None.

Strategic Goal:

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

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Additional Parking at Old City Park and Stevenson Park

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**		**% Change**
Construction	FY 2028	Fy 2028	FY 2029	FY 2029	2,600,000	2,600,000	0	0%
				Project Total ($):	2,600,000	**2,600,000**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	2,600,000	0	0	2,600,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**2,600,000**	**0**	**0**	**2,600,000**

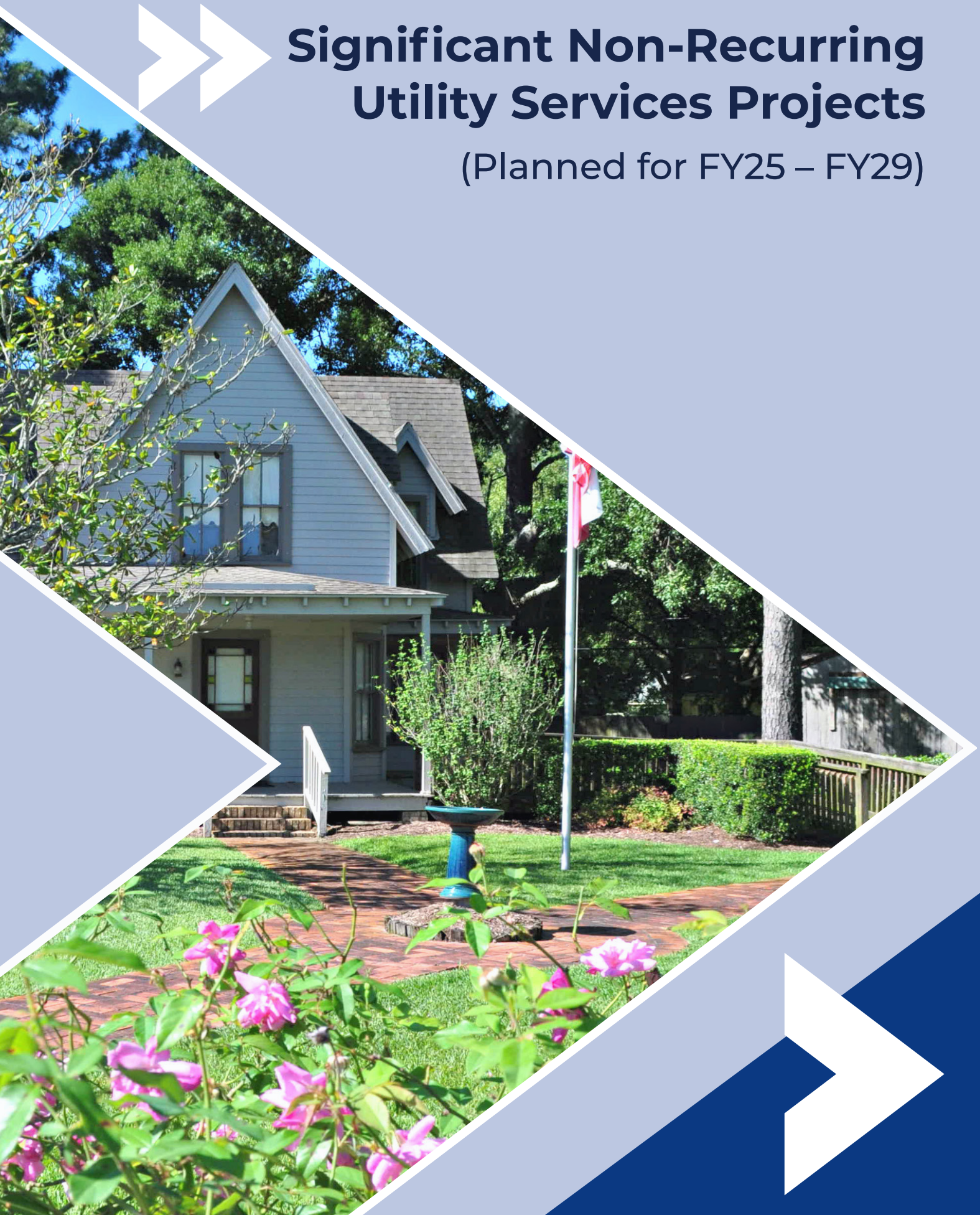
Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Significant Non-Recurring Utility Services Projects

(Planned for FY25 – FY29)



Project Name: **Pipe Rack Relocation Project**



Description:

Worsening erosion at bases of the pipe rack as well as higher water levels carrying debris in events are threatening the integrity of a 6" water line and 20" sanitary force main. This project would bury three utility lines which currently cross Clear Creek via an elevated pipe. This would permanently mitigate the risk of washout and debris impacts and prevent structural damage to the utility lines.

Changes from Previous Year:

The project will be entering construction phase in Fall 2024. Engineering design was modified to incorporate a tree mitigation plan.

Strategic Goal:

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

Mandate/Plan:

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

Anticipated Project Outcome:

Permanently mitigate the risk of washout and debris impacts and prevent structural damage to utility lines

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	219,425	37,425	21%
Construction	FY 2025	FY 2025	FY 2026	FY 2028	869,000	1,608,010	739,010	85%
				Project Total ($):	1,051,000	**1,827,435**	776,435	74%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Grant	219,425	1,608,010	0	0	0	0	0	1,827,435
Total Funded ($)	**219,425**	**1,608,010**	**0**	**0**	**0**	**0**	**0**	**1,827,435**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**219,425**	**1,608,010**	**0**	**0**	**0**	**0**	**0**	**1,827,435**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



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 lift stations each have historical flooding conditions that need assessment, along with analyzing the pumps, wet well condition, electrical control panel, SCADA equipment, generator, hatches, site security fence and discharge force main. The project will be 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.

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 2023	FY 2023	FY 2025	FY 2025	677,939	756,066	78,127	12%
				Project Total ($):	677,939	**756,066**	78,127	12%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Water & Sewer	756,066	0	0	0	0	0	0	756,066
Total Funded ($)	**756,066**	**0**	**0**	**0**	**0**	**0**	**0**	**756,066**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**756,066**	**0**	**0**	**0**	**0**	**0**	**0**	**756,066**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey damage

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 2025	FY 2025	1,594,000	1,950,000	356,000	22%
				Project Total ($):	1,594,000	**1,950,000**	356,000	22%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Unfunded	0	0	1,950,000	0	0	0	0	1,950,000
Total w/Unfunded ($)	**0**	**0**	**1,950,000**	**0**	**0**	**0**	**0**	**1,950,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



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.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey damage

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 2025	FY 2025	1,882,469	1,882,469	0	0%
				Project Total ($):	1,882,469	**1,882,469**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
W&S Bond Construction	1,882,469	0	0	0	0	0	0	1,882,469
Total Funded ($)	**1,882,469**	**0**	**0**	**0**	**0**	**0**	**0**	**1,882,469**
Total w/Unfunded ($)	**1,882,469**	**0**	**0**	**0**	**0**	**0**	**0**	**1,882,469**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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**



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.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey damage

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 2025	FY 2025	1,538,160	2,196,369	658,209	43%
				Project Total ($):	1,538,160	**2,196,369**	658,209	43%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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 ($)	**2,196,369**	**0**	**0**	**0**	**0**	**0**	**0**	**2,196,369**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**2,196,369**	**0**	**0**	**0**	**0**	**0**	**0**	**2,196,369**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey damage

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 2025	FY 2025	FY 2027	FY 2027	335,000	1,005,000	670,000	200%
				Project Total ($):	335,000	**1,005,000**	670,000	200%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,005,000	0	0	0	0	1,005,000
Total w/Unfunded ($)	**0**	**0**	**1,005,000**	**0**	**0**	**0**	**0**	**1,005,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

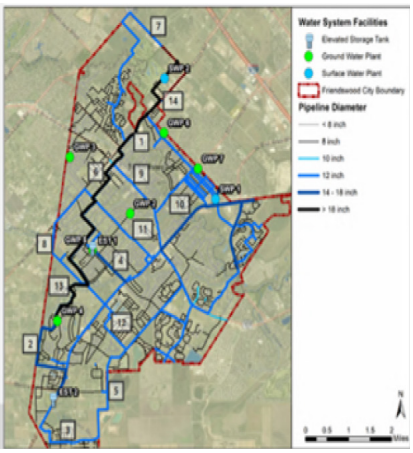
Notes:

Project Name: **Water System Improvements**

Pipe Improvements

#	Size	Location / Name
1	24"	Clear Creek Crossing
2	16"	Friendswood Trails
3	12"	Georgetown Extension
4	16"	Chigger Creek Crossing
5	12"	Georgetown East Loop
6	24"	Friendswood Dr to EST 1
7	12"	Beamer
8	12"	Exxon
9	12"	Friendswood Drive
10	12"	Friendswood Link
11	12"	Sunset
12	12"	Eagle Creek & Sterling Creek
13	24"	EST 1 to GWP 4
14	24"	SWP 2 to Blackhawk Blvd

GARVER



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.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvement Plan

Anticipated Project Outcome:

Gain knowledge on where improvements can be made with the current water system

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 2024	FY 2024	907,950	937,316	29,366	3%
				Project Total ($):	907,950	**937,316**	29,366	3%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
W&S Bond Construction	937,316	0	0	0	0	0	0	937,316
Total Funded ($)	**937,316**	**0**	**0**	**0**	**0**	**0**	**0**	**937,316**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**937,316**	**0**	**0**	**0**	**0**	**0**	**0**	**937,316**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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" Southeast Transmission Line (Waterline)**



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.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

TxDOT

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 2023	FY 2023	FY 2028	FY 2028	20,489,887	20,489,887	0	0%
				Project Total ($):	20,489,887	**20,489,887**	0	0%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Water & Sewer	0	5,486,328	0	0	0	0	0	5,486,328
W&S Bond Construction	8,654,071	2,700,000	0	0	0	0	0	11,354,071
Total Funded ($)	**8,654,071**	**8,186,328**	**0**	**0**	**0**	**0**	**0**	**16,840,399**
Unfunded	0	0	3,579,615	69,873	0	0	0	3,649,488
Total w/Unfunded ($)	**8,654,071**	**8,186,328**	**3,579,615**	**69,873**	**0**	**0**	**0**	**20,489,887**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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 #2 Controls/Pumps**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

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 2026	FY 2026	FY 2026	FY 2026	1,000,000	1,350,000	350,000	35%
				Project Total ($):	1,000,000	**1,350,000**	350,000	35%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,350,000	0	0	0	0	1,350,000
Total w/Unfunded ($)	**0**	**0**	**1,350,000**	**0**	**0**	**0**	**0**	**1,350,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



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.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

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 2028	FY 2028	1,000,000	1,000,000	0	0%
				Project Total ($):	1,000,000	**1,000,000**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	1,000,000	0	0	0	1,000,000
Total w/Unfunded ($)	**0**	**0**	**0**	**1,000,000**	**0**	**0**	**0**	**1,000,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **New Ground Storage Tank at Water Plant #4**



Description:

Project is from the Water System Model Technical Memo. The project includes the installation of a new 1-MG ground storage tank (GST) at ground water plant #4, including all supporting piping, electrical, site grading and safety systems. Installation of a second GST was anticipated as part of the original site design. The new GST will increase the equalization storage available to meet peak demands in the southern portion of the service area until transmission improvements are installed.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

Anticipated Project Outcome:

Increase the equalization of storage

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 2026	FY 2026	2,302,294	2,302,294	0	0%
				Project Total ($):	2,302,294	**2,302,294**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	2,302,294	0	0	0	0	2,302,294
Total w/Unfunded ($)	**0**	**0**	**2,302,294**	**0**	**0**	**0**	**0**	**2,302,294**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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**



Description:

This project is a joint operation to provide facility upgrades and improvements at the Blackhawk Waste Water Treatment plant. This project aims to replace the systems within the aeration tank. These systems include the blowers and air piping, return active sludge pump station, and mixing station. This price includes all equipment and procurement costs, installation, yard piping, electrical work, and instrumentation controls.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

TCEQ Mandate

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 2024	FY 2024	FY 2025	FY 2025	5,695,320	6,997,920	1,302,600	23%
				Project Total ($):	5,695,320	**6,997,920**	1,302,600	23%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Water & Sewer	3,528,508	0	0	0	0	0	0	3,528,508
W&S Bond Construction	3,469,412	0	0	0	0	0	0	3,469,412
Total Funded ($)	**6,997,920**	**0**	**0**	**0**	**0**	**0**	**0**	**6,997,920**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**6,997,920**	**0**	**0**	**0**	**0**	**0**	**0**	**6,997,920**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **2025-2029 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.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY25 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	Ongoing	Ongoing	Ongoing	Ongoing	1,800,000	1,800,000	0	0%
				Project Total ($):	1,800,000	**1,800,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Water & Sewer	0	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Total Funded ($)	**0**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**1,800,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**1,800,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



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.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Evaluation Study

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 2026	FY 2026	FY 2026	2,300,000	1,800,000	(500,000)	-22%
				Project Total ($):	2,300,000	**1,800,000**	(500,000)	-22%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,800,000	0	0	0	0	1,800,000
Total w/Unfunded ($)	**0**	**0**	**1,800,000**	**0**	**0**	**0**	**0**	**1,800,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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**



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.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

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 2026	FY 2028	FY 2028	250,000	275,000	25,000	10%
				Project Total ($):	250,000	**275,000**	25,000	10%

Project Funding:

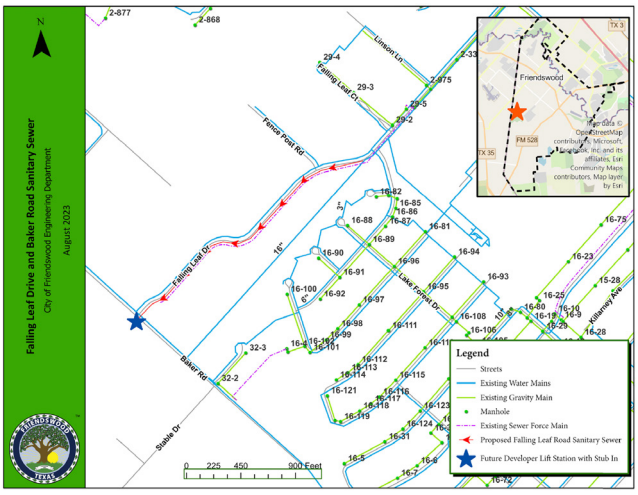
Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	275,000	0	0	0	0	275,000
Total w/Unfunded ($)	**0**	**0**	**275,000**	**0**	**0**	**0**	**0**	**275,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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:

This project looks to install a gravity sewer line to help service the portion of Friendswood near Falling Leaf Dr. and Baker Rd. This project will allow residents in the area to abandon the use of individual grinder pumps/ force lines and tie them into a more traditional gravity-fed sewer system. This will improve the utility service that the City provides to citizens located in this area.

Changes from Previous Year:

This project is developer driven.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvement Study

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 2027	Future	FY 2028	Future	1,203,000	1,280,000	77,000	6%
				Project Total ($):	1,203,000	**1,280,000**	77,000	6%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	0	1,280,000	1,280,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**1,280,000**	**1,280,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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 Rehabilitation**



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.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

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	FY 2025	FY 2025	FY 2025	FY 2026	600,000	405,000	(195,000)	-33%
Construction	FY 2025	FY 2025	FY 2025	FY 2026	2,400,000	2,595,000	195,000	8%
				Project Total ($):	3,000,000	**3,000,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	3,000,000	0	0	0	0	3,000,000
Total w/Unfunded ($)	**0**	**0**	**3,000,000**	**0**	**0**	**0**	**0**	**3,000,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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 Rehabilitation/Replacement**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

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 2025	FY 2025	FY 2026	FY 2026	1,372,000	1,372,000	0	0%
				Project Total ($):	1,372,000	**1,372,000**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,372,000	0	0	0	0	1,372,000
Total w/Unfunded ($)	**0**	**0**	**1,372,000**	**0**	**0**	**0**	**0**	**1,372,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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 Rehabilitation**



Description:

This project involves repairing all issues with Lift Station #26. The project will include engineering, design, and construction.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

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 2026	FY 2027	FY 2027	FY 2028	4,043,000	1,500,000	(2,543,000)	-63%
				Project Total ($):	4,043,000	**1,500,000**	(2,543,000)	-63%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	1,500,000	0	0	0	1,500,000
Total w/Unfunded ($)	**0**	**0**	**0**	**1,500,000**	**0**	**0**	**0**	**1,500,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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 Bridge at Dunbar Estates Utility Relocation**



Description:

An 8-inch water line affixed to the Dunbar Estates bridge will need to be relocated incidental to the bridge replacement. An Advanced Funding Agreement with TXDot will be required. Construction and engineering costs will be at the City's expense.

Changes from Previous Year:

New

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Federal Off-System Bridge Program

Anticipated Project Outcome:

Water line moved to maintain services levels

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	250,000	250,000	0	0%
				Project Total ($):	250,000	**250,000**	0	0%

Project Funding:

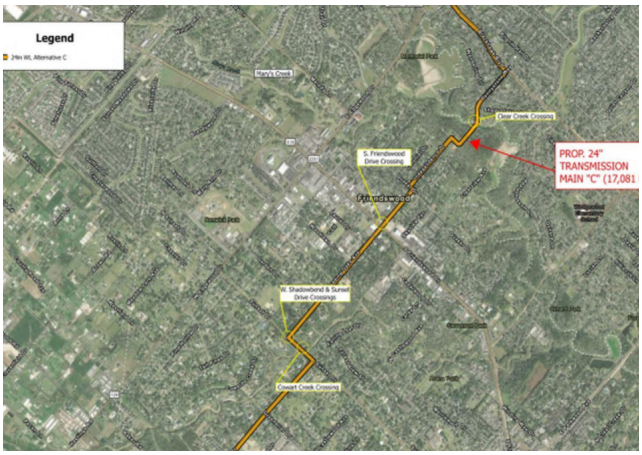
Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	250,000	0	0	250,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**250,000**	**0**	**0**	**250,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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”**



Description:

This project was identified in the city-wide Water Systems Modeling initiative performed by Garver. It is the most critical project as it was identified as a choke point. Adding redundancy to an existing 16” waterline with a 24” waterline would improve system pressures and reduce overall energy costs.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

Anticipated Project Outcome:

Adds redundancy and improves system pressures, will reduce energy costs

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 2025	FY 2025	6,500,000	7,825,026	1,325,026	20%
				Project Total ($):	6,500,000	**7,825,026**	1,325,026	20%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Grant	0	7,825,026	0	0	0	0	0	7,825,026
Total Funded ($)	**0**	**7,825,026**	**0**	**0**	**0**	**0**	**0**	**7,825,026**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**7,825,026**	**0**	**0**	**0**	**0**	**0**	**7,825,026**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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”**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

Engineering and construction of additional waterlines to support Georgetown subdivision

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2026	FY 2027	FY 2027	2,640,000	2,640,000	0	0%
				Project Total ($):	2,640,000	**2,640,000**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	2,640,000	0	0	0	0	2,640,000
Total w/Unfunded ($)	**0**	**0**	**2,640,000**	**0**	**0**	**0**	**0**	**2,640,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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”**



Description:

This project consists of 4 phases (1-A,1-B,1-C, 1-D) for the construction of a 16” waterline to the expansion of Friendswood Trails. City of Friendswood is only funding Phase 1-D which is approximately 930 LF.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

Additional waterline to support development

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2026	FY 2027	FY 2027	500,000	500,000	0	0%
				Project Total ($):	500,000	**500,000**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	500,000	0	0	0	0	500,000
Total w/Unfunded ($)	**0**	**0**	**500,000**	**0**	**0**	**0**	**0**	**500,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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”**



Description:

This project consist of a new 12” extension installation from an existing 12” water line along San Joaquin Parkway along south of county border. The new water line will be connecting to Georgetown Extension (Project 3) as well as an existing 8” water line at Lundy Lane. The new water line will be part of the second phase of the Georgetown development.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

Improve water pressure

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 2029	FY 2029	3,010,000	3,280,000	270,000	9%
				Project Total ($):	3,010,000	**3,280,000**	270,000	9%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	3,280,000	0	0	3,280,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**3,280,000**	**0**	**0**	**3,280,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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 Dr. to Elevated Storage Tank 1 24”**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

Improve operating pressures

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	9,962,000	9,962,000	0	0%
				Project Total ($):	9,962,000	**9,962,000**	0	0%

Project Funding:

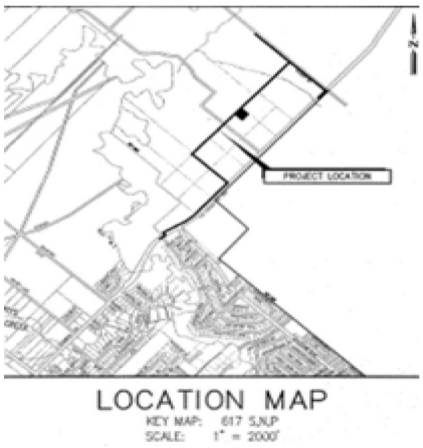
Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	9,962,000	0	0	0	9,962,000
Total w/Unfunded ($)	**0**	**0**	**0**	**9,962,000**	**0**	**0**	**0**	**9,962,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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" Water Line Installation**



Description:

12" Water line installation along Beamer Road to support future development. Intended to tie Beamer Road waterline back into the city system to provide consistent water pressure.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

System expansion for future development

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 2029	FY 2029	4,210,000	4,410,000	200,000	5%
				Project Total ($):	4,210,000	**4,410,000**	200,000	5%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	0	4,410,000	4,410,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**4,410,000**	**4,410,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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/Exxon (12")**



Description:

This project was identified in the city-wide Water System Modeling initiative performed by Garver. This project involves engineering and construction of 12" water lines. 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.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

Improve operating pressures and support south side development

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2030	FY 2030	FY 2031	FY 2031	1,735,500	2,229,000	493,500	28%
				Project Total ($):	1,735,500	**2,229,000**	493,500	28%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Unfunded	0	0	0	0	0	0	2,229,000	2,229,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**2,229,000**	**2,229,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **FM 528-Falcon Ridge to Windsong Sanitary Sewer**

No picture available

Description:

The Master Utility Plan calls for a lift station at Windsong Ln which would open up the possibility for gravity sewer to be extended along FM 528 to Falcon Ridge. Project would provide Sanitary Sewer services to the undeveloped properties along FM 528.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Wastewater Hydraulic Modeling for Future Developments

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2029	FY 2029	FY 2029	FY 2029	1,433,100	1,433,100	0	0%
				Project Total ($):	1,433,100	**1,433,100**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	0	1,433,100	1,433,100
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**1,433,100**	**1,433,100**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **I/I Removal Above 30%**

No picture available

Description:

Inflow and Infiltration removal. This project reduce strain and peak flow through the sanitary sewer system.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Reduce strain and peak flow

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2026	FY 2030	FY 2030	5,000,000	5,000,000	0	0%
				Project Total ($):	5,000,000	**5,000,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total w/Unfunded ($)	**0**	**0**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**5,000,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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 Upsizing and Force Main**



Description:

Lift Station 2 is to be evaluated. This is separate from the project to address headers, controls, etc. (emergency project). If I&I is not reduced, the City would need to look into a project to rehab the existing lift station and possibly add another nearby to help handle wet weather flows. An additional lift station would require a force main parallel to the existing force main to the Waste Water Treatment Plant.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Upsizing of Lift Station and Force Main

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	Original	Current	Original	Current	Original	Current	$ Change	% Change
Construction	FY 2026	FY 2026	FY 2027	FY 2027	15,409,400	15,409,400	0	0%
				Project Total ($):	15,409,400	**15,409,400**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	15,409,400	0	0	0	0	15,409,400
Total w/Unfunded ($)	**0**	**0**	**15,409,400**	**0**	**0**	**0**	**0**	**15,409,400**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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 #27 Upgrades**

No picture available

Description:

Lift Station #27 will be tied into possible future development. Therefore some upgrades are being analyzed in order to assist LS #27 with achieving the required capacity after the new development.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Increase capacity of lift station

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 2026	FY 2026	1,500,000	1,500,000	0	0%
				Project Total ($):	1,500,000	**1,500,000**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,500,000	0	0	0	0	1,500,000
Total w/Unfunded ($)	**0**	**0**	**1,500,000**	**0**	**0**	**0**	**0**	**1,500,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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 #30 Upgrades**

No picture available

Description:

This project consist of upsizing the lift station capacity to compensate for near future developments. Current capacity is to be increased from ~650 gpm to ~1,150 gpm. Flow monitoring analysis and revised projected peak flows will need to be conducted to determine sufficiency in capacity.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Increase capacity of lift station

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2026	FY 2027	FY 2027	1,845,500	1,845,500	0	0%
				Project Total ($):	1,845,500	**1,845,500**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,845,500	0	0	0	0	1,845,500
Total w/Unfunded ($)	**0**	**0**	**1,845,500**	**0**	**0**	**0**	**0**	**1,845,500**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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 #8 Upsizing and Force Main**

No picture available

Description:

This project consists of upsizing the lift station capacity to compensate for near-future developments. The lift station is experiencing high flows during peak times. There will possibly be a need for land acquisition. Another discharge point is being evaluated to possibly decrease the length of the force main.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Increase capacity of lift station and force main

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY2024	FY 2024	FY 2025	FY 2025	97,180	97,180	0	0%
Construction	FY 2025	FY 2025	FY 2026	FY 2026	2,472,620	2,472,620	0	0%
				Project Total ($):	2,569,800	**2,569,800**	0	0%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Water & Sewer	97,180	0	0	0	0	0	0	97,180
Total Funded ($)	**97,180**	**0**	**0**	**0**	**0**	**0**	**0**	**97,180**
Unfunded	0	0	2,472,620	0	0	0	0	2,472,620
Total w/Unfunded ($)	**97,180**	**0**	**2,472,620**	**0**	**0**	**0**	**0**	**2,569,800**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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 #16 Upsizing**

No picture available

Description:

This project consists of upsizing the lift station capacity due to a proposed development. The current rate capacity is 0.60 MGD with an existing incoming peak flow rate of 1.32 MGD. The lift station will need to be upsized to 1.34 MGD after new development is in place. Developer contribution is possible.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Increase capacity of lift station

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 2026	FY 2026	1,531,200	1,531,200	0	0%
				Project Total ($):	1,531,200	**1,531,200**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,531,200	0	0	0	0	1,531,200
Total w/Unfunded ($)	**0**	**0**	**1,531,200**	**0**	**0**	**0**	**0**	**1,531,200**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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 #23 Upsizing and Force Main**

No picture available

Description:

Lift Station #23 is currently causing surcharging and flooding along the 36" sewer main upstream and is bottlenecking the southern portion of the system. Three of four new developments are planning to tie into this system, therefore upsizing will be needed to handle approximately 9.8 MGD for a 5-year storm. It is recommended to build a new lift station.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Increase capacity of lift station and force main

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2026	FY 2027	FY 2027	5,382,000	5,382,000	0	0%
				Project Total ($):	5,382,000	**5,382,000**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	5,382,000	0	0	0	0	5,382,000
Total w/Unfunded ($)	**0**	**0**	**5,382,000**	**0**	**0**	**0**	**0**	**5,382,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **Upsizing 15” & 18” Sewer Line along Greenbriar Drive**

No picture available

Description:

This project is to upsize 15” sewer that runs along Greenbriar Dr (between Falling Leaf Drive and West Castlewood Ave.). The sewer experiences capacity limitation during significant rain.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Upsizing of sewer line

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 2027	FY 2027	1,531,200	1,531,200	0	0%
				Project Total ($):	1,531,200	**1,531,200**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,531,200	0	0	0	0	1,531,200
Total w/Unfunded ($)	**0**	**0**	**1,531,200**	**0**	**0**	**0**	**0**	**1,531,200**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **Windsong Lane Sanitary Sewer**

No picture available

Description:

Provides sanitary sewer services to properties along Windsong Lane as these properties are on septic.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Extended sewer line

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2029	FY 2029	FY 2029	FY 2029	3,061,000	3,061,000	0	0%
				Project Total ($):	3,061,000	**3,061,000**	0	0%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	0	3,061,000	3,061,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**3,061,000**	**3,061,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **Cowards Creek Sewer Upsizing**

No picture available

Description:

This project consists of upsizing the trunk sewer that runs along Cowards Creek to LS#2. The undersized capacity is causing excessive surcharge.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Upsizing of trunk 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 2026	FY 2026	FY 2028	FY 2028	2,408,000	2,408,000	0	0%
				Project Total ($):	2,408,000	**2,408,000**	0	0%

Project Funding:

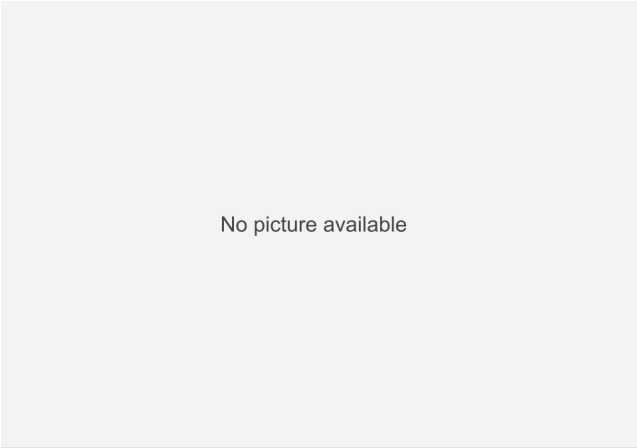
Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	2,408,000	0	0	0	0	2,408,000
Total w/Unfunded ($)	**0**	**0**	**2,408,000**	**0**	**0**	**0**	**0**	**2,408,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **New Ground Storage Tank #1 and Improvements at Water Plant #1**



Description:

This project includes installation of a new 1-MG ground storage tank (GST) at surface water plant (SWP) #1 along with a new 16-inch transmission main that connects to an existing 10-inch line. Due to the existing structural condition of GST #1 at SWP #1 it is recommended the tank be demolished and a new steel welded tank be installed. The new 1-MG tank will replace the existing 0.521-MG tank. The increase in total volume will allow for greater storage at SWP #1.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

Anticipated Project Outcome:

Installation of Ground Storage Tank at Water Plant #1

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 2026	FY 2026	2,718,000	2,718,000	0	0%
				Project Total ($):	2,718,000	**2,718,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Grant	0	2,718,000	0	0	0	0	0	2,718,000
Total Funded ($)	**0**	**2,718,000**	**0**	**0**	**0**	**0**	**0**	**2,718,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**2,718,000**	**0**	**0**	**0**	**0**	**0**	**2,718,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**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: **El Dorado/Lundy Lane Sanitary Sewer**

No picture available

Description:

El Dorado/ Lundy Lane currently has no sanitary sewer service. Project would provide sewer services to the properties along Eldorado/ Lundy Lane.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Evaluation Study

Anticipated Project Outcome:

New sewer services

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 2029	FY 2029	3,880,000	3,000,000	(880,000)	-22.68%
				Project Total ($):	3,880,000	**3,000,000**	-880000	-22.68%

Project Funding:

Source	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	0	3,000,000	3,000,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**3,000,000**	**3,000,000**

Operating Cost Impact:

Fund	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	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: **Wastewater Master Plan & Sewer System Evaluation Survey**

No picture available

Description:

In an initiative to enhance sustainability and public health, the City will undertake a comprehensive project to develop a city-wide sanitary sewer model and master plan. This pivotal project aims to modernize our wastewater collection system, ensuring it meets the needs of our growing population and stringent environmental standards. The project will encompass the entire city, addressing both current deficiencies and future requirements. Special attention will be given to historically problematic zones to ensure optimal service delivery across the city.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Evaluation Study

Anticipated Project Outcome:

Idenitify and prioritize wastewater collection projects

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	1,000,000	1,000,000	0	0%
				Project Total ($):	1,000,000	**1,000,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
Water & Sewer	0	1,000,000	0	0	0	0	0	1,000,000
Total Funded ($)	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**1,000,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Capital Projects completed since CIP Program Inception (1999)

City Facilities

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
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)
Old City Park Parking Lot
Greenbriar Sidewalks
Blackhawk Boulevard
Friendswood Lakes Boulevard

Capital Projects completed since CIP Program Inception (1999) (Continued)

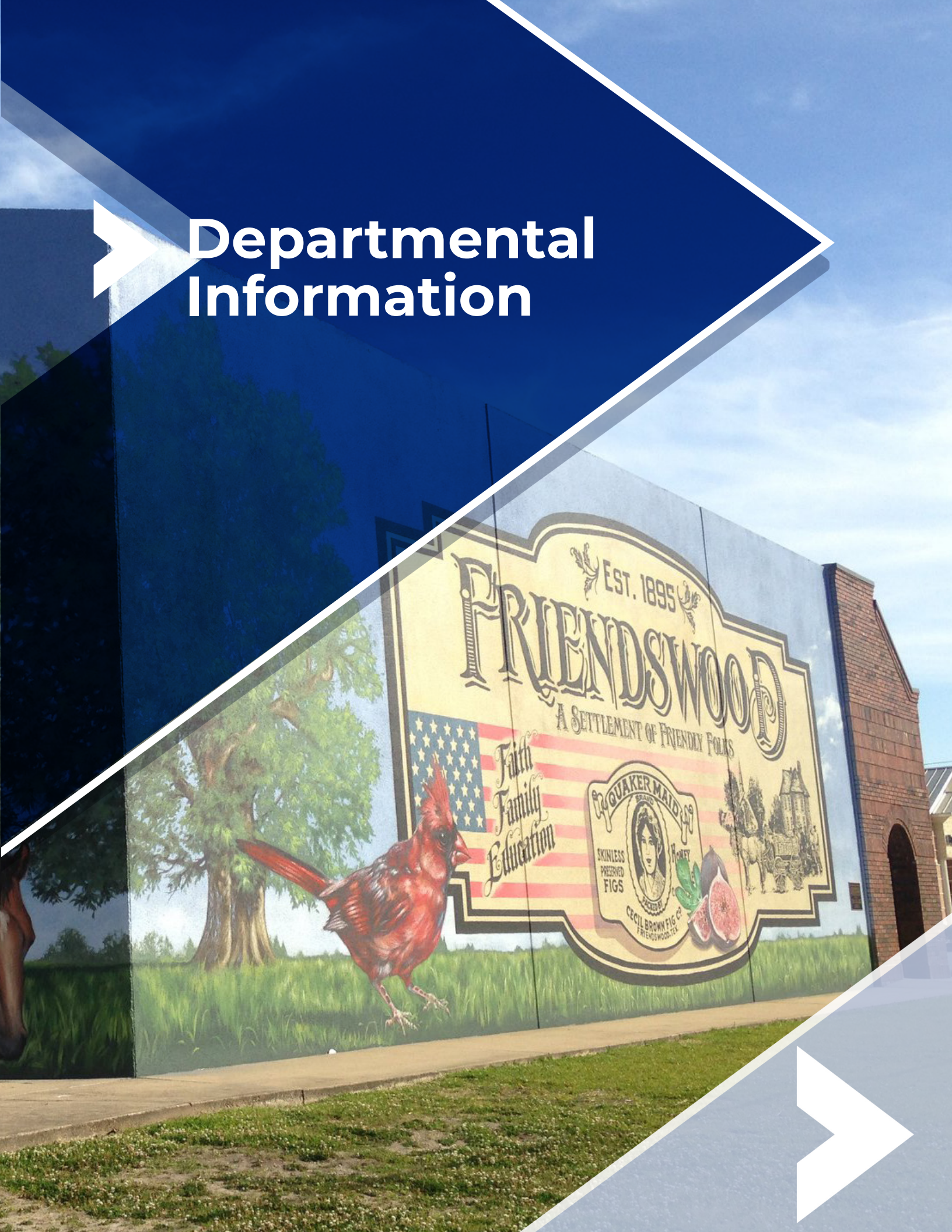
Water and Sewer Utilities

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

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

Departmental Information



Department Summary

Expenditure by Department

Department	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change from FY24 to FY25
Mayor and Council	$69,303	$86,519	$87,519	$85,025	$91,719	6.0%
City Secretary's Office	611,562	635,954	573,608	556,856	430,841	-32.3%
City Manager's Office	1,199,041	937,306	1,014,112	1,011,124	1,210,430	29.1%
Finance	2,047,896	2,002,228	2,031,291	2,010,828	2,072,384	3.5%
Human Resources	1,132,542	1,326,439	1,326,439	1,249,859	1,486,144	12.0%
Information Technology	2,941,629	2,183,679	2,287,024	2,263,859	2,352,485	7.7%
City Attorney	386,785	460,988	439,460	435,334	478,802	3.9%
Municipal Court	467,021	517,214	522,775	535,884	530,088	2.5%
Communications	0	0	199,151	187,651	481,555	0.0%
Police	13,353,589	14,297,533	14,562,767	14,250,169	14,929,725	4.4%
Emergency Services	3,376,877	3,914,546	4,429,712	4,084,582	5,711,925	45.9%
Community Development	1,293,280	1,544,944	1,539,044	1,440,079	1,481,710	-4.1%
Public Works	11,424,658	12,452,959	15,391,465	15,994,296	15,545,110	24.8%
Engineering	1,132,802	1,265,858	1,271,833	1,164,356	1,328,627	5.0%
Library	1,445,736	1,484,828	1,512,157	1,487,806	1,495,438	0.7%
Parks & Recreation	5,292,194	5,715,517	6,163,022	6,301,728	5,997,440	4.9%
Department Total	**$46,174,915**	**$48,826,512**	**$53,351,379**	**$53,059,436**	**$55,624,423**	**13.9%**

Expenditure by Classification

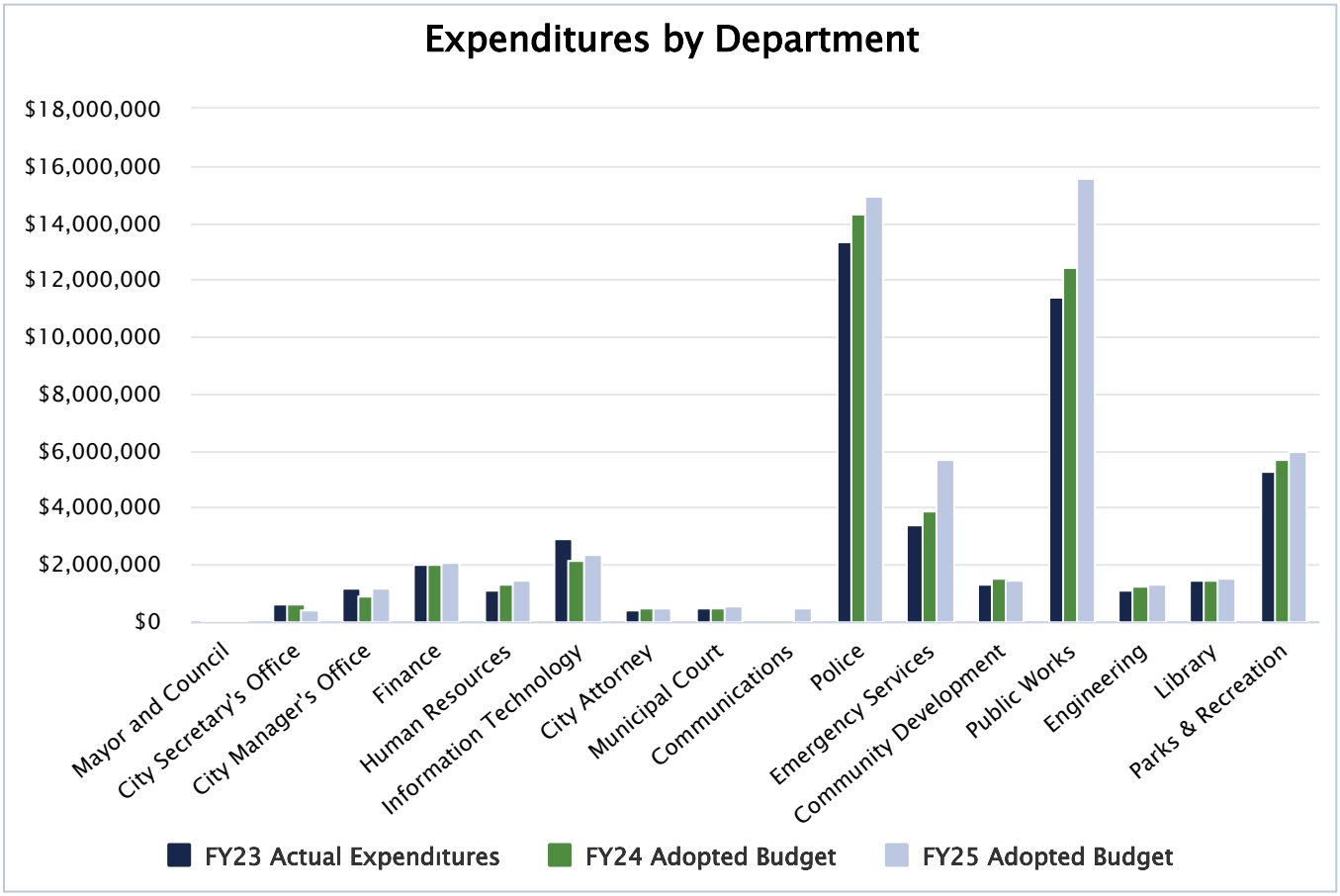
Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change from FY24 to FY25
Personnel & Benefits	$26,436,830	$28,334,872	$28,298,557	$27,838,197	$32,043,004	13.1%
Supplies	1,731,265	1,774,700	1,927,137	1,836,992	2,068,786	16.6%
Maintenance	1,750,583	2,391,070	3,012,050	2,755,924	2,344,978	-1.9%
Services	13,844,130	15,428,411	18,132,446	18,373,103	15,603,385	1.1%
Capital Outlay	1,911,413	190,784	1,274,514	1,560,153	393,425	106.2%
Other	500,694	706,675	706,675	695,067	3,170,845	348.7%
Classification Total	**$46,174,915**	**$48,826,512**	**$53,351,379**	**$53,059,436**	**$55,624,423**	**13.9%**

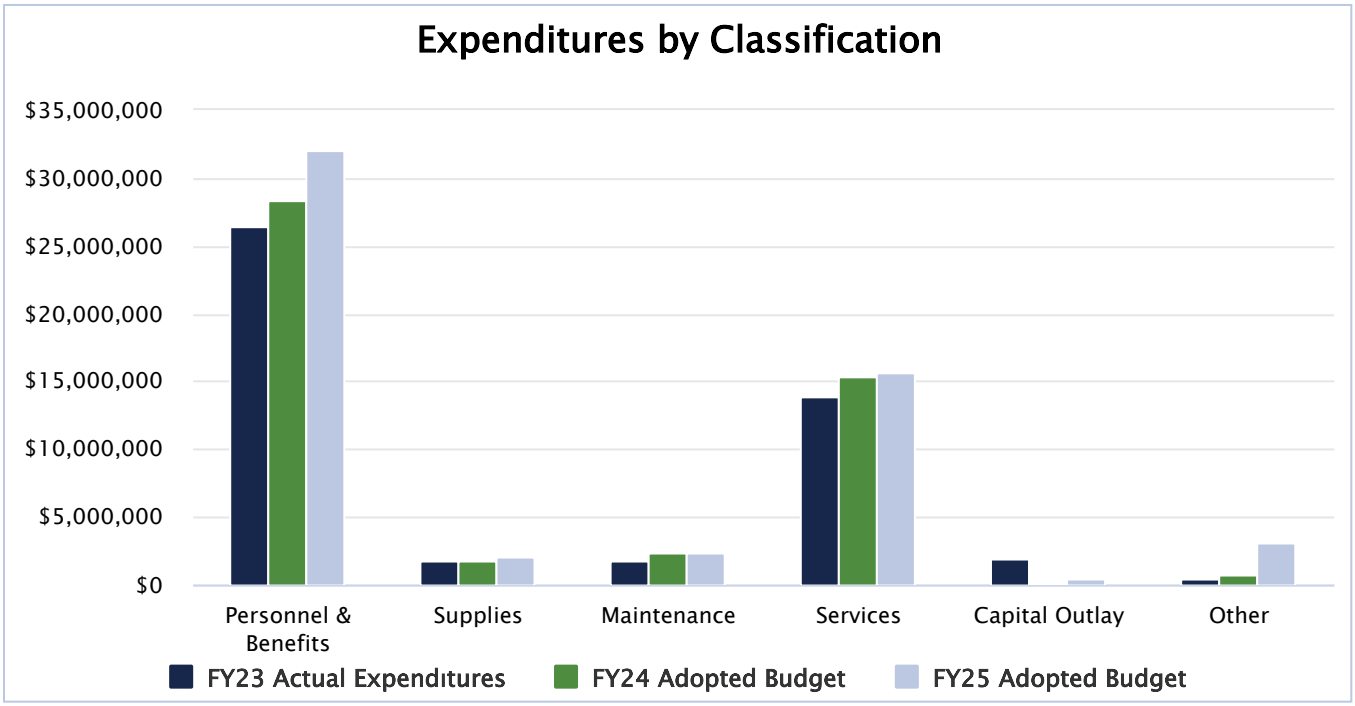
Full-Time Equivalents By Departments

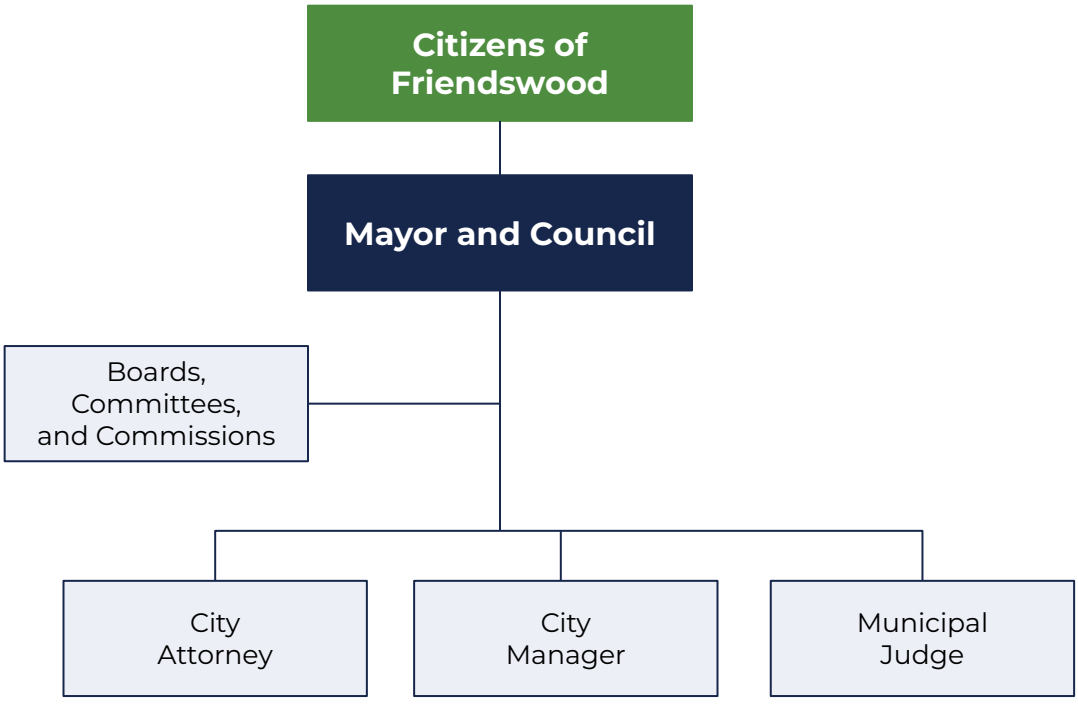
DEPARTMENT	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change from FY24 to FY25
City Secretary	4.00	4.00	3.00	3.00	3.00	-25.0%
City Manager	4.00	4.00	4.00	4.00	4.00	0.0%
Finance	12.00	12.00	11.00	11.00	11.00	-8.3%
Human Resources	5.00	5.00	5.00	5.00	5.00	0.0%
Information Technology	6.00	7.50	7.50	7.50	7.50	0.0%
City Attorney	2.15	2.15	3.15	3.20	2.20	2.3%
Municipal Court	4.60	4.60	4.60	4.60	4.60	0.0%
Communications	0.00	0.00	3.00	3.00	3.00	0.0%
Police	90.40	92.00	91.00	91.00	89.60	-2.6%
Emergency Services	7.38	8.38	8.38	8.45	27.99	234.0%
Community Development	11.70	12.20	12.20	12.50	12.50	2.5%
Public Works	46.30	47.30	47.30	47.00	50.00	5.7%
Engineering	8.45	9.45	9.45	9.45	9.45	0.0%
Library Services	15.62	15.62	15.62	15.32	15.32	-1.9%
Parks And Recreation	25.30	25.30	25.30	25.60	26.60	5.1%
Personnel Total	**242.90**	**249.50**	**250.50**	**250.62**	**271.76**	**8.9%**

*

*Increase due to Emergency Medical Services staff transition to City employees


Expenditures by Department
$18,000,000
$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
Finance
Human Resources
Information Technology
City Attorney
Municipal Court
Communications
Police
Emergency Services
Community Development
Public Works
Engineering
Library
Parks & Recreation
FY23 Actual Expenditures
FY24 Adopted Budget
FY25 Adopted Budget


Expenditures by Classification
$35,000,000
$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
FY23 Actual Expenditures
FY24 Adopted Budget
FY25 Adopted Budget


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

Mayor and Council

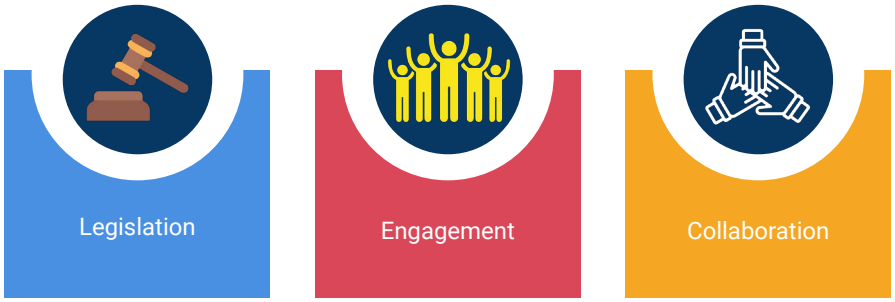
Vision Statement (adopted July 1, 2024)

The Friendswood City Council is dedicated to providing quality public services, fostering a vibrant economic climate, and ensuring robust emergency operations and fiscal responsibility.

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.

3 Pillars of Mayor and Council



Exercise legislative powers to establish consensus of overarching policies, projects, and priorities in service of public good.

Foster relationships and dialogue with citizens through active participation in community events.

Build partnerships with other public entities and organizations which share Friendswood's community values for future growth and progress.

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	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
Division Expenditures	$86,760	$69,303	$86,519	$85,025	$91,719
# of Population-estimated	42,187	42,656	42,656	43,020	43,020
Outputs					
# of Meetings Held	17	17	17	15	16
# of Community Events and Meetings	N/A	116	160	147	105
Measures of Efficiency					
Division Expenditures per capita	$2.06	$1.62	$2.03	$1.98	$2.13

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
GOVERNING BODY	$69,303	$86,519	$87,519	$85,025	$91,719	6.0%
DEPARTMENT TOTAL	**$69,303**	**$86,519**	**$87,519**	**$85,025**	**$91,719**	**6.0%**

Expenditure by Classification

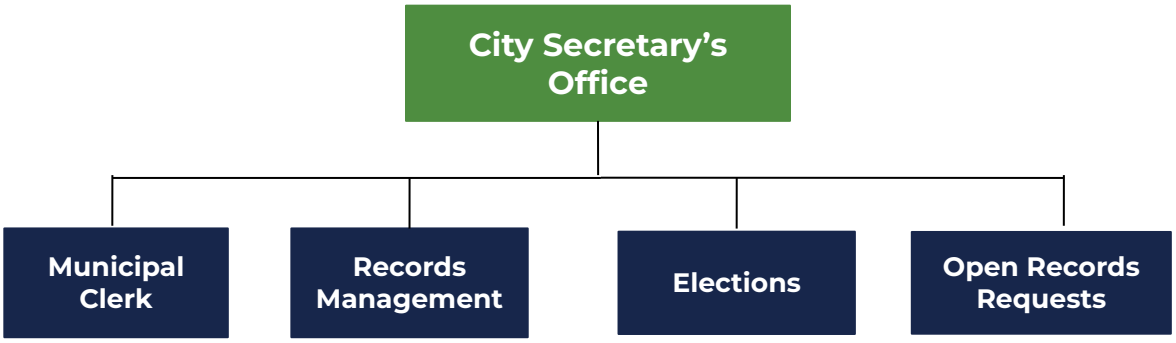
Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
SUPPLIES	9,570	12,680	12,680	12,400	12,980	2.4%
SERVICES	59,733	73,839	74,839	72,625	78,739	6.6%
CLASSIFICATION TOTAL	**$69,303**	**$86,519**	**$87,519**	**$85,025**	**$91,719**	**6.0%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
GOVERNING BODY	0	0	0	0	0	0.0%
PERSONNEL TOTAL	**0**	**0**	**0**	**0**	**0**	**0.0%**

0101 - Governing Body

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
50 - SUPPLIES						
001-0101-411.5200	PERSONNEL SUPPLIES	$108	$500	$500	$400	$500
001-0101-411.5400	OPERATING SUPPLIES	5,938	9,680	9,680	9,500	9,980
001-0101-411.5800	OPERATING EQUIPMENT<$5000	3,524	2,500	2,500	2,500	2,500
	TOTAL SUPPLIES	**$9,570**	**$12,680**	**$12,680**	**$12,400**	**$12,980**
70 - SERVICES						
001-0101-411.7400	OPERATING SERVICES	$7,610	$9,754	$9,754	$7,900	$10,714
001-0101-411.7510	TRAINING	3,544	6,830	6,830	6,500	7,130
001-0101-411.7520	TRAVEL EXPENSES & REIMBURSEMENTS	3,054	7,930	7,930	7,900	8,200
001-0101-411.7530	MEMBERSHIPS	31,483	32,225	32,225	32,225	32,525
001-0101-411.7910	COMMUNITY EVENTS/PROGRAMS	14,042	17,100	18,100	18,100	20,170
	TOTAL SERVICES	**$59,733**	**$73,839**	**$74,839**	**$72,625**	**$78,739**
80 - CAPITAL OUTLAY						
0101 - GOVERNING BODY		**$69,303**	**$86,519**	**$87,519**	**$85,025**	**$91,719**


City Secretary's Office
Municipal Clerk
Records Management
Elections
Open Records Requests

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.

3 Pillars of the City Secretary's Office



Operational continuity and succession planning to successfully complete the transition and realignment of departmental duties in the next year while ensuring that the City remains in compliance with all applicable laws, regulations, and deadlines.

Exceptional customer service to all customers, both internal and external, by consistently providing fair, accurate, friendly, and timely service. If done correctly will increase the public's trust in the organization and our processes.

Operational excellence through the continuous identification of process improvements, efficiencies, training, technological innovations, and collaborations with internal/external stakeholders.

Current Operations

In FY 2025 the duties of City Secretary are included with an Assistant City Manager, and the remainder of the staff are (1) Deputy City Secretary, (2) Records Specialist and (3) an Administrative Assistant. Assistant City Manager/City Secretary reports to the City Manager and is responsible for maintaining official City records, administering elections, assisting citizens and departments in search for information, responding to requests for public information, issuing various permits, coordinating the appointments of elected and appointed officials, processing recordations, publications and codifications and serving as the City's records manager, elections administrator and public information officer in accordance with Local, State and Federal laws.

Municipal Clerk

In the next year, the Department will continue to analyze and implement best practices related to the software programs it administers that are related to the administration of open records, open meetings, and records management. Additionally, the Department will focus on (1) complete the update of the City's policy and administrative rules related to the Records Management Program; (2) complete the creation and implementation of the City's new city-wide electronic contract management system; (3) undertake the City's General Election related to the positions of Councilmember Position Nos. Four (4) and Six (6); and (4) to continue the enhancement of services for both internal and external customers through continuous process improvement, analysis and outreach.

Departmental Accomplishments in FY 2023-24

1. Eliminated the recurring costs of maintaining an off-site storage facility through the continued migration of vital records into electronic format, ongoing records dispositions, and the use of the new records room located in the Blackhawk Facility.
2. In collaboration with the City's IT and CDD Departments, completed the integration of the City's property records maintained in Laserfiche with the City's GIS program.
3. Successfully completed in compliance with all applicable local, state, and federal laws, the City's Special Election related to the reauthorization of the City's Street Maintenance Local Sales and Use Tax for another four (4) years.
4. Staff successfully applied for and received over $2,115 in scholarships to assist in funding the professional certification costs of two employees.
5. Successfully added one additional school, for a total of four, to participate in the Council for a Day Program.
6. Completed the review and update of the Department's operations and staffing to include all job descriptions.
7. Completed the update to multiple standard operating procedures including but not limited to processing of Alcohol Pre-qualifications packets, appointment and re-appointments for boards, commissions, and committees, posting and publication requirements for public hearings, public notices, and competitive bidding processes.

Highlights of the Budget

The Department's budget is compromised in large part for staff, 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 three 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 two employees via education reimbursements for attaining their bachelor's degrees.

The Department is submitting an increased budget for FY 2024-25; primarily due to increases related to recordations, codifications, publications, transcriptions, and most importantly elections; including those services provided by the counties and translations. However, the amounts related to election services do not include the costs associated with a runoff election, should one be required. Also, included in the budget increase is the addition of another employee, for a total of (2) employees participating in the City's employee education refund program.

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$24,823
Temporary Records Technician (part-time)	-	-

Departmental Goals and Performance Measures

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

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

Objectives:

1. Continue to review, update, and implement policies and related administrative rules or Standard Operating Procedures for Records Management, Public Information Requests, Appointment Policy, Council Rules of Procedure and Agenda Management.
2. Coach, mentor, and train staff for operational excellence and to enhance services for both internal and external customers and create a succession plan.
3. Coordinate with Harris County and Galveston County in administering the City's General Election for the positions of Councilmember Nos. Four (4) and Six (6).
4. 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.
5. Complete the implementation of the Laserfiche Software Agreement, Addendum No. Three for the creation and implementation of the City's contract management system.
6. Complete the organization and migration of all commercial plans and as-builds into Laserfiche for quick and efficient access.
7. Complete the implementation of the City's EMS online records request program and system.

Municipal Clerk	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	3.0	4.0	4.0	3.0	3.0
Division Expenditures	$421,834	$611,562	$635,954	$556,856	$430,841
Outputs					
# of Public Information Requests Processed	967	829	1000	925	932
# Records Dispositions (boxes)	159	304	250	157	237
# of Electronic Files Purged	0	397	0	2641	3038
# of pages scanned into Laserfiche	187,752	141,175	150,000	131,850	159,642
# of Alcohol Permits issued	15	17	17	17	16
# of Recordations	5	7	7	25	10
# of Bids/RFPS/RFQS processed	24	18	25	10	20
# of Contracts processed	46	85	100	124	77
# of Ordinances processed	37	50	40	40	43
# of Resolutions processed	38	45	40	40	41
# of Agendas and Public Notices	168	137	160	101	155
# of Publications	28	40	30	30	33
# of Administered City elections	1	1	2	1	1
# of Appointed official paperwork processed	N/A	30	30	35	30
# of Pages for minutes	165	283	291	243	271
# of Process Improvements	2	2	10	6	5
# of City-wide training	0	0	0	0	2
Measures of Efficiency					
Division Expenditures per capita	$10.00	$14.34	$14.91	$12.94	$10.01
Monthly Operational Cost	$35,153	$50,964	$52,996	$46,405	$35,903

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
MUNICIPAL CLERK	$611,562	$635,954	$573,608	$556,856	$430,841	-32.3%
DEPARTMENT TOTAL	**$611,562**	**$635,954**	**$573,608**	**$556,856**	**$430,841**	**-32.3%**

Expenditure by Classification

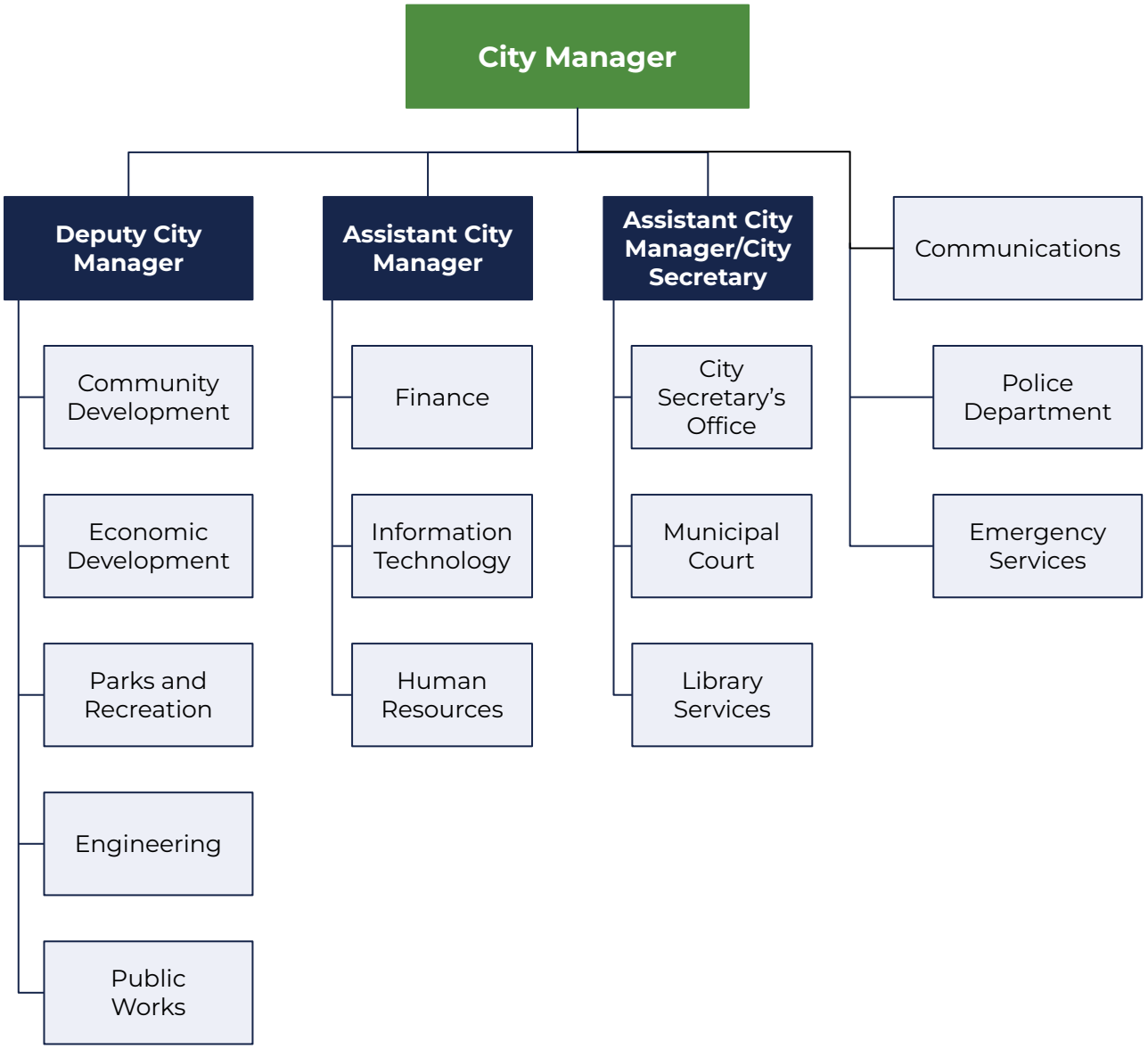
Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$492,796	$493,128	$429,967	$413,849	$279,251	-43.4%
SUPPLIES	7,913	6,950	8,119	7,540	6,950	0.0%
SERVICES	110,853	135,876	135,522	135,467	144,640	6.4%
CLASSIFICATION TOTAL	**$611,562**	**$635,954**	**$573,608**	**$556,856**	**$430,841**	**-32.3%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
MUNICIPAL CLERK	4.00	4.00	3.00	3.00	3.00	-25.0%
PERSONNEL TOTAL	**4.00**	**4.00**	**3.00**	**3.00**	**3.00**	**-25.0%**

0201 - Municipal Clerk

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0201-411.4110	FULLTIME SALARIES & WAGES	$325,871	$368,496	$301,443	$301,000	$200,745
001-0201-411.4130	OVERTIME PAY	7,304	2,757	2,757	2,750	2,877
001-0201-411.4131	HOLIDAY HRS WORKED	180	0	0	0	0
001-0201-411.4143	LONGEVITY PAY	313	360	360	240	300
001-0201-411.4145	INCENTIVE-CERTIFICATE PAY	2,720	4,920	4,920	3,500	3,960
001-0201-411.4190	TERMINATION PAYOUTS	41,112	0	0	0	0
001-0201-411.4220	PART-TIME WAGES W/O BENEFITS	0	0	20,000	6,000	0
001-0201-411.4710	SOCIAL SECURITY/MEDICARE	27,822	27,993	24,601	24,600	15,699
001-0201-411.4720	TMRS RETIREMENT	62,617	64,707	52,640	52,600	34,706
001-0201-411.4810	HEALTH/DENTAL INSURANCE	21,755	20,262	20,262	20,260	18,938
001-0201-411.4820	LIFE INSURANCE	911	1,086	876	875	600
001-0201-411.4830	DISABILITY INSURANCE	1,333	1,581	1,285	1,280	878
001-0201-411.4840	WORKERS COMP INSURANCE	372	371	325	324	246
001-0201-411.4850	EAP SERVICES	203	232	205	200	158
001-0201-411.4890	FLEX PLAN ADMINISTRATION	283	363	293	220	144
	TOTAL PERSONNEL & BENEFITS	**$492,796**	**$493,128**	**$429,967**	**$413,849**	**$279,251**
50 - SUPPLIES						
001-0201-411.5200	PERSONNEL SUPPLIES	$58	$300	$40	$40	$300
001-0201-411.5400	OPERATING SUPPLIES	4,044	5,900	5,900	5,500	5,900
001-0201-411.5800	OPERATING EQUIPMENT<$5000	3,811	750	2,179	2,000	750
	TOTAL SUPPLIES	**$7,913**	**$6,950**	**$8,119**	**$7,540**	**$6,950**
70 - SERVICES						
001-0201-411.7350	SURETY BONDS	$0	$156	$71	$71	$156
001-0201-411.7400	OPERATING SERVICES	4,392	7,656	6,901	6,900	7,200
001-0201-411.7401	POSTAL/COURIER SERVICES	1,031	1,554	1,554	1,500	1,554
001-0201-411.7411	PROFESSIONAL/CODE SERVICE	2,663	9,000	6,176	6,176	12,000
001-0201-411.7491	ADVERTISING/PUBLIC NOTICE	9,560	8,000	13,644	13,644	9,500
001-0201-411.7510	TRAINING	4,314	8,760	10,910	10,910	13,380
001-0201-411.7520	TRAVEL EXPENSES & REIMBURSEMENTS	6,199	8,850	12,775	12,775	8,850
001-0201-411.7530	MEMBERSHIPS	773	900	835	835	1,000
001-0201-411.7800	CONTRACT SERVICES	81,921	91,000	82,656	82,656	91,000
	TOTAL SERVICES	**$110,853**	**$135,876**	**$135,522**	**$135,467**	**$144,640**
0201 - MUNICIPAL CLERK		**$611,562**	**$635,954**	**$573,608**	**$556,856**	**$430,841**


City Manager
Deputy City Manager
Assistant City Manager
Assistant City Manager/City Secretary
Communications
Community Development
Economic Development
Parks and Recreation
Engineering
Public Works
Finance
Information Technology
Human Resources
City Secretary's Office
Municipal Court
Library Services
Police Department
Emergency Services

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 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 Deputy City Manager and the Director of Community Development as aspects of both positions are responsible for developing and administering programs to retain and attract businesses that are compatible with our community's vision and values to provide Friendswood a more stable economic future by expanding the city's commercial tax base.

Staff continues to administer programs to assist with business prospect recruitment, marketing, and retention. The Coordinator also serves as liaison between City staff, business leaders, and economic development organizations.

Staff support also provides for the City's Community and Economic Development Committee (CEDC) and the Friendswood Downtown Economic Development Corporation (FDEDC).

Highlights of the Budget

The FY 2024-25 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. In correlation with each department, the City Manager's Office's activities are intended to achieve the City's overall strategic goals. Fiscal Year 2024 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. This is also evident as a significant restructure took place in 2024 with the creation of new positions as well as bringing two new departments online, Communications as well as Municipal Court.

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.

2024-2025 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

Supports the City's Strategic Goals:

1-Communications, 4-Partnerships, and 6-Organizational Development

Objectives:

- 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	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents (FTE)	4.0	4.0	4.0	4.0	4.0
Division Expenditures	$802,937	$823,104	$872,486	$972,064	$1,170,970
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	15	15	16	16	16
# of Association meetings attended by Staff	15	15	15	15	15
Measures of Efficiency					
Monthly Operational Cost	$66,911	$68,592	$72,707	$81,005	$97,581
Division Expenditures per capita	$19.03	$19.30	$20.45	$22.60	$27.22

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	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
FTE	0.0	0.0	0.0	0.0	0.0
Division Expenditures	$32,209	$375,937	$64,820	$39,060	$39,460
Outputs					
Chamber & Regional Partnership meetings attended	18	24	10	10	10
Trade Shows attended	3	1	1	1	1
Quarterly Electronic Newsletter distribution to potential business prospects, developers, and brokers	6,700	7,400	0*	0*	0*
New Businesses, Expansions, & Remodels in the Downtown Neighborhood Empowerment Zone (NEZ#1)	32	35	30	30	30
Business Prospect Inquiries**	120	135	75	110	75
Friendswood Civilian Labor Force/ Unemployment Rate	19,000 / 7.5%	19,620 / 3.2%	19,445 / 4.1%	19,445 / 4.1%	19,445 / 4.1%
CEDC meetings attended	7	7	11	11	11
Measures of Efficiency					
Monthly Operational Cost	$2,684	$31,328	$5,402	$3,255	$3,288
Division Expenditures per capita	$0.76	$8.81	$1.52	$0.91	$0.92

**Information is available on the City's website and there is no longer a need to send electronically*

***As the City approaches build-out, new business inquiries have slowed and are waiting for substantial office and retail space availability.*

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION	$823,104	$872,486	$972,592	$972,064	$1,170,970	34.2%
ECONOMIC DEVELOPMENT	375,937	64,820	41,520	39,060	39,460	-39.1%
DEPARTMENT TOTAL	**$1,199,041**	**$937,306**	**$1,014,112**	**$1,011,124**	**$1,210,430**	**29.1%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$780,379	$812,356	$923,542	$928,579	$1,109,695	36.6%
SUPPLIES	12,515	26,780	21,679	17,179	18,380	-31.4%
SERVICES	406,147	98,170	68,891	65,366	82,355	-16.1%
CLASSIFICATION TOTAL	**$1,199,041**	**$937,306**	**$1,014,112**	**$1,011,124**	**$1,210,430**	**29.1%**

Full-Time Equivalents by Division

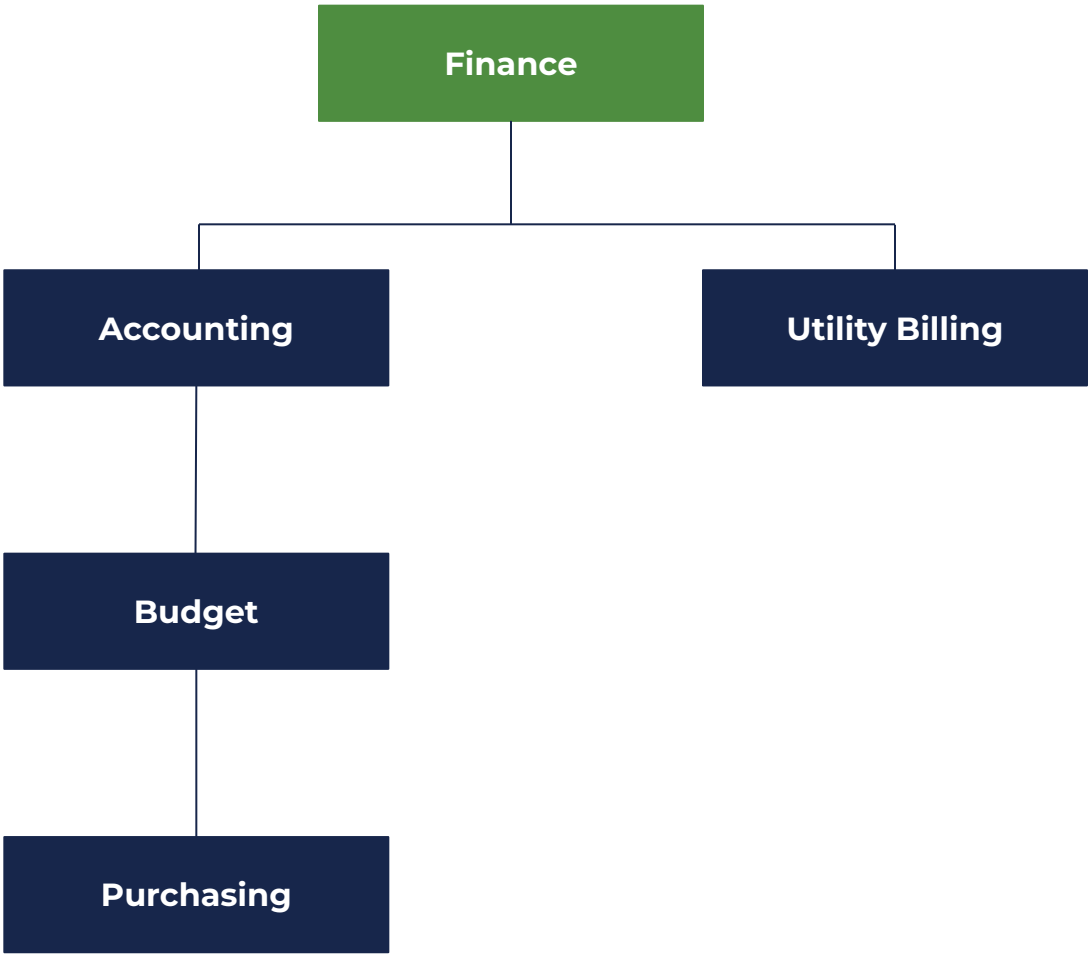
Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION	4.00	4.00	4.00	4.00	4.00	0.0%
PERSONNEL TOTAL	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**0.0%**

0301 - Administration

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0301-413.4110	FULLTIME SALARIES & WAGES	$577,941	$597,582	$695,901	$695,901	$861,386
001-0301-413.4143	LONGEVITY PAY	2,505	2,745	2,745	2,745	2,670
001-0301-413.4710	SOCIAL SECURITY/MEDICARE	38,646	39,844	48,014	48,013	54,174
001-0301-413.4720	TMRS RETIREMENT	96,269	103,166	116,958	116,958	144,254
001-0301-413.4810	HEALTH/DENTAL INSURANCE	60,090	63,857	53,862	59,048	39,690
001-0301-413.4820	LIFE INSURANCE	1,622	1,732	2,008	2,008	2,493
001-0301-413.4830	DISABILITY INSURANCE	2,416	2,521	2,944	2,944	3,648
001-0301-413.4840	WORKERS COMP INSURANCE	572	591	686	685	1,020
001-0301-413.4850	EAP SERVICES	232	232	232	232	210
001-0301-413.4890	FLEX PLAN ADMINISTRATION	86	86	192	45	150
	TOTAL PERSONNEL & BENEFITS	**$780,379**	**$812,356**	**$923,542**	**$928,579**	**$1,109,695**
50 - SUPPLIES						
001-0301-413.5200	PERSONNEL SUPPLIES	$0	$400	$400	$400	$400
001-0301-413.5221	5 STAR FUNCTION SUPPLIES	7,439	8,900	7,799	7,799	8,000
001-0301-413.5400	OPERATING SUPPLIES	4,929	7,480	7,480	7,480	7,480
001-0301-413.5800	OPERATING EQUIPMENT<$5000	0	5,000	5,000	1,500	1,500
	TOTAL SUPPLIES	**$12,368**	**$21,780**	**$20,679**	**$17,179**	**$17,380**
70 - SERVICES						
001-0301-413.7221	5 STAR FUNCTION SERVICES	$5,748	$4,600	$7,201	$7,201	$7,200
001-0301-413.7400	OPERATING SERVICES	79	2,630	2,630	1,000	1,000
001-0301-413.7401	POSTAL/COURIER SERVICES	65	0	0	65	75
001-0301-413.7421	FRIENDSWOOD NEWSLETTER	0	1,000	0	0	0
001-0301-413.7492	SPECIAL EVENTS	0	500	500	0	500
001-0301-413.7510	TRAINING	1,204	6,820	5,020	5,020	6,495
001-0301-413.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,950	4,580	3,300	3,300	8,000
001-0301-413.7530	MEMBERSHIPS	2,221	2,300	2,950	2,950	4,485
001-0301-413.7612	TELEPHONE/COMMUNICATIONS	458	680	680	680	900
001-0301-413.7800	CONTRACT SERVICES	17,632	15,240	6,090	6,090	15,240
	TOTAL SERVICES	**$30,357**	**$38,350**	**$28,371**	**$26,306**	**$43,895**
0301 - ADMINISTRATION		**$823,104**	**$872,486**	**$972,592**	**$972,064**	**$1,170,970**

0303 - Economic Development

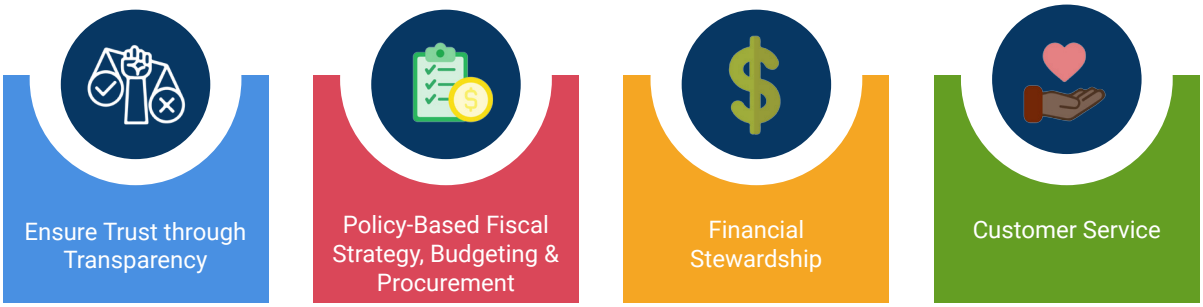
Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
50 - SUPPLIES						
001-0303-419.5400	OPERATING SUPPLIES	$147	$5,000	$1,000	$0	$1,000
	TOTAL SUPPLIES	**$147**	**$5,000**	**$1,000**	**$0**	**$1,000**
70 - SERVICES						
001-0303-419.7400	OPERATING SERVICES	$5,790	$6,600	$6,600	$6,600	$6,600
001-0303-419.7401	POSTAL/COURIER SERVICES	0	200	200	0	200
001-0303-419.7491	ADVERTISING/PUBLIC NOTICE	0	18,000	0	0	0
001-0303-419.7510	TRAINING	0	3,090	0	0	1,690
001-0303-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	3,800	0	0	2,500
001-0303-419.7530	MEMBERSHIPS	0	1,260	1,260	0	600
001-0303-419.7800	CONTRACT SERVICES	20,000	26,870	32,460	32,460	26,870
001-0303-419.7921	PRGM 380 ECON DEV GRANTS	350,000	0	0	0	0
	TOTAL SERVICES	**$375,790**	**$59,820**	**$40,520**	**$39,060**	**$38,460**
0303 - ECONOMIC DEVELOPMENT		**$375,937**	**$64,820**	**$41,520**	**$39,060**	**$39,460**


Finance
Accounting
Utility Billing
Budget
Purchasing

Department Mission

The goal of the Finance Department is to provide leadership and support in all financial matters of the City, internal and support services to other City departments, and direct services to external customers. The Finance Department seeks to provide excellent and efficient service and prudent management of the City's financial affairs.

4 Pillars of Finance



Provide thorough and accurate financial information to all stakeholders by keeping accurate financial records of all transactions and communicating clearly with those who request information.

Prepare the budget in accordance with the City's Financial policies, strategic plans and adequate macroeconomic and fiscal projections. Procure goods and services for City use in compliance with local, state and federal laws and regulations.

Manage City finances wisely and plan for the adequate funding of service desired by the public.

Provide timely, efficient, and courteous service to both internal and external customers aiming to promote and protect mutual trust and respect.

Current Operations

Finance provides the following services:

- **Accounting** is responsible for the City's day-to-day operations of all financial activities including accounts payable, payroll, revenue collection, debt management, financial reporting, and grant reporting. The division ensures adherence to accounting standards, Charter requirements, and State law. Finance staff, working with external auditors, performs the annual audit and prepares the Annual Comprehensive Financial Report.
- **Budgeting** is responsible for developing and managing the City's adopted budget.
- **Treasury Management** is responsible for managing the City's resources to achieve its strategic and operational objectives. With oversight of the City's Investment Committee, the Director of Finance serves as the City's Investment Officer and is responsible for the implementation of the City's Investment Policy and for assuring that investment management decisions and activities fully comply.
- **Purchasing** 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 that have surpassed useful life cycles.
- **Utility Billing** is responsible for coordinating utility billing, collection and customer information functions, and processing payments for the alarm permit/fines program.

Departmental Accomplishments in FY 2023-2024

- Earned the City's 36th GFOA Award for Excellence in Financial Reporting
- Earned the City's 21st GFOA Distinguished Budget Presentation Award
- Enhanced the City's Monthly Financial Report by implementing the cloud-based software (Gravity)
- Completed the implementation of the Advanced Metering Infrastructure (AMI) system
- Completed the implementation of Neptune 360 software program for electronic water meter reading
- Completed the implementation of WaterSmart software program for customer self-service access to AMI data
- Updated the City's Investment Policy
- Earned the Investment Policy Certificate of Distinction from the Government Treasurers' Organization of Texas (GTOT) for the City's Investment Policy
- Updated the City's Purchasing Policy
- Completed a Utility Cost of Service and Rate Study

Major Departmental Goals for FY 2024-2025:

- Earn GFOA's Certificate of Achievement for Excellence in Financial Reporting for the 37th consecutive year
- Earn GFOA's Distinguished Budget Award special recognition for performance measures and capital project section of the FY24 budget document
- Continue to expand the procurement card program
- Implement an interactive voice recording system for the Utility Billing office to enhance customer service
- Payroll onboarding for EMS personnel
- Update the Investment Policy
- Issue Water and Sewer Revenue Bonds to cover cost of projects to begin Fiscal Year 2025

Supports the City's Strategic Goals:

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

Finance & Other Admin Functions*	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents*	12.0	12.0	12.0	11.0	11.0
Division Expenditures*	$1,668,554	$2,047,896	$2,002,228	$2,010,828	$2,072,384
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	71	71	75	72	75
# of A/P paper checks issued/EFT	2,210/ 2,246	1,818/ 2,418	2,200/ 2,400	1,865/ 2,723	2,200/ 2,400
# of P-Card transactions / spend total	5,049/ $1,001,099	5,801/ $1,374,154	7,554/ $1,526,287	6,126/ $1,362,738	6,182/ $1,575,145
Utility bills generated	79,915	78,293	80,700	79,012	79,612
Number of False Alarms billed	258	90	1000	259	259
Measures of Effectiveness					
% of EFT issued over total payments	50%	50%	48%	59%	48%
GFOA Awards earned	34	35	36	36	37
% of Financial Reports delivered monthly by 15th	58%	67%	100%	75%	92%
GFOA Budget Awards earned	19	20	21	21	22
% Proposed & adopted budgets delivered by charter requirement dates	100%	100%	100%	100%	100%
% of bi-monthly billings produced by the 15th & 30th/31st of each month (4 utility cycles – 13,670 accounts)	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly operational cost*	$139,046	$170,658	$166,852	$167,569	$172,699
Division Expenditures per capita	$39.55	$48.01	$46.94	$46.74	$48.17

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

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
FINANCE	$1,315,728	$1,419,021	$1,410,281	$1,402,755	$1,423,907	0.3%
UTILITY BILLING (W/S)	732,168	583,207	621,010	608,073	648,477	11.2%
DEPARTMENT TOTAL	**$2,047,896**	**$2,002,228**	**$2,031,291**	**$2,010,828**	**$2,072,384**	**3.5%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$1,557,470	$1,422,242	$1,379,718	$1,359,261	$1,312,150	-7.7%
SUPPLIES	15,224	17,575	21,996	20,358	13,290	-24.4%
MAINTENANCE	446	780	1,105	1,096	1,480	89.7%
SERVICES	474,756	550,023	616,864	630,113	733,856	33.4%
OTHER	0	11,608	11,608	0	11,608	0.0%
CLASSIFICATION TOTAL	**$2,047,896**	**$2,002,228**	**$2,031,291**	**$2,010,828**	**$2,072,384**	**3.5%**

Full-Time Equivalents by Division

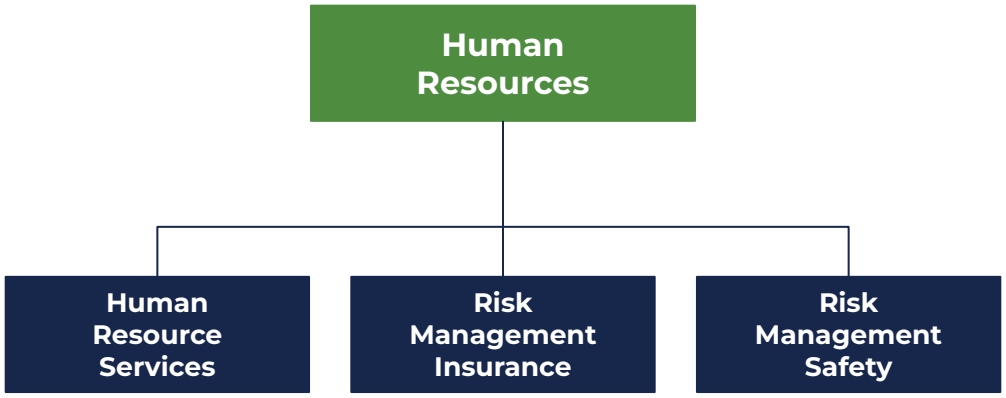
Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
FINANCE - (GF)	8.00	8.00	7.00	7.00	7.00	-12.5%
FINANCE - (WS)	4.00	4.00	4.00	4.00	4.00	0.0%
PERSONNEL TOTAL	**12.00**	**12.00**	**11.00**	**11.00**	**11.00**	**-8.3%**

0401 - Finance

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0401-415.4110	FULLTIME SALARIES & WAGES	$754,132	$780,527	$752,798	$752,700	$702,910
001-0401-415.4130	OVERTIME PAY	2,522	2,009	2,009	1,855	1,060
001-0401-415.4143	LONGEVITY PAY	4,432	4,400	4,400	4,400	3,855
001-0401-415.4145	INCENTIVE-CERTIFICATE PAY	16,975	18,300	18,300	18,300	14,700
001-0401-415.4190	TERMINATION PAYOUTS	2,379	0	0	0	0
001-0401-415.4220	PART-TIME WAGES W/O BENEFITS	851	0	0	0	0
001-0401-415.4710	SOCIAL SECURITY/MEDICARE	56,861	59,325	57,131	57,100	53,525
001-0401-415.4720	TMRS RETIREMENT	129,433	138,380	129,436	129,400	120,626
001-0401-415.4810	HEALTH/DENTAL INSURANCE	66,959	73,999	70,673	64,865	59,838
001-0401-415.4820	LIFE INSURANCE	2,113	2,323	2,243	2,243	2,085
001-0401-415.4830	DISABILITY INSURANCE	3,114	3,382	3,265	3,282	3,050
001-0401-415.4840	WORKERS COMP INSURANCE	772	792	755	773	853
001-0401-415.4850	EAP SERVICES	455	465	438	419	368
001-0401-415.4890	FLEX PLAN ADMINISTRATION	576	541	471	319	231
	TOTAL PERSONNEL & BENEFITS	**$1,041,574**	**$1,084,443**	**$1,041,919**	**$1,035,656**	**$963,101**
50 - SUPPLIES						
001-0401-415.5200	PERSONNEL SUPPLIES	$876	$570	$570	$570	$690
001-0401-415.5400	OPERATING SUPPLIES	6,356	6,360	6,360	6,360	6,360
001-0401-415.5800	OPERATING EQUIPMENT<$5000	4,477	1,000	4,328	4,328	1,000
	TOTAL SUPPLIES	**$11,709**	**$7,930**	**$11,258**	**$11,258**	**$8,050**
70 - SERVICES						
001-0401-415.7120	AUDIT SERVICES	$30,588	$36,435	$42,903	$42,903	$42,400
001-0401-415.7140	CONSULTING SERVICES	0	5,100	11,866	11,866	9,550
001-0401-415.7400	OPERATING SERVICES	4,924	4,241	4,241	4,241	4,241
001-0401-415.7401	POSTAL/COURIER SERVICES	1,250	2,500	2,500	1,500	2,500
001-0401-415.7431	TAX APPRAISAL SERVICES	159,850	189,626	189,626	189,626	230,530
001-0401-415.7432	TAX COLLECTION SERVICES	6,659	6,750	6,750	6,789	7,060
001-0401-415.7435	COUNTY TAX OFFICE IN CH	5,000	5,000	5,000	5,000	5,000
001-0401-415.7436	PROPERTY INCORPORATION/ ANNEXATION AGREEMENT	2,206	2,500	7,172	7,171	68,000
001-0401-415.7491	ADVERTISING/PUBLIC NOTICE	288	1,500	1,500	1,500	1,500
001-0401-415.7510	TRAINING	10,196	18,351	15,023	15,023	19,790
001-0401-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	11,720	16,750	16,550	16,000	18,550
001-0401-415.7530	MEMBERSHIPS	2,054	2,265	2,265	2,265	2,255
001-0401-415.7800	CONTRACT SERVICES	26,897	35,000	51,078	51,078	40,540
001-0401-415.7802	CREDIT CARD FEES	813	630	630	879	840
	TOTAL SERVICES	**$262,445**	**$326,648**	**$357,104**	**$355,841**	**$452,756**
0401 - FINANCE		**$1,315,728**	**$1,419,021**	**$1,410,281**	**$1,402,755**	**$1,423,907**

0401 - Finance Utility Billing (W&S)

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-0401-415.4110	FULLTIME SALARIES & WAGES	$211,577	$222,098	$222,098	$216,409	$230,489
401-0401-415.4130	OVERTIME PAY	1,437	3,548	3,548	2,073	3,699
401-0401-415.4143	LONGEVITY PAY	3,330	1,885	1,885	1,880	2,155
401-0401-415.4145	INCENTIVE-CERTIFICATE PAY	1,300	900	900	900	900
401-0401-415.4190	TERMINATION PAYOUTS	4,701	0	0	0	0
401-0401-415.4220	PART-TIME WAGES W/O BENEFITS	2,566	0	0	0	0
401-0401-415.4710	SOCIAL SECURITY/MEDICARE	16,002	16,191	16,191	15,640	16,841
401-0401-415.4720	TMRS RETIREMENT	225,929	39,256	39,256	36,975	39,608
401-0401-415.4725	OPEB EXPENSE	(8,069)	0	0	0	0
401-0401-415.4810	HEALTH/DENTAL INSURANCE	54,836	51,507	51,507	47,523	52,967
401-0401-415.4820	LIFE INSURANCE	600	649	649	627	685
401-0401-415.4830	DISABILITY INSURANCE	878	945	945	918	1,002
401-0401-415.4840	WORKERS COMP INSURANCE	221	225	225	218	280
401-0401-415.4850	EAP SERVICES	227	232	232	212	210
401-0401-415.4890	FLEX PLAN ADMINISTRATION	361	363	363	230	213
	TOTAL PERSONNEL & BENEFITS	**$515,896**	**$337,799**	**$337,799**	**$323,605**	**$349,049**
50 - SUPPLIES						
401-0401-415.5200	PERSONNEL SUPPLIES	$144	$200	$200	$200	$240
401-0401-415.5400	OPERATING SUPPLIES	2,606	4,000	4,000	2,760	4,000
401-0401-415.5800	OPERATING EQUIPMENT<$5000	765	5,445	6,538	6,140	1,000
	TOTAL SUPPLIES	**$3,515**	**$9,645**	**$10,738**	**$9,100**	**$5,240**
60 - MAINTENANCE						
401-0401-415.6800	EQUIPMENT MAINTENANCE	$446	$780	$1,105	$1,096	$1,480
	TOTAL MAINTENANCE	**$446**	**$780**	**$1,105**	**$1,096**	**$1,480**
70 - SERVICES						
401-0401-415.7120	AUDIT SERVICES	$20,391	$22,625	$25,305	$25,305	$22,320
401-0401-415.7400	OPERATING SERVICES	622	1,150	1,150	1,146	1,300
401-0401-415.7401	POSTAL/COURIER SERVICES	46,289	48,300	48,300	45,119	52,000
401-0401-415.7510	TRAINING	350	3,330	3,330	1,599	3,330
401-0401-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,730	5,820	5,820	2,408	5,820
401-0401-415.7530	MEMBERSHIPS	0	160	160	0	160
401-0401-415.7710	SOFTWARE LICENSE FEES	2,406	3,150	3,150	3,150	3,150
401-0401-415.7800	CONTRACT SERVICES	6,475	6,840	40,545	40,545	7,020
401-0401-415.7802	CREDIT CARD FEES	134,048	132,000	132,000	155,000	186,000
	TOTAL SERVICES	**$212,311**	**$223,375**	**$259,760**	**$274,272**	**$281,100**
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		**$732,168**	**$583,207**	**$621,010**	**$608,073**	**$648,477**


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.

3 Pillars of Human Resources



Efficiently managing the entire employee journey from recruitment to retirement, including performance management, career development, and fostering positive employee engagement.

Legal and regulatory compliance is the bedrock of all HR processes, ensuring the City is in full compliance with all applicable laws and regulations.

Employee relations focuses on strengthening and cultivating the employee-employer relationship and encouraging a healthy workforce.

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.

3 Pillars of Risk Management



Identifying risks both internal and external that may negatively impact the City of Friendswood, its employees, buildings, and equipment. Effective risk identification requires the timely dissemination of information by all departments.

Analyzing the probability, frequency, and severity, of events that impact or have the potential of impacting the City of Friendswood and its continuity.

When events negatively impact the City of Friendswood the timely filing of claims is essential. To facilitate the maximum recovery of loss risk management will work with department directors or their assigned representatives to document the events.

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 2023-2024

- Implemented sexual harassment and FMLA training
- In collaboration with multiple departments, implemented a fitness incentive program

Highlights of the Budget

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Forces at Work (FAW) included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$25,220
Windstorm Insurance Increase (3%)	-	-
	General Fund	$20,768
Auto Liability Insurance Increase (7%)	-	-
	General Fund	$16,431
Real & Personal Property Insurance Increase (13%)	Water & Sewer Fund	13,444
	General Fund	$104,764
Health Insurance Increase (5%)	Water & Sewer Fund	18,401
	General Fund	$29,899
Workers Compensation Increase	Water & Sewer Fund	3,375

Decision Packages included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$888,603
Salary Adjustments / Merit 4.0%	Water & Sewer Fund	109,579

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$95,244
Benefit Specialist (+1.0 FTE)	-	-

Major Departmental Goals for FY 2024-2025

- Continue developing a more robust wellness program suitable for all employees, including mental, financial, and physical health
- Establish and implement comprehensive supervisor training

Supports the City's Strategic Goals:

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

Human Resources	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
City's total # of full-time equivalents*	241.70	242.9	249.5	250.62	271.76
# of full time equivalents	4.0	4.0	4.0	4.0	4.0
Division Expenditures	$424,297	$447,278	$491,594	$446,556	$588,885
Outputs					
# of Job Requisitions Processed	56	40	60	50	60
Total # of applications processed	4,636	6,000	5,000	4,000	5,000
# of criminal background checks completed	64	70	70	60	70
# of employees trained during new hire orientation	43	30	50	50	50
Total # of new hire orientation sessions held	4	5	6	6	6
# of Wellness Programs for the year	0	4	3	1	3
Measures of Effectiveness					
Percentage of employees that participated in wellness program to total number of employees	0%	40%	30%	40%	50%
Percentage of employees participating in the EAP Program	6.8%	6.0%	6%	8%	9%
Measures of Efficiency					
Employee Turnover Rate	12.1%	12.0 %	12.0%	11.5%	12.0%
Monthly operational cost	$35,358	$37,273	$40,966	$37,213	$49,074
Division expenditures per City's total full time equivalents	$1,756	$1,841	$1,970	$1,782	$2,167

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

Insurance (General Fund & Water & Sewer)

Information being reported to show activity over past three years. Report Loss Values as of June 30, 2024.

Inputs	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Division Expenditures	$442,029	$500,237	$617,005	$602,863	$658,770

Fund Year	Reported Claims		Total Loss Net of Recoveries	Member Deductibles	Pool Net Loss	Claims with Value	Contribution	Loss Ratio
Cyber Liability & Data Breach								
		Incurred	0	0	0			
2023/2024	0	Paid	0	0	0	0	242	0.00%
		Outstanding	0	0	0			
		Incurred	0	0	0			
2022/2023	0	Paid	0	0	0	0	87	0.00%
		Outstanding	0	0	0			
		Incurred	0	0	0			
2021/2022	0	Paid	0	0	0	0	53	0.00%
		Outstanding	0	0	0			
Workers' Compensation								
		Incurred	25,253	0	25,253			
2023/2024	3	Paid	19,205	0	19,205	3	73,144	34.50%
		Outstanding	6,048	0	6,048			
		Incurred	116,839	0	116,839			
2022/2023	15	Paid	78,425	0	78,425	8	146,320	79.90%
		Outstanding	38,414	0	38,414			
		Incurred	1,612,768	0	1,612,768			
2021/2022	9	Paid	274,822	0	274,822	5	122,727	1314.10%
		Outstanding	1,337,946	0	1,337,946			
General Liability								
		Incurred	105,000	5,000	100,000			
2023/2024	6	Paid	0	0	0	2	7,362	1358.20%
		Outstanding	105,000	5,000	100,000			
		Incurred	3,729	3,729	0			
2022/2023	17	Paid	3,729	3,729	0	3	11,658	0.00%
		Outstanding	0	0	0			
		Incurred	16,026	6,483	9,543			
2021/2022	16	Paid	16,026	6,483	9,543	4	10,518	90.70%
		Outstanding	0	0	0			
Law Enforcement								
		Incurred	0	0	0			
2023/2024	0	Paid	0	0	0	0	25,106	0.00%
		Outstanding	0	0	0			
		Incurred	0	0	0			
2022/2023	0	Paid	0	0	0	0	37,224	0.00%
		Outstanding	0	0	0			
		Incurred	1,798	1,798	0			
2021/2022	2	Paid	1,798	1,798	0	2	36,578	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
Errors and Omissions								
		Incurred	0	0	0			
2023/2024	2	Paid	0	0	0	0	17,200	0.00%
		Outstanding	0	0	0			
		Incurred	0	0	0			
2022/2023	0	Paid	0	0	0	0	27,456	0.00%
		Outstanding	0	0	0			
		Incurred	0	0	0			
2021/2022	0	Paid	0	0	0	0	24,815	0.00%
		Outstanding	0	0	0			
Auto								
		Incurred	100,252	500	99,752			
2023/2024	2	Paid	20,252	500	19,752	2	66,059	151.00%
		Outstanding	80,000	0	80,000			
		Incurred	126,017	1500	124,517			
2022/2023	12	Paid	96,017	1,500	94,517	11	101,402	122.80%
		Outstanding	30,000	0	30,000			
		Incurred	134,696	1,000	133,696			
2021/2022	10	Paid	58,696	1,000	57,696	9	96,331	138.80%
		Outstanding	76,000	0	76,000			
Property								
		Incurred	8,453	0	8,453			
2023/2024	3	Paid	8,453	0	8,453	1	112,048	7.50%
		Outstanding	0	0	0			
		Incurred	10,533	0	10,533			
2022/2023	2	Paid	10,533	0	10,533	3	199,994	5.30%
		Outstanding	0	0	0			
		Incurred	0	0	0			
2021/2022	3	Paid	0	0	0	0	168,085	0.00%
		Outstanding	0	0	0			
Fidelity & Crime								
		Incurred	0	0	0			
2023/2024	0	Paid	0	0	0	0	3,014	0.00%
		Outstanding	0	0	0			
		Incurred	0	0	0			
2022/2023	0	Paid	0	0	0	0	6,029	0.00%
		Outstanding	0	0	0			
		Incurred	0	0	0			
2021/2022	0	Paid	0	0	0	0	6,029	0.00%
		Outstanding	0	0	0			

Risk Management	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
City's total # of full-time equivalents	241.65	242.90	249.50	250.62	271.76
# of full time equivalents	1.0	1.0	1.0	1.0	1.0
Division Expenditures	$177,867	$185,027	$217,840	$200,440	$238,489
Outputs					
# of employees attending safety meetings	93	525	625	212	625
Total # of safety meetings and programs conducted	3	0	26	8	26
Total # of work-related reportable incidents	2	9	2	2	2
Measures of Effectiveness					
Total accidents per 1000 hours worked	N/A	N/A	0.004	0.004	0.004
Total Workdays Lost per 1000 hours*	N/A	N/A	0.100	0.399	0.100
Percent of valid test results indicating no drugs*	N/A	N/A	16.000	9.00	12.00
Percent of valid test results indicating no alcohol*	N/A	N/A	8.000	3.00	4.00
Workers Comp Experience Modifier	0.30	0.30	0.30	0.66	0.30
Measures of Efficiency					
Monthly operational cost	$13,492	$15,419	$18,153	$16,703	$19,874
Division expenditures per City's total full time equivalents	$687	$762	$873	$800	$878

*n/a – Data not available.

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
HUMAN RESOURCES	$447,278	$491,594	$491,594	$446,556	$588,885	19.8%
INSURANCE	283,474	349,845	349,845	348,247	400,006	14.3%
INSURANCE (W/S)	216,763	267,160	267,160	254,616	258,764	-3.1%
RISK MANAGEMENT	185,027	217,840	217,840	200,440	238,489	9.5%
DEPARTMENT TOTAL	**$1,132,542**	**$1,326,439**	**$1,326,439**	**$1,249,859**	**$1,486,144**	**12.0%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$542,825	$550,172	$550,172	$524,844	$638,454	16.0%
SUPPLIES	21,786	26,985	28,713	27,213	40,285	49.3%
SERVICES	567,931	749,282	747,554	697,802	807,405	7.8%
CLASSIFICATION TOTAL	**$1,132,542**	**$1,326,439**	**$1,326,439**	**$1,249,859**	**$1,486,144**	**12.0%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
HUMAN RESOURCES	4.00	4.00	4.00	4.00	4.00	0.0%
RISK MANAGEMENT	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	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0610-415.4110	FULLTIME SALARIES & WAGES	$247,371	$252,959	$252,959	$230,000	$317,969
001-0610-415.4120	PART-TIME WAGES	38,517	35,777	35,777	39,673	37,615
001-0610-415.4130	OVERTIME PAY	1,728	3,420	3,420	2,000	3,569
001-0610-415.4143	LONGEVITY PAY	480	685	685	706	740
001-0610-415.4145	INCENTIVE-CERTIFICATE PAY	1,600	2,400	2,400	2,400	2,400
001-0610-415.4190	TERMINATION PAYOUTS	0	0	0	5,200	0
001-0610-415.4710	SOCIAL SECURITY/MEDICARE	21,954	22,409	22,409	21,025	27,604
001-0610-415.4720	TMRS RETIREMENT	48,048	50,737	50,737	46,597	60,485
001-0610-415.4810	HEALTH/DENTAL INSURANCE	21,426	17,726	17,726	14,418	15,313
001-0610-415.4820	LIFE INSURANCE	706	749	749	685	937
001-0610-415.4830	DISABILITY INSURANCE	1,031	1,090	1,090	1,002	1,371
001-0610-415.4840	WORKERS COMP INSURANCE	285	291	291	275	428
001-0610-415.4850	EAP SERVICES	174	174	174	142	158
001-0610-415.4880	UNEMPLOYMENT COMPENSATION	4,352	0	0	0	0
001-0610-415.4890	FLEX PLAN ADMINISTRATION	65	65	65	126	81
	TOTAL PERSONNEL & BENEFITS	**$387,737**	**$388,482**	**$388,482**	**$364,249**	**$468,670**
50 - SUPPLIES						
001-0610-415.5200	PERSONNEL SUPPLIES	$71	$450	$450	$450	$500
001-0610-415.5223	STAFF DEV PROG SUPPLIES	519	3,750	3,750	3,750	4,000
001-0610-415.5400	OPERATING SUPPLIES	2,296	5,700	5,700	5,700	7,400
001-0610-415.5800	OPERATING EQUIPMENT<$5000	378	1,800	3,528	3,528	2,100
	TOTAL SUPPLIES	**$3,264**	**$11,700**	**$13,428**	**$13,428**	**$14,000**
70 - SERVICES						
001-0610-415.7120	AUDIT SERVICES	$0	$2,500	$2,500	$0	$2,500
001-0610-415.7140	CONSULTING SERVICES	0	2,500	2,500	1,500	2,500
001-0610-415.7212	MEDICAL EXAMINATIONS	22,049	21,307	21,307	21,307	25,260
001-0610-415.7220	PERSONNEL EVENTS/PROGRAMS	10,338	9,800	9,800	9,800	10,000
001-0610-415.7223	STAFF DEV PROG SERVICES	4,713	6,400	6,400	6,400	8,000
001-0610-415.7400	OPERATING SERVICES	10	7,080	7,080	7,080	7,080
001-0610-415.7401	POSTAL/COURIER SERVICES	75	370	370	100	370
001-0610-415.7491	ADVERTISING/PUBLIC NOTICE	0	350	350	0	350
001-0610-415.7496	CRIMINAL HISTORY SERVICES	1,186	8,090	8,090	2,500	8,090
001-0610-415.7497	RECRUITMENT ADVERTISING	0	500	500	0	500
001-0610-415.7510	TRAINING	6,116	13,475	11,747	7,000	14,625
001-0610-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	8,563	13,500	13,500	8,002	15,400
001-0610-415.7530	MEMBERSHIPS	638	1,590	1,590	1,590	7,590
001-0610-415.7612	TELEPHONE/COMMUNICATIONS	0	350	350	0	350
001-0610-415.7800	CONTRACT SERVICES	2,589	3,600	3,600	3,600	3,600
	TOTAL SERVICES	**$56,277**	**$91,412**	**$89,684**	**$68,879**	**$106,215**
0610 - HUMAN RESOURCES		**$447,278**	**$491,594**	**$491,594**	**$446,556**	**$588,885**

0611 - Insurance (General Fund)

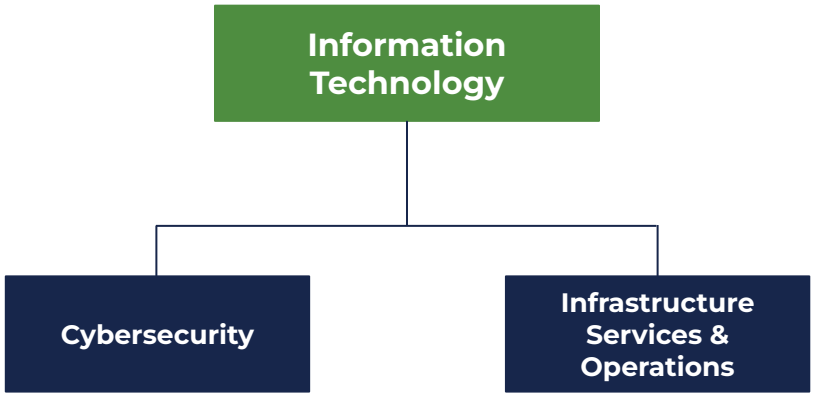
Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
70 - SERVICES						
001-0611-415.7300	PD SURVIVING SPOUSE INSURANCE	$7,950	$9,240	$9,240	$9,240	$9,240
001-0611-415.7313	MOBILE EQUIPMENT	6,558	5,789	5,789	6,946	7,200
001-0611-415.7321	GENERAL LIABILITY	6,855	8,084	8,084	8,658	9,000
001-0611-415.7323	PUBLIC OFFICIAL	16,319	19,434	19,434	20,227	21,250
001-0611-415.7324	CRIME & ACCIDENT COVERAGE	5,133	5,087	5,087	5,465	7,130
001-0611-415.7331	WINDSTORM	139,314	182,009	182,009	182,009	207,231
001-0611-415.7332	REAL & PERSONAL PROPERTY	99,321	113,082	113,082	113,082	131,835
001-0611-415.7333	FLOOD	1,162	1,170	1,170	1,170	1,170
001-0611-415.7350	SURETY BONDS	862	1,450	1,450	1,450	1,450
001-0611-415.7380	PRIOR YEAR INSURANCE	0	4,500	4,500	0	4,500
	TOTAL SERVICES	**$283,474**	**$349,845**	**$349,845**	**$348,247**	**$400,006**
0611 - INSURANCE (General Fund)		**$283,474**	**$349,845**	**$349,845**	**$348,247**	**$400,006**

0611 - Insurance (Water & Sewer Fund)

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
70 - SERVICES						
401-0611-415.7313	MOBILE EQUIPMENT	$4,372	$5,789	$5,789	$4,631	$4,800
401-0611-415.7321	GENERAL LIABILITY	4,570	5,389	5,389	5,772	6,000
401-0611-415.7323	PUBLIC OFFICIAL	10,763	12,590	12,590	13,484	13,900
401-0611-415.7324	CRIME & ACCIDENT COVERAGE	861	822	822	917	1,300
401-0611-415.7331	WINDSTORM	113,984	148,878	148,878	136,121	123,650
401-0611-415.7332	REAL & PERSONAL PROPERTY	81,263	92,522	92,522	92,521	107,944
401-0611-415.7333	FLOOD	950	1,170	1,170	1,170	1,170
	TOTAL SERVICES	**$216,763**	**$267,160**	**$267,160**	**$254,616**	**$258,764**
0611 - INSURANCE (Water & Sewer Fund)		**$216,763**	**$267,160**	**$267,160**	**$254,616**	**$258,764**

0612 - Risk Management

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0612-415.4110	FULLTIME SALARIES & WAGES	$103,614	$107,437	$107,437	$107,437	$113,373
001-0612-415.4143	LONGEVITY PAY	1,240	1,300	1,300	1,300	1,360
001-0612-415.4145	INCENTIVE-CERTIFICATE PAY	3,900	3,900	3,900	3,900	3,900
001-0612-415.4710	SOCIAL SECURITY/MEDICARE	7,452	7,939	7,939	7,938	8,358
001-0612-415.4720	TMRS RETIREMENT	18,037	19,357	19,357	19,356	19,806
001-0612-415.4810	HEALTH/DENTAL INSURANCE	19,839	20,676	20,676	19,682	21,882
001-0612-415.4820	LIFE INSURANCE	295	325	325	303	342
001-0612-415.4830	DISABILITY INSURANCE	432	473	473	444	501
001-0612-415.4840	WORKERS COMP INSURANCE	107	111	111	108	140
001-0612-415.4850	EAP SERVICES	58	58	58	53	53
001-0612-415.4890	FLEX PLAN ADMINISTRATION	114	114	114	74	69
	TOTAL PERSONNEL & BENEFITS	**$155,088**	**$161,690**	**$161,690**	**$160,595**	**$169,784**
50 - SUPPLIES						
001-0612-415.5200	PERSONNEL SUPPLIES	$10	$2,500	$2,500	$1,000	$2,500
001-0612-415.5400	OPERATING SUPPLIES	891	4,285	4,285	4,285	15,285
001-0612-415.5800	OPERATING EQUIPMENT<$5000	17,621	8,500	8,500	8,500	8,500
	TOTAL SUPPLIES	**$18,522**	**$15,285**	**$15,285**	**$13,785**	**$26,285**
70 - SERVICES						
001-0612-415.7212	MEDICAL EXAMINATIONS	$849	$6,325	$6,325	$2,000	$6,325
001-0612-415.7220	PERSONNEL EVENTS/PROGRAMS	8,915	18,250	18,250	18,250	19,600
001-0612-415.7510	TRAINING	813	6,870	6,870	3,000	7,060
001-0612-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	75	8,410	8,410	1,800	8,410
001-0612-415.7530	MEMBERSHIPS	765	1,010	1,010	1,010	1,025
	TOTAL SERVICES	**$11,417**	**$40,865**	**$40,865**	**$26,060**	**$42,420**
0612 - RISK MANAGEMENT		**$185,027**	**$217,840**	**$217,840**	**$200,440**	**$238,489**

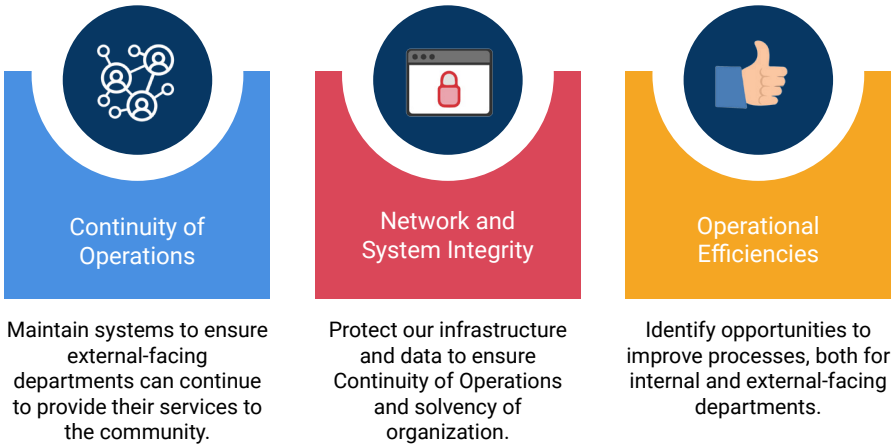

Information Technology
Cybersecurity
Infrastructure Services & Operations

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.

3 Pillars of Information Technology



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 2023-2024

- 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

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$17,000
Cloud Backup Service	-	-

Major Departmental Goals for FY 2024-2025:

- Discover and define Smart City initiatives for Friendswood
- Renovation of council chambers
- DR/BC (Disaster Recovery/Business Continuity) server enhancement.
- Implement Cyber 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.
- 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	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
City's total full time equivalents	241.70	242.9	249.5	250.6	271.8
# of full time equivalents	6.0	6.0	7.5	7.5	7.5
Division Expenditures	$1,825,172	$2,941,629	$2,183,679	$2,263,859	$2,352,485
Outputs					
# of users supported	280	280	300	300	300
# of work orders closed	5369	5,100	5200	5000	5,000
# of PC's/laptops/iPads supported	420	420	450	450	450
# of servers supported	50	50	55	55	55
# of printers/scanners supported	55/50	55/50	55/55	55/55	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%	50%	50%	50%
% of project hours	45%	45%	50%	50%	50%
Average time to close work orders (hours)	90 hours	90 hours	110 hours	110 hours	110 hours
Measures of Efficiency					
Average # of work order request closed per month	447	425	433	433	433
Division expenditures per full time employee	$447	$8,072	$8,752	$8,752	$8,752
Division expenditures per capita	$43.26	$46.48	$51.19	$51.19	$51.19
Monthly Operational Cost	$152,098	$245,136	$181,973	$188,655	$196,040

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
INFORMATION TECHNOLOGY	$2,941,629	$2,183,679	$2,287,024	$2,263,859	$2,352,485	7.7%
DEPARTMENT TOTAL	**$2,941,629**	**$2,183,679**	**$2,287,024**	**$2,263,859**	**$2,352,485**	**7.7%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$773,820	$958,231	$958,231	$942,020	$925,747	-3.4%
SUPPLIES	72,647	83,730	56,244	56,244	73,700	-12.0%
MAINTENANCE	35,992	65,630	65,630	65,630	68,130	3.8%
SERVICES	1,130,216	1,057,088	1,143,144	1,136,190	1,241,708	17.5%
CAPITAL OUTLAY	928,954	19,000	63,775	63,775	43,200	127.4%
CLASSIFICATION TOTAL	**$2,941,629**	**$2,183,679**	**$2,287,024**	**$2,263,859**	**$2,352,485**	**7.7%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
INFORMATION TECHNOLOGY	6.00	7.50	7.50	7.50	7.50	0.0%
PERSONNEL TOTAL	**6.00**	**7.50**	**7.50**	**7.50**	**7.50**	**0.0%**

0716 - Information Technology

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0716-419.4110	FULLTIME SALARIES & WAGES	$531,198	$656,003	$656,003	$656,002	$655,493
001-0716-419.4130	OVERTIME PAY	13,302	11,370	11,370	11,370	11,833
001-0716-419.4131	HOLIDAY HRS WORKED	93	0	0	100	0
001-0716-419.4143	LONGEVITY PAY	3,330	3,150	3,150	3,950	2,610
001-0716-419.4145	INCENTIVE-CERTIFICATE PAY	6,000	11,400	11,400	11,400	5,700
001-0716-419.4149	CELL PHONE ALLOWANCE	4,824	4,800	4,800	4,800	6,000
001-0716-419.4190	TERMINATION PAYOUTS	9,180	0	0	11,347	0
001-0716-419.4710	SOCIAL SECURITY/MEDICARE	41,933	49,981	49,981	49,980	50,380
001-0716-419.4720	TMRS RETIREMENT	94,190	118,013	118,013	118,013	113,799
001-0716-419.4810	HEALTH/DENTAL INSURANCE	64,235	96,287	96,287	68,347	72,493
001-0716-419.4820	LIFE INSURANCE	1,509	1,979	1,979	1,829	1,967
001-0716-419.4830	DISABILITY INSURANCE	2,059	2,879	2,879	2,701	2,904
001-0716-419.4840	WORKERS COMP INSURANCE	1,502	1,771	1,771	1,714	2,097
001-0716-419.4850	EAP SERVICES	339	436	436	380	394
001-0716-419.4890	FLEX PLAN ADMINISTRATION	126	162	162	87	77
	TOTAL PERSONNEL & BENEFITS	**$773,820**	**$958,231**	**$958,231**	**$942,020**	**$925,747**
50 - SUPPLIES						
001-0716-419.5200	PERSONNEL SUPPLIES	$60	$240	$240	$240	$350
001-0716-419.5400	OPERATING SUPPLIES	1,857	7,350	7,350	7,350	7,250
001-0716-419.5800	OPERATING EQUIPMENT<$5000	37,225	41,140	18,865	18,865	31,100
001-0716-419.5820	SECURITY CAMERA EQUIPMENT	33,505	35,000	29,789	29,789	35,000
	TOTAL SUPPLIES	**$72,647**	**$83,730**	**$56,244**	**$56,244**	**$73,700**
60 - MAINTENANCE						
001-0716-419.6700	COMPUTER EQUIP MAINT	$35,992	$65,630	$65,630	$65,630	$68,130
	TOTAL MAINTENANCE	**$35,992**	**$65,630**	**$65,630**	**$65,630**	**$68,130**
70 - SERVICES						
001-0716-419.7400	OPERATING SERVICES	0	25,000	17,641	17,000	25,000
001-0716-419.7510	TRAINING	10,555	23,880	23,880	17,829	27,675
001-0716-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	6,137	9,600	9,600	9,343	9,600
001-0716-419.7530	MEMBERSHIPS	175	180	180	175	200
001-0716-419.7710	SOFTWARE LICENSE FEES	36,168	27,800	27,800	27,800	28,700
001-0716-419.7720	SOFTWARE SUPPORT SERVICES	995,925	851,818	940,022	940,022	924,123
001-0716-419.7730	INTERNET/WIRELESS SERVICE	77,148	91,810	91,810	91,810	174,010
001-0716-419.7800	CONTRACT SERVICES	4,108	27,000	32,211	32,211	52,400
	TOTAL SERVICES	**$1,130,216**	**$1,057,088**	**$1,143,144**	**$1,136,190**	**$1,241,708**
80 - CAPITAL OUTLAY						
001-0716-419.8400	CAPITAL OPERATING EQUIP	$26,736	$0	$0	$0	$0
001-0716-419.8800	CAPITAL EQUIPMENT	$902,218	$19,000	$63,775	$63,775	$43,200
	TOTAL CAPITAL OUTLAY	**$928,954**	**$19,000**	**$63,775**	**$63,775**	**$43,200**
0716 - INFORMATION TECHNOLOGY		**$2,941,629**	**$2,183,679**	**$2,287,024**	**$2,263,859**	**$2,352,485**


City Attorney's Office
Legal

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.

3 Pillars of the City Attorney's Office



Protection of the City's Interest

Providing sound legal advice and identifying risks in effort to avoid disputes, damages, and unnecessary litigation.

Responsiveness

Serving City officials and employees by being an accessible and responsive advocate to reinforce a sense of reliability and dependability.

Process Improvement

Identifying opportunities to improve processes to efficiently and effectively support the operations of the City.

Highlights of the Budget

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$50,000
Legal Services/Litigation Deductibles/Damages	-	-

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
- 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	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents*	0.00	2.15	2.15	3.20	2.20
Department Expenditures	$0	$386,785	$460,988	$435,334	$478,802
Outputs					
# of letter/briefs sent to Attorney General	0	70	100	60	55
# of Contracts Prepared/Reviewed	0	85	150	150	140
# of Ordinances Prepared/Reviewed	0	50	40	30	30
# of Resolutions Prepared/Reviewed	0	45	50	35	35
# of Proclamations Prepared/Reviewed	0	34	0	35	35
Measures of Efficiency					
Monthly Operational Cost	$0	$32,232	$38,416	$36,278	$39,900
Department Expenditures per capita	$0	$9.07	$10.81	$10.12	$11.13

*One FTE is transferred temporarily to the Police Department for FY25-FY26. In addition, the part-time FTE increased slightly to reflect actual part-time FTE's.

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
CITY ATTORNEY DEPT	$386,785	$460,988	$439,460	$435,334	$478,802	3.9%
DEPARTMENT TOTAL	**$386,785**	**$460,988**	**$439,460**	**$435,334**	**$478,802**	**3.9%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$356,262	$359,059	$337,509	$363,457	$403,778	12.5%
SUPPLIES	2,677	1,411	1,433	1,432	1,215	-13.9%
SERVICES	27,846	100,518	100,518	70,445	73,809	-26.6%
CLASSIFICATION TOTAL	**$386,785**	**$460,988**	**$439,460**	**$435,334**	**$478,802**	**3.9%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
CITY ATTORNEY	2.15	2.15	3.15	3.20	2.20	2.3%
PERSONNEL TOTAL	**2.15**	**2.15**	**3.15**	**3.20**	**2.20**	**2.3%**

0801 - City Attorney Dept

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0801-411.4110	FULLTIME SALARIES & WAGES	$236,954	$245,009	$225,009	$225,009	$266,831
001-0801-411.4130	OVERTIME PAY	0	2,180	2,180	1,117	2,271
001-0801-411.4143	LONGEVITY PAY	630	800	800	917	170
001-0801-411.4145	INCENTIVE-CERTIFICATE PAY	1,800	1,800	1,800	600	0
001-0801-411.4190	TERMINATION PAYOUTS	0	0	0	4,889	0
001-0801-411.4220	PART-TIME WAGES W/O BENEFITS	42,779	31,524	31,524	57,650	62,381
001-0801-411.4710	SOCIAL SECURITY/MEDICARE	19,635	19,378	17,848	22,115	23,555
001-0801-411.4720	TMRS RETIREMENT	39,706	42,926	42,926	43,091	44,955
001-0801-411.4810	HEALTH/DENTAL INSURANCE	12,554	13,144	13,144	5,745	1,129
001-0801-411.4820	LIFE INSURANCE	680	721	721	738	777
001-0801-411.4830	DISABILITY INSURANCE	994	1,049	1,049	1,080	1,137
001-0801-411.4840	WORKERS COMP INSURANCE	279	277	257	312	392
001-0801-411.4850	EAP SERVICES	116	116	116	112	105
001-0801-411.4890	FLEX PLAN ADMINISTRATION	135	135	135	82	75
	TOTAL PERSONNEL & BENEFITS	**$356,262**	**$359,059**	**$337,509**	**$363,457**	**$403,778**
50 - SUPPLIES						
001-0801-411.5400	OPERATING SUPPLIES	$1,130	$1,411	$1,433	$1,432	$1,215
001-0801-411.5800	OPERATING EQUIPMENT<$5000	1,547	0	0	0	0
	TOTAL SUPPLIES	**$2,677**	**$1,411**	**$1,433**	**$1,432**	**$1,215**
70 - SERVICES						
001-0801-411.7110	LEGAL SERVICES	$11,277	$50,000	$50,000	$25,000	$50,000
001-0801-411.7400	OPERATING SERVICES	236	2,025	2,025	1,600	1,625
001-0801-411.7401	POSTAL/COURIER SERVICES	2,100	2,970	2,970	2,100	2,100
001-0801-411.7510	TRAINING	2,914	3,750	3,750	3,220	3,220
001-0801-411.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,737	4,985	4,985	3,520	3,520
001-0801-411.7530	MEMBERSHIPS	1,160	1,525	1,525	1,525	1,550
001-0801-411.7540	PUBLICATIONS	7,966	8,783	8,783	7,000	11,314
001-0801-411.7612	TELEPHONE/COMMUNICATIONS	456	480	480	480	480
001-0801-411.7800	CONTRACT SERVICES	0	26,000	26,000	26,000	0
	TOTAL SERVICES	**$27,846**	**$100,518**	**$100,518**	**$70,445**	**$73,809**
0801 - CITY ATTORNEY DEPT		**$386,785**	**$460,988**	**$439,460**	**$435,334**	**$478,802**

Municipal Court

Department Mission

The Friendswood Municipal Court (the "Court") provides a fair and impartial judicial system for the timely adjudication of misdemeanor offenses within the jurisdiction of the City of Friendswood, in compliance with all applicable laws and regulations while providing exceptional service to internal and external customers.

3 Pillars of Municipal Court



Ensure adherence and compliance to all applicable laws, regulations, codes, and policies related to the operations of the Municipal Court.

Provide exceptional customer service to internal and external customers in a fair and uniform manner to help shape the public's impression of our court in a positive manner and increase trust with our community.

Operational efficiencies through the identification of process improvements, technological innovations, cross- trainings, and broad-based collaborations with other city departments.

Current Operations

Effective May 6, 2024, the Court was realigned from being a division of the Administrative Services/ Finance Department to a stand-alone department named the Municipal Court Department. As its own department, the Court now has its own operations, finances, and budget, with the Court Administrator now being the Director of the Municipal Court Department. The Court reports directly to an Assistant City Manager and has a staff of four (4) full-time employees.

The Court is responsible for bringing fair, timely, and impartial conclusions to all misdemeanor cases filed within the jurisdiction of the Friendswood Municipal Court 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.

In the upcoming year, the Court will review, analyze, and implement updates and changes to its processes and procedures in order to accommodate legislative changes from the last legislative session and implement best practices. Additionally, the Court will undertake the review and analysis of its operations and staffing to identify current and future needs, including job descriptions update, succession planning and efficiencies.

Departmental Accomplishments in FY 2023-2024

- Completed Court Renovation Project.
- Updates and changes in procedures to accommodate legislative changes.

Highlights of the Budget

The most impactful change to the Court's budget is related to the May 6, 2024, reorganization, which created the Municipal Court Department. The Court will focus on creating its departmental structure, while continuing its operations excellence in collaboration with internal and external stakeholders.

Major Departmental Goals for FY 2024-2025:

- Continue to provide a fair, impartial system for the timely processing of offenses filed within the jurisdiction of the Court.
- Implement new, more efficient payment software to increase both customer service and court efficiencies.
- Develop and implement Youth Diversion programs in compliance with new state mandates.
- Explore options for the implementation of a system for the automation of jury service to allow for increased ease and efficiency via an online jury participation and enrollment system.

Supports the City's Strategic Goals:

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

Objectives:

- Continue compliance with all legally mandated processes, systems, and reporting.
- Continue to modify and update standard operating procedure as changes are made.
- Continue ongoing professional training for staff; i.e., Texas Court Clerks Association, CJIS, etc.

Municipal Court	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	5.6	4.6	4.6	4.6	4.6
Division Expenditures	$465,654	$467,021	$517,214	$535,884	$530,088
Outputs					
Revenue generated	$925,025	$807,163	$874,577	$1,000,670	$926,057
# of cases filed with court	6,611	8,000	5,500	5,000	5,500
# of cases disposed	5,032	5,500	6,000	6,000	6,000
# of warrants issued	1,945	1,200	1,800	1,800	1,200
# of warrants cleared (court staff)*	1,738	750	1,000	1,680	1,000
# of warrants served (police dept)	552	200	500	200	500
Total # of warrants outstanding	4,884	3,700	5,800	5,600	5,800
# of Municipal Court sessions held	68	64	70	70	70
Measures of Effectiveness					
% of warrants cleared	25%**	25%**	35%	35%	35%
Measures of Efficiency					
Monthly operational cost	$38,805	$38,918	$43,101	$44,657	$44,174
Division expenditures per capita	$11.04	$10.95	$12.13	$12.46	$12.32

*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	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
MUNICIPAL COURT	$467,021	$517,214	$522,775	$535,884	$530,088	2.5%
DEPARTMENT TOTAL	**$467,021**	**$517,214**	**$522,775**	**$535,884**	**$530,088**	**2.5%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$439,278	$477,509	$483,070	$497,914	$477,243	-0.1%
SUPPLIES	4,928	10,180	8,340	8,340	13,080	28.5%
SERVICES	22,815	29,525	31,365	29,630	39,765	34.7%
CLASSIFICATION TOTAL	**$467,021**	**$517,214**	**$522,775**	**$535,884**	**$530,088**	**2.5%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
MUNICIPAL COURT	4.60	4.60	4.60	4.60	4.60	0.0%
PERSONNEL TOTAL	**4.60**	**4.60**	**4.60**	**4.60**	**4.60**	**0.0%**

0409,0901 - Municipal Court

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-0409-412.4110	FULLTIME SALARIES & WAGES	$236,996	$256,806	$261,245	$261,244	$0
001-0409-412.4130	OVERTIME PAY	2,717	4,018	4,018	4,017	0
001-0409-412.4143	LONGEVITY PAY	1,505	1,745	1,745	16,110	0
001-0409-412.4145	INCENTIVE-CERTIFICATE PAY	11,700	12,120	12,120	12,120	0
001-0409-412.4190	TERMINATION PAYOUTS	0	0	0	1,621	0
001-0409-412.4220	PART-TIME WAGES W/O BENEFITS	80,217	89,268	89,268	89,267	0
001-0409-412.4710	SOCIAL SECURITY/MEDICARE	24,660	27,247	27,587	27,586	0
001-0409-412.4720	TMRS RETIREMENT	41,947	47,205	47,945	47,945	0
001-0409-412.4810	HEALTH/DENTAL INSURANCE	37,230	36,477	36,477	35,746	0
001-0409-412.4820	LIFE INSURANCE	674	793	808	685	0
001-0409-412.4830	DISABILITY INSURANCE	986	1,154	1,180	1,003	0
001-0409-412.4840	WORKERS COMP INSURANCE	328	358	359	326	0
001-0409-412.4850	EAP SERVICES	232	232	232	207	0
001-0409-412.4890	FLEX PLAN ADMINISTRATION	86	86	86	37	0
001-0901-412.4110	FULLTIME SALARIES & WAGES	0	0	0	0	264,905
001-0901-412.4130	OVERTIME PAY	0	0	0	0	4,197
001-0901-412.4143	LONGEVITY PAY	0	0	0	0	1,520
001-0901-412.4145	INCENTIVE-CERTIFICATE PAY	0	0	0	0	5,520
001-0901-412.4220	PART-TIME WAGES W/O BENEFITS	0	0	0	0	90,171
001-0901-412.4710	SOCIAL SECURITY/MEDICARE	0	0	0	0	26,523
001-0901-412.4720	TMRS RETIREMENT	0	0	0	0	46,102
001-0901-412.4810	HEALTH/DENTAL INSURANCE	0	0	0	0	35,690
001-0901-412.4820	LIFE INSURANCE	0	0	0	0	797
001-0901-412.4830	DISABILITY INSURANCE	0	0	0	0	1,166
001-0901-412.4840	WORKERS COMP INSURANCE	0	0	0	0	418
001-0901-412.4850	EAP SERVICES	0	0	0	0	210
001-0901-412.4890	FLEX PLAN ADMINISTRATION	0	0	0	0	24
	TOTAL PERSONNEL & BENEFITS	**$439,278**	**$477,509**	**$483,070**	**$497,914**	**$477,243**
50 - SUPPLIES						
001-0409-412.5200	PERSONNEL SUPPLIES	$275	$680	$680	$680	$0
001-0409-412.5400	OPERATING SUPPLIES	4,653	6,000	6,000	6,000	0
001-0409-412.5800	OPERATING EQUIPMENT<$5000	0	3,500	1,660	1,660	0
001-0901-412.5200	PERSONNEL SUPPLIES	0	0	0	0	680
001-0901-412.5400	OPERATING SUPPLIES	0	0	0	0	6,000
001-0901-412.5800	OPERATING EQUIPMENT<$5000	0	0	0	0	6,400
	TOTAL SUPPLIES	**$4,928**	**$10,180**	**$8,340**	**$8,340**	**$13,080**

0409,0901 - Municipal Court (continued)

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
70 - SERVICES						
001-0409-412.7400	OPERATING SERVICES	$0	$1,000	$1,000	$750	$0
001-0409-412.7401	POSTAL/COURIER SERVICES	3,489	4,200	4,200	4,200	0
001-0409-412.7510	TRAINING	1,526	2,485	2,485	2,000	0
001-0409-412.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,437	3,800	3,800	2,800	0
001-0409-412.7530	MEMBERSHIPS	396	540	540	540	0
001-0409-412.7800	CONTRACT SERVICES	3,214	3,500	5,340	5,340	0
001-0409-412.7802	CREDIT CARD FEES	12,753	14,000	14,000	14,000	0
001-0901-412.7400	OPERATING SERVICES	0	0	0	0	1,000
001-0901-412.7401	POSTAL/COURIER SERVICES	0	0	0	0	4,200
001-0901-412.7510	TRAINING	0	0	0	0	4,985
001-0901-412.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	0	0	0	4,500
001-0901-412.7530	MEMBERSHIPS	0	0	0	0	540
001-0901-412.7800	CONTRACT SERVICES	0	0	0	0	10,540
001-0901-412.7802	CREDIT CARD FEES	0	0	0	0	14,000
	TOTAL SERVICES	**$22,815**	**$29,525**	**$31,365**	**$29,630**	**$39,765**
80 - CAPITAL OUTLAY						
0409,0901 - MUNICIPAL COURT		**$467,021**	**$517,214**	**$522,775**	**$535,884**	**$530,088**

Communications

Mission Statement

The Communications department coordinates the planning and organizing of comprehensive public information, media relations, social media, and marketing campaigns pertaining to programs sponsored by the City of Friendswood. There are a total of three full-time employees in the department.

3 Pillars of Communications



Communications is how the City builds and maintains trust between the City and our residents, business owners, and any external stakeholders. Communicate with transparency and provide succinct, concise information about the City and our programming.

Find and utilize the most effective channels and platforms to post information to reach the largest audience. Monitor what engagement and reach is as technology and platforms advance and make adjustments to ensure we deliver the message effectively.

To ensure that all social media and engagement across all departments is reflective of the City of Friendswood. Coordinate with users from across all departments to ensure a one city, one voice ideal and that our messaging maintains that consistency.

Current Operations

This department encompasses the City Manager's 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.

Highlights of the Budget

The FY 2024-25 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.

As this is a new department, we will be using this year to gather information to see what metrics will be the most useful as we build this department and expand its functions. The performance metrics from previous years were reported in the City Manager's Departmental narrative and are reported here for convenience.

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$10,000
Social Media Posts	-	-

2024-2025 Departmental Goals and Performance Measures

Goals:

- 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
- 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.

Objective B:

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

Communications Administration	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents (FTE)	0.0	0.0	0.0	3.0	3.0
Division Expenditures	$0	$0	$0	$187,651	$481,555
Objective A*					
Annual page views on the City's website	400,000	418,871	420,100	422,000	400,200
Agendas	3,500	3,044	3,200	3,500	4,000
General City (Library, Emergency Notice)	12,250	18,038	18,500	19,000	12,500
Law enforcement	8,900	8,045	8,200	8,500	8,500
Legal Notices	1,600	1,542	1,650	1,750	1,800
Objective B*					
City Meetings Broadcast on PEG channel	100	43	43	45	45
Community videos produced	70	75	100	100	100
Number of Facebook "Likes"	19,757	20,349	20,000	22,000	23,000
Number of Twitter followers**	5,289	5,493	0	0	0
Number of Instagram Followers	2,645	2,851	2,500	3,000	3,200
Measures of Efficiency					
Monthly Operational Cost	$0	$0	$0	$15,638	$40,130
Division Expenditures per capita	$0.00	$0.00	$0.00	$4.36	$11.19

*The metrics reported in FY22, FY23 and FY24 Budget were reported in the City Manager's Departmental narrative section in previous budget years but are reported here for convience as part of the Communications Department formation.

** Twitter (X) is no longer a preferred method of communication due to the platform's instability as it moves towards a paid service.

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
COMMUNICATIONS DEPT	$0	$0	$199,151	$187,651	$481,555	0.0%
DEPARTMENT TOTAL	**$0**	**$0**	**$199,151**	**$187,651**	**$481,555**	**0.0%**

Expenditure by Classification

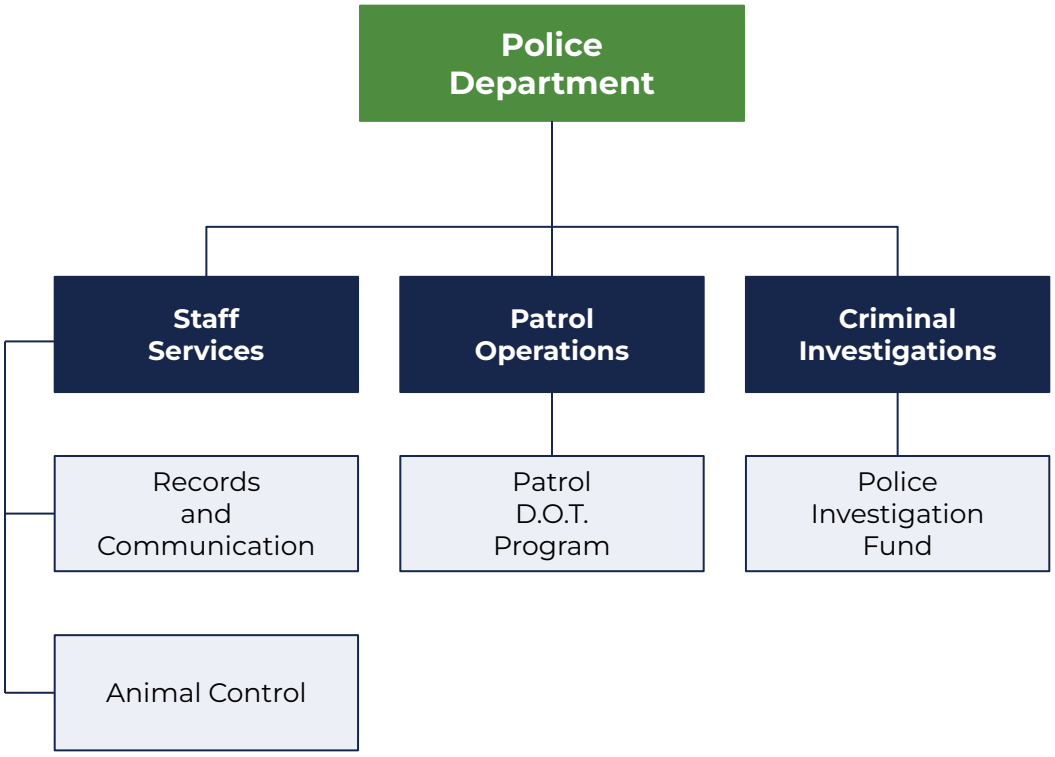
Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$0	$0	$169,071	$168,571	$436,590	0.0%
SUPPLIES	0	0	13,000	2,000	25,800	0.0%
SERVICES	0	0	8,080	8,080	19,165	0.0%
CAPITAL OUTLAY	0	0	9,000	9,000	0	0.0%
CLASSIFICATION TOTAL	**$0**	**$0**	**$199,151**	**$187,651**	**$481,555**	**0.0%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
COMMUNICATIONS	0	0	3.00	3.00	3.00	0.0%
PERSONNEL TOTAL	**0**	**0**	**3.00**	**3.00**	**3.00**	**0.0%**

1001 - Communications Dept

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-1001-419.4110	FULLTIME SALARIES & WAGES	$0	$0	$120,069	$120,069	$306,547
001-1001-419.4143	LONGEVITY PAY	0	0	0	0	1,805
001-1001-419.4149	CELL PHONE ALLOWANCE	0	0	500	0	0
001-1001-419.4710	SOCIAL SECURITY/MEDICARE	0	0	9,119	9,119	22,100
001-1001-419.4720	TMRS RETIREMENT	0	0	21,585	21,585	51,479
001-1001-419.4810	HEALTH/DENTAL INSURANCE	0	0	16,577	16,577	51,927
001-1001-419.4820	LIFE INSURANCE	0	0	359	359	890
001-1001-419.4830	DISABILITY INSURANCE	0	0	609	609	1,302
001-1001-419.4840	WORKERS COMP INSURANCE	0	0	121	121	364
001-1001-419.4850	EAP SERVICES	0	0	81	81	158
001-1001-419.4890	FLEX PLAN ADMINISTRATION	0	0	51	51	18
	TOTAL PERSONNEL & BENEFITS	**$0**	**$0**	**$169,071**	**$168,571**	**$436,590**
50 - SUPPLIES						
001-1001-419.5200	PERSONNEL SUPPLIES	$0	$0	$0	$0	$300
001-1001-419.5400	OPERATING SUPPLIES	0	0	13,000	2,000	13,000
001-1001-419.5800	OPERATING EQUIPMENT<$5000	0	0	0	0	12,500
	TOTAL SUPPLIES	**$0**	**$0**	**$13,000**	**$2,000**	**$25,800**
70 - SERVICES						
001-1001-419.7400	OPERATING SERVICES	$0	$0	$0	$0	$2,080
001-1001-419.7401	POSTAL/COURIER SERVICES	0	0	0	0	75
001-1001-419.7510	TRAINING	0	0	2,300	2,300	8,270
001-1001-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	0	2,780	2,780	4,780
001-1001-419.7530	MEMBERSHIPS	0	0	0	0	960
001-1001-419.7800	CONTRACT SERVICES	0	0	3,000	3,000	3,000
	TOTAL SERVICES	**$0**	**$0**	**$8,080**	**$8,080**	**$19,165**
80 - CAPITAL OUTLAY						
001-1001-419.8800	CAPITAL EQUIPMENT	$0	$0	$9,000	$9,000	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$9,000**	**$9,000**	**$0**
1001 - COMMUNICATIONS DEPT		**$0**	**$0**	**$199,151**	**$187,651**	**$481,555**


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.

3 Pillars of the Police Department



Fiscal Year 2024 Accomplishments

Friendswood continues to be one of the safest cities in Texas with a crime rate of 6.45 crimes per 1,000 residents as reported in 2023. 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 83% personnel costs and 17% 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 FY 2024, the Department continued to expand camera coverage to City park facilities and upgraded Motorola in-car video and body-worn cameras.

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.

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, and community liaison to improve communication and understanding of police operations. A program in this category includes the school resource officers.
- Administration - Manage all police programs to maximize efficiency and provide effective delivery of services. Manage the budget for the department, ensuring that the department is fiscally responsible. Maintain open communication with other departments and governmental agencies. Coordinate investigation of internal and external complaints of alleged police personnel misconduct of both sworn officers and civilians. Manage records and provide reports to the public, other law enforcement agencies, and City Hall. Coordinate special projects and plan for the future growth of the department in size and service. Coordinate, manage, and research all existing and new grants available for the department. Prepare and submit grant pre approval requests to the City Council before applying for grants.
- Recruitment and Training – The 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, and 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 Friendswood Police Department has an authorized strength of 67 police officers and a total workforce of 92 employees. The Department is supported by an annual budget of over 14 million dollars. In 2023, the Department responded to 15,399 calls for service and handled 992 Group A offenses. The Department issued 5,607 citations and investigated 505 traffic accidents.

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 2024 and we will hear a funding decision in September 2024. Other grant applications seeking new dispatch console furniture and new rifle-rated ballistic shields are awaiting review.

The budget includes funding for replacement vehicles from the Vehicle Replacement Fund. Based on an annual mileage of 25,000 per year, there will be a need to replace six marked patrol vehicles and one investigation vehicle. At the time of replacement, each vehicle has over 100,000 miles and/or maintenance costs associated with keeping the vehicle suitable for service are high.

The Department will begin the accreditation process to ensure that the best practices and protocols established for police agencies are followed. This will require collaboration as the Department explores new policing strategies that enable a response more efficiently and effectively to the needs of the community.

The budget includes an investment in the quality of our public safety services with the introduction of two additional sergeant positions and transition to 12-hour shifts. This model has been shown to reduce overtime costs and improve officers' job satisfaction due to longer breaks between shifts.

In FY 2025, the Friendswood Police Department will continue to develop effective programs and improve training opportunities for all sworn and professional support staff following the changing needs of our community and the standards of the profession. Our commitment to protecting and serving our community requires that we properly and efficiently equip, train, and deploy our officers. This is a substantial investment in time and other resources, but we must provide the level of policing that the community expects and deserves. It also serves to keep our officers and our citizens safe, while managing civil liabilities and other risks associated with a department that operates in a high-risk environment 24/7. To support the police department's mission, the Department has aligned its goals with the focus areas as listed in Friendswood's Strategic Goals. These include Communication, Economic Development, Preservation, Partnerships, Public Safety, and Organizational Development.

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Forces at Work (FAW) included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$138,940
12-Hour Shifts + Vehicle	-	-
	General Fund	$65,000
Police Policy Accreditation	-	-
	General Fund	$91,582
FISD SRO Contract Reduction	-	-
	General Fund	$18,534
CCISD School Crossing Guard Agreement	-	-

Decision Packages included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$0
Temporary Records Specialist, FY25-FY26	-	-

This position is a temporary transfer from the City Attorney office at $89,624

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$91,858
PD Records Specialist (+1.0 FTE)	-	-
	General Fund	$175,829
Animal Control Officer + Vehicle (+1.0 FTE)	-	-

2024-2025 Departmental Goals and Performance Measures

Goal #1: Ensure Friendswood is a safe community to work and live in (Focus Areas: 1 – Communication, 3 – Preservation, 5 – Public Safety, and 6 – Organizational Development)
Strategy #1: The Department will provide effective law enforcement services to the citizens of Friendswood by responding quickly and effectively to critical incidents that threaten the safety of citizens in the City of Friendswood.

- **Method #1:** Have officers available to respond to all calls for service 24 hours a day, 365 days a year. Officers will respond to incidents or threats of active shooter-terrorist and other major threats to life and property, including hurricanes, natural disasters, hazardous materials incidents, etc.
- **Method #2:** Maintain appropriate and effective staffing levels to provide the needed services to the residents of Friendswood.
- **Method #3:** Maintain an excellent training program. Professional training is required to manage risk, preserve lives, protect property, and meet the ever-changing demands of the job and expectations of the community.

Goal #2: Address and reduce the propensity of crime in Friendswood. (Focus Areas: 1 – Communication, 5 – Public Safety, and 6 – Organizational Development)
Strategy #1: Deter crime and disorder while addressing the fear they create, through a combination of law enforcement activities and innovative crime prevention programs.

- **Method #1:** Develop partnerships with other law enforcement agencies to ensure a team approach to combating current crime trends.
- **Method #2:** Seed and apply best practices for investigatory actions.
- **Method #3:** Adhere to best practices when dealing with evidentiary protocols.
- **Method #4:** Improve applications of technology and related training to meet the demands of an increasingly sophisticated population as well as to effectively investigate high-tech crimes.
- **Method #5:** Work with members of the community in a collaborative effort to solve crimes regardless of the severity.
- **Method #6:** Ensure accurate and thorough follow-up investigations are completed promptly.

Goal #3: Improve the quality of life for those who reside and travel through Friendswood. (Focus Areas: 1 – Communication, 3 – Preservation, 5 – Public Safety, and 6 – Organizational Development)
Strategy #1: Respond and address quality of life issues including neighbor disputes, animal complaints, disturbance of the peace, parking, abandoned vehicles, traffic complaints, etc.

- **Method #1:** Conduct appropriate levels of traffic enforcement, and implement traffic calming measures to ensure the safe and efficient movement of both vehicular and pedestrian traffic.
- **Method #2:** Utilize community observations, input, and data-gathering to address concerns.
- **Method #3:** Utilize neighbor mediation to address various issues and concerns within the community to provide an equitable and favorable outcome to all involved parties.

Goal #4: Maintain a diverse workforce. (Focus Areas: 1 – Communication, 5 – Public Safety, and 6 – Organizational Development)
Strategy #1: Strive to maintain a diverse workforce that represents the community.

- **Method #1:** Recruit the most talented and diverse staff of officers and civilians.
- **Method #2:** Maintain a rigorous selection and training program designed to prepare officers for stressors of policing including but not limited to the following: Use of force, de-escalation, firearms proficiencies, less-lethal weapons systems, first-aid, fair and impartial policing, criminal procedure, ethics, dealing with mental health and risk management.
- **Method #3:** Broaden recruiting and advertising activities to attract the most qualified candidates.

Goal #5: Seek to discuss, address, and solve issues that are important to members of the community. (Focus Areas: 1 – Communication, 3 – Preservation, 5 – Public Safety, and 6 – Organizational Development)
Strategy #1: Partner with community stakeholders to address various issues and concerns of the community as a whole.

- **Method #1:** Build continuous trust, transparency, and accountability.
- **Method #2:** Work with various community groups to ensure that all members of our community feel as though they are being treated fairly, especially those in our minority communities.

Goal #6: Communicate effectively with the community. (Focus Areas: 1 – Communication, 5 – Public Safety, and 6 – Organizational Development)
Strategy #1: Provide the community with accurate and relevant information promptly as it pertains to matters of public safety.

- **Method #1:** Work directly with our professional staff, City Administration, local, State, and Federal leaders.
- **Method #2:** Utilize technology that best facilitates these types of communication when needed.

Supports the City's Strategic Goals:

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

Police Department	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
Total # of full time sworn peace officer positions*	65	66	67	67	67
Total # of full time equivalents in Police Dept	90.38	90.40	92.00	91.00	89.60
Department Expenditures	$12,651,787	$13,353,589	$14,297,533	$14,250,169	$14,929,725
Outputs					
Total # of Arrests	1,051	840	1,000	1,000	1,000
# of Police Calls for Service	16,227	15,399	17,000	24,500	24,500
# of Domestic Animals Impounded	376	294	400	350	350
Measures of Effectiveness					
Crime Rate	6.27	6.45	10.0	10.0	10.0
# of Traffic Accidents	496	505	465	400	400
# of Animal Adoptions	195	152	180	150	150
Measures of Efficiency					
Average Response Time	7:50	6:30	8:00	8:00	8:00
#minutes from request to arrival – Priority 1	4:43	4:44	5:00	5:00	5:00
Monthly Operating Costs	$1,054,316	$1,112,799	$1,191,461	$1,187,514	$1,244,144
Department Expenditures per Capita	$299.90	$313.05	$335.18	$331.25	$347.04

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

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
POLICE/ADMINISTRATION	$1,304,424	$1,213,106	$1,403,094	$1,333,768	$1,278,477	5.4%
POLICE/COMMUNICATIONS	1,249,696	1,401,339	1,448,848	1,405,142	1,552,228	10.8%
PATROL	8,046,195	8,662,361	8,721,578	8,723,539	9,196,943	6.2%
PATROL-DOT PROGRAM	137,758	143,542	145,326	153,644	162,523	13.2%
CRIMINAL INVESTIGATIONS	2,123,181	2,368,886	2,335,212	2,135,103	2,189,010	-7.6%
ANIMAL CONTROL	492,335	508,299	508,709	498,973	550,544	8.3%
DEPARTMENT TOTAL	**$13,353,589**	**$14,297,533**	**$14,562,767**	**$14,250,169**	**$14,929,725**	**4.4%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$11,233,405	$12,022,448	$11,934,534	$11,800,819	$12,355,584	2.8%
SUPPLIES	461,121	537,850	565,517	532,154	567,850	5.6%
MAINTENANCE	340,578	533,457	580,747	451,376	494,250	-7.3%
SERVICES	1,224,428	1,203,778	1,353,074	1,336,925	1,418,816	17.9%
CAPITAL OUTLAY	94,057	0	128,895	128,895	93,225	0.0%
CLASSIFICATION TOTAL	**$13,353,589**	**$14,297,533**	**$14,562,767**	**$14,250,169**	**$14,929,725**	**4.4%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION	5.00	5.00	5.00	5.00	5.00	0.0%
COMMUNICATIONS	14.60	14.60	14.60	14.60	15.60	6.8%
PATROL	50.80	52.40	53.40	54.40	52.00	-0.8%
DOT PATROL	1.00	1.00	1.00	1.00	1.00	0.0%
CRIMINAL INVESTIGATIONS	15.00	15.00	13.00	12.00	12.00	-20.0%
ANIMAL CONTROL	4.00	4.00	4.00	4.00	4.00	0.0%
PERSONNEL TOTAL	**90.40**	**92.00**	**91.00**	**91.00**	**89.60**	**-2.6%**

2101 - Police/Administration

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2101-421.4110	FULLTIME SALARIES & WAGES	$676,529	$689,760	$689,760	$689,759	$683,398
001-2101-421.4130	OVERTIME PAY	15,655	17,183	17,183	20,592	17,890
001-2101-421.4131	HOLIDAY HRS WORKED	2,239	4,595	4,595	4,500	4,781
001-2101-421.4143	LONGEVITY PAY	7,565	7,865	7,865	7,737	7,875
001-2101-421.4145	INCENTIVE-CERTIFICATE PAY	20,100	20,275	20,275	19,900	20,700
001-2101-421.4149	CELL PHONE ALLOWANCE	844	840	840	840	840
001-2101-421.4190	TERMINATION PAYOUTS	0	0	0	22,700	0
001-2101-421.4710	SOCIAL SECURITY/MEDICARE	51,312	52,290	52,290	52,377	53,129
001-2101-421.4720	TMRS RETIREMENT	119,894	127,258	127,258	123,164	122,789
001-2101-421.4810	HEALTH/DENTAL INSURANCE	61,211	74,886	74,886	66,249	81,185
001-2101-421.4820	LIFE INSURANCE	1,903	2,136	2,136	1,852	2,122
001-2101-421.4830	DISABILITY INSURANCE	2,455	3,110	3,110	2,709	3,105
001-2101-421.4840	WORKERS COMP INSURANCE	7,748	7,725	7,725	7,891	9,934
001-2101-421.4850	EAP SERVICES	289	291	291	259	263
001-2101-421.4890	FLEX PLAN ADMINISTRATION	200	200	200	97	93
	TOTAL PERSONNEL & BENEFITS	**$967,944**	**$1,008,414**	**$1,008,414**	**$1,020,626**	**$1,008,104**
50 - SUPPLIES						
001-2101-421.5200	PERSONNEL SUPPLIES	$2,996	$2,500	$2,500	$472	$2,500
001-2101-421.5301	FUEL	8,692	8,510	8,510	8,510	8,510
001-2101-421.5400	OPERATING SUPPLIES	10,263	17,000	17,000	12,000	18,750
001-2101-421.5800	OPERATING EQUIPMENT<$5000	6,212	2,500	22,840	22,840	2,500
	TOTAL SUPPLIES	**$28,163**	**$30,510**	**$50,850**	**$43,822**	**$32,260**
60 - MAINTENANCE						
001-2101-421.6300	VEHICLE MAINTENANCE	$3,380	$16,500	$16,500	$7,000	$16,500
001-2101-421.6600	FACILITY MAINTENANCE	6,501	11,000	19,000	9,000	13,000
001-2101-421.6620	CONTINGENCY	0	54,207	54,207	0	20,000
	TOTAL MAINTENANCE	**$9,881**	**$81,707**	**$89,707**	**$16,000**	**$49,500**
70 - SERVICES						
001-2101-421.7140	CONSULTING SERVICES	$5,000	$16,250	$16,250	$16,250	$29,250
001-2101-421.7311	VEHICLE INSURANCE	1,837	2,380	2,380	2,380	3,971
001-2101-421.7322	LAW ENFORCEMENT	1,997	2,700	2,700	2,697	2,705
001-2101-421.7400	OPERATING SERVICES	1,291	5,655	11,684	11,684	10,690
001-2101-421.7401	POSTAL/COURIER SERVICES	315	1,100	1,100	500	1,100
001-2101-421.7510	TRAINING	922	1,550	1,350	1,350	3,875
001-2101-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,114	1,430	3,130	3,130	3,950
001-2101-421.7530	MEMBERSHIPS	0	0	0	0	852
001-2101-421.7540	PUBLICATIONS	0	200	200	0	200
001-2101-421.7612	TELEPHONE/COMMUNICATIONS	42,908	50,320	50,320	50,320	56,130
001-2101-421.7710	SOFTWARE LICENSE FEES	0	0	0	0	65,000
001-2101-421.7800	CONTRACT SERVICES	197,121	0	118,800	118,800	0
001-2101-421.7830	RENTAL	281	3,000	2,000	2,000	3,000
001-2101-421.7831	VEHICLE LEASE-INTERNAL	12,590	7,890	7,890	7,890	7,890
	TOTAL SERVICES	**$265,376**	**$92,475**	**$217,804**	**$217,001**	**$188,613**

2101 - Police/Administration (continued)

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
80 - CAPITAL OUTLAY						
001-2101-421.8800	CAPITAL EQUIPMENT	$33,060	$0	$36,319	$36,319	$0
	TOTAL CAPITAL OUTLAY	**$33,060**	**$0**	**$36,319**	**$36,319**	**$0**
2101 - POLICE/ADMINISTRATION		**$1,304,424**	**$1,213,106**	**$1,403,094**	**$1,333,768**	**$1,278,477**

2110 - Police/Communications

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2110-421.4110	FULLTIME SALARIES & WAGES	$688,824	$744,964	$744,964	$775,753	$877,199
001-2110-421.4130	OVERTIME PAY	115,827	89,463	89,463	89,463	94,618
001-2110-421.4131	HOLIDAY HRS WORKED	27,746	28,638	28,638	28,638	29,787
001-2110-421.4143	LONGEVITY PAY	6,724	5,390	5,390	5,270	6,345
001-2110-421.4145	INCENTIVE-CERTIFICATE PAY	24,975	28,150	28,150	28,150	31,450
001-2110-421.4149	CELL PHONE ALLOWANCE	702	840	840	840	840
001-2110-421.4190	TERMINATION PAYOUTS	700	0	0	0	0
001-2110-421.4220	PART-TIME WAGES W/O BENEFITS	20,722	88,824	88,824	20,527	46,061
001-2110-421.4710	SOCIAL SECURITY/MEDICARE	65,022	73,251	73,251	73,250	80,502
001-2110-421.4720	TMRS RETIREMENT	143,560	154,226	154,226	154,266	173,669
001-2110-421.4810	HEALTH/DENTAL INSURANCE	104,034	115,456	115,456	115,455	130,609
001-2110-421.4820	LIFE INSURANCE	1,946	2,589	2,589	2,588	3,000
001-2110-421.4830	DISABILITY INSURANCE	2,848	3,767	3,767	3,767	4,389
001-2110-421.4840	WORKERS COMP INSURANCE	1,122	1,998	1,998	1,997	1,665
001-2110-421.4850	EAP SERVICES	716	756	756	755	789
001-2110-421.4890	FLEX PLAN ADMINISTRATION	750	742	742	741	405
	TOTAL PERSONNEL & BENEFITS	**$1,206,218**	**$1,339,054**	**$1,339,054**	**$1,301,460**	**$1,481,328**
50 - SUPPLIES						
001-2110-421.5200	PERSONNEL SUPPLIES	$2,148	$6,600	$6,968	$6,600	$6,600
001-2110-421.5400	OPERATING SUPPLIES	2,103	2,700	2,700	2,700	2,700
001-2110-421.5800	OPERATING EQUIPMENT<$5000	1,438	3,000	3,000	3,000	3,000
	TOTAL SUPPLIES	**$5,689**	**$12,300**	**$12,668**	**$12,300**	**$12,300**
60 - MAINTENANCE						
001-2110-421.6800	EQUIPMENT MAINTENANCE	$25,025	$25,000	$72,100	$72,100	$26,500
	TOTAL MAINTENANCE	**$25,025**	**$25,000**	**$72,100**	**$72,100**	**$26,500**
70 - SERVICES						
001-2110-421.7212	MEDICAL EXAMINATIONS	$1,500	$1,000	$1,000	$1,000	$1,200
001-2110-421.7350	SURETY BONDS	355	400	400	400	400
001-2110-421.7400	OPERATING SERVICES	3,935	7,720	7,761	7,760	10,070
001-2110-421.7401	POSTAL/COURIER SERVICES	0	500	500	0	500
001-2110-421.7510	TRAINING	4,198	9,675	8,675	5,822	14,110
001-2110-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,573	2,100	3,100	3,100	4,600
001-2110-421.7530	MEMBERSHIPS	322	1,220	1,220	1,200	1,220
001-2110-421.7611	ELECTRICITY	881	2,370	2,370	0	0
	TOTAL SERVICES	**$12,764**	**$24,985**	**$25,026**	**$19,282**	**$32,100**
2110 - POLICE/COMMUNICATIONS		**$1,249,696**	**$1,401,339**	**$1,448,848**	**$1,405,142**	**$1,552,228**

2120 - Patrol

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2120-421.4110	FULLTIME SALARIES & WAGES	$3,906,280	$4,177,489	$4,129,904	$4,129,903	$4,539,475
001-2120-421.4130	OVERTIME PAY	545,413	532,548	532,548	532,547	553,866
001-2120-421.4131	HOLIDAY HRS WORKED	135,437	131,716	131,716	189,456	136,974
001-2120-421.4132	FACILITY SECURITY OVERTIME PAY	41,236	36,952	36,952	36,952	38,440
001-2120-421.4143	LONGEVITY PAY	22,999	25,060	25,060	24,913	27,010
001-2120-421.4145	INCENTIVE-CERTIFICATE PAY	188,183	211,525	211,525	211,525	211,160
001-2120-421.4146	SIGNING BONUSES	0	0	0	7,500	0
001-2120-421.4149	CELL PHONE ALLOWANCE	3,727	3,780	3,780	3,780	4,200
001-2120-421.4190	TERMINATION PAYOUTS	2,511	0	0	4,333	0
001-2120-421.4220	PART-TIME WAGES W/O BENEFITS	80,384	96,981	96,981	83,694	0
001-2120-421.4710	SOCIAL SECURITY/MEDICARE	360,084	358,498	358,498	372,028	380,641
001-2120-421.4720	TMRS RETIREMENT	803,217	879,712	879,712	879,712	897,214
001-2120-421.4810	HEALTH/DENTAL INSURANCE	552,009	637,380	637,380	617,000	643,251
001-2120-421.4820	LIFE INSURANCE	10,775	14,765	14,765	13,353	15,896
001-2120-421.4830	DISABILITY INSURANCE	15,657	21,484	21,484	19,612	23,250
001-2120-421.4840	WORKERS COMP INSURANCE	51,852	54,972	54,972	54,438	73,370
001-2120-421.4850	EAP SERVICES	2,800	2,961	2,961	2,961	2,732
001-2120-421.4890	FLEX PLAN ADMINISTRATION	1,910	2,023	2,023	1,169	1,068
	TOTAL PERSONNEL & BENEFITS	**$6,724,474**	**$7,187,846**	**$7,140,261**	**$7,184,876**	**$7,548,547**
50 - SUPPLIES						
001-2120-421.5200	PERSONNEL SUPPLIES	$70,613	$76,000	$82,885	$76,000	$82,100
001-2120-421.5301	FUEL	156,166	175,830	175,830	163,098	178,830
001-2120-421.5400	OPERATING SUPPLIES	38,376	67,900	70,160	70,160	64,050
001-2120-421.5800	OPERATING EQUIPMENT<$5000	65,344	62,950	59,354	59,354	63,000
	TOTAL SUPPLIES	**$330,499**	**$382,680**	**$388,229**	**$368,612**	**$387,980**
60 - MAINTENANCE						
001-2120-421.6300	VEHICLE MAINTENANCE	$194,847	$166,500	$177,645	$177,645	$182,400
001-2120-421.6400	OPERATING MAINTENANCE	0	3,000	3,000	1,200	3,000
001-2120-421.6800	EQUIPMENT MAINTENANCE	66,819	181,900	162,945	146,728	155,350
	TOTAL MAINTENANCE	**$261,666**	**$351,400**	**$343,590**	**$325,573**	**$340,750**
70 - SERVICES						
001-2120-421.7212	MEDICAL EXAMINATIONS	$2,000	$2,250	$2,250	$2,250	$5,000
001-2120-421.7311	VEHICLE INSURANCE	35,733	46,258	45,324	45,324	57,246
001-2120-421.7322	LAW ENFORCEMENT	24,000	32,650	32,650	32,650	33,790
001-2120-421.7340	ANIMAL MORTALITY INS	4,481	2,435	2,435	2,434	2,435
001-2120-421.7400	OPERATING SERVICES	20,542	23,600	29,838	26,880	47,800
001-2120-421.7401	POSTAL/COURIER SERVICES	378	1,000	1,000	700	1,000
001-2120-421.7497	RECRUITMENT ADVERTISING	0	600	760	756	2,000
001-2120-421.7498	JUDGMENTS & DAMAGE CLAIMS	4,072	5,500	5,500	4,000	5,500
001-2120-421.7510	TRAINING	40,929	31,600	38,823	38,823	34,560
001-2120-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	5,112	8,300	7,800	7,800	13,000
001-2120-421.7530	MEMBERSHIPS	330	1,580	1,580	1,580	1,580

2120 - Patrol (continued)

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
001-2120-421.7540	PUBLICATIONS	0	0	0	0	500
001-2120-421.7612	TELEPHONE/COMMUNICATIONS	0	0	0	0	110
001-2120-421.7710	SOFTWARE LICENSE FEES	242	500	4,800	4,543	8,500
001-2120-421.7800	CONTRACT SERVICES	0	0	0	0	18,534
001-2120-421.7830	RENTAL	0	0	0	0	1,800
001-2120-421.7831	VEHICLE LEASE-INTERNAL	547,740	584,162	584,162	584,162	593,086
	TOTAL SERVICES	**$685,559**	**$740,435**	**$756,922**	**$751,902**	**$826,441**
80 - CAPITAL OUTLAY						
001-2120-421.8300	VEHICLES	$0	$0	$0	$0	$93,225
001-2120-421.8800	CAPITAL EQUIPMENT	43,997	0	92,576	92,576	0
	TOTAL CAPITAL OUTLAY	**$43,997**	**$0**	**$92,576**	**$92,576**	**$93,225**
2120 - PATROL		**$8,046,195**	**$8,662,361**	**$8,721,578**	**$8,723,539**	**$9,196,943**

2125 - Patrol-Dot Program

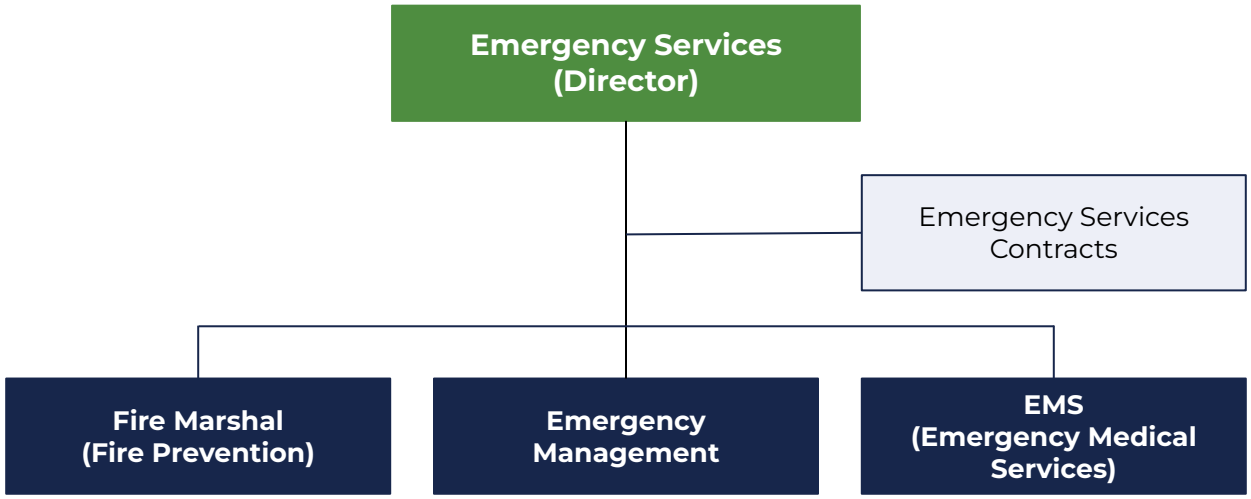
Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2125-421.4110	FULLTIME SALARIES & WAGES	$75,860	$78,863	$78,863	$78,862	$80,558
001-2125-421.4130	OVERTIME PAY	6,193	1,710	1,710	9,410	1,795
001-2125-421.4131	HOLIDAY HRS WORKED	1,717	0	0	4,705	0
001-2125-421.4143	LONGEVITY PAY	205	265	265	265	325
001-2125-421.4145	INCENTIVE-CERTIFICATE PAY	3,650	3,600	3,600	2,600	3,900
001-2125-421.4710	SOCIAL SECURITY/MEDICARE	6,621	6,370	6,370	7,186	6,529
001-2125-421.4720	TMRS RETIREMENT	14,534	14,511	14,511	15,834	14,454
001-2125-421.4810	HEALTH/DENTAL INSURANCE	7,846	8,224	8,224	7,841	8,701
001-2125-421.4820	LIFE INSURANCE	213	244	244	224	250
001-2125-421.4830	DISABILITY INSURANCE	312	355	355	327	365
001-2125-421.4840	WORKERS COMP INSURANCE	944	900	900	1,015	1,169
001-2125-421.4850	EAP SERVICES	58	58	58	53	53
001-2125-421.4890	FLEX PLAN ADMINISTRATION	22	22	22	8	6
	TOTAL PERSONNEL & BENEFITS	**$118,175**	**$115,122**	**$115,122**	**$128,330**	**$118,105**
50 - SUPPLIES						
001-2125-421.5200	PERSONNEL SUPPLIES	$90	$1,000	$1,000	$1,000	$1,500
001-2125-421.5301	FUEL	4,538	5,060	5,060	5,060	5,060
001-2125-421.5400	OPERATING SUPPLIES	1,303	2,750	2,750	1,900	3,500
001-2125-421.5800	OPERATING EQUIPMENT<$5000	0	1,500	1,500	1,000	1,500
	TOTAL SUPPLIES	**$5,931**	**$10,310**	**$10,310**	**$8,960**	**$11,560**
60 - MAINTENANCE						
001-2125-421.6300	VEHICLE MAINTENANCE	$4,884	$4,850	$4,850	$3,500	$5,500
	TOTAL MAINTENANCE	**$4,884**	**$4,850**	**$4,850**	**$3,500**	**$5,500**
70 - SERVICES						
001-2125-421.7311	VEHICLE INSURANCE	$0	$0	$934	$934	$1,230
001-2125-421.7400	OPERATING SERVICES	206	800	800	700	1,500
001-2125-421.7510	TRAINING	0	250	250	250	750
001-2125-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	42	3,090	3,090	1,000	3,090
001-2125-421.7530	MEMBERSHIPS	0	600	600	600	600
001-2125-421.7612	TELEPHONE/COMMUNICATIONS	0	0	850	850	900
001-2125-421.7831	VEHICLE LEASE-INTERNAL	8,520	8,520	8,520	8,520	19,288
	TOTAL SERVICES	**$8,768**	**$13,260**	**$15,044**	**$12,854**	**$27,358**
2125 - PATROL-DOT PROGRAM		**$137,758**	**$143,542**	**$145,326**	**$153,644**	**$162,523**

2130 - Criminal Investigations

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2130-421.4110	FULLTIME SALARIES & WAGES	$1,218,091	$1,247,291	$1,218,648	$1,179,046	$1,112,469
001-2130-421.4130	OVERTIME PAY	54,264	125,988	125,988	54,882	131,047
001-2130-421.4131	HOLIDAY HRS WORKED	994	5,728	5,728	2,232	5,949
001-2130-421.4143	LONGEVITY PAY	12,604	12,775	12,775	12,765	12,510
001-2130-421.4145	INCENTIVE-CERTIFICATE PAY	46,775	48,300	48,300	48,300	40,500
001-2130-421.4149	CELL PHONE ALLOWANCE	5,129	5,280	4,780	4,780	4,080
001-2130-421.4150	CLOTHING ALLOWANCE	7,308	7,200	7,200	7,200	6,400
001-2130-421.4190	TERMINATION PAYOUTS	2,682	0	0	0	0
001-2130-421.4710	SOCIAL SECURITY/MEDICARE	99,150	107,571	105,306	95,631	96,540
001-2130-421.4720	TMRS RETIREMENT	223,567	249,623	244,254	216,545	219,198
001-2130-421.4810	HEALTH/DENTAL INSURANCE	141,710	150,437	147,181	136,592	144,387
001-2130-421.4820	LIFE INSURANCE	3,354	4,190	4,089	3,314	3,788
001-2130-421.4830	DISABILITY INSURANCE	4,920	6,099	5,977	4,849	5,541
001-2130-421.4840	WORKERS COMP INSURANCE	12,155	13,190	13,161	11,678	15,597
001-2130-421.4850	EAP SERVICES	789	813	786	693	631
001-2130-421.4890	FLEX PLAN ADMINISTRATION	478	487	470	186	135
	TOTAL PERSONNEL & BENEFITS	**$1,833,970**	**$1,984,972**	**$1,944,643**	**$1,778,693**	**$1,798,772**
50 - SUPPLIES						
001-2130-421.5200	PERSONNEL SUPPLIES	$3,192	$7,500	$7,500	$5,000	$8,250
001-2130-421.5301	FUEL	30,602	37,550	37,550	37,550	37,550
001-2130-421.5400	OPERATING SUPPLIES	13,408	15,500	15,500	14,000	18,000
001-2130-421.5800	OPERATING EQUIPMENT<$5000	7,546	7,750	7,750	7,750	9,500
	TOTAL SUPPLIES	**$54,748**	**$68,300**	**$68,300**	**$64,300**	**$73,300**
60 - MAINTENANCE						
001-2130-421.6300	VEHICLE MAINTENANCE	$30,847	$56,000	$56,000	$24,620	$51,500
001-2130-421.6800	EQUIPMENT MAINTENANCE	2,350	2,500	2,500	2,583	4,000
	TOTAL MAINTENANCE	**$33,197**	**$58,500**	**$58,500**	**$27,203**	**$55,500**
70 - SERVICES						
001-2130-421.7311	VEHICLE INSURANCE	$12,421	$16,080	$16,080	$16,080	$17,980
001-2130-421.7322	LAW ENFORCEMENT	5,990	8,100	8,100	8,100	8,110
001-2130-421.7400	OPERATING SERVICES	78,999	92,050	98,130	98,130	101,250
001-2130-421.7401	POSTAL/COURIER SERVICES	321	500	500	450	500
001-2130-421.7510	TRAINING	5,817	8,845	8,845	8,845	7,625
001-2130-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,195	7,067	7,067	7,067	6,740
001-2130-421.7530	MEMBERSHIPS	1,740	1,810	1,810	1,810	1,810
001-2130-421.7612	TELEPHONE/COMMUNICATIONS	6,023	11,500	11,500	11,500	13,000
001-2130-421.7710	SOFTWARE LICENSE FEES	3,000	3,000	3,575	4,763	5,100
001-2130-421.7831	VEHICLE LEASE-INTERNAL	68,760	108,162	108,162	108,162	99,323
	TOTAL SERVICES	**$184,266**	**$257,114**	**$263,769**	**$264,907**	**$261,438**
80 - CAPITAL OUTLAY						
001-2130-421.8300	VEHICLES	$17,000	$0	$0	$0	$0
	TOTAL CAPITAL OUTLAY	**$17,000**	**$0**	**$0**	**$0**	**$0**
2130 - CRIMINAL INVESTIGATIONS		**$2,123,181**	**$2,368,886**	**$2,335,212**	**$2,135,103**	**$2,189,010**

2150 - Animal Control

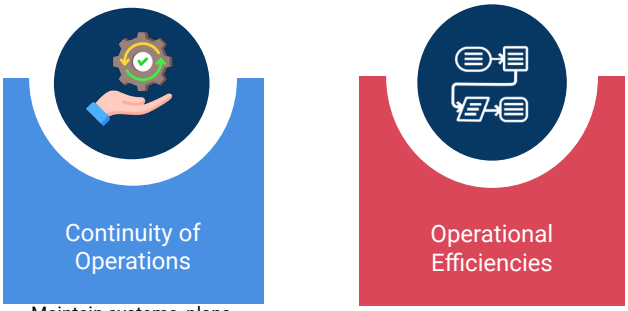
Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2150-441.4110	FULLTIME SALARIES & WAGES	$218,940	$237,293	$237,293	$223,939	$245,783
001-2150-441.4130	OVERTIME PAY	41,195	27,484	27,484	41,487	28,598
001-2150-441.4131	HOLIDAY HRS WORKED	112	1,133	1,133	200	1,168
001-2150-441.4143	LONGEVITY PAY	2,624	2,235	2,235	2,275	1,925
001-2150-441.4145	INCENTIVE-CERTIFICATE PAY	1,950	1,500	1,500	2,100	2,100
001-2150-441.4149	CELL PHONE ALLOWANCE	1,338	1,260	1,260	1,260	1,260
001-2150-441.4190	TERMINATION PAYOUTS	3,315	0	0	4,178	0
001-2150-441.4710	SOCIAL SECURITY/MEDICARE	19,089	19,508	19,508	20,052	20,202
001-2150-441.4720	TMRS RETIREMENT	44,688	46,555	46,555	46,722	46,885
001-2150-441.4810	HEALTH/DENTAL INSURANCE	43,248	43,503	43,503	38,421	45,437
001-2150-441.4820	LIFE INSURANCE	601	781	781	629	810
001-2150-441.4830	DISABILITY INSURANCE	890	1,137	1,137	920	1,185
001-2150-441.4840	WORKERS COMP INSURANCE	4,128	4,148	4,148	4,295	5,015
001-2150-441.4850	EAP SERVICES	218	232	232	195	210
001-2150-441.4890	FLEX PLAN ADMINISTRATION	288	271	271	161	150
	TOTAL PERSONNEL & BENEFITS	**$382,624**	**$387,040**	**$387,040**	**$386,834**	**$400,728**
50 - SUPPLIES						
001-2150-441.5200	PERSONNEL SUPPLIES	$1,047	$2,000	$2,000	$2,000	$3,000
001-2150-441.5301	FUEL	6,085	10,250	10,250	9,250	10,250
001-2150-441.5400	OPERATING SUPPLIES	25,144	18,500	18,910	18,910	33,500
001-2150-441.5800	OPERATING EQUIPMENT<$5000	3,815	3,000	4,000	4,000	3,700
	TOTAL SUPPLIES	**$36,091**	**$33,750**	**$35,160**	**$34,160**	**$50,450**
60 - MAINTENANCE						
001-2150-441.6300	VEHICLE MAINTENANCE	$5,925	$12,000	$12,000	$7,000	$16,500
	TOTAL MAINTENANCE	**$5,925**	**$12,000**	**$12,000**	**$7,000**	**$16,500**
70 - SERVICES						
001-2150-441.7212	MEDICAL EXAMINATIONS	$350	$1,800	$800	$800	$1,800
001-2150-441.7311	VEHICLE INSURANCE	1,752	2,269	2,269	2,269	2,536
001-2150-441.7400	OPERATING SERVICES	7,265	11,380	11,380	9,000	13,780
001-2150-441.7410	ADOPTION RELATED SERVICES	33,809	32,500	32,500	32,500	35,000
001-2150-441.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500
001-2150-441.7510	TRAINING	1,471	3,400	3,400	3,400	4,400
001-2150-441.7520	TRAVEL EXPENSES & REIMBURSEMENTS	3,255	3,100	3,100	3,100	4,100
001-2150-441.7530	MEMBERSHIPS	100	200	200	200	200
001-2150-441.7802	CREDIT CARD FEES	333	1,000	1,000	350	1,000
001-2150-441.7831	VEHICLE LEASE-INTERNAL	19,360	19,360	19,360	19,360	19,550
	TOTAL SERVICES	**$67,695**	**$75,509**	**$74,509**	**$70,979**	**$82,866**
2150 - ANIMAL CONTROL		**$492,335**	**$508,299**	**$508,709**	**$498,973**	**$550,544**


Emergency Services (Director)
Emergency Services Contracts
Fire Marshal (Fire Prevention)
Emergency Management
EMS (Emergency Medical Services)

Mission Statement

To provide efficient, effective, and professional fire and life safety services, emergency management, and emergency medical services to the Friendswood community.

2 Pillars of Emergency Services



Continuity of Operations

Maintain systems, plans, equipment, and training to ensure staff can provide efficient, effective, and professional services to the community.

Operational Efficiencies

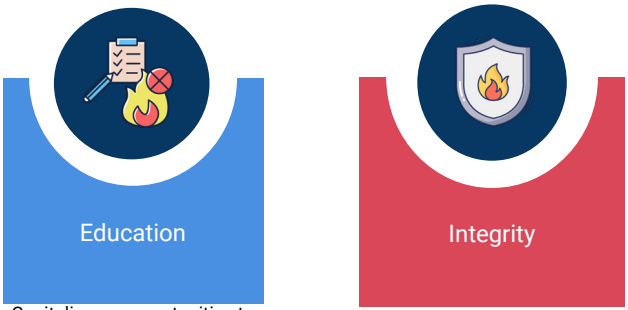
Identify opportunities to improve administrative and operational processes internally and externally.

Administrative Division

The Department of Emergency Services (DES) Administrative Division directs and coordinates three operational divisions: Fire Prevention and Investigation, Emergency Management, and Emergency Medical Services. In addition, the Division serves as the contract administrator for fire suppression and emergency billing.

The Administrative Division consists of the Director of Emergency Services and the Administrative Assistant to the Director.

2 Pillars of Fire Prevention



Education

Capitalize on opportunities to educate stakeholders on federal, state, and local laws, regulations, and adopted codes to prevent loss of life, injury, economic loss, and environmental harm.

Integrity

Apply federal, state, and local laws, regulations, and adopted codes in a fair and equitable manner during fire prevention activities and fire, explosion, and environmental investigations.

Fire Marshal's Office (Fire Prevention and Investigation Division)

The Fire Marshal's Office (FMO) enforces the fire and life safety codes as adopted by City Council. This includes annual fire and life safety inspections of commercial, industrial, educational, and multi-family residential occupancies, reviews of new building and site plans, and design approval of fire alarm and sprinkler systems. FMO provides fire and life safety education programs by request.

In addition, the FMO investigates fires, hazardous materials incidents, and environmental incidents. These investigations include determination of origin and cause. Criminal charges are pursued when appropriate. Citations may be issued for fire and life safety code violations, including illegal use of fireworks and fire lane violations.

2 Pillars of the Office of Emergency Management



Conduct a systematic process in the development of executable strategic, operational, and/or tactical-level approaches to prevent, protect against, mitigate, respond to, recover from, any threat or hazard.

Enhance and maintain a unified and coordinated operational structure and process before, during, and after incidents, emergencies, and disasters that integrates stakeholders and supports the execution of operational objectives.

Office of Emergency Management (Emergency Management Division)

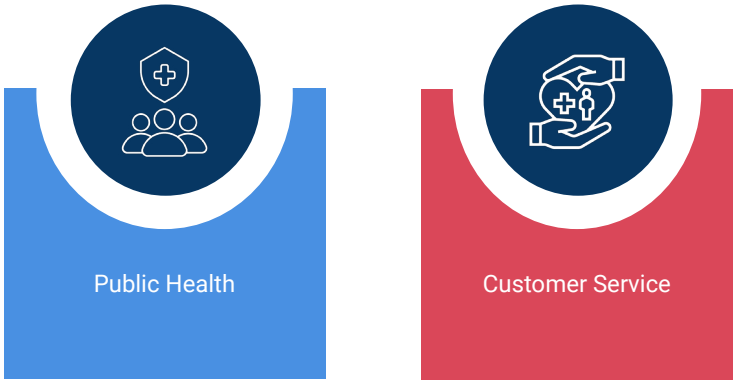
The Office of Emergency Management (OEM) manages the emergency management program for the City. Before, during, and after disasters, OEM coordinates with local, state, and federal response and recovery partners. This includes maintaining pre-disaster contracts for debris removal, debris monitoring, logistics, catering, and mass notifications and managing pre-disaster, public assistance, mitigation, and homeland security grants.

OEM maintains, exercises, and implements the City's Comprehensive Emergency Operations Plan (EOP), Debris Management Plan, Pandemic Plan, and the Continuity of Operations Plan (COOP). The OEM participates in regional planning efforts, including the Galveston County Hazard Mitigation Plan and the Harris County Multi-Hazard Mitigation Action Plan.

To maintain compliance with the National Incident Management System (NIMS), OEM staff members develop, deliver, and facilitate training courses for emergency management operations and response procedures for all city staff members and elected officials. OEM also develops and provides preparedness materials and presentations for the public by request.

In accordance with state law and city ordinance, the Emergency Management Director is the Mayor. The Mayor has appointed the Director of Emergency Services to serve as the Emergency Management Coordinator.

2 Pillars of Emergency Medical Services



Provide educational programs promoting health and safety to members of the public and vulnerable populations.

Provide timely, efficient, and courteous pre-hospital treatment, triage, and transport services to individuals with medical needs.

Emergency Medical Services Division (Emergency Medical Services)

The Emergency Medical Services' (EMS) transition from a division of the Friendswood Volunteer Fire Department to a division of the City's Department of Emergency Services will be complete on October 1, 2024, at 12:01 a.m.

Emergency Medical Services (EMS) provides rapid pre-hospital care in accordance with Texas Department of State Health Services (TDSHS) requirements for emergency medical providers. EMS operates two – 24/7 staffed ambulances, from Fire Stations #1 and #4. EMS staff triage, treat, and transport patients to appropriate medical facilities for further care. In addition, EMS provides public education programs to promote first aid, life safety, and public health in the community.

EMS staffing consists of the Chief of Emergency Medical Services, one Administrative Assistant, three Captains, six Paramedic IIs, and six Paramedic I full-time equivalents (FTEs).

Contract Services

Contract 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 (FVFD) Inc. is the contractor for fire suppression. The FVFD is responsible for responding to fire related calls, vehicle accidents, and medical first response. The FVFD operates and manages equipment and volunteer personnel for four fire stations, including a paid part-time day crew from Fire Station #1.

Medical Billing

Emergicon Emergency Medical Billing is the contractor 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	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
Fire Contract Service Expenditures	$1,140,000	$1,225,308	$1,297,303	$1,297,303	$1,113,518
EMS Contract Service Expenditures	1,718,832	1,718,832	1,022,840	1,022,840	0
EMS Billings*	(900,000)	(900,000)	(900,000)	(900,000)	0
Outputs – Fire					
# of Fire Incidents	715	965	800	850	800
Outputs – EMS					
# of EMS Incidents	3,743	3,743	3,750	3,675	3,875
# of EMS Transports	1,932	1,932	2,175	2,205	2,325
Measures of Efficiency					
Net Division expenditures per capita	$46.43	$47.92	$33.29	$33.01	$25.88

**Quarterly payments of the contract amount were reduced by the total estimated revenue FVFD received from EMS Billings.*

Accomplishments in Fiscal Year 2024 as of April 30, 2024

- Completed 488 annual fire and life safety inspections of commercial, industrial, educational, and multi-family residential occupancies.
- Completed demolition of eight Deepwood properties under Community Development Block Grant-Disaster Recovery (CDBG-DR).
- Completed transfer of the 3.3074-acre Frenchman's Creek Homeowners Association property to the City as a donation.
- Completed transfer of the three Galveston County Frenchman's Creek properties to the City. Galveston County completed the acquisitions and building demolitions prior to the transfer by Interlocal Agreement.
- Instructed and informed the public in aspects of fire safety and prevention, along with emergency preparedness training, and EMS through awareness and education programs. Provided a total of 10 public education classes with 619 attendees.
- Reviewed, updated, and submitted 1 Annex of the City's Emergency Operation Plan (EOP) to the state.
- EMS received their Texas Department of State Health Services Provider License which allows them to operate an ambulance in the State of Texas.
- EMS Chief Lisa Camp was awarded a Vanguard Award by the American Ambulance Association for her achievements as a woman trailblazer in the EMS community.

Grants:

- 2017 Community Development Block Grant – Disaster Recovery (CDBG-DR). The City was awarded $2,762,650 for Galveston County Acquisitions. Following a last payment request, the project will proceed with closeout.
- 2017 FEMA Public Assistance. The City continues to recover from Hurricane Harvey. An improved work amendment request for the Lift Station 1 & 17 project was submitted to TDEM in February 2024. Many of the small lift station projects are ongoing.
- 2023 Urban Area Security Initiative (UASI) awarded the City $7,989 in FY2024 to fund EMS training equipment for the Tactical Combat Casualty Care (TCCC) course. As of April 2024, equipment was transferred to EMS and the grant was closed.

Highlights of the Budget

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Forces at Work (FAW) included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$1,937,772
EMS Onboarding	-	-
	General Fund	-$183,786
FVFD Fire Contract Reduction	-	-
	General Fund	-$1,022,840
EMS Contract Elimination	-	-

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$194,467
Full-time Paramedic Conversion (+3.0 FTE)	-	-
	General Fund	223,728
Deputy Fire Marshal II + Vehicle (+1.0 FTE)	-	-

2024-2025 Departmental Goals and Performance Measures

Major Departmental Goals:

- Maintain the Class 3 Public Protection Classification (PPC®) rating from the Insurance Services Office (ISO) that the City has held since 2003.
- Conduct thorough annual fire and life safety inspections of commercial, industrial, educational, and multi-family residential occupancies.
- 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.
- 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.
- Maintain state and federal mandated continuing education training requirements for employees.
- Review and update the city's Continuity of Operations Plan (COOP).
- Complete the closeout of the CDBG-DR acquisitions project.

Supports the City's Strategic Goals:

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

Department of Emergency Services	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
Administrative Division					
# of full time equivalents	6.2	6.4	7.4	7.4	2.0
Division Expenditures	$1,066,479	$1,149,945	$1,396,739	$1,366,590	$629,151
Fire Prevention Division					
# of full time equivalents	6.2	0.0	0.0	0.1	3.5
Division Expenditures	$0	$0	$0	$0	$611,205
Emergency Management Division					
# of full time equivalents	1.0	1.0	1.0	1.0	2.0
Division Expenditures	$168,246	$186,527	$197,664	$191,273	$395,046
Emergency Medical Services Division (including FVFD Contract)					
# of full time equivalents	0.0	0.0	0.0	0.0	0.0
Division Expenditures	$1,718,832	$2,040,405	$2,320,143	$2,526,719	$4,076,523
Outputs					
# of Total of All Inspections Conducted	1,315	983	1,300	980	1,100
# of Building Plans Reviewed	402	324	400	380	400
# of DRC's Meetings Attended	33	41	35	30	35
# of Life Safety/Fire Code Complaints Investigated	7	7	10	10	9
# of Fire Origin & Cause Investigations	7	6	8	6	6
# of Educational Classes Presented	16	16	1	20	30
# of Instructional Staff Hours	67	117	55	90	140
Annual total hours of all FMO/OEM staff training attended	912	887	850	850	1410
# of EOP, Supplemental Annexes & Planning Document Reviews Conducted and Submitted	5	5	5	3	5
# of EMS Incidents	3743	3234	3750	3600	3700
# of EMS Transports	1932	1994	2175	2100	2250
Average Daily Calls	8	9	10	10	10
Mutual Aid Received	98	67	0	65	75
Measures of Effectiveness					
% of city staff in NIMS compliance	84%	84%	90%	90%	90%
% of Commercial Businesses inspected annually	75%	70%	85%	65%	75%
% 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%	N/A	N/A	N/A	N/A
Maintained Emergency Management Plan Currency by reviewing and updating the EOP & annexes (% approved by State)	N/A	100%	100%	100%	100%
Measures of Efficiency - Division expenditures per capita					
Administrative Division	$25.28	$26.96	$32.74	$31.77	$14.62
Fire Prevention Division	$0.00	$0.00	$0.00	$0.00	$14.21
Emergency Management Division	$3.99	$4.37	$4.63	$4.45	$9.18
Emergency Medical Services Division	$40.74	$47.83	$54.39	$58.73	$94.76

Weather Events (Tropical or Hurricane Storms)	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
Division Expenditures*	$5,043	$0	$0	$0	$0
Measures of Efficiency					
Division expenditures per capita	$0.12	$0	$0	$0	$0

**Expenditures associated with 2021 Winter Storm*

Public Health Emergencies	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
Division Expenditures	$0	$0	$0	$0	$0
Measures of Efficiency					
Division expenditures per capita	$0	$0	$0	$0	$0

NOTE: Year end estimated expenditures related to damage received from Hurricane Beryl on July 8, 2024 were not included in the adopted budget. Unaudited expenditures of approximately $3.5 million occurred by 9/30/2024 and will have an effect on our ending fund balance. The City expects a significant portion of these expenses will be reimbursed.

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION	$1,149,945	$1,396,739	$1,397,905	$1,366,590	$629,151	-55.0%
FIRE PREVENTION	0	0	0	0	611,205	0.0%
EMERGENCY MEDICAL SERVICES	0	0	514,000	0	2,963,005	0.0%
EMERGENCY MANAGEMENT	186,527	197,664	197,664	191,273	395,046	99.9%
FIRE ADMINISTRATION-FVFD	2,040,405	2,320,143	2,320,143	2,526,719	1,113,518	-52.0%
DEPARTMENT TOTAL	**$3,376,877**	**$3,914,546**	**$4,429,712**	**$4,084,582**	**$5,711,925**	**45.9%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$1,127,072	$1,343,196	$1,343,196	$1,321,479	$3,700,127	175.5%
SUPPLIES	73,844	60,300	61,890	61,656	277,880	360.8%
MAINTENANCE	12,187	19,500	18,000	8,849	53,765	175.7%
SERVICES	2,162,646	2,491,550	2,492,626	2,692,598	1,680,153	-32.6%
CAPITAL OUTLAY	1,128	0	514,000	0	0	0.0%
CLASSIFICATION TOTAL	**$3,376,877**	**$3,914,546**	**$4,429,712**	**$4,084,582**	**$5,711,925**	**45.9%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION	6.38	7.38	7.38	7.38	2.00	-72.9%
FIRE PREVENTION	0	0	0	0.07	3.45	0.0%
EMERGENCY MEDICAL SERVICES	0	0	0	0	20.54	0.0%
EMERGENCY MANAGEMENT	1.00	1.00	1.00	1.00	2.00	100.0%
PERSONNEL TOTAL	**7.38**	**8.38**	**8.38**	**8.45**	**27.99**	**234.0%**

2501 - Administration

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2501-422.4110	FULLTIME SALARIES & WAGES	$650,071	$818,462	$818,462	$818,462	$238,103
001-2501-422.4130	OVERTIME PAY	33,109	27,121	27,121	26,587	3,851
001-2501-422.4131	HOLIDAY HRS WORKED	2,088	0	0	832	0
001-2501-422.4143	LONGEVITY PAY	3,468	3,640	3,640	3,215	1,930
001-2501-422.4145	INCENTIVE-CERTIFICATE PAY	27,450	33,600	33,600	33,600	5,100
001-2501-422.4149	CELL PHONE ALLOWANCE	6,030	4,800	4,800	4,800	720
001-2501-422.4190	TERMINATION PAYOUTS	8,886	0	0	0	0
001-2501-422.4220	PART-TIME WAGES W/O BENEFITS	28,660	19,799	19,799	25,525	0
001-2501-422.4710	SOCIAL SECURITY/MEDICARE	56,054	67,678	67,678	65,649	17,966
001-2501-422.4720	TMRS RETIREMENT	121,328	152,538	152,538	141,584	41,688
001-2501-422.4810	HEALTH/DENTAL INSURANCE	68,577	90,631	90,631	77,061	34,653
001-2501-422.4820	LIFE INSURANCE	1,783	2,560	2,560	2,237	720
001-2501-422.4830	DISABILITY INSURANCE	2,609	3,725	3,725	3,273	1,054
001-2501-422.4840	WORKERS COMP INSURANCE	7,797	8,160	8,160	8,637	2,364
001-2501-422.4850	EAP SERVICES	343	407	407	364	105
001-2501-422.4890	FLEX PLAN ADMINISTRATION	311	336	336	184	75
	TOTAL PERSONNEL & BENEFITS	**$1,018,564**	**$1,233,457**	**$1,233,457**	**$1,212,010**	**$348,329**
50 - SUPPLIES						
001-2501-422.5200	PERSONNEL SUPPLIES	$5,908	$5,000	$6,590	$6,590	$0
001-2501-422.5301	FUEL	12,209	14,000	14,000	14,000	14,000
001-2501-422.5400	OPERATING SUPPLIES	13,367	6,200	6,200	6,200	5,000
001-2501-422.5800	OPERATING EQUIPMENT<$5000	12,645	13,800	13,800	13,800	2,000
	TOTAL SUPPLIES	**$44,129**	**$39,000**	**$40,590**	**$40,590**	**$21,000**
60 - MAINTENANCE						
001-2501-422.6300	VEHICLE MAINTENANCE	$10,232	$12,500	$11,000	$5,249	$1,520
001-2501-422.6800	EQUIPMENT MAINTENANCE	395	500	500	100	200
	TOTAL MAINTENANCE	**$10,627**	**$13,000**	**$11,500**	**$5,349**	**$1,720**
70 - SERVICES						
001-2501-422.7311	VEHICLE INSURANCE	$3,689	$4,776	$4,776	$4,776	$5,362
001-2501-422.7322	LAW ENFORCEMENT	4,493	6,100	6,100	6,100	6,083
001-2501-422.7350	SURETY BONDS	0	0	0	0	150
001-2501-422.7400	OPERATING SERVICES	9,781	26,375	26,375	26,375	415
001-2501-422.7401	POSTAL/COURIER SERVICES	84	250	250	50	250
001-2501-422.7497	RECRUITMENT ADVERTISING	0	90	90	0	90
001-2501-422.7510	TRAINING	7,819	10,885	11,961	10,680	3,650
001-2501-422.7520	TRAVEL EXPENSES & REIMBURSEMENTS	3,922	7,000	7,000	4,854	4,400
001-2501-422.7530	MEMBERSHIPS	3,111	3,150	3,150	3,150	3,275
001-2501-422.7710	SOFTWARE LICENSE FEES	0	0	0	0	5,840
001-2501-422.7730	INTERNET/WIRELESS SERVICE	3,192	3,200	3,200	3,200	0
001-2501-422.7800	CONTRACT SERVICES	3,074	3,500	3,500	3,500	181,000
001-2501-422.7830	RENTAL	0	150	150	150	150
001-2501-422.7831	VEHICLE LEASE-INTERNAL	37,460	45,806	45,806	45,806	47,437
	TOTAL SERVICES	**$76,625**	**$111,282**	**$112,358**	**$108,641**	**$258,102**
2501 - EMERGENCY SERVICES ADMINISTRATION		**$1,149,945**	**$1,396,739**	**$1,397,905**	**$1,366,590**	**$629,151**

2503 - Fire Prevention

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2503-422.4110	FULLTIME SALARIES & WAGES	$0	$0	$0	$0	$322,836
001-2503-422.4130	OVERTIME PAY	0	0	0	0	20,810
001-2503-422.4143	LONGEVITY PAY	0	0	0	0	$835
001-2503-422.4145	INCENTIVE-CERTIFICATE PAY	0	0	0	0	14,100
001-2503-422.4149	CELL PHONE ALLOWANCE	0	0	0	0	2,400
001-2503-422.4220	PART-TIME WAGES W/O BENEFITS	0	0	0	0	45,381
001-2503-422.4710	SOCIAL SECURITY/MEDICARE	0	0	0	0	29,545
001-2503-422.4720	TMRS RETIREMENT	0	0	0	0	60,266
001-2503-422.4810	HEALTH/DENTAL INSURANCE	0	0	0	0	47,028
001-2503-422.4820	LIFE INSURANCE	0	0	0	0	1,041
001-2503-422.4830	DISABILITY INSURANCE	0	0	0	0	1,524
001-2503-422.4840	WORKERS COMP INSURANCE	0	0	0	0	3,933
001-2503-422.4850	EAP SERVICES	0	0	0	0	158
001-2503-422.4890	FLEX PLAN ADMINISTRATION	0	0	0	0	18
	TOTAL PERSONNEL & BENEFITS	**$0**	**$0**	**$0**	**$0**	**$549,875**
50 - SUPPLIES						
001-2503-422.5200	PERSONNEL SUPPLIES	$0	$0	$0	$0	$9,000
001-2503-422.5400	OPERATING SUPPLIES	0	0	0	0	4,100
001-2503-422.5800	OPERATING EQUIPMENT<$5000	0	0	0	0	13,800
	TOTAL SUPPLIES	**$0**	**$0**	**$0**	**$0**	**$26,900**
60 - MAINTENANCE						
001-2503-422.6300	VEHICLE MAINTENANCE	$0	$0	$0	$0	$6,080
	TOTAL MAINTENANCE	**$0**	**$0**	**$0**	**$0**	**$6,080**
70 - SERVICES						
001-2503-422.7400	OPERATING SERVICES	$0	$0	$0	$0	$500
001-2503-422.7510	TRAINING	0	0	0	0	7,620
001-2503-422.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	0	0	0	6,100
001-2503-422.7530	MEMBERSHIPS	0	0	0	0	1,130
001-2503-422.7612	TELEPHONE/COMMUNICATIONS	0	0	0	0	3,200
001-2503-422.7710	SOFTWARE LICENSE FEES	0	0	0	0	9,800
	TOTAL SERVICES	**$0**	**$0**	**$0**	**$0**	**$28,350**
2503 - FIRE PREVENTION		**$0**	**$0**	**$0**	**$0**	**$611,205**

2507,2207 - Emergency Medical Services

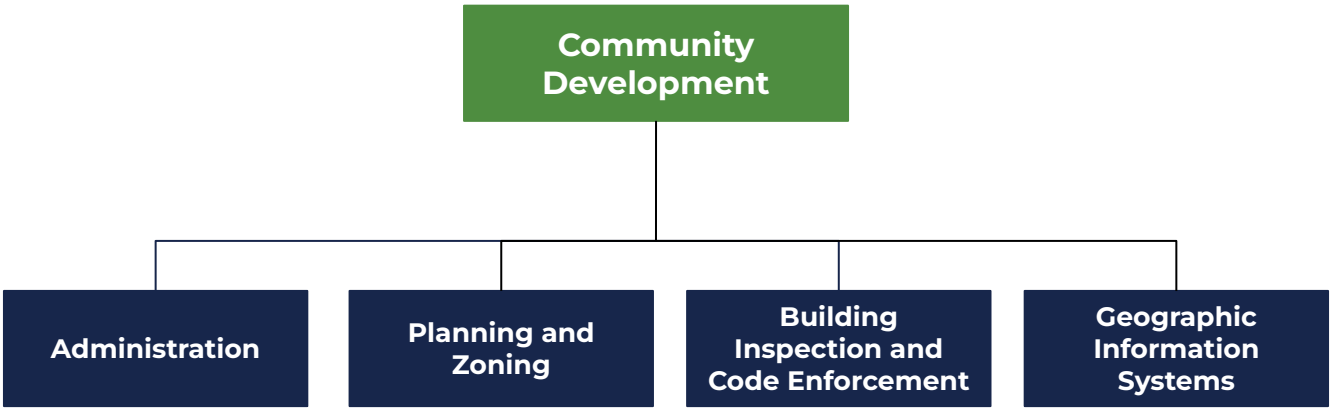
Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2507-422.4110	FULLTIME SALARIES & WAGES	$0	$0	$0	$0	$854,810
001-2507-422.4130	OVERTIME PAY	0	0	0	0	551,984
001-2507-422.4143	LONGEVITY PAY	0	0	0	0	60
001-2507-422.4145	INCENTIVE-CERTIFICATE PAY	0	0	0	0	66,300
001-2507-422.4149	CELL PHONE ALLOWANCE	0	0	0	0	1,200
001-2507-422.4220	PART-TIME WAGES W/O BENEFITS	0	0	0	0	339,471
001-2507-422.4710	SOCIAL SECURITY/MEDICARE	0	0	0	0	95,068
001-2507-422.4720	TMRS RETIREMENT	0	0	0	0	246,143
001-2507-422.4810	HEALTH/DENTAL INSURANCE	0	0	0	0	284,460
001-2507-422.4820	LIFE INSURANCE	0	0	0	0	4,247
001-2507-422.4830	DISABILITY INSURANCE	0	0	0	0	6,202
001-2507-422.4840	WORKERS COMP INSURANCE	0	0	0	0	26,172
001-2507-422.4850	EAP SERVICES	0	0	0	0	736
001-2507-422.4890	FLEX PLAN ADMINISTRATION	0	0	0	0	84
	TOTAL PERSONNEL & BENEFITS	**$0**	**$0**	**$0**	**$0**	**$2,476,937**
50 - SUPPLIES						
001-2507-422.5200	PERSONNEL SUPPLIES	$0	$0	$0	$0	$20,000
001-2507-422.5301	FUEL	0	0	0	0	37,000
001-2507-422.5400	OPERATING SUPPLIES	0	0	0	0	145,400
001-2507-422.5800	OPERATING EQUIPMENT<$5000	0	0	0	0	7,680
	TOTAL SUPPLIES	**$0**	**$0**	**$0**	**$0**	**$210,080**
60 - MAINTENANCE						
001-2507-422.6300	VEHICLE MAINTENANCE	$0	$0	$0	$0	$32,895
001-2507-422.6800	EQUIPMENT MAINTENANCE	0	0	0	0	3,250
	TOTAL MAINTENANCE	**$0**	**$0**	**$0**	**$0**	**$36,145**
70 - SERVICES						
001-2507-422.7311	VEHICLE INSURANCE	$0	$0	$0	$0	$20,349
001-2507-422.7329	MEDICAL MALPRACTICE INSURANCE	0	0	0	0	25,000
001-2507-422.7350	SURETY BONDS	0	0	0	0	150
001-2507-422.7400	OPERATING SERVICES	0	0	0	0	34,000
001-2507-422.7401	POSTAL/COURIER SERVICES	0	0	0	0	500
001-2507-422.7497	RECRUITMENT ADVERTISING	0	0	0	0	1,000
001-2507-422.7510	TRAINING	0	0	0	0	19,095
001-2507-422.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	0	0	0	10,500
001-2507-422.7530	MEMBERSHIPS	0	0	0	0	4,570
001-2507-422.7612	TELEPHONE/COMMUNICATIONS	0	0	0	0	15,225
001-2507-422.7710	SOFTWARE LICENSE FEES	0	0	0	0	33,370
001-2507-422.7800	CONTRACT SERVICES	0	0	0	0	21,800
001-2507-422.7831	VEHICLE LEASE-INTERNAL	0	0	0	0	52,284
001-2507-422.7910	COMMUNITY EVENTS/PROGRAMS	0	0	0	0	2,000
	TOTAL SERVICES	**$0**	**$0**	**$0**	**$0**	**$239,843**
80 - CAPITAL OUTLAY						
001-2207-422.8800	CAPITAL EQUIPMENT	$0	$0	$514,000	$0	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$514,000**	**$0**	**$0**
2507,2207 - EMERGENCY MEDICAL SERVICES		**$0**	**$0**	**$514,000**	**$0**	**$2,963,005**

2510 - Emergency Management

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-2510-422.4110	FULLTIME SALARIES & WAGES	$70,124	$70,079	$70,079	$68,781	$207,062
001-2510-422.4130	OVERTIME PAY	2,411	1,667	1,667	3,603	20,810
001-2510-422.4143	LONGEVITY PAY	350	410	410	410	1,330
001-2510-422.4145	INCENTIVE-CERTIFICATE PAY	4,225	5,100	5,100	5,100	12,000
001-2510-422.4149	CELL PHONE ALLOWANCE	724	720	720	720	2,400
001-2510-422.4710	SOCIAL SECURITY/MEDICARE	5,560	5,569	5,569	5,631	18,491
001-2510-422.4720	TMRS RETIREMENT	12,909	13,400	13,400	13,109	40,669
001-2510-422.4810	HEALTH/DENTAL INSURANCE	11,573	12,069	12,069	11,487	17,023
001-2510-422.4820	LIFE INSURANCE	193	225	225	199	703
001-2510-422.4830	DISABILITY INSURANCE	282	327	327	291	1,028
001-2510-422.4840	WORKERS COMP INSURANCE	77	93	93	77	3,290
001-2510-422.4850	EAP SERVICES	58	58	58	53	105
001-2510-422.4890	FLEX PLAN ADMINISTRATION	22	22	22	8	75
	TOTAL PERSONNEL & BENEFITS	**$108,508**	**$109,739**	**$109,739**	**$109,469**	**$324,986**
50 - SUPPLIES						
001-2510-422.5200	PERSONNEL SUPPLIES	$495	$500	$500	$336	$0
001-2510-422.5301	FUEL	0	3,800	3,800	3,730	3,800
001-2510-422.5400	OPERATING SUPPLIES	9,199	7,000	7,000	7,000	5,100
001-2510-422.5800	OPERATING EQUIPMENT<$5000	20,021	10,000	10,000	10,000	11,000
	TOTAL SUPPLIES	**$29,715**	**$21,300**	**$21,300**	**$21,066**	**$19,900**
60 - MAINTENANCE						
001-2510-422.6300	VEHICLE MAINTENANCE	$0	$0	$0	$0	$3,020
001-2510-422.6800	EQUIPMENT MAINTENANCE	1,560	6,500	6,500	3,500	6,800
	TOTAL MAINTENANCE	**$1,560**	**$6,500**	**$6,500**	**$3,500**	**$9,820**
70 - SERVICES						
001-2510-422.7350	SURETY BONDS	$0	$120	$120	$0	$0
001-2510-422.7400	OPERATING SERVICES	24,961	21,690	21,690	21,690	3,600
001-2510-422.7401	POSTAL/COURIER SERVICES	0	0	0	25	0
001-2510-422.7510	TRAINING	1,615	3,265	3,265	3,033	3,795
001-2510-422.7520	TRAVEL EXPENSES & REIMBURSEMENTS	4,292	9,500	9,500	6,940	6,600
001-2510-422.7530	MEMBERSHIPS	1,298	1,700	1,700	1,700	670
001-2510-422.7612	TELEPHONE/COMMUNICATIONS	6,168	6,230	6,230	6,230	7,535
001-2510-422.7710	SOFTWARE LICENSE FEES	0	0	0	0	8,140
001-2510-422.7730	INTERNET/WIRELESS SERVICE	1,243	1,120	1,120	1,120	0
001-2510-422.7800	CONTRACT SERVICES	6,039	6,500	6,500	6,500	0
001-2510-422.7841	ENVIRONMENTAL CLEAN UP	0	10,000	10,000	10,000	10,000
	TOTAL SERVICES	**$45,616**	**$60,125**	**$60,125**	**$57,238**	**$40,340**
80 - CAPITAL OUTLAY						
001-2510-422.8800	CAPITAL EQUIPMENT	$1,128	$0	$0	$0	$0
	TOTAL CAPITAL OUTLAY	**$1,128**	**$0**	**$0**	**$0**	**$0**
2510 - EMERGENCY MANAGEMENT		**$186,527**	**$197,664**	**$197,664**	**$191,273**	**$395,046**

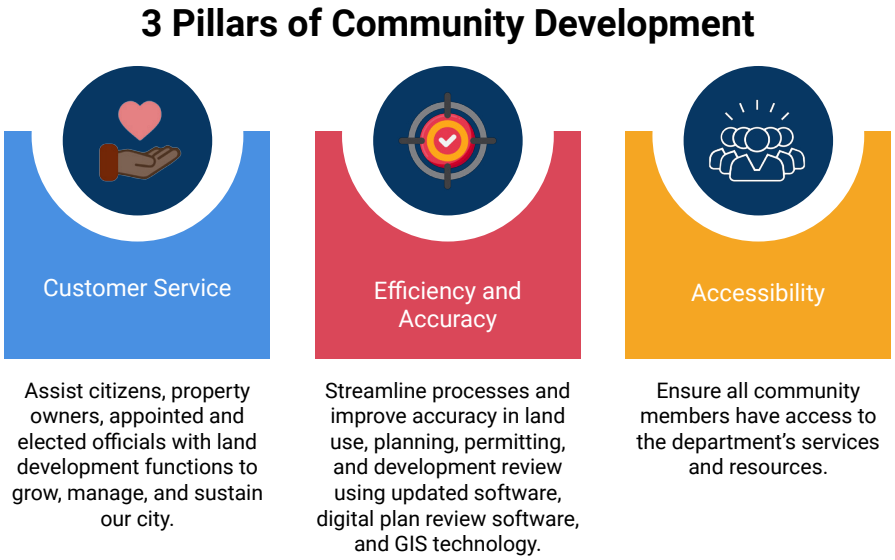
2201 - Fire Suppression - FVFD

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
70 - SERVICES						
001-2201-422.7850	FIRE CONTRACT SERVICES	$1,225,308	$1,297,303	$1,297,303	$1,297,303	$1,113,518
001-2201-422.7851	EMS CONTRACT SERVICES	815,097	1,022,840	1,022,840	1,229,416	0
	TOTAL SERVICES	**$2,040,405**	**$2,320,143**	**$2,320,143**	**$2,526,719**	**$1,113,518**
2201 - FIRE SUPPRESSION-FVFD		**$2,040,405**	**$2,320,143**	**$2,320,143**	**$2,526,719**	**$1,113,518**


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

Mission Statement

Community Development consists of several areas of responsibility consisting of Administration, Building Permits/Inspections, Code Enforcement, 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.



Current Operations

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

- Administration
- Planning and Zoning
- Inspections/Code Enforcement
- Geographic Information Systems (GIS)

The department also works with the following boards as needed:

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

Administration

The Director and Deputy Director also serve as the City Planner and Building Official respectively. The Director/City Planner oversees the planning related activities of the department and the GIS division. The Deputy Director/Building Official manages the permitting and inspections processes and code enforcement.

Planning & Zoning

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

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

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. This last year, we were able to increase our CRS rating to a solid 5 with only 52 points left to achieve a Class 4 rating. A master drainage plan is required as a prerequisite for a Class 4 rating, which is in progress under the direction of the Engineering Department.

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. They assist with the enforcement of the Zoning Ordinance and at times gather information in the field.

Geographic Information Systems (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 create applications and train employees to enter and edit their own data. Many layers of information in the GIS mapping system require maintenance. Map layers include information such as 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 utilizing City Works, Engineering/ Public Works utilizing City Works, and Police Department utilizing ISC.

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, employees are encouraged 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	4	4
Building Inspector	2	4
Residential Combination Inspector (requires the 4 certificates below)	3	4
Residential Building Inspector	4	4
Residential Plumbing Inspector	4	4
Residential Mechanical Inspector	3	4
Residential Electrical Inspector	3	4
Commercial Combination Inspector	0	4
Commercial Building Inspector	1	4
Commercial Plumbing Inspector	3	4
Commercial Mechanical Inspector	0	4
Commercial Electrical Inspector	0	4
Residential Energy Inspector/Plans Examiner	1	2
Med Gas Inspector	0	2
Certified Floodplain Manager	1	2
Accessibility Inspector/Plans Examiner	1	1
Plumbing Inspector	3	3
Plumbing Code Specialist	1	1
Plumbing Plans Examiner	1	1
Totals	**43**	**70**

Software

Staff worked diligently this past year to implement CityWorks PLL software. We went live with the new permitting software in August of 2023. Following that, we implemented a new digital plan review software so that we could transition to all digital submissions, reviews, and permits. We went live with DigEplan (LCS Software/Avolve) on February 1, 2024.

Building and Life Safety Codes

Building and life safety codes set the minimum standard for the various aspects of construction including standards for residential and commercial buildings, mechanical, electrical, plumbing, gas swimming pools, and energy conservation that are used for plan reviews and inspections. Life safety and fire codes also establish standards for construction, events, and operations.

Currently, the adopted codes include the 2018 versions of the International Building Code, International Plumbing Code, International Mechanical Code, International Fuel Gas Code, International Energy Conservation Code, and International Residential Code for One-and Two-Family Dwellings and the 2017 version of the National Electric Code (NEC). Fire related codes include the 2018 International Fire Code and the 2018 Edition of the Life Safety Code.

To stay current with the Insurance Services Office (ISO) and maintain our rating, the City's adopted codes cannot be more than two cycles behind the most recent codes. The building division and the Fire Marshal's Office work closely to ensure that adoption of the codes is current. We will begin working on adopting the 2024 International Codes and the 2023 National Electric Code (NEC) in the fall of 2024 with an anticipated adoption by the first quarter of 2025. That process includes reviewing changes between the code versions and reviewing and adopting or excluding appendices to the codes. Code books are purchased to keep within the departments and a set is also made available to the public at the Friendswood Library.

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 these meetings.
- Builder Meetings – the Building Division hosts meetings as needed to provide contractors with current information regarding changes in ordinances, fees and processes. At a very minimum, we host an annual meeting in May or June to discuss hurricane preparedness.
- 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 – like City Council's agenda packets, the P&Z 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.
- Zoning Board of Adjustment (ZBOA) only meets when required. We did not have any cases for the Board to consider in the 2023 calendar year.
- Construction Board of Adjustment (CBOA) has not met in many years; however, we do plan for that Board to meet this coming August/September in order to adopt Rules of Procedures and vote in a chair and vice chairperson. Additionally, we intend for this Board to assist with the review and adoption of the new building codes. The plan is to review the codes in the Fall of 2024 and adopt them by the first quarter of 2025.

Highlights of the Budget

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$105,507
Geographic Information Systems Analyst (+1.0 FTE)	-	-

2024-2025 Departmental Goals and Performance Measures by Division

Major Departmental Goals:

- Provide consistent and accurate information to citizens and developers.
- Process applications for all types of work that require inspections in a timely manner.
- 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 and to the public.
- Ensure that staff are well-equipped to perform their jobs.
- Protect as many structures as possible from flooding by following regulations outlined in the flood ordinance.

Supports the City's Strategic Goals:

1-Communication, 2-Economic Development, 3-Preservation, 4-Partnerships, 5-Public Safety, and 6-Organizational Development

Administration	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	2.0	2.0	2.5	2.5	2.5
Division Expenditures	$379,541	$392,754	$481,667	$442,817	$472,200
Measures of Efficiency					
Monthly Operating Costs	$31,628	$32,730	$40,139	$36,901	$39,350
Division Expenditures per capita	$9.00	$9.21	$11.29	$10.29	$10.98

Planning and Zoning Division	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	4.0	3.0	3.0	3.0	3.0
Division Expenditures	$350,426	$400,952	$330,697	$287,493	$284,363
Outputs (Number of meetings or application types processed)					
DRC Meetings	36	47	35	45	43
Planning & Zoning Meetings	19	16	20	17	17
Certificates of Platting Exemption	10	6	10	15	10
Preliminary Plats	9	4	5	17	10
Final Plats	13	7	10	5	8
Commercial Site Plans	12	17	10	3	11
Zone Changes	4	6	5	9	8
Appeals/Variances/Special Exceptions	3	0	3	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	$29,202	$33,413	$27,558	$23,958	$23,697
Division Expenditures per capita	$8.31	$9.40	$7.75	$6.68	$6.61

*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	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	4.7	4.7	4.7	5.0	5.0
Division Expenditures	$457,466	$499,574	$557,655	$542,960	$541,489
Outputs (Number of Permits Issued)					
New Single Family Residential	106	107	75	127	113
Residential Addition/Alteration	980	926	850	1150	1015
New Multi-Family Residential	0	111	0	0	0
New Commercial	16	17	15	5	12
Commercial Addition/Alteration	76	87	75	79	80
Number of Inspections	9,166	9,746	8,000	10,089	9,810
Code Enforcement Cases	293	184	200	230	200
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	$38,121	$41,631	$46,471	$45,247	$45,124
Division Expenditures per capita	$10.84	$11.71	$13.07	$12.62	$12.59

*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**	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	0.0	2.0	2.0	2.0	2.0
Division Expenditures	$0	$0	$174,925	$166,809	$183,658
Outputs (types of requests requiring assistance)					
GIS Related Requests	N/A	112	100	200	100
Software Related Requests	N/A	41	50	50	50
Measures of Efficiency					
Monthly Operating Costs	$0	$0	$14,577	$13,901	$15,305
Division Expenditures per capita	$0.00	$0.00	$4.10	$3.88	$4.27

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

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
COMMUNITY DEV ADMIN	$392,754	$481,667	$471,667	$442,817	$472,200	-2.0%
PLANNING AND ZONING	400,952	330,697	330,697	287,493	284,363	-14.0%
INSPECTION/CODE ENFORCEMENT	499,574	557,655	561,755	542,960	541,489	-2.9%
GEOGRAPHIC INFORMATION SYSTEMS	0	174,925	174,925	166,809	183,658	5.0%
DEPARTMENT TOTAL	**$1,293,280**	**$1,544,944**	**$1,539,044**	**$1,440,079**	**$1,481,710**	**-4.1%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$1,178,088	$1,337,176	$1,337,176	$1,277,372	$1,325,991	-0.8%
SUPPLIES	15,009	23,595	24,295	21,117	20,705	-12.2%
MAINTENANCE	2,995	3,650	3,650	3,650	3,150	-13.7%
SERVICES	97,188	180,523	173,923	137,940	131,864	-27.0%
CLASSIFICATION TOTAL	**$1,293,280**	**$1,544,944**	**$1,539,044**	**$1,440,079**	**$1,481,710**	**-4.1%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION	2.00	2.50	2.50	2.50	2.50	0.0%
PLANNING AND ZONING	3.00	3.00	3.00	3.00	3.00	0.0%
INSPECTION/CODE ENFORCEMENT	4.70	4.70	4.70	5.00	5.00	6.4%
GEOGRAPHIC INFORMATION SERVICES	2.00	2.00	2.00	2.00	2.00	0.0%
PERSONNEL TOTAL	**11.70**	**12.20**	**12.20**	**12.50**	**12.50**	**2.5%**

3501 - Community Dev Admin

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3501-419.4110	FULLTIME SALARIES & WAGES	$278,926	$312,448	$312,448	$312,447	$324,675
001-3501-419.4130	OVERTIME PAY	0	1,560	1,560	0	1,644
001-3501-419.4143	LONGEVITY PAY	1,685	1,805	1,805	2,030	2,185
001-3501-419.4145	INCENTIVE-CERTIFICATE PAY	1,800	1,800	1,800	2,100	2,100
001-3501-419.4710	SOCIAL SECURITY/MEDICARE	20,867	23,193	23,193	23,012	24,483
001-3501-419.4720	TMRS RETIREMENT	46,838	54,582	54,582	51,847	55,194
001-3501-419.4810	HEALTH/DENTAL INSURANCE	27,727	39,517	39,517	27,705	30,824
001-3501-419.4820	LIFE INSURANCE	774	916	916	900	954
001-3501-419.4830	DISABILITY INSURANCE	1,154	1,334	1,334	1,342	1,423
001-3501-419.4840	WORKERS COMP INSURANCE	278	313	313	306	390
001-3501-419.4850	EAP SERVICES	116	145	145	132	131
001-3501-419.4890	FLEX PLAN ADMINISTRATION	43	54	54	52	47
	TOTAL PERSONNEL & BENEFITS	**$380,208**	**$437,667**	**$437,667**	**$421,873**	**$444,050**
50 - SUPPLIES						
001-3501-419.5200	PERSONNEL SUPPLIES	$196	$450	$450	$250	$450
001-3501-419.5400	OPERATING SUPPLIES	3,588	4,000	4,000	4,000	4,200
001-3501-419.5800	OPERATING EQUIPMENT<$5000	467	4,440	4,440	2,951	1,000
	TOTAL SUPPLIES	**$4,251**	**$8,890**	**$8,890**	**$7,201**	**$5,650**
70 - SERVICES						
001-3501-419.7350	SURETY BONDS	$0	$200	$200	$54	$0
001-3501-419.7401	POSTAL/COURIER SERVICES	1,410	2,300	2,300	1,500	2,300
001-3501-419.7510	TRAINING	2,838	5,380	5,380	2,540	4,380
001-3501-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,228	10,500	10,500	2,919	9,000
001-3501-419.7530	MEMBERSHIPS	907	1,250	1,250	1,250	1,340
001-3501-419.7730	INTERNET/WIRELESS SERVICE	912	480	480	480	480
001-3501-419.7800	CONTRACT SERVICES	0	15,000	5,000	5,000	5,000
	TOTAL SERVICES	**$8,295**	**$35,110**	**$25,110**	**$13,743**	**$22,500**
3501 - COMMUNITY DEV ADMIN		**$392,754**	**$481,667**	**$471,667**	**$442,817**	**$472,200**

3502 - Planning And Zoning

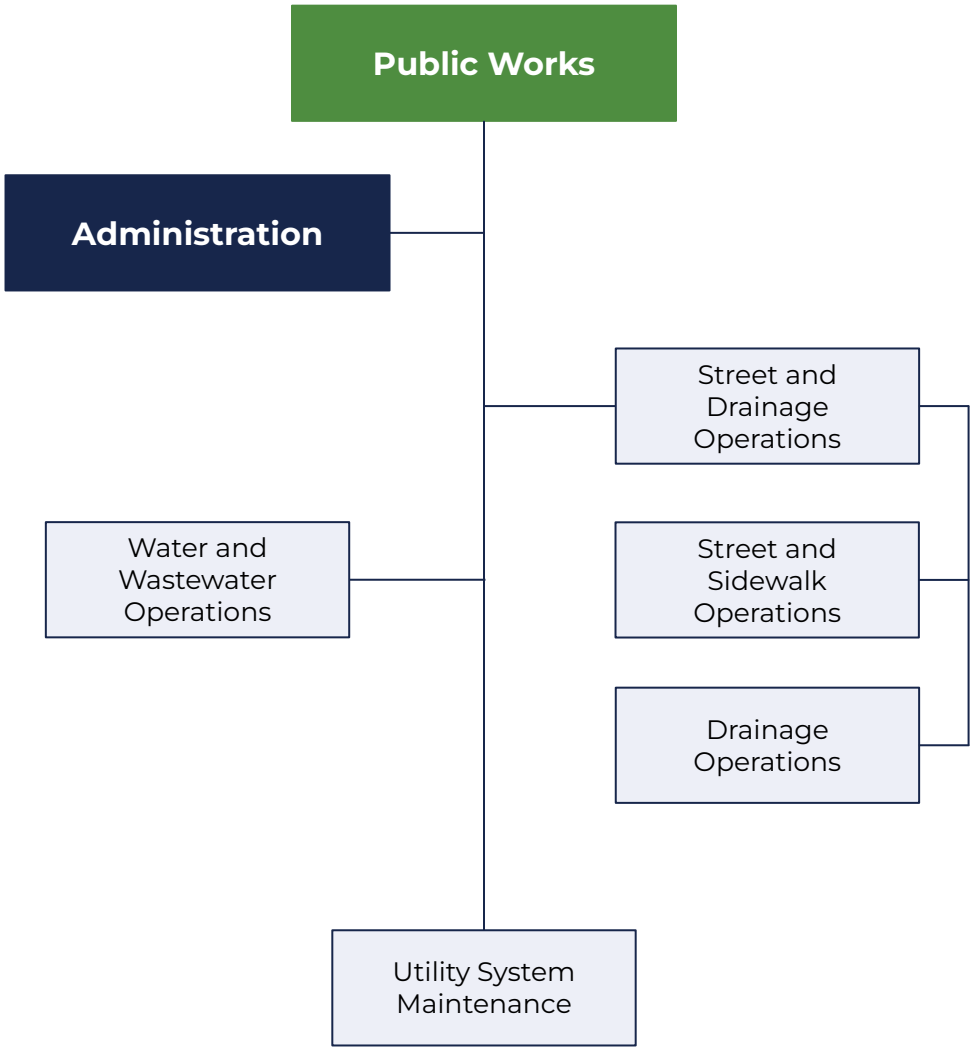
Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3502-419.4110	FULLTIME SALARIES & WAGES	$250,689	$186,684	$186,684	$186,684	$172,861
001-3502-419.4130	OVERTIME PAY	1,978	3,740	3,740	2,500	3,894
001-3502-419.4143	LONGEVITY PAY	1,220	1,330	1,330	735	935
001-3502-419.4145	INCENTIVE-CERTIFICATE PAY	1,350	600	600	0	0
001-3502-419.4190	TERMINATION PAYOUTS	538	0	0	0	0
001-3502-419.4710	SOCIAL SECURITY/MEDICARE	18,111	13,574	13,574	12,387	13,409
001-3502-419.4720	TMRS RETIREMENT	42,436	33,056	33,056	27,517	29,665
001-3502-419.4810	HEALTH/DENTAL INSURANCE	41,941	40,981	40,981	16,595	18,474
001-3502-419.4820	LIFE INSURANCE	710	555	555	482	513
001-3502-419.4830	DISABILITY INSURANCE	1,079	855	855	705	750
001-3502-419.4840	WORKERS COMP INSURANCE	252	189	189	163	210
001-3502-419.4850	EAP SERVICES	257	174	174	160	158
001-3502-419.4890	FLEX PLAN ADMINISTRATION	287	249	249	156	144
	TOTAL PERSONNEL & BENEFITS	**$360,848**	**$281,987**	**$281,987**	**$248,084**	**$241,013**
50 - SUPPLIES						
001-3502-419.5200	PERSONNEL SUPPLIES	$398	$550	$1,250	$1,000	$600
001-3502-419.5400	OPERATING SUPPLIES	1,192	1,875	1,875	1,624	1,375
001-3502-419.5800	OPERATING EQUIPMENT<$5000	842	500	500	500	500
	TOTAL SUPPLIES	**$2,432**	**$2,925**	**$3,625**	**$3,124**	**$2,475**
70 - SERVICES						
001-3502-419.7350	SURETY BONDS	$242	$0	$0	$0	$0
001-3502-419.7400	OPERATING SERVICES	130	350	350	350	350
001-3502-419.7510	TRAINING	5,538	6,085	6,085	6,085	6,085
001-3502-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	11,367	13,500	12,800	12,000	13,500
001-3502-419.7530	MEMBERSHIPS	701	850	850	850	940
001-3502-419.7710	SOFTWARE LICENSE FEES	7,350	0	0	0	0
001-3502-419.7802	CREDIT CARD FEES	12,344	25,000	25,000	17,000	20,000
	TOTAL SERVICES	**$37,672**	**$45,785**	**$45,085**	**$36,285**	**$40,875**
3502 - PLANNING AND ZONING		**$400,952**	**$330,697**	**$330,697**	**$287,493**	**$284,363**

3528 - Inspection/Code Enforcement

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3528-424.4110	FULLTIME SALARIES & WAGES	$295,114	$303,938	$275,938	$267,048	$325,042
001-3528-424.4130	OVERTIME PAY	3,776	5,728	5,728	4,612	5,970
001-3528-424.4143	LONGEVITY PAY	2,932	3,269	3,269	3,624	1,625
001-3528-424.4145	INCENTIVE-CERTIFICATE PAY	2,400	2,400	2,400	2,400	2,400
001-3528-424.4149	CELL PHONE ALLOWANCE	2,189	2,178	2,178	2,178	2,160
001-3528-424.4190	TERMINATION PAYOUTS	0	0	0	14,592	0
001-3528-424.4220	PART-TIME WAGES W/O BENEFITS	0	0	28,000	28,000	0
001-3528-424.4710	SOCIAL SECURITY/MEDICARE	21,635	22,614	22,614	21,609	23,800
001-3528-424.4720	TMRS RETIREMENT	50,816	54,565	54,565	53,666	39,928
001-3528-424.4810	HEALTH/DENTAL INSURANCE	54,918	57,267	57,267	49,327	66,708
001-3528-424.4820	LIFE INSURANCE	831	916	916	833	690
001-3528-424.4830	DISABILITY INSURANCE	1,250	1,333	1,333	1,125	1,067
001-3528-424.4840	WORKERS COMP INSURANCE	640	663	663	631	845
001-3528-424.4850	EAP SERVICES	273	273	273	225	210
001-3528-424.4890	FLEX PLAN ADMINISTRATION	258	258	258	138	150
	TOTAL PERSONNEL & BENEFITS	**$437,032**	**$455,402**	**$455,402**	**$450,008**	**$470,595**
50 - SUPPLIES						
001-3528-424.5200	PERSONNEL SUPPLIES	$1,972	$2,890	$2,890	$2,000	$2,890
001-3528-424.5301	FUEL	5,070	5,330	5,330	5,330	5,330
001-3528-424.5400	OPERATING SUPPLIES	969	2,820	2,820	2,722	3,620
001-3528-424.5800	OPERATING EQUIPMENT<$5000	315	500	500	500	500
	TOTAL SUPPLIES	**$8,326**	**$11,540**	**$11,540**	**$10,552**	**$12,340**
60 - MAINTENANCE						
001-3528-424.6300	VEHICLE MAINTENANCE	$2,995	$3,650	$3,650	$3,650	$3,150
	TOTAL MAINTENANCE	**$2,995**	**$3,650**	**$3,650**	**$3,650**	**$3,150**
70 - SERVICES						
001-3528-424.7311	VEHICLE INSURANCE	$2,230	$2,887	$2,887	$2,887	$4,148
001-3528-424.7400	OPERATING SERVICES	145	1,040	1,040	1,000	1,040
001-3528-424.7441	CODE ENFORCEMENT SERVICES	650	1,750	1,750	1,500	2,500
001-3528-424.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	500	1,000
001-3528-424.7510	TRAINING	5,680	7,215	7,215	5,553	6,000
001-3528-424.7520	TRAVEL EXPENSES & REIMBURSEMENTS	6,337	13,500	13,500	8,509	8,500
001-3528-424.7530	MEMBERSHIPS	383	910	910	910	930
001-3528-424.7730	INTERNET/WIRELESS SERVICE	2,788	3,020	3,020	3,050	3,020
001-3528-424.7800	CONTRACT SERVICES	4,268	5,000	14,100	9,100	5,000
001-3528-424.7831	VEHICLE LEASE-INTERNAL	28,740	45,741	45,741	45,741	23,266
001-3528-424.7842	STORM WATER MANAGEMENT	0	5,000	0	0	0
	TOTAL SERVICES	**$51,221**	**$87,063**	**$91,163**	**$78,750**	**$55,404**
3528 - INSPECTION/CODE ENFORCEMENT		**$499,574**	**$557,655**	**$561,755**	**$542,960**	**$541,489**

3532 - Geographic Information Systems

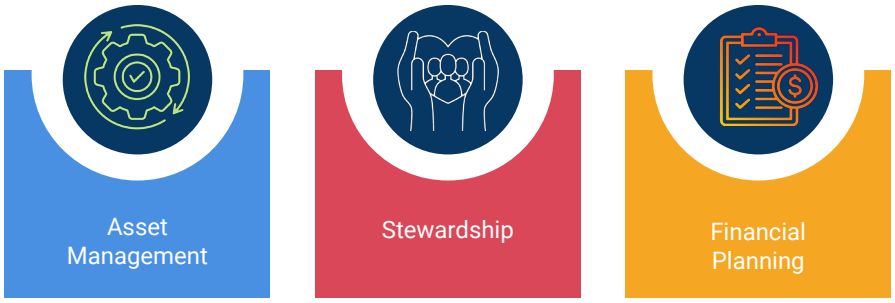
Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3532-419.4110	FULLTIME SALARIES & WAGES	$0	$118,401	$118,401	$116,667	$124,449
001-3532-419.4130	OVERTIME PAY	0	1,838	1,838	297	1,925
001-3532-419.4143	LONGEVITY PAY	0	70	70	65	230
001-3532-419.4145	INCENTIVE-CERTIFICATE PAY	0	2,400	2,400	2,400	2,400
001-3532-419.4710	SOCIAL SECURITY/MEDICARE	0	9,176	9,176	9,066	9,794
001-3532-419.4720	TMRS RETIREMENT	0	20,772	20,772	19,905	21,537
001-3532-419.4810	HEALTH/DENTAL INSURANCE	0	8,326	8,326	7,926	8,812
001-3532-419.4820	LIFE INSURANCE	0	349	349	342	372
001-3532-419.4830	DISABILITY INSURANCE	0	508	508	500	545
001-3532-419.4840	WORKERS COMP INSURANCE	0	121	121	118	152
001-3532-419.4850	EAP SERVICES	0	116	116	106	105
001-3532-419.4890	FLEX PLAN ADMINISTRATION	0	43	43	15	12
	TOTAL PERSONNEL & BENEFITS	**$0**	**$162,120**	**$162,120**	**$157,407**	**$170,333**
50 - SUPPLIES						
001-3532-419.5800	OPERATING EQUIPMENT<$5000	$0	$240	$240	$240	$240
	TOTAL SUPPLIES	**$0**	**$240**	**$240**	**$240**	**$240**
70 - SERVICES						
001-3532-419.7510	TRAINING	$0	$4,085	$4,085	$2,833	$1,585
001-3532-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	8,000	8,000	6,329	6,500
001-3532-419.7730	INTERNET/WIRELESS SERVICE	0	480	480	0	0
001-3532-419.7800	CONTRACT SERVICES	0	0	0	0	5,000
	TOTAL SERVICES	**$0**	**$12,565**	**$12,565**	**$9,162**	**$13,085**
3532 - GEOGRAPHIC INFORMATION SYSTEMS		**$0**	**$174,925**	**$174,925**	**$166,809**	**$183,658**


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.

3 Pillars of Public Works



Efficiently provide, operate, and maintain Public Works infrastructure to support the health, environment, and economy of the City.

With integrity, respect, and accountability, communicate openly and fully and be responsive to the diverse needs of the community.

Understanding assets, collecting improved asset information, and performing timely maintenance with improved work practices to promote fiscal responsibility.

Fiscal Year Accomplishments

As of March 2024 our staff accomplished the following:

FY23 Actual	FY24 YTD	Number of
7,458	2,322	linear feet of sidewalks were raised
408	81	linear feet of sidewalks were removed and replaced
325	207	linear feet of curb replacement
16,825	11,947	square feet of streets were raised
780	229	signs repaired through work orders were completed
837	296	signs were replaced through the Sign Replacement Program
8	6	street banners were hung
187	63	fire hydrants repaired, installed, or audited
1	10	meters changed out
965	563	bacteriological samples were collected
966	1133	dead end fire hydrants flushed
6,055	4,085	utility billing work orders
67	99	repairs to equipment

As of March 2024 the following were completed through the Sewer Rehab Project:

FY23 Actual	FY24 YTD	Number of
5458	0	linear feet of cleaning and TV inspection of sanitary sewer lines
742	0	linear feet of Cured in Place Pipe, CIPP Liner for sanitary sewer lines
2891	0	linear feet of Pipe Bursting (enlargement)
0	500	linear feet of Remove and Replace pipe
47	1	point repairs
84	2	manhole replacements
376	0	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 focusing on the reduction of I&I
- Focus on unidirectional flushing program to improve water age concerns

Sanitary Sewer Rehabilitation Program

This program will begin its twenty-second 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, & VII of the City's Sanitary Sewer Assessment Program in an effort to determine critical sources of I&I within our system. Phase VIII construction will begin in FY 2025.

Meter Change out Program

The meter change-out program was completed in early 2024 with full implementation of the AMI system and WaterSmart Portal. Late FY2024, Ameresco will begin the Measurement and Verification portion of the meter change-out project which will verify that the guaranteed project benefits were achieved.

Water Wise Program

The City is required, per TCEQ state regulatory mandates, to have a water conservation plan. The water conservation plan stipulates a requirement for water conservation education. The City of Friendswood, through an annually renewed inter-local agreement with Harris-Galveston Subsidence District, sponsors a water conservation program known as "Learning to Be Water Wise". The Water Wise Program, coordinated with the local FISD and CCISD school districts, confirms the City meets these necessary requirements.

Water Operations

To assist with mitigating area wide subsidence within the respective counties, the Harris-Galveston Subsidence District (HGSD) requires 80% of the City's total water usage is purchased surface water. The City has met 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. As the population continues to grow, the need for increased water usage will continue to grow as well. The City has made necessary contractual arrangements for the purchase of surface water from the proper entity and continues to review/administrate as needed.

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 VIII

Highlights of the Budget

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Forces at Work (FAW) included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$11,488
Streets Electricity Increase (2%)	-	-
	Water & Sewer Fund	$8,217
Electricity Increase (2%)	-	-
	Water & Sewer Fund	$2,515,039
City of Houston Cash Call 42" SETL	-	-

Decision Packages included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	Water & Sewer Fund	$143,262
Blackhawk WW Operations Increase @ 5%	-	-
	Water & Sewer Fund	$142,826
Sewer Operator + Vehicle (+1.0 FTE)	-	-
	Water & Sewer Fund	$89,646
Equipment Operator - Sewer Utilities (+1.0 FTE)	-	-
	Water & Sewer Fund	$142,826
Water Operator + Vehicle (+1.0 FTE)	-	-
	Water & Sewer Fund	$59,500
Administrative Vehicle	-	-

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$86,583
Equipment Operator - Streets (+1.0 FTE)	-	-
	General Fund	$79,346
Maintenance Worker (+1.0 FTE)	-	-
	General Fund	$49,500
Streets/Sign Shop Vehicle	-	-
	General Fund	$177,840
Crew Leader + Vehicle (+1.0 FTE)	-	-

2024-2025 Departmental Performance Measures by Division

Supports the City's Strategic Goals:

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

Administration General Fund & Water & Sewer Fund	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	4.0	5.0	5.0	5.0	5.0
Division Expenditures	$540,873	$606,238	$660,597	$657,836	$741,761
Measures of Efficiency					
Division Expenditures per capita	$12.82	$14.21	$15.49	$15.29	$17.24

Street/Sidewalk Operations	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	13.0	13.0	13.0	13.0	13.0
Division Expenditures	$1,994,126	$2,205,720	$1,849,360	$1,899,942	$1,912,586
Outputs					
# of Street Signs Replaced in Program	398	837	500	450	500
# of Street Signs Repaired / Replaced by work orders	325	780	800	350	450
Sidewalk Raised (lf)	9,033	7,458	11,000	8,000	9,000
Sidewalk Removed & Replaced (lf)	72	408	300	250	300
Street Raising (sf)	31,576	16,825	20,000	20,000	25,000
# of Completed Work Orders for Streets	523	371	700	350	500
Measures of Effectiveness					
Average # of days to complete Sign work orders	2.36	4.01	2.50	1.50	1.50
% of work orders for Signs completed within 10 days	95.50%	95.38%	94.00%	98.00%	95.00%
Average # of days to complete Street work orders	8.69	9.05	7.50	7.00	7.50
% of Street work orders completed within 10 days	93.12%	95.42%	94.00%	97.00%	95.00%
Measures of Efficiency					
Monthly Operating Costs	$166,177	$183,810	$154,113	$158,329	$159,382
Division expenditures per capita	$47.27	$51.71	$43.36	$44.16	$44.46

Drainage Operations	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	4.0	4.0	4.0	4.0	4.0
Division Expenditures	$595,467	$367,505	$434,324	$413,135	$456,979
Outputs					
Ditches Cleaned (ft)	30,416	15,087	25,000	20,000	22,000
Road side Ditches Mowed (ac)	303	149	600	150	150
Storm Pipe Cleaned (ft)	2,004	1,050	1,300	2,300	2,500
Debris Cleaned (cy)	1,031	940	1,200	900	1,000
# of Work Orders	112	91	175	150	175
Measures of Effectiveness					
Average # of days to complete work orders	11.96	11.09	13.00	11.50	11.00
% of work orders completed within 10 working days	84.82%	92.31%	90.00%	93.00%	92.00%
Measures of Efficiency					
Monthly Operating Costs	$49,622	$30,625	$36,194	$34,428	$38,082
Division expenditures per capita	$14.11	$8.62	$10.18	$9.60	$10.62

Water Operations and Utilities	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	11.3	11.3	11.3	12.0	13.0
Division Expenditures	$3,473,395	$4,180,675	$4,607,065	$5,402,813	$7,268,521
Outputs					
# of Active Utility Accounts	14,328	14,415	14,427	14,450	14,500
# of Completed Work Orders	2,777	3,169	3,000	3,200	3,300
# of meter change outs	15	1	10	15	10
# of Service Lines Repaired	386	338	300	250	300
# of Main Lines Repaired	126	201	60	90	100
# of Lines Flushed	758	966	1000	1500	1500
# of Fire Hydrants Serviced	62	187	300	120	200
Ground Water Pumpage (MG)	23.32	37.59	18.00	31.00	30.00
Surface Water Pumpage (MG)	2062.14	2231.76	2000.00	2150.00	2200.00
Total Water Usage (MG)	2085.46	2269.34	2100.00	2181.00	2230.00
Total Daily Average Water Production (MG)	5.71	6.22	5.25	5.98	5.98
Total Surface Water Purchased (MG)	2062.14	2231.76	2000.00	2150.00	2200.00
Measures of Effectiveness					
Average # of days to complete work orders	3.48	6.65	3.50	6.00	5.00
% of work orders within 2 working days	85.96%	88.32%	89.00%	77.00%	85.00%
% of Purchased Surface Water Usage*	98.88%	98.34%	99.00%	99.00%	99.00%
Measures of Efficiency					
Monthly Operating Costs	$289,450	$348,390	$383,922	$450,234	$605,710
Division expenditures per capita	$82.33	$98.01	$108.01	$125.59	$168.96

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

Sewer Operations and Utilities	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	11.00	11.0	11.0	10.0	12.0
Division Expenditures	$4,107,715	$3,739,877	$4,473,337	$7,235,138	$4,878,131
Outputs					
# of Completed Work Orders	891	897	850	900	950
Sewer Treatment Total All Flows (MG)	1,036.70	1,121.18	1,200.00	1,200.00	1,200.00
Sewer Treatment Total Daily Average (MG)	2.840	3.072	3.300	3.300	3.300
# of Service Lines Repaired	51	60	100	95	100
# of Main Lines repaired	7	8	15	20	20
# of Sewer Lines cleaned Ft.	18,859	17,721	25,000	30,000	30,000
# of Manholes repaired	18	18	18	15	18
# of Sewer Main Stoppages	22	16	30	35	30
# of Service Lines Stoppages	105	78	100	110	100
# of Lift Station repairs	211	203	250	185	200
Measures of Effectiveness					
Average # of days to complete work orders	7.49	11.70	6.00	7.50	7.00
% of work orders completed within 2 working days	78.56%	77.93%	75.00%	79.00%	80.00%
Measures of Efficiency					
Monthly Operating Costs	$342,310	$311,656	$372,778	$602,928	$406,511
Division expenditures per capita	$97.37	$87.68	$104.87	$168.18	$113.39

Utility Customer Service	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	2.00	2.0	3.0	3.0	3.0
Division Expenditures	$297,485	$324,643	$428,276	$385,432	$287,132
Outputs					
# of Active Utility Accounts	14,328	14,415	14,427	14,489	14,590
# of Total Work Orders	N/A	6,055	N/A	5,495	6,000
# of Completed Work Orders	16610*	5,625	6,000	4,723	5,500
# of cut-offs	602	544	800	490	650
# of reconnects	486	512	560	475	600
Measures of Effectiveness					
% of work orders closed out	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly Operating Costs	$24,790	$27,054	$35,690	$32,119	$23,928
Division expenditures per capita	$7.05	$7.61	$10.04	$8.96	$6.67

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION - (GF)	$272,693	$296,402	$296,602	$308,037	$314,658	6.2%
STREET/SIDEWALK OPERATIONS	2,205,720	1,849,360	1,918,854	1,899,942	1,912,586	3.4%
DRAINAGE OPERATIONS	367,505	434,324	471,546	413,135	456,979	5.2%
ADMINISTRATION - (WS)	333,545	364,195	364,795	349,799	427,103	17.3%
WATER UTILITIES & OPERATIONS	4,180,675	4,607,065	4,811,824	5,402,813	7,268,521	57.8%
SEWER UTILITIES & OPERATIONS	3,739,877	4,473,337	7,098,868	7,235,138	4,878,131	9.0%
UTILITY CUSTOMER SERVICE	324,643	428,276	428,976	385,432	287,132	-33.0%
DEPARTMENT TOTAL	**$11,424,658**	**$12,452,959**	**$15,391,465**	**$15,994,296**	**$15,545,110**	**24.8%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$3,754,919	$3,994,416	$3,994,416	$3,954,714	$4,370,175	9.4%
SUPPLIES	566,732	445,985	583,329	567,056	478,410	7.3%
MAINTENANCE	731,477	934,370	1,195,794	1,128,518	1,030,870	10.3%
SERVICES	5,437,698	6,223,907	8,653,497	8,579,969	6,361,418	2.2%
CAPITAL OUTLAY	433,138	159,214	269,362	1,068,972	145,000	-8.9%
OTHER	500,694	695,067	695,067	695,067	3,159,237	354.5%
CLASSIFICATION TOTAL	**$11,424,658**	**$12,452,959**	**$15,391,465**	**$15,994,296**	**$15,545,110**	**24.8%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION - (GF)	2.00	2.00	2.00	2.00	2.00	0.0%
ADMINISTRATION - (WS)	3.00	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	8.00	8.00	14.3%
SEWER UTILITIES	7.00	7.00	7.00	6.00	7.00	0.0%
WATER OPERATIONS	4.30	4.30	4.30	4.00	5.00	16.3%
SEWER OPERATIONS	4.00	4.00	4.00	4.00	5.00	25.0%
UTILITY CUSTOMER SERVICE	2.00	3.00	3.00	3.00	3.00	0.0%
PERSONNEL TOTAL	**46.30**	**47.30**	**47.30**	**47.00**	**50.00**	**5.7%**

3601 - Public Works Administration

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3601-431.4110	FULLTIME SALARIES & WAGES	$185,972	$192,220	$192,220	$189,335	$195,445
001-3601-431.4130	OVERTIME PAY	541	1,133	1,133	500	1,190
001-3601-431.4143	LONGEVITY PAY	1,505	1,065	1,065	1,427	845
001-3601-431.4145	INCENTIVE-CERTIFICATE PAY	950	0	0	0	0
001-3601-431.4149	CELL PHONE ALLOWANCE	387	420	420	420	420
001-3601-431.4190	TERMINATION PAYOUTS	2,526	0	0	15,972	0
001-3601-431.4710	SOCIAL SECURITY/MEDICARE	13,771	13,844	13,844	13,814	13,718
001-3601-431.4720	TMRS RETIREMENT	31,825	33,483	33,483	33,073	33,039
001-3601-431.4810	HEALTH/DENTAL INSURANCE	24,487	32,369	32,369	32,361	43,367
001-3601-431.4820	LIFE INSURANCE	515	562	562	582	571
001-3601-431.4830	DISABILITY INSURANCE	753	818	818	852	836
001-3601-431.4840	WORKERS COMP INSURANCE	191	192	192	205	234
001-3601-431.4850	EAP SERVICES	111	116	116	106	105
001-3601-431.4890	FLEX PLAN ADMINISTRATION	126	135	135	82	75
	TOTAL PERSONNEL & BENEFITS	**$263,660**	**$276,357**	**$276,357**	**$288,729**	**$289,845**
50 - SUPPLIES						
001-3601-431.5200	PERSONNEL SUPPLIES	$475	$530	$730	$730	$870
001-3601-431.5400	OPERATING SUPPLIES	2,971	3,400	3,400	3,278	3,500
001-3601-431.5800	OPERATING EQUIPMENT<$5000	677	2,750	3,250	3,170	1,500
	TOTAL SUPPLIES	**$4,123**	**$6,680**	**$7,380**	**$7,178**	**$5,870**
70 - SERVICES						
001-3601-431.7400	OPERATING SERVICES	$620	$5,490	$5,490	$5,400	$6,175
001-3601-431.7401	POSTAL/COURIER SERVICES	1	250	250	5	250
001-3601-431.7510	TRAINING	197	3,500	3,000	2,700	3,960
001-3601-431.7520	TRAVEL EXPENSES & REIMBURSEMENTS	41	3,100	3,100	3,000	3,800
001-3601-431.7530	MEMBERSHIPS	404	905	905	905	990
001-3601-431.7540	PUBLICATIONS	0	120	120	120	120
001-3601-431.7612	TELEPHONE/COMMUNICATIONS	3,647	0	0	0	3,648
	TOTAL SERVICES	**$4,910**	**$13,365**	**$12,865**	**$12,130**	**$18,943**
3601 - PUBLIC WORKS ADMINISTRATION		**$272,693**	**$296,402**	**$296,602**	**$308,037**	**$314,658**

3610 - Public Works/Street/Sidewalk Operation

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3610-431.4110	FULLTIME SALARIES & WAGES	$597,874	$626,328	$626,328	$620,436	$654,325
001-3610-431.4130	OVERTIME PAY	80,125	18,316	18,316	54,704	19,058
001-3610-431.4131	HOLIDAY HRS WORKED	776	0	0	1,808	0
001-3610-431.4143	LONGEVITY PAY	6,627	7,140	7,140	7,933	4,835
001-3610-431.4145	INCENTIVE-CERTIFICATE PAY	3,180	3,180	3,180	3,380	3,420
001-3610-431.4149	CELL PHONE ALLOWANCE	1,387	1,380	1,380	1,380	1,380
001-3610-431.4190	TERMINATION PAYOUTS	1,207	0	0	8,900	0
001-3610-431.4710	SOCIAL SECURITY/MEDICARE	50,385	47,662	47,662	49,640	49,497
001-3610-431.4720	TMRS RETIREMENT	114,625	112,793	112,793	112,732	114,030
001-3610-431.4810	HEALTH/DENTAL INSURANCE	124,954	131,785	131,785	113,482	140,896
001-3610-431.4820	LIFE INSURANCE	1,690	1,894	1,894	1,751	1,970
001-3610-431.4830	DISABILITY INSURANCE	2,473	2,756	2,756	2,562	2,882
001-3610-431.4840	WORKERS COMP INSURANCE	12,287	11,654	11,654	11,945	13,818
001-3610-431.4850	EAP SERVICES	745	755	755	662	683
001-3610-431.4890	FLEX PLAN ADMINISTRATION	277	281	281	97	78
	TOTAL PERSONNEL & BENEFITS	**$998,612**	**$965,924**	**$965,924**	**$991,412**	**$1,006,872**
50 - SUPPLIES						
001-3610-431.5200	PERSONNEL SUPPLIES	$11,247	$17,180	$16,980	$15,627	$18,765
001-3610-431.5301	FUEL	47,074	51,190	51,190	49,044	51,190
001-3610-431.5400	OPERATING SUPPLIES	15,539	19,000	19,000	18,827	19,000
001-3610-431.5474	SIGN MATERIALS	65,976	50,000	49,752	52,223	50,000
001-3610-431.5800	OPERATING EQUIPMENT<$5000	6,951	14,860	13,410	11,719	14,860
	TOTAL SUPPLIES	**$146,787**	**$152,230**	**$150,332**	**$147,440**	**$153,815**
60 - MAINTENANCE						
001-3610-431.6300	VEHICLE MAINTENANCE	$9,845	$26,020	$26,020	$14,003	$26,020
001-3610-431.6510	STREET MAINTENANCE	81,663	75,000	70,500	70,500	75,000
001-3610-431.6515	BRIDGE MAINTENANCE	0	1,000	1,000	0	1,000
001-3610-431.6517	TRAFFIC LIGHT MAINTENANCE	2,308	4,010	14,510	14,297	5,010
001-3610-431.6520	SIDEWALK MAINTENANCE	47,301	25,000	48,962	46,558	30,000
001-3610-431.6800	EQUIPMENT MAINTENANCE	15,971	45,800	40,800	22,991	45,800
	TOTAL MAINTENANCE	**$157,088**	**$176,830**	**$201,792**	**$168,349**	**$182,830**
70 - SERVICES						
001-3610-431.7311	VEHICLE INSURANCE	$9,931	$12,856	$12,856	$12,856	$14,439
001-3610-431.7400	OPERATING SERVICES	7,758	8,000	8,000	8,000	12,000
001-3610-431.7498	JUDGMENTS & DAMAGE CLAIMS	0	3,500	3,500	0	3,500
001-3610-431.7510	TRAINING	2,350	3,975	3,945	2,000	3,975
001-3610-431.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,757	1,620	1,620	1,000	1,660
001-3610-431.7530	MEMBERSHIPS	0	0	30	30	30
001-3610-431.7611	ELECTRICITY	445,965	470,816	470,816	470,816	482,304
001-3610-431.7612	TELEPHONE/COMMUNICATIONS	196	3,898	3,898	3,898	250
001-3610-431.7800	CONTRACT SERVICES	0	2,300	2,300	2,300	3,500
001-3610-431.7830	RENTAL	0	2,000	2,000	0	2,000
001-3610-431.7831	VEHICLE LEASE-INTERNAL	57,970	45,411	45,411	45,411	45,411
	TOTAL SERVICES	**$525,927**	**$554,376**	**$554,376**	**$546,311**	**$569,069**

3610 - Public Works/Street/Sidewalk Operation (continued)

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
80 - CAPITAL OUTLAY						
001-3610-431.8400	CAPITAL OPERATING EQUIP	$370,211	$0	$0	$0	$0
001-3610-431.8800	CAPITAL EQUIPMENT	7,095	0	46,430	46,430	0
	TOTAL CAPITAL OUTLAY	**$377,306**	**$0**	**$46,430**	**$46,430**	**$0**
3610 - PUBLIC WORKS/STREET/SIDEWALK OPERATION		**$2,205,720**	**$1,849,360**	**$1,918,854**	**$1,899,942**	**$1,912,586**

3620 - Public Works/Drainage Operations

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3620-431.4110	FULLTIME SALARIES & WAGES	$207,938	$220,324	$220,324	$210,853	$232,220
001-3620-431.4130	OVERTIME PAY	5,543	9,147	9,147	13,194	9,518
001-3620-431.4131	HOLIDAY HRS WORKED	0	0	0	231	0
001-3620-431.4143	LONGEVITY PAY	2,650	2,920	2,920	2,830	3,055
001-3620-431.4145	INCENTIVE-CERTIFICATE PAY	1,920	2,580	2,580	2,580	2,040
001-3620-431.4149	CELL PHONE ALLOWANCE	422	420	420	420	420
001-3620-431.4190	TERMINATION PAYOUTS	0	0	0	1,305	0
001-3620-431.4710	SOCIAL SECURITY/MEDICARE	16,332	17,673	17,673	15,495	18,052
001-3620-431.4720	TMRS RETIREMENT	36,231	40,452	40,452	38,329	41,279
001-3620-431.4810	HEALTH/DENTAL INSURANCE	31,924	34,236	34,236	36,503	43,050
001-3620-431.4820	LIFE INSURANCE	586	679	679	592	713
001-3620-431.4830	DISABILITY INSURANCE	857	989	989	867	1,044
001-3620-431.4840	WORKERS COMP INSURANCE	3,721	3,970	3,970	3,593	4,214
001-3620-431.4850	EAP SERVICES	223	233	233	191	211
001-3620-431.4890	FLEX PLAN ADMINISTRATION	83	87	87	29	24
	TOTAL PERSONNEL & BENEFITS	**$308,430**	**$333,710**	**$333,710**	**$327,012**	**$355,840**
50 - SUPPLIES						
001-3620-431.5200	PERSONNEL SUPPLIES	$3,249	$6,450	$6,450	$5,811	$7,070
001-3620-431.5301	FUEL	6,487	6,870	6,870	6,870	6,870
001-3620-431.5400	OPERATING SUPPLIES	3,160	2,500	2,500	2,500	3,000
001-3620-431.5800	OPERATING EQUIPMENT<$5000	166	2,000	2,000	2,000	2,000
	TOTAL SUPPLIES	**$13,062**	**$17,820**	**$17,820**	**$17,181**	**$18,940**
60 - MAINTENANCE						
001-3620-431.6300	VEHICLE MAINTENANCE	$495	$6,000	$6,000	$4,500	$6,000
001-3620-431.6530	DRAINAGE MAINTENANCE	25,428	33,000	30,000	24,408	33,000
001-3620-431.6800	EQUIPMENT MAINTENANCE	7,083	27,000	27,000	26,240	27,000
	TOTAL MAINTENANCE	**$33,006**	**$66,000**	**$63,000**	**$55,148**	**$66,000**
70 - SERVICES						
001-3620-431.7311	VEHICLE INSURANCE	$1,637	$2,124	$2,124	$2,124	$1,499
001-3620-431.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
001-3620-431.7510	TRAINING	0	300	300	300	300
001-3620-431.7530	MEMBERSHIPS	0	0	0	0	30
001-3620-431.7830	RENTAL	0	2,000	2,000	0	2,000
001-3620-431.7831	VEHICLE LEASE-INTERNAL	11,370	11,370	11,370	11,370	11,370
	TOTAL SERVICES	**$13,007**	**$16,794**	**$16,794**	**$13,794**	**$16,199**
80 - CAPITAL OUTLAY						
001-3620-431.8800	CAPITAL EQUIPMENT	0	0	40,222	0	0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$40,222**	**$0**	**$0**
3620 - PUBLIC WORKS/DRAINAGE OPERATIONS		**$367,505**	**$434,324**	**$471,546**	**$413,135**	**$456,979**

3601 - Public Works Administration

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3601-434.4110	FULLTIME SALARIES & WAGES	$206,170	$225,410	$225,410	$215,917	$225,189
401-3601-434.4130	OVERTIME PAY	2,032	1,133	1,133	1,100	1,190
401-3601-434.4143	LONGEVITY PAY	2,115	1,015	1,015	1,335	1,075
401-3601-434.4145	INCENTIVE-CERTIFICATE PAY	4,470	2,640	2,640	2,920	3,000
401-3601-434.4149	CELL PHONE ALLOWANCE	422	420	420	420	420
401-3601-434.4190	TERMINATION PAYOUTS	5,787	0	0	0	0
401-3601-434.4710	SOCIAL SECURITY/MEDICARE	15,634	16,489	16,489	16,412	16,441
401-3601-434.4720	TMRS RETIREMENT	36,656	39,632	39,632	39,093	38,544
401-3601-434.4810	HEALTH/DENTAL INSURANCE	37,942	41,358	41,358	40,547	43,766
401-3601-434.4820	LIFE INSURANCE	600	665	665	585	666
401-3601-434.4830	DISABILITY INSURANCE	877	968	968	856	975
401-3601-434.4840	WORKERS COMP INSURANCE	218	227	227	201	273
401-3601-434.4850	EAP SERVICES	155	174	174	150	158
401-3601-434.4890	FLEX PLAN ADMINISTRATION	142	157	157	164	207
	TOTAL PERSONNEL & BENEFITS	**$313,220**	**$330,288**	**$330,288**	**$319,700**	**$331,904**
50 - SUPPLIES						
401-3601-434.5200	PERSONNEL SUPPLIES	$559	$620	$820	$820	$1,060
401-3601-434.5301	FUEL	0	0	0	0	2,000
401-3601-434.5400	OPERATING SUPPLIES	2,762	3,100	4,200	4,200	3,350
401-3601-434.5800	OPERATING EQUIPMENT<$5000	1,078	3,650	4,650	4,373	1,900
	TOTAL SUPPLIES	**$4,399**	**$7,370**	**$9,670**	**$9,393**	**$8,310**
60 - MAINTENANCE						
401-3601-434.6300	VEHICLE MAINTENANCE	$0	$0	$0	$0	$1,500
	TOTAL MAINTENANCE	**$0**	**$0**	**$0**	**$0**	**$1,500**
70 - SERVICES						
401-3601-434.7311	VEHICLE INSURANCE	$0	$0	$0	$0	$1,000
401-3601-434.7400	OPERATING SERVICES	2,056	6,240	5,640	2,236	7,000
401-3601-434.7401	POSTAL/COURIER SERVICES	726	700	700	700	775
401-3601-434.7422	CONSUMER CONFIDENCE RPT	505	575	575	540	600
401-3601-434.7510	TRAINING	1,497	6,000	5,500	5,500	6,760
401-3601-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,375	3,100	2,000	1,308	3,175
401-3601-434.7530	MEMBERSHIPS	2,017	2,170	2,170	2,170	2,535
401-3601-434.7612	TELEPHONE/COMMUNICATIONS	7,750	7,752	8,252	8,252	8,544
	TOTAL SERVICES	**$15,926**	**$26,537**	**$24,837**	**$20,706**	**$30,389**
80 - CAPITAL OUTLAY						
401-3601-434.8300	VEHICLES	$0	$0	$0	$0	$55,000
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$0**	**$0**	**$55,000**
3601 - PUBLIC WORKS ADMINISTRATION		**$333,545**	**$364,195**	**$364,795**	**$349,799**	**$427,103**

3648 - Utility Customer Service

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3648-434.4110	FULLTIME SALARIES & WAGES	$62,247	$127,035	$127,035	$113,787	$124,449
401-3648-434.4130	OVERTIME PAY	4,796	6,305	6,305	7,270	6,576
401-3648-434.4131	HOLIDAY HRS WORKED	104	0	0	0	0
401-3648-434.4143	LONGEVITY PAY	682	135	135	135	400
401-3648-434.4145	INCENTIVE-CERTIFICATE PAY	150	0	0	0	0
401-3648-434.4149	CELL PHONE ALLOWANCE	634	1,260	1,260	1,260	1,260
401-3648-434.4190	TERMINATION PAYOUTS	2,906	0	0	0	0
401-3648-434.4710	SOCIAL SECURITY/MEDICARE	4,893	9,094	9,094	8,020	9,522
401-3648-434.4720	TMRS RETIREMENT	11,857	23,154	23,154	18,687	22,152
401-3648-434.4810	HEALTH/DENTAL INSURANCE	18,557	43,181	43,181	25,224	31,525
401-3648-434.4820	LIFE INSURANCE	187	388	388	307	383
401-3648-434.4830	DISABILITY INSURANCE	274	565	565	449	560
401-3648-434.4840	WORKERS COMP INSURANCE	779	1,455	1,455	1,211	1,720
401-3648-434.4850	EAP SERVICES	92	174	174	138	158
401-3648-434.4890	FLEX PLAN ADMINISTRATION	149	157	157	85	81
	TOTAL PERSONNEL & BENEFITS	**$108,307**	**$212,903**	**$212,903**	**$176,573**	**$198,786**
50 - SUPPLIES						
401-3648-434.5200	PERSONNEL SUPPLIES	$1,337	$2,360	$2,360	$2,268	$4,140
401-3648-434.5301	FUEL	4,617	6,530	6,530	6,244	6,530
401-3648-434.5400	OPERATING SUPPLIES	1,875	2,000	2,000	1,576	3,000
401-3648-434.5800	OPERATING EQUIPMENT<$5000	2,996	2,200	3,400	2,913	3,500
	TOTAL SUPPLIES	**$10,825**	**$13,090**	**$14,290**	**$13,001**	**$17,170**
60 - MAINTENANCE						
401-3648-434.6300	VEHICLE MAINTENANCE	$2,023	$4,000	$4,000	$3,934	$6,000
	TOTAL MAINTENANCE	**$2,023**	**$4,000**	**$4,000**	**$3,934**	**$6,000**
70 - SERVICES						
401-3648-434.7311	VEHICLE INSURANCE	$975	$1,263	$1,263	$1,263	$2,056
401-3648-434.7400	OPERATING SERVICES	0	4,600	4,100	4,000	4,600
401-3648-434.7498	JUDGMENTS & DAMAGE CLAIMS	1,200	1,000	1,000	0	1,000
401-3648-434.7510	TRAINING	0	2,000	2,000	1,500	3,000
401-3648-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	200	200	200	300
401-3648-434.7800	CONTRACT SERVICES	190,953	103,860	103,860	103,860	43,860
401-3648-434.7831	VEHICLE LEASE-INTERNAL	10,360	10,360	10,360	10,360	10,360
	TOTAL SERVICES	**$203,488**	**$123,283**	**$122,783**	**$121,183**	**$65,176**
80 - CAPITAL OUTLAY						
401-3648-434.8800	CAPITAL EQUIPMENT	$0	$75,000	$75,000	$70,741	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$75,000**	**$75,000**	**$70,741**	**$0**
3648 - UTILITY CUSTOMER SERVICE		**$324,643**	**$428,276**	**$428,976**	**$385,432**	**$287,132**

3650 - Public Works/Water Utilities

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3650-434.4110	FULLTIME SALARIES & WAGES	$321,129	$404,059	$404,059	$390,456	$404,259
401-3650-434.4130	OVERTIME PAY	59,384	34,366	34,366	46,782	35,758
401-3650-434.4131	HOLIDAY HRS WORKED	299	0	0	0	0
401-3650-434.4143	LONGEVITY PAY	1,071	1,090	1,090	1,085	1,395
401-3650-434.4145	INCENTIVE-CERTIFICATE PAY	3,405	4,440	4,440	4,900	5,520
401-3650-434.4149	CELL PHONE ALLOWANCE	545	1,080	1,080	900	1,080
401-3650-434.4190	TERMINATION PAYOUTS	6,655	0	0	3,479	0
401-3650-434.4710	SOCIAL SECURITY/MEDICARE	27,740	32,272	32,272	31,590	32,071
401-3650-434.4720	TMRS RETIREMENT	62,261	76,479	76,479	72,858	74,796
401-3650-434.4810	HEALTH/DENTAL INSURANCE	58,950	90,417	90,417	73,399	98,833
401-3650-434.4820	LIFE INSURANCE	873	1,284	1,284	1,053	1,292
401-3650-434.4830	DISABILITY INSURANCE	1,306	1,869	1,869	1,612	1,968
401-3650-434.4840	WORKERS COMP INSURANCE	4,056	5,203	5,203	4,527	5,806
401-3650-434.4850	EAP SERVICES	378	465	465	393	420
401-3650-434.4890	FLEX PLAN ADMINISTRATION	140	173	173	110	111
	TOTAL PERSONNEL & BENEFITS	**$548,192**	**$653,197**	**$653,197**	**$633,144**	**$663,309**
50 - SUPPLIES						
401-3650-434.5200	PERSONNEL SUPPLIES	$9,110	$14,255	$14,155	$11,367	$15,105
401-3650-434.5301	FUEL	13,678	13,590	13,590	13,590	14,000
401-3650-434.5400	OPERATING SUPPLIES	13,531	12,000	12,000	12,000	12,150
401-3650-434.5476	WATER METERS-REPL PROGRAM	12,696	20,000	20,220	20,220	20,000
401-3650-434.5800	OPERATING EQUIPMENT<$5000	6,884	13,000	15,246	12,478	13,000
	TOTAL SUPPLIES	**$55,899**	**$72,845**	**$75,211**	**$69,655**	**$74,255**
60 - MAINTENANCE						
401-3650-434.6300	VEHICLE MAINTENANCE	$16,374	$15,000	$15,000	$15,000	$16,000
401-3650-434.6541	DISTRIBUTION LINE MAINT	138,515	130,000	144,021	144,021	160,000
401-3650-434.6546	FIRE HYDRANT MAINTENANCE	35,174	35,000	29,000	29,000	35,000
401-3650-434.6800	EQUIPMENT MAINTENANCE	9,825	18,700	18,700	17,132	18,700
	TOTAL MAINTENANCE	**$199,888**	**$198,700**	**$206,721**	**$205,153**	**$229,700**
70 - SERVICES						
401-3650-434.7140	CONSULTING SERVICES	$16,720	$20,300	$20,300	$20,300	$20,300
401-3650-434.7311	VEHICLE INSURANCE	4,648	6,018	6,018	6,018	4,974
401-3650-434.7498	JUDGMENTS & DAMAGE CLAIMS	6,847	3,500	3,500	1,000	3,500
401-3650-434.7510	TRAINING	2,564	7,100	7,100	6,280	8,100
401-3650-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	569	700	700	700	800
401-3650-434.7530	MEMBERSHIPS	285	405	405	405	470
401-3650-434.7612	TELEPHONE/COMMUNICATIONS	196	250	250	250	250
401-3650-434.7800	CONTRACT SERVICES	28,985	6,000	14,515	14,515	6,000
401-3650-434.7830	RENTAL	0	2,900	2,900	0	2,900
401-3650-434.7831	VEHICLE LEASE-INTERNAL	22,450	22,450	22,450	22,450	22,450
	TOTAL SERVICES	**$83,264**	**$69,623**	**$78,138**	**$71,918**	**$69,744**
80 - CAPITAL OUTLAY						
401-3650-434.8400	CAPITAL OPERATING EQUIP	$8,184	$0	$0	$0	$0
	TOTAL CAPITAL OUTLAY	**$8,184**	**$0**	**$0**	**$0**	**$0**
3650 - PUBLIC WORKS/WATER UTILITIES		**$895,427**	**$994,365**	**$1,013,267**	**$979,870**	**$1,037,008**

3651 - Public Works/Sewer Utilities

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3651-433.4110	FULLTIME SALARIES & WAGES	$247,134	$285,786	$285,786	$275,284	$344,468
401-3651-433.4130	OVERTIME PAY	37,740	28,638	28,638	28,467	29,787
401-3651-433.4131	HOLIDAY HRS WORKED	125	0	0	0	0
401-3651-433.4143	LONGEVITY PAY	1,025	1,385	1,385	1,130	1,250
401-3651-433.4145	INCENTIVE-CERTIFICATE PAY	1,800	1,800	1,800	1,800	1,800
401-3651-433.4149	CELL PHONE ALLOWANCE	543	540	540	540	960
401-3651-433.4190	TERMINATION PAYOUTS	1,067	0	0	851	0
401-3651-433.4710	SOCIAL SECURITY/MEDICARE	21,180	23,370	23,370	22,905	27,194
401-3651-433.4720	TMRS RETIREMENT	48,011	54,674	54,674	53,606	63,151
401-3651-433.4810	HEALTH/DENTAL INSURANCE	53,477	59,046	59,046	54,680	84,514
401-3651-433.4820	LIFE INSURANCE	748	918	918	802	1,091
401-3651-433.4830	DISABILITY INSURANCE	1,106	1,336	1,336	1,174	1,596
401-3651-433.4840	WORKERS COMP INSURANCE	3,126	3,530	3,530	3,086	4,902
401-3651-433.4850	EAP SERVICES	334	348	348	309	368
401-3651-433.4890	FLEX PLAN ADMINISTRATION	124	130	130	45	42
	TOTAL PERSONNEL & BENEFITS	**$417,540**	**$461,501**	**$461,501**	**$444,679**	**$561,123**
50 - SUPPLIES						
401-3651-433.5200	PERSONNEL SUPPLIES	$6,561	$10,280	$10,280	$9,905	$11,030
401-3651-433.5301	FUEL	15,651	17,070	17,070	17,070	17,070
401-3651-433.5400	OPERATING SUPPLIES	7,249	9,130	9,130	9,130	9,130
401-3651-433.5800	OPERATING EQUIPMENT<$5000	2,874	8,000	9,830	7,877	8,000
	TOTAL SUPPLIES	**$32,335**	**$44,480**	**$46,310**	**$43,982**	**$45,230**
60 - MAINTENANCE						
401-3651-433.6300	VEHICLE MAINTENANCE	$5,172	$10,000	$10,000	$8,319	$10,000
401-3651-433.6551	COLLECTION LINE MAINTANCE	0	40,000	0	0	0
401-3651-433.6551	COLLECTION LINE MAINTENANCE	28,672	0	40,000	40,000	40,000
401-3651-433.6800	EQUIPMENT MAINTENANCE	11,700	16,000	22,000	22,000	16,000
	TOTAL MAINTENANCE	**$45,544**	**$66,000**	**$72,000**	**$70,319**	**$66,000**
70 - SERVICES						
401-3651-433.7311	VEHICLE INSURANCE	$5,373	$6,956	$6,956	$6,956	$5,686
401-3651-433.7498	JUDGMENTS & DAMAGE CLAIMS	772	3,500	3,500	3,495	3,500
401-3651-433.7510	TRAINING	3,220	7,000	7,000	6,620	7,000
401-3651-433.7520	TRAVEL EXPENSES & REIMBURSEMENTS	329	700	700	500	700
401-3651-433.7530	MEMBERSHIPS	285	315	315	315	385
401-3651-433.7800	CONTRACT SERVICES	28,985	10,000	13,515	12,334	10,000
401-3651-433.7830	RENTAL	471	1,930	1,930	1,230	1,930
401-3651-433.7831	VEHICLE LEASE-INTERNAL	22,670	22,670	22,670	22,670	20,150
	TOTAL SERVICES	**$62,105**	**$53,071**	**$56,586**	**$54,120**	**$49,351**
80 - CAPITAL OUTLAY						
401-3651-433.8300	VEHICLES	$0	$0	$44,214	$44,214	$0
401-3651-433.8400	CAPITAL OPERATING EQUIP	47,648	44,214	0	0	0
	TOTAL CAPITAL OUTLAY	**$47,648**	**$44,214**	**$44,214**	**$44,214**	**$0**
3651 - PUBLIC WORKS/SEWER UTILITIES		**$605,172**	**$669,266**	**$680,611**	**$657,314**	**$721,704**

3655 - Public Works/Water Operations

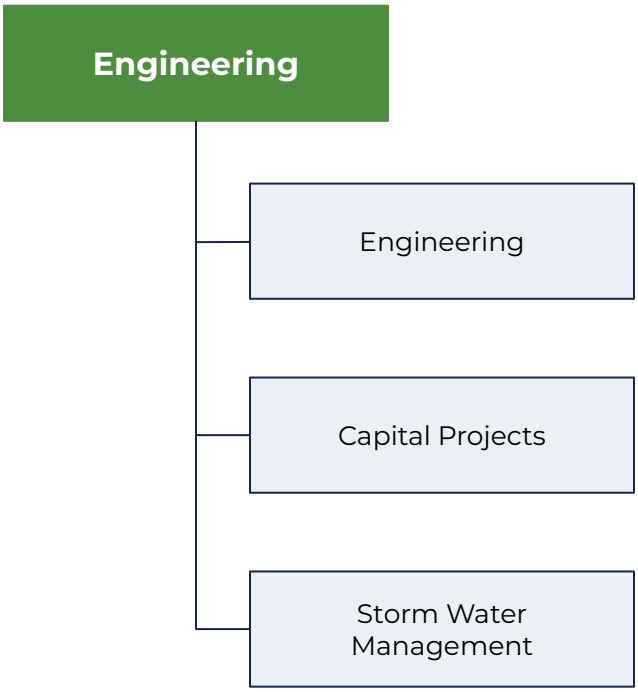
Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3655-434.4110	FULLTIME SALARIES & WAGES	$230,904	$236,519	$236,519	$229,698	$283,076
401-3655-434.4130	OVERTIME PAY	45,186	13,742	13,742	29,554	14,299
401-3655-434.4131	HOLIDAY HRS WORKED	3,177	1,710	1,710	2,430	0
401-3655-434.4143	LONGEVITY PAY	2,218	2,541	2,541	2,598	2,475
401-3655-434.4145	INCENTIVE-CERTIFICATE PAY	5,400	5,700	5,700	5,700	6,900
401-3655-434.4149	CELL PHONE ALLOWANCE	303	582	582	582	420
401-3655-434.4190	TERMINATION PAYOUTS	0	0	0	5,714	0
401-3655-434.4710	SOCIAL SECURITY/MEDICARE	20,882	18,885	18,885	20,163	21,794
401-3655-434.4720	TMRS RETIREMENT	47,632	44,817	44,817	42,009	51,282
401-3655-434.4810	HEALTH/DENTAL INSURANCE	37,085	38,667	38,667	37,844	65,047
401-3655-434.4820	LIFE INSURANCE	637	752	752	647	886
401-3655-434.4830	DISABILITY INSURANCE	939	1,095	1,095	948	1,297
401-3655-434.4840	WORKERS COMP INSURANCE	3,256	3,147	3,147	3,161	3,981
401-3655-434.4850	EAP SERVICES	250	250	250	218	263
401-3655-434.4890	FLEX PLAN ADMINISTRATION	121	121	121	39	30
	TOTAL PERSONNEL & BENEFITS	**$397,990**	**$368,528**	**$368,528**	**$381,305**	**$451,750**
50 - SUPPLIES						
401-3655-434.5200	PERSONNEL SUPPLIES	$5,084	$6,450	$6,450	$6,450	$7,820
401-3655-434.5301	FUEL	13,769	11,860	11,860	14,000	14,750
401-3655-434.5400	OPERATING SUPPLIES	6,705	5,600	5,600	5,600	6,500
401-3655-434.5475	WATER METERS & BOXES	212,413	51,000	183,046	183,046	51,000
401-3655-434.5495	CHEMICALS	18,779	10,000	10,000	10,000	20,000
401-3655-434.5800	OPERATING EQUIPMENT<$5000	14,131	16,000	14,800	14,800	20,000
	TOTAL SUPPLIES	**$270,881**	**$100,910**	**$231,756**	**$233,896**	**$120,070**
60 - MAINTENANCE						
401-3655-434.6300	VEHICLE MAINTENANCE	$7,789	$10,000	$10,000	$10,000	$11,500
401-3655-434.6543	WATER PLANT MAINTENANCE	128,920	160,000	177,372	177,372	170,000
401-3655-434.6547	WATER METER MAINTENANCE	4,889	5,000	5,000	4,950	20,000
401-3655-434.6800	EQUIPMENT MAINTENANCE	1,457	3,500	3,500	3,500	3,500
401-3655-434.6801	EMERGENCY GENERATOR MAINT	22,898	27,000	41,000	30,266	30,000
	TOTAL MAINTENANCE	**$165,953**	**$205,500**	**$236,872**	**$226,088**	**$235,000**
70 - SERVICES						
401-3655-434.7311	VEHICLE INSURANCE	$2,560	$3,315	$3,315	$3,315	$3,584
401-3655-434.7400	OPERATING SERVICES	22,089	43,120	43,120	38,693	46,750
401-3655-434.7471	PURCHASED WATER	1,668,573	1,845,333	1,845,333	1,845,333	1,845,333
401-3655-434.7494	PERMITS & INSPECTION FEES	49,447	50,500	53,900	53,900	52,300
401-3655-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
401-3655-434.7510	TRAINING	2,496	4,000	3,940	2,000	4,000
401-3655-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	30	400	400	50	400
401-3655-434.7530	MEMBERSHIPS	115	140	200	200	245
401-3655-434.7611	ELECTRICITY	172,322	219,527	219,527	219,527	224,884
401-3655-434.7612	TELEPHONE/COMMUNICATIONS	326	400	400	400	400
401-3655-434.7613	NATURAL GAS	3,820	2,900	2,900	2,900	2,900
401-3655-434.7830	RENTAL	1,938	3,660	3,660	2,600	4,260

3655 - Public Works/Water Operations (continued)

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
401-3655-434.7831	VEHICLE LEASE-INTERNAL	22,400	22,400	22,400	22,400	22,400
401-3655-434.7840	POLLUTION CONTROL & ABATE	28,278	27,000	32,800	29,830	33,000
	TOTAL SERVICES	**$1,974,394**	**$2,223,695**	**$2,232,895**	**$2,221,148**	**$2,241,456**
80 - CAPITAL OUTLAY						
401-3655-434.8300	VEHICLES	$0	$0	$0	$0	$45,000
401-3655-434.8400	CAPITAL OPERATING EQUIP	0	40,000	40,000	672,000	0
401-3655-434.8800	CAPITAL EQUIPMENT	0	0	14,439	14,439	0
	TOTAL CAPITAL OUTLAY	**$0**	**$40,000**	**$54,439**	**$686,439**	**$45,000**
90 - OTHER						
401-3655-434.9342	95 CITY OF HOUSTON BONDS	$192,490	$192,238	$192,238	$192,238	$192,000
401-3655-434.9343	COH-SEWPP Capital Improvements	283,540	481,829	481,829	481,829	2,946,237
	TOTAL OTHER	**$476,030**	**$674,067**	**$674,067**	**$674,067**	**$3,138,237**
3655 - PUBLIC WORKS/WATER OPERATIONS		**$3,285,248**	**$3,612,700**	**$3,798,557**	**$4,422,943**	**$6,231,513**

3656 - Public Works/Sewer Operations

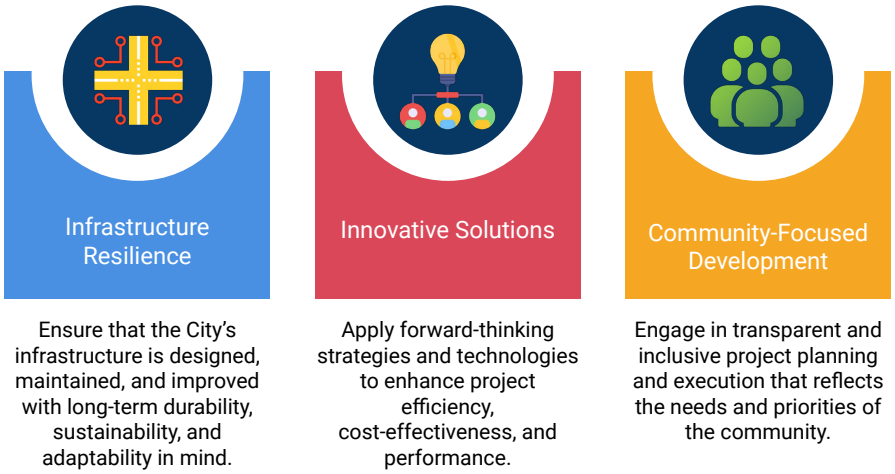
Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3656-433.4110	FULLTIME SALARIES & WAGES	$244,909	$251,185	$251,185	$253,731	$324,934
401-3656-433.4130	OVERTIME PAY	30,038	17,183	17,183	21,420	17,890
401-3656-433.4131	HOLIDAY HRS WORKED	3,190	1,133	1,133	1,845	2,942
401-3656-433.4143	LONGEVITY PAY	3,330	3,570	3,570	3,570	3,820
401-3656-433.4145	INCENTIVE-CERTIFICATE PAY	9,300	9,300	9,300	9,300	9,300
401-3656-433.4149	CELL PHONE ALLOWANCE	0	0	0	180	540
401-3656-433.4710	SOCIAL SECURITY/MEDICARE	21,863	21,248	21,248	20,522	26,425
401-3656-433.4720	TMRS RETIREMENT	48,222	48,525	48,525	44,802	60,006
401-3656-433.4810	HEALTH/DENTAL INSURANCE	32,948	34,435	34,435	31,537	57,389
401-3656-433.4820	LIFE INSURANCE	692	815	815	723	1,037
401-3656-433.4830	DISABILITY INSURANCE	1,053	1,232	1,232	1,105	1,568
401-3656-433.4840	WORKERS COMP INSURANCE	3,105	3,064	3,064	3,182	4,602
401-3656-433.4850	EAP SERVICES	232	232	232	212	263
401-3656-433.4890	FLEX PLAN ADMINISTRATION	86	86	86	31	30
	TOTAL PERSONNEL & BENEFITS	**$398,968**	**$392,008**	**$392,008**	**$392,160**	**$510,746**
50 - SUPPLIES						
401-3656-433.5200	PERSONNEL SUPPLIES	$4,055	$6,450	$6,450	$3,620	$6,900
401-3656-433.5301	FUEL	17,007	15,610	15,610	15,610	17,750
401-3656-433.5400	OPERATING SUPPLIES	3,106	5,600	5,600	4,000	6,600
401-3656-433.5800	OPERATING EQUIPMENT<$5000	4,253	2,900	2,900	2,100	3,500
	TOTAL SUPPLIES	**$28,421**	**$30,560**	**$30,560**	**$25,330**	**$34,750**
60 - MAINTENANCE						
401-3656-433.6300	VEHICLE MAINTENANCE	$11,457	$14,000	$14,000	$12,011	$15,500
401-3656-433.6552	LIFT STATION MAINTENANCE	75,380	160,040	254,851	254,851	180,040
401-3656-433.6800	EQUIPMENT MAINTENANCE	991	3,300	102,261	102,261	3,300
401-3656-433.6801	EMERGENCY GENERATOR MAINT	40,147	40,000	40,297	30,404	45,000
	TOTAL MAINTENANCE	**$127,975**	**$217,340**	**$411,409**	**$399,527**	**$243,840**
70 - SERVICES						
401-3656-433.7311	VEHICLE INSURANCE	$3,916	$5,070	$5,070	$5,070	$6,801
401-3656-433.7400	OPERATING SERVICES	12,905	10,100	12,605	11,192	10,100
401-3656-433.7473	BLACKHAWK WW OPERATIONS	2,312,571	2,865,231	5,268,786	5,268,786	3,008,493
401-3656-433.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
401-3656-433.7510	TRAINING	700	4,000	4,000	2,135	4,000
401-3656-433.7520	TRAVEL EXPENSES & REIMBURSEMENTS	924	400	400	0	400
401-3656-433.7530	MEMBERSHIPS	115	140	140	115	215
401-3656-433.7611	ELECTRICITY	119,301	117,192	117,192	121,852	120,052
401-3656-433.7613	NATURAL GAS	12,915	11,600	11,600	11,879	11,600
401-3656-433.7800	CONTRACT SERVICES	33,660	70,000	75,000	40,200	80,000
401-3656-433.7830	RENTAL	960	1,500	1,500	500	1,500
401-3656-433.7831	VEHICLE LEASE-INTERNAL	56,710	56,930	56,930	56,930	56,930
	TOTAL SERVICES	**$2,554,677**	**$3,143,163**	**$5,554,223**	**$5,518,659**	**$3,301,091**
80 - CAPITAL OUTLAY						
401-3656-433.8300	VEHICLES	$0	$0	$0	$0	$45,000
401-3656-433.8400	CAPITAL OPERATING EQUIPMENT	0	0	9,057	221,148	0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$9,057**	**$221,148**	**$45,000**
90 - OTHER						
401-3656-433.9061	BLACKHAWK WWTP OPER RESERVE	$24,664	$21,000	$21,000	$21,000	$21,000
	TOTAL OTHER	**$24,664**	**$21,000**	**$21,000**	**$21,000**	**$21,000**
3656 - PUBLIC WORKS/SEWER OPERATIONS		**$3,134,705**	**$3,804,071**	**$6,418,257**	**$6,577,824**	**$4,156,427**


Engineering
Engineering
Capital Projects
Storm Water Management

Mission Statement

The Engineering Department is committed to enhancing the quality of life in Friendswood through the provision of innovative, sustainable, and cost-effective engineering solutions. We aim to deliver excellence in every project, from routine maintenance to transformative capital improvements, bond initiatives, and collaborative ventures with our local, state, and national partners. Our dedication extends to efficiently processing permits, meticulously reviewing development proposals, and conducting thorough inspections, ensuring the safety and efficiency of our roadways, drainage systems, and utilities. By embracing best practices and fostering a culture of continuous improvement, we strive to meet the evolving needs of our community and support the City's vision for a vibrant, resilient future.

3 Pillars of Engineering



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. In Fiscal Year 2024 the Engineering Department took over the role of Stormwater Management responsibilities.

Fiscal Year 2023-2024 Accomplishments

In March 2024, the Engineering Department was restructured by eliminating the Deputy Director position, and creating an Assistant Director Over Operations, Assistant Director Over Projects, and an additional Graduate Engineer position. The Engineering Department received notice of awards for alternative funding from agencies including Texas General Land Office's Texas Division of Emergency Management, Federal Emergency Management Agency, Texas Department of Transportation, and Harris County Precinct 2.

Capital Improvement Projects

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

Capital Improvement Projects in Progress During FY 2023-2024		
Blackhawk Boulevard Reconstruction Phase II	24" Waterline – Clear Creek Crossing	Master Drainage Plan
2024-2025 Street Maintenance (Asphalt, Concrete and Striping)	Annalea Neighborhood Infrastructure	Friendswood Regional Stormwater Detention Basin
2020 Lift Station Mitigation Pkg. 1 (LS 1 &17)	Deepwood Flood Control Project	Clear Creek Utility Bridge Relocation
2020 Lift Station Mitigation Pkg. 2 (LS 5,13, 24, 25)	Whitcomb Flood Control Project	Ground Water Storage Tank at Ground Water Plant #4
2020 Lift Station Mitigation Pkg. 3 (LS 22,27, 28, 31)	New Ground Storage Tank at Water Plant #1	Sanitary Sewer Master Plan

Highlights of the Budget

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. In March 2024, the Engineering Department was restructured by eliminating the Deputy Director position, and creating an Assistant Director Over Operations, Assistant Director Over Projects, and an additional Graduate Engineer position.

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Forces at Work (FAW) included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$53,500
Additional Vehicle (Stormwater)	-	-

Decision Packages included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	Water & Sewer Fund	$1,000,000
Wastewater Master Plan -		-

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$200,000
City-Wide Traffic Study	-	-
	General Fund	$2,250,000
Sunset Drive Signal Rehabilitation & Optimization	-	-

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

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
- Implementation of Community Block Development Grants for flood control and community resilience projects
- Update the City of Friendswood Master Drainage Plan
- Collaborate with Parks and Recreation to implement park features in conjunction with flood control projects
- 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 Sanitary Sewer Master Plan
- Planning, inspecting, and testing tie-ins to City infrastructure for various developments
- Implement a city-wide 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

2024-2025 Departmental Performance Measures by Division

Engineering Department Supports the City's Strategic Goals:

1-Communication, 2-Economic Development, 3-Preservation, 4-Partnerships, 5-Public Safety, 6-Organizational Development

Engineering and Capital Projects General Fund & Water/Sewer Fund	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full-time equivalents	6.0	8.5	9.5	9.5	9.5
Division Expenditures	$961,310	$1,132,802	$1,265,858	$1,164,356	$1,328,627
Measures of Effectiveness					
# of Resident Correspondence	327	261	310	310	350
ROW Permits Issued	137	124	130	90	100
Measures of Efficiency					
Monthly Operating Costs	$80,109	$94,400	$105,488	$97,030	$110,719
Division Expenditures Per Capita	$22.79	$26.56	$29.68	$27.07	$30.88

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ENGINEERING (GF)	$641,204	$646,344	$652,319	$652,395	$743,643	15.1%
ENGINEERING (WS)	491,598	619,514	619,514	511,961	584,984	-5.6%
DEPARTMENT TOTAL	**$1,132,802**	**$1,265,858**	**$1,271,833**	**$1,164,356**	**$1,328,627**	**5.0%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$996,867	$1,098,966	$1,098,966	$992,044	$1,074,383	-2.2%
SUPPLIES	43,207	42,809	43,409	43,436	47,164	10.2%
MAINTENANCE	2,900	4,400	4,400	4,400	8,000	81.8%
SERVICES	89,828	107,113	112,488	111,906	149,080	39.2%
CAPITAL OUTLAY	0	12,570	12,570	12,570	50,000	297.8%
CLASSIFICATION TOTAL	**$1,132,802**	**$1,265,858**	**$1,271,833**	**$1,164,356**	**$1,328,627**	**5.0%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ENGINEERING (GF)	4.45	4.45	4.45	4.45	4.45	0.0%
ENGINEERING (WS)	4.00	5.00	5.00	5.00	5.00	0.0%
PERSONNEL TOTAL	**8.45**	**9.45**	**9.45**	**9.45**	**9.45**	**0.0%**

3770 - Engineering/Projects

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-3770-431.4110	FULLTIME SALARIES & WAGES	$343,860	$351,933	$351,933	$353,715	$380,399
001-3770-431.4130	OVERTIME PAY	35,521	8,506	8,506	25,097	8,847
001-3770-431.4143	LONGEVITY PAY	1,980	1,455	1,455	1,450	1,755
001-3770-431.4145	INCENTIVE-CERTIFICATE PAY	3,400	4,200	4,200	4,200	5,400
001-3770-431.4149	CELL PHONE ALLOWANCE	1,463	1,500	1,500	1,500	1,080
001-3770-431.4190	TERMINATION PAYOUTS	7,832	0	0	0	0
001-3770-431.4220	PART-TIME WAGES W/O BENEFITS	0	23,509	23,509	8,296	23,795
001-3770-431.4710	SOCIAL SECURITY/MEDICARE	28,139	28,231	28,231	28,665	30,741
001-3770-431.4720	TMRS RETIREMENT	65,367	63,167	63,167	65,456	66,359
001-3770-431.4810	HEALTH/DENTAL INSURANCE	58,475	57,630	57,630	51,003	51,880
001-3770-431.4820	LIFE INSURANCE	965	1,061	1,061	1,038	1,147
001-3770-431.4830	DISABILITY INSURANCE	1,297	1,544	1,544	1,519	1,678
001-3770-431.4840	WORKERS COMP INSURANCE	695	715	715	692	896
001-3770-431.4850	EAP SERVICES	232	232	232	212	210
001-3770-431.4890	FLEX PLAN ADMINISTRATION	179	179	179	97	87
	TOTAL PERSONNEL & BENEFITS	**$549,405**	**$543,862**	**$543,862**	**$542,940**	**$574,274**
50 - SUPPLIES						
001-3770-431.5200	PERSONNEL SUPPLIES	$2,578	$2,641	$2,641	$2,641	$2,716
001-3770-431.5301	FUEL	3,237	3,020	3,020	3,020	4,020
001-3770-431.5400	OPERATING SUPPLIES	6,547	4,068	4,668	4,668	4,068
001-3770-431.5800	OPERATING EQUIPMENT<$5000	9,232	5,680	5,680	5,680	5,680
	TOTAL SUPPLIES	**$21,594**	**$15,409**	**$16,009**	**$16,009**	**$16,484**
60 - MAINTENANCE						
001-3770-431.6300	VEHICLE MAINTENANCE	$2,322	$2,200	$2,200	$2,200	$4,800
	TOTAL MAINTENANCE	**$2,322**	**$2,200**	**$2,200**	**$2,200**	**$4,800**
70 - SERVICES						
001-3770-431.7311	VEHICLE INSURANCE	$1,647	$2,131	$2,131	$2,131	$2,843
001-3770-431.7400	OPERATING SERVICES	3,309	8,911	8,661	8,661	11,791
001-3770-431.7401	POSTAL/COURIER SERVICES	52	250	500	500	500
001-3770-431.7498	JUDGMENTS & DAMAGE CLAIMS	500	500	500	500	500
001-3770-431.7510	TRAINING	5,143	6,195	6,195	5,894	10,000
001-3770-431.7520	TRAVEL EXPENSES & REIMBURSEMENTS	4,226	3,906	3,906	3,906	4,031
001-3770-431.7530	MEMBERSHIPS	1,122	1,070	1,570	1,570	1,510
001-3770-431.7540	PUBLICATIONS	18,768	36,000	36,000	36,000	36,000
001-3770-431.7612	TELEPHONE/COMMUNICATIONS	912	960	960	2,259	960
001-3770-431.7800	CONTRACT SERVICES	15,954	8,700	8,575	8,575	8,700
001-3770-431.7831	VEHICLE LEASE-INTERNAL	16,250	16,250	16,250	16,250	16,250
001-3770-431.7842	STORM WATER MANAGEMENT	0	0	5,000	5,000	5,000
	TOTAL SERVICES	**$67,883**	**$84,873**	**$90,248**	**$91,246**	**$98,085**
80 - CAPITAL OUTLAY						
001-3770-431.8300	VEHICLES	$0	$0	$0	$0	$50,000
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$0**	**$0**	**$50,000**
3770 - ENGINEERING/PROJECTS		**$641,204**	**$646,344**	**$652,319**	**$652,395**	**$743,643**

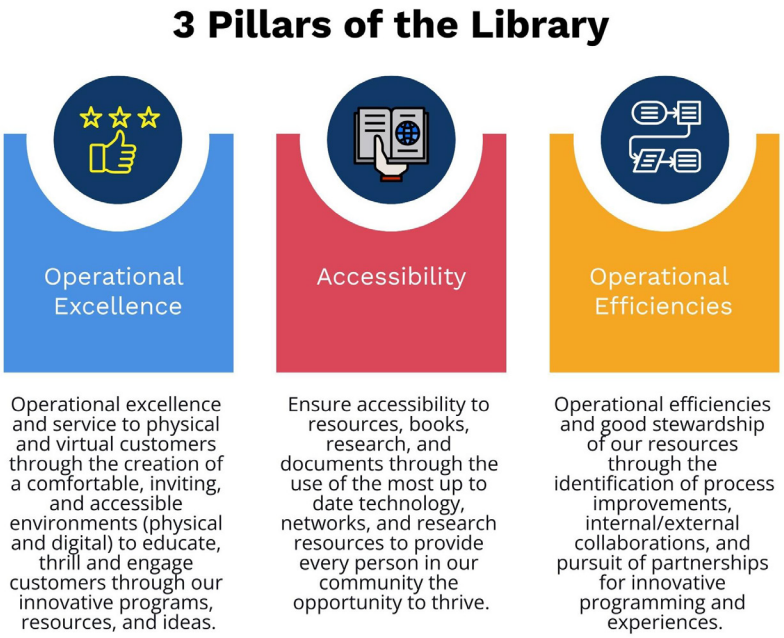
3770 - Engineering/Projects

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
401-3770-434.4110	FULLTIME SALARIES & WAGES	$321,848	$394,869	$394,869	$319,434	$373,909
401-3770-434.4130	OVERTIME PAY	2,917	0	0	4,895	0
401-3770-434.4143	LONGEVITY PAY	750	930	930	950	595
401-3770-434.4145	INCENTIVE-CERTIFICATE PAY	3,525	2,700	2,700	4,600	4,500
401-3770-434.4149	CELL PHONE ALLOWANCE	1,080	1,500	1,500	1,500	2,580
401-3770-434.4190	TERMINATION PAYOUTS	0	0	0	2,078	0
401-3770-434.4710	SOCIAL SECURITY/MEDICARE	23,696	29,060	29,060	24,507	29,019
401-3770-434.4720	TMRS RETIREMENT	54,765	68,740	68,740	55,729	63,705
401-3770-434.4810	HEALTH/DENTAL INSURANCE	35,465	53,072	53,072	31,994	21,869
401-3770-434.4820	LIFE INSURANCE	901	1,153	1,153	968	1,101
401-3770-434.4830	DISABILITY INSURANCE	1,366	1,739	1,739	1,474	1,674
401-3770-434.4840	WORKERS COMP INSURANCE	666	759	759	618	865
401-3770-434.4850	EAP SERVICES	218	290	290	234	262
401-3770-434.4890	FLEX PLAN ADMINISTRATION	265	292	292	123	30
	TOTAL PERSONNEL & BENEFITS	**$447,462**	**$555,104**	**$555,104**	**$449,104**	**$500,109**
50 - SUPPLIES						
401-3770-434.5200	PERSONNEL SUPPLIES	$2,672	$3,440	$3,640	$3,640	$3,690
401-3770-434.5301	FUEL	2,670	1,470	1,470	2,102	3,500
401-3770-434.5400	OPERATING SUPPLIES	1,892	2,490	3,490	2,885	2,490
401-3770-434.5800	OPERATING EQUIPMENT<$5000	14,379	20,000	18,800	18,800	21,000
	TOTAL SUPPLIES	**$21,613**	**$27,400**	**$27,400**	**$27,427**	**$30,680**
60 - MAINTENANCE						
401-3770-434.6300	VEHICLE MAINTENANCE	$578	$2,200	$2,200	$2,200	$3,200
	TOTAL MAINTENANCE	**$578**	**$2,200**	**$2,200**	**$2,200**	**$3,200**
70 - SERVICES						
401-3770-434.7311	VEHICLE INSURANCE	$981	$1,270	$1,270	$1,272	$1,320
401-3770-434.7400	OPERATING SERVICES	1,537	0	0	50	0
401-3770-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	500	500
401-3770-434.7510	TRAINING	9,279	8,510	9,710	8,667	9,500
401-3770-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	3,300	4,500	3,300	2,711	4,500
401-3770-434.7530	MEMBERSHIPS	1,132	1,720	1,720	1,720	2,435
401-3770-434.7540	PUBLICATIONS	0	0	0	0	27,000
401-3770-434.7612	TELEPHONE/COMMUNICATIONS	456	480	480	480	480
401-3770-434.7831	VEHICLE LEASE-INTERNAL	5,260	5,260	5,260	5,260	5,260
	TOTAL SERVICES	**$21,945**	**$22,240**	**$22,240**	**$20,660**	**$50,995**
80 - CAPITAL OUTLAY						
401-3770-434.8800	CAPITAL EQUIPMENT	$0	$12,570	$12,570	$12,570	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$12,570**	**$12,570**	**$12,570**	**$0**
3770 - ENGINEERING/PROJECTS		**$491,598**	**$619,514**	**$619,514**	**$511,961**	**$584,984**


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 with additional Storytimes including Yoga, Pancakes and Pajamas, and adaptive learning scheduled throughout the year. 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 including Family Fun Night and STEAM Night among many others. 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 2023-2024

- Tenth consecutive year to receive Texas Municipal Library Directors Association Achievement of Excellence in Libraries Award demonstrating excellence in ten service categories.
- Worked with library partners to provide annual events, conventions, and festivals throughout the year including summer reading programs, ZakiCon Anime Convention, Craft Fair, Poetry Festival, Health Fair, and a World Film Festival.
- Began Library Needs Assessment as identified in the library's 2023 – 2028 Strategic Long-Range Plan.
- Provided new STEM technologies for community training and use, including a sublimation printer, telescopes, and robotics kits.
- Provided youth STEAM nights for science, technology, and art engagement.
- Partnered with Friends of the Library to provide scholarships and access to Gale Excel Adult High School program with three high school diploma graduates and two students currently enrolled in the program.
- Provided new online resource, Udemy, with nearly 20,000 top-rated Online Video Courses in the areas of business, tech, and personal development across 75+ different categories.

2024-2025 Departmental Goals and Performance Measures

Major Departmental Goals:

- Continue to develop the Library Needs Assessment as identified in the 2023-2028 Strategic Long-Range plan.
- Provide AutoLend library as a 24/7 remote mini-branch library where patrons can browse, hold, pick up, and return a diverse range of materials from a designated remote location.
- Increase access to library materials in streaming formats.
- Increase access to online educational databases in science, medical, homework, and business fields.
- Continue to expand mobile furnishings to create an adaptable environment for large programs, events, and public spaces.

Library Department	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
#of full time equivalents	15.60	15.62	15.62	15.32	15.32
Division Expenditures	$1,333,456	$1,445,736	$1,484,828	$1,487,806	$1,495,438
Outputs					
# of Total physical items in library collection	96,329	96,329	100,000	100,000	100,000
# of Total electronic items in library collection	70,810	70,810	75,000	75,000	75,000
# of Items catalogued & processed	7,357	7,357	9,000	9,000	9,000
# of programs	859	859	1,100	1,100	1,100
# of Computers available public use	12	12	14	14	14
# of Reading club signups	1,441	1441	2,500	2,500	2,500
# of Items checked out	342,132	342,132	375,000	375,000	375,000
# of Attendance at programs	29,396	29,396	38,000	38,000	38,000
# of Computer usage	9,829	9,829	14,000	14,000	14,000
# of Library visits	143,681	143,681	190,000	190,000	190,000
# of Reading club completion	60%	60%	85%	85%	85%
# of Reference transactions	26,328	26,328	45,000	45,000	45,000
# of Loans received from other libraries	1,742	1,742	1,800	1,800	1,800
# of Loans provided to other libraries	656	656	700	700	700
Measures of Effectiveness					
Avg Computer Uses by public	9,829	9,829	14,000	14,000	14,000
Avg number of attendees for youth programs	51	51	60	60	60
Avg number of attendees for adult programs	16	16	20	20	20
Measures of Efficiency					
Circulation per capita*	7.56	7.56	8.3	8.3	8.3
Items per capita*	3.69	3.69	3.87	3.87	3.87
Sq. footage per capita*	0.46	0.46	0.46	0.46	0.46
Monthly Operating Costs	$111,121	$120,478	$123,736	$123,984	$124,620
Department expenditures per capita	$31.61	$33.89	$34.81	$34.58	$34.76

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

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
LIBRARY ADMINISTRATION	$1,445,736	$1,484,828	$1,512,157	$1,487,806	$1,495,438	0.7%
DEPARTMENT TOTAL	**$1,445,736**	**$1,484,828**	**$1,512,157**	**$1,487,806**	**$1,495,438**	**0.7%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$1,216,097	$1,289,401	$1,289,401	$1,273,865	$1,302,416	1.0%
SUPPLIES	157,349	161,915	170,082	162,761	159,972	-1.2%
MAINTENANCE	1,016	2,482	2,482	982	2,482	0.0%
SERVICES	26,837	31,030	38,147	38,153	30,568	-1.5%
CAPITAL OUTLAY	44,437	0	12,045	12,045	0	0.0%
CLASSIFICATION TOTAL	**$1,445,736**	**$1,484,828**	**$1,512,157**	**$1,487,806**	**$1,495,438**	**0.7%**

Full-Time Equivalents by Division

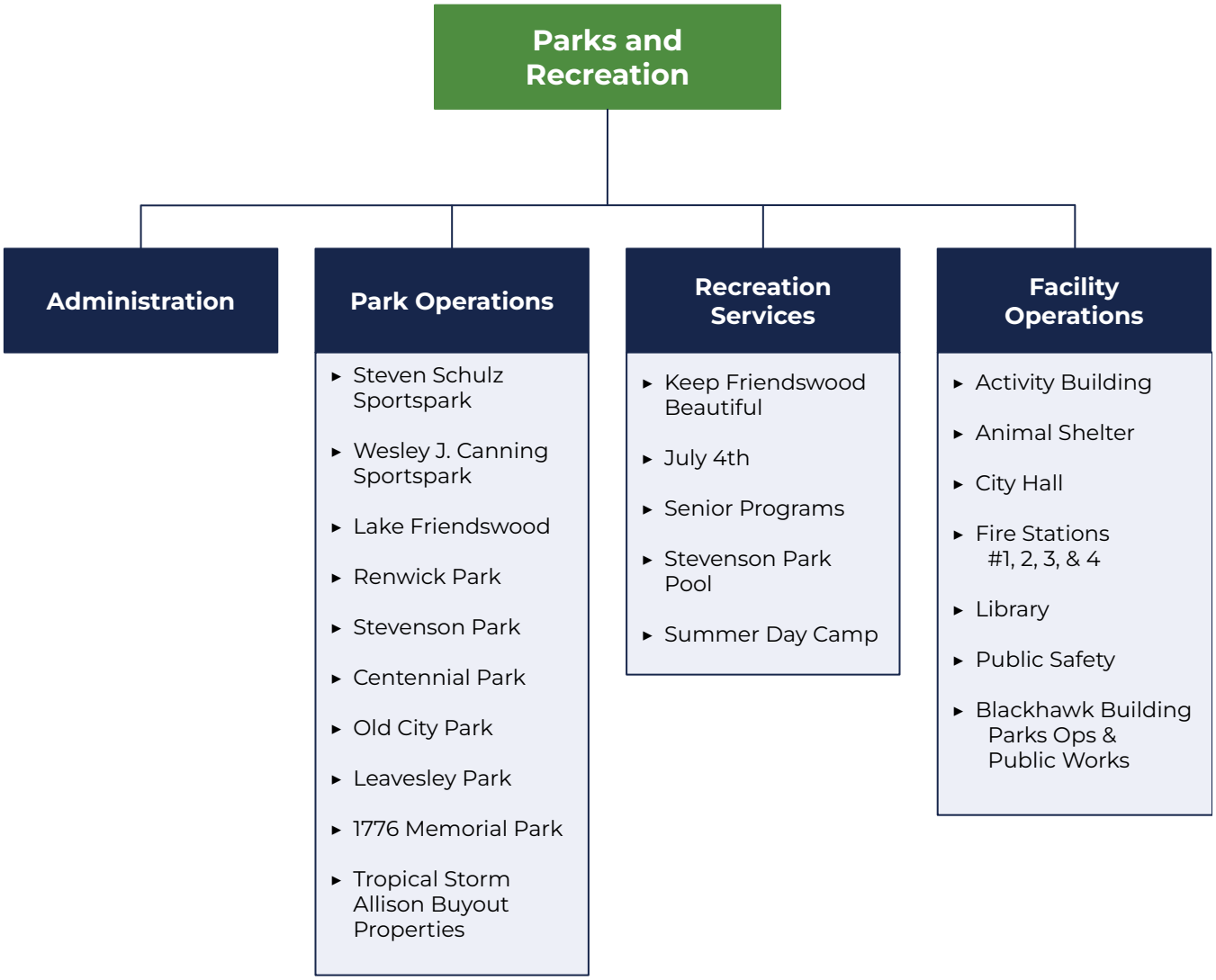
Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION	15.62	15.62	15.62	15.32	15.32	-1.9%
PERSONNEL TOTAL	**15.62**	**15.62**	**15.62**	**15.32**	**15.32**	**-1.9%**

6310 - Library Administration

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6310-459.4110	FULLTIME SALARIES & WAGES	$737,585	$802,219	$802,219	$789,138	$826,148
001-6310-459.4120	PART-TIME WAGES	89,880	69,993	69,993	91,802	72,040
001-6310-459.4130	OVERTIME PAY	3,889	2,287	2,287	4,268	3,028
001-6310-459.4131	HOLIDAY HRS WORKED	152	0	0	0	0
001-6310-459.4143	LONGEVITY PAY	8,608	7,635	7,635	7,615	8,360
001-6310-459.4145	INCENTIVE-CERTIFICATE PAY	6,150	5,400	5,400	5,400	6,000
001-6310-459.4190	TERMINATION PAYOUTS	2,399	0	0	0	0
001-6310-459.4220	PART-TIME WAGES W/O BENEFITS	37,112	51,950	42,486	42,487	40,483
001-6310-459.4222	SEASONAL WAGES	0	0	9,464	4,500	0
001-6310-459.4710	SOCIAL SECURITY/MEDICARE	65,165	70,179	70,179	69,121	71,267
001-6310-459.4720	TMRS RETIREMENT	140,758	152,523	152,523	149,648	152,855
001-6310-459.4810	HEALTH/DENTAL INSURANCE	116,690	119,101	119,101	102,302	113,899
001-6310-459.4820	LIFE INSURANCE	2,162	2,342	2,342	2,245	2,418
001-6310-459.4830	DISABILITY INSURANCE	3,192	3,410	3,410	3,319	3,579
001-6310-459.4840	WORKERS COMP INSURANCE	1,161	1,221	1,221	1,158	1,510
001-6310-459.4850	EAP SERVICES	697	697	697	637	631
001-6310-459.4890	FLEX PLAN ADMINISTRATION	497	444	444	225	198
	TOTAL PERSONNEL & BENEFITS	**$1,216,097**	**$1,289,401**	**$1,289,401**	**$1,273,865**	**$1,302,416**
50 - SUPPLIES						
001-6310-459.5301	FUEL	$71	$1,600	$1,600	$1,000	$1,600
001-6310-459.5400	OPERATING SUPPLIES	11,949	13,600	13,600	13,600	13,600
001-6310-459.5482	BOOKS	80,262	93,750	101,189	94,468	91,000
001-6310-459.5483	PERIODICALS	149	35	169	169	35
001-6310-459.5484	VIDEOS	4,620	6,000	4,072	4,072	6,000
001-6310-459.5485	AUDIO BOOKS	6,201	8,000	6,000	6,000	8,000
001-6310-459.5487	CD	1,989	1,910	1,941	1,941	1,910
001-6310-459.5488	ELECTRONIC RESOURCES	31,050	30,470	30,470	30,470	31,277
001-6310-459.5800	OPERATING EQUIPMENT<$5000	21,058	6,550	11,041	11,041	6,550
	TOTAL SUPPLIES	**$157,349**	**$161,915**	**$170,082**	**$162,761**	**$159,972**
60 - MAINTENANCE						
001-6310-459.6300	VEHICLE MAINTENANCE	$0	$2,000	$2,000	$500	$2,000
001-6310-459.6800	EQUIPMENT MAINTENANCE	1,016	482	482	482	482
	TOTAL MAINTENANCE	**$1,016**	**$2,482**	**$2,482**	**$982**	**$2,482**

6310 - Library Administration (continued)

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
70 - SERVICES						
001-6310-459.7311	VEHICLE INSURANCE	$0	$1,295	$1,295	$1,295	$806
001-6310-459.7400	OPERATING SERVICES	2,598	2,870	3,073	3,072	2,870
001-6310-459.7401	POSTAL/COURIER SERVICES	1,430	1,800	1,800	1,757	1,800
001-6310-459.7510	TRAINING	1,895	5,640	1,640	1,640	5,640
001-6310-459.7520	TRAVEL EXPENSES & REIMBURSEMENTS	4,044	3,900	2,999	2,999	3,900
001-6310-459.7530	MEMBERSHIPS	1,838	2,046	1,146	1,146	2,073
001-6310-459.7720	SOFTWARE SUPPORT SERVICES	247	200	12,915	12,915	200
001-6310-459.7800	CONTRACT SERVICES	7,523	0	0	0	0
001-6310-459.7802	CREDIT CARD FEES	272	240	240	290	240
001-6310-459.7831	VEHICLE LEASE-INTERNAL	0	6,039	6,039	6,039	6,039
001-6310-459.7910	COMMUNITY EVENTS/PROGRAMS	6,990	7,000	7,000	7,000	7,000
	TOTAL SERVICES	**$26,837**	**$31,030**	**$38,147**	**$38,153**	**$30,568**
80 - CAPITAL OUTLAY						
001-6310-459.8300	VEHICLES	$44,437	$0	$0	$0	$0
001-6310-459.8800	CAPITAL EQUIPMENT	0	0	12,045	12,045	0
	TOTAL CAPITAL OUTLAY	**$44,437**	**$0**	**$12,045**	**$12,045**	**$0**
6310 - LIBRARY ADMINISTRATION		**$1,445,736**	**$1,484,828**	**$1,512,157**	**$1,487,806**	**$1,495,438**


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
Activity Building
Animal Shelter
City Hall
Fire Stations #1, 2, 3, & 4
Library
Public Safety
Blackhawk Building Parks Ops & Public Works

Mission Statement

Our mission is to deliver exceptional services and programs that enrich the lives of our community, ensuring maximum value and instilling a sense of trust in our integrity and efficiency.

are also part of the park operations schedule.

3 Pillars of Parks & Recreation



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 334 acres of parkland and green space throughout the City. Park operations maintain Centennial Park, Corporal Steven Schulz Sportspark, Lance Corporal Wesley J. Canning Park, Leavesley Park, Old City Park, Renwick Park, Stevenson Park, 1776 Park, Lake Friendswood Park, Stevenson Disc Golf Park, Bay Area Park, Forest Bend Walking Trail and PetSafe Dog Park.

The park's maintenance schedule provides for weekly mowing of Centennial Park, Stevenson Park, Renwick Park, Sports Park, Leavesley Park, Stevenson Disc Golf Park, the Dog Park, Old City Park, 1776 Park, Forest Bend Walking Trail, and Friendswood Lake Park. Corporal Wesley Canning Park is cut once a month. Median and Buyout lots are cut once a month or weekly, depending on contract agreement. All parks are cleaned and maintained by staff four days a week, while the Dog Park, 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 Parks staff.

Parks has two full time employees and one part time employee that maintain Friendswood Lake Park and in addition, Park employees provide education on fishing and habitat within the Parks. Park Staff also observe that Patrons are adhering to the Park rules.

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/Engineering/Parks Building, Animal Control Building, Jones Hanger 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.

Work order requests are for anything from moving boxes and setting up chairs and tables, to pest control, backflow inspections, maintaining fire and security alarms. Major and minor HVAC, electrical, plumbing, carpentry, access controls, gate operators and concrete repairs. 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. As technologies advance, further educational training is required to work on those advanced systems. An additional Maintenance Worker will be added to the Staff in the 2024-2025 fiscal year.

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 2023-2024

- Finished installing 2,700 linear feet of masonry fence at Centennial Park.
- Installed a 2-tier drinking fountain with a bottle filler at Friendswood Lake Park.
- Replaced 550 boardwalk planks at Friendswood Lake Park.
- Pressure washed and re-stained 1,500 feet of boardwalk.
- Major repairs and replacement parts on playground equipment at Stevenson Park and Centennial Park.
- Completed all necessary shelving, cabinets, work benches and fixtures in the new Parks Maintenance Shop.
- Completed new CMU security perimeter wall installation and repair at the Public Safety Building.
- Painted all the interior and exterior of PSB, including power washing building and flat work.
- Installed major appliances in the new Fire Station 2.
- Repurposed the liftgate off of the decommissioned CS10 by installing it on PR24.
- Installed new lift gate on new truck, PR30.
- Moved all record retention out of Public Storage, installed shelving units and stored all records on site at the Blackhawk facility.
- Installed a new roof on the Sports Park house.

- Resurfaced the tennis courts and basketball court at Stevenson Park and marked tennis courts for Pickleball.
- Resurfaced the basketball court at Centennial Park and made drainage improvements.
- Replaced all of the parking lot in front of the Activity Building.
- Installed a water bottle filler and new drinking fountain at Fire Station 1.
- Secured a contract for HVAC repair and replacement of additional 76 tons of cooling at the PSB.
- Replaced all of the wooden soffit and stained the wood and then replaced the gutter down spouts on City Hall.
- Secured a contract for the Building Automation System upgrade to include MDF and IDF rooms.
- Secured a contract to replace the 7.5-ton cooling system at Fire Station 4 and have applied for energy rebates.
- Replaced 2,000 square feet of parking lot at the Public Library.
- Removed 17 parking lot medians to improve the parking area within Centennial Park.
- Replaced home plate and batter boxes with artificial turf on four Adult fields at the Sports Park.
- Installed new additional lighting and electrical to Stevenson Park playground area.
- Provided new LED lighting over home plate on field 10 at Renwick Park.
- Implemented multiple LED lighting retrofits throughout City Parks and Facilities.
- Relamped all lighting outages at Centennial Park and Renwick Park.
- Partnered with the FISD Transition Center to help the students cultivate workplace skills and etiquette.
- All basketball and tennis courts at Stevenson Park and Centennial Park have been resurfaced. Additionally, four Pickleball courts were added to Stevenson Park.
- New FLOCK security cameras were installed in Stevenson Park along Shadwell Drive and Lake Friendswood Park.
- Collected 75 trees and collaborated with Texas Parks and Wildlife to place them at the bottom of Lake Friendswood to promote fish habitat production.
- Collaborated with IMPACT Melanoma and Castle Biosciences to install sunscreen dispensers and promote sun safety practices among the city parks and programs.
- Collaborated with the Engineering Department to facilitate a needs study for a Recreation Center.
- Changed the location of the summer Movies-in-the Park series to Stevenson Park to encourage more family participation.
- Keep Friendswood Beautiful won the Gold Star Affiliate Award for another consecutive year, recognizing its exceptional efforts in maintaining the beauty and cleanliness of the community.
- Keep Friendswood Beautiful partnered with local Master Naturalists to remove invasive species in Stevenson Park.
- Keep Friendswood Beautiful hosted a Pollinators in the Park Event which brought together local Girl Scout Troops for badge acquirement and promoted engagement in the community.
- The Keep Friendswood Beautiful GCAA, TXDOT project has begun, 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 be taking on all maintenance aspects of Fire Stations 1,2,3, and 4, other than janitorial services at Station 2 and 3. HVAC and Janitorial contracts will now be paid out of Parks Facilities accounts. There will be a larger scope of responsibility on each building and possibly increasing more when the Fire Department Staff become City employees.
- The opening of Fire Station 2 will dictate the start of contract services for mowing, HVAC and generator maintenance.
- The future (Date TBD) Recreation Center facility maintenance needs will be budgeted for, as that project approaches.

Park Operations

- Parks Operations has taken on a new large parcel at Forest Bend Walking Trail, located at Laura Leigh Dr. That will require mowing through our mowing contract. This location has trail lighting and concrete walking trails that will have to be maintained.
- The Tannos Development on FM 528 will have green space, walking trails and other amenities to be determined. This designated space will be maintained by Parks Staff and/or contracted services.

The following forces at work and/or decision package(s) were submitted in the FY2024-25 adopted budget.

Forces at Work (FAW) included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$10,898
Facility Electricity Increase (2%)	-	-
	General Fund	$29,600
Quaker's Landing Buyout lots-Mowing & Maintenance	-	-
	General Fund	$149,372
Maintenance Worker + Vehicle (+1.0 FTE)	-	-

Decision Packages included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$0
Holiday Camps	-	-

Holiday Camps adds $27,000 to the department budget, but is offset by expected revenue

Decision Packages not included with the FY2024-25 Adopted Budget:

Description	Type	Amount
	General Fund	$65,090
Weekday Laborer (+1.0 FTE)	-	-
	General Fund	$8,594
Summer Camp Staff Wage Increase	-	-
	General Fund	$7,596
Summer Pool Staff Wage Increase	-	-
	General Fund	$500
Citizen Awareness (City U)	-	-
	General Fund	$8,500
Relevant Special Event Programming	-	-
	General Fund	$10,000
Lake Friendswood Fish Feeding & Restocking Program	-	-
	General Fund	$18,000
Lake Friendswood Kayak/Paddleboard Rental Kiosk	-	-

Departmental Performance Measures by Division

Major Departmental Goals for FY 2024-2025

- 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.
- Add educational classes for school age children at Friendswood Lake Park
- To receive funding in efforts to stop embankment erosion at Friendswood Lakes.
- Replace the chain link fence at the Friendswood Lake Park that was damaged during the drainage project by the Developer in League City, and not properly re-installed, repaired or replaced. The condition of the fence is now a major safety and security concern and will need to be replaced.
- Provide training and education to prepare our Staff for future growth and be better equipped to perform their jobs.
- Obtain an additional Parks Laborer to help with the increasing number of work orders generated as a result of new Park lands and building expansions on-line.

Supports City's Strategic Goals:

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

Administration	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	2.0	2.0	2.0	2.0	2.0
Division Expenditures	$328,289	$398,049	$417,240	$401,485	$359,730
Outputs					
# of grants applied for	4	3	3	1	2
# of committees and subcommittees	5	5	4	4	4
# of educational brochures produced	2	2	2	1	1
Measures of Effectiveness					
Department rating on Facebook (1-5 rating)	4.9	4.6	4.6	4.6	4.7
Number of followers on Facebook	7,000	8,000	11,000	13,500	15,000
Number of followers on Instagram	0	1,700	1,900	1,950	2,100
Measures of Efficiency					
Monthly Operations Cost	$27,357	$33,171	$34,770	$33,457	$29,978
Division Expenditures per capita	$7.78	$9.33	$9.78	$9.33	$8.36

Recreation Programs	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	10.7	10.7	10.7	11.0	11.0
# of Summer camp seasonal workers	18	21	42	21	21
# of Stevenson park pool seasonal workers	16	21	21	25	25
Division Expenditures	$702,779	$1,416,180	$1,480,290	$1,572,519	$1,523,044
Outputs					
# of Fitness Classes	1,862	1,124	1,124	1,512	1,512
# of fitness program types	10	8	8	8	8
# of trips offered by Senior Citizen Program	55	49	64	66	68
# of events offered by Senior Citizen Program	75	98	116	118	120
# of weekly programs offered by Senior Citizen Program	32	35	36	37	39
# of visits to Sesquicentennial Pool	11,000	10,820	16,000	12,000	13,000
Total # of participants registered for Summer Camp	570	570	1,080	570	570
Total # of participants registered for Swim Lessons	340	332	400	360	375
# of teams registered in adult leagues	220	110	175	139	140
Measures of Effectiveness					
% of Events actually held	97%	97%	97%	97%	97%
Average monthly attendance at Senior Citizen Programs	1,000	1,399		1,484	1,490
% of participants “satisfied” with Summer Camp Program	98%	98%	98%	98%	98%
% of participants “satisfied” with Swim Lesson Program	94%	95%	96%	97%	97%
% of participants “satisfied” with Fitness Programs	93%	94%	94%	94%	94%
% of participants “satisfied” with Senior Citizen Program	98%	95%	96%	97%	98%
Measures of Efficiency					
Monthly Operational Costs	$58,565	$118,015	$123,358	$131,043	$126,920
Division Expenditures per capita	$16.66	$33.20	$34.70	$36.55	$35.40

Parks Operations	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
# of full time equivalents	12.6	12.6	12.6	12.6	13.6
Division Expenditures	$2,515,754	$2,305,999	$2,457,797	$2,640,878	$2,709,636
Outputs					
Total # of Maintenance Work Orders for Parks logged	940	930	1,200	886	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	204.98	204.98	204.98	204.98
# of Parks maintained by the City	8	8	8	8	8
# of Special Projects Requested	7	20	15	20	25
# of parks mowed	8	8	8	8	8
Total dollars spent for dead tree removal	$10,000	$34,000	$30,000	$43,000	$50,000
Measures of Effectiveness					
# of Parks work orders completed within 5 days	734	766	900	715	900
% of Work Orders for Parks completed within 5 Days	78%	82%	75%	81%	75%
Measures of Efficiency					
Monthly Operational Cost	$209,646	$192,167	$204,816	$220,073	$225,803
Division Expenditures per capita	$59.63	$54.06	$57.62	$61.39	$62.99

Facility Operations	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Adopted
Inputs					
Division Expenditures	$1,078,176	$1,171,966	$1,360,190	$1,686,846	$1,405,030
Outputs					
Total square footage of City building facilities	155,359	176,385	178,885	178,885	178,885
Total # of Maintenance Work Orders for Buildings logged	649	726	900	709	900
Measures of Effectiveness					
# of work orders completed within 5 days	499	580	675	532	675
% of Work Orders for Building Maintenance completed within 5 days	77%	80%	75%	75%	75%
Average janitorial services cost per sq. foot (not including supplies)	$0.96	$1.01	$1.17	$1.01	$1.20
Measures of Efficiency					
Monthly Operational Costs	$89,848	$97,664	$113,349	$140,571	$117,086
Division Expenditures per capita	$25.56	$27.47	$31.89	$39.21	$32.66

Department Summary

Expenditure by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION	$398,049	$417,240	$417,240	$401,485	$359,730	-13.8%
RECREATION PROGRAMS	1,416,180	1,480,290	1,323,892	1,572,519	1,523,044	2.9%
PARKS OPERATIONS	2,305,999	2,457,797	2,690,647	2,640,878	2,709,636	10.2%
FACILITY OPERATIONS	1,171,966	1,360,190	1,731,243	1,686,846	1,405,030	3.3%
DEPARTMENT TOTAL	**$5,292,194**	**$5,715,517**	**$6,163,022**	**$6,301,728**	**$5,997,440**	**4.9%**

Expenditure by Classification

Classification	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
PERSONNEL & BENEFITS	$1,987,552	$2,176,572	$2,069,588	$2,019,409	$2,331,420	7.1%
SUPPLIES	266,743	315,955	306,411	296,106	311,125	-1.5%
MAINTENANCE	622,992	826,801	1,140,242	1,091,423	682,851	-17.4%
SERVICES	2,005,208	2,396,189	2,381,914	2,629,894	2,610,044	8.9%
CAPITAL OUTLAY	409,699	0	264,867	264,896	62,000	0.0%
CLASSIFICATION TOTAL	**$5,292,194**	**$5,715,517**	**$6,163,022**	**$6,301,728**	**$5,997,440**	**4.9%**

Full-Time Equivalents by Division

Division	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget	% Change in Budget from FY24 to FY25
ADMINISTRATION	2.00	2.00	2.00	2.00	2.00	0.0%
RECREATION PROGRAMS	10.70	10.70	10.70	11.00	11.00	2.8%
PARKS OPERATIONS	12.60	12.60	12.60	12.60	13.60	7.9%
PERSONNEL TOTAL	**25.30**	**25.30**	**25.30**	**25.60**	**26.60**	**5.1%**

6401 - Parks & Recreation Administration

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6401-451.4110	FULLTIME SALARIES & WAGES	$258,769	$275,848	$275,848	$265,845	$228,520
001-6401-451.4130	OVERTIME PAY	4,878	2,287	2,287	4,834	2,380
001-6401-451.4131	HOLIDAY HRS WORKED	250	0	0	250	0
001-6401-451.4143	LONGEVITY PAY	2,215	2,335	2,335	2,335	1,265
001-6401-451.4145	INCENTIVE-CERTIFICATE PAY	0	0	0	700	900
001-6401-451.4149	CELL PHONE ALLOWANCE	854	720	720	800	720
001-6401-451.4190	TERMINATION PAYOUTS	334	0	0	2,081	0
001-6401-451.4710	SOCIAL SECURITY/MEDICARE	19,822	20,833	20,833	19,149	16,811
001-6401-451.4720	TMRS RETIREMENT	44,336	48,323	48,323	42,407	39,030
001-6401-451.4810	HEALTH/DENTAL INSURANCE	20,724	20,676	20,676	21,424	23,818
001-6401-451.4820	LIFE INSURANCE	737	811	811	761	675
001-6401-451.4830	DISABILITY INSURANCE	1,079	1,181	1,181	1,067	987
001-6401-451.4840	WORKERS COMP INSURANCE	265	277	277	259	297
001-6401-451.4850	EAP SERVICES	169	174	174	164	105
001-6401-451.4890	FLEX PLAN ADMINISTRATION	63	65	65	18	12
	TOTAL PERSONNEL & BENEFITS	**$354,495**	**$373,530**	**$373,530**	**$362,094**	**$315,520**
50 - SUPPLIES						
001-6401-451.5200	PERSONNEL SUPPLIES	$0	$450	$450	$250	$450
001-6401-451.5400	OPERATING SUPPLIES	4,258	4,000	4,000	4,000	4,500
001-6401-451.5800	OPERATING EQUIPMENT<$5000	9,383	500	500	500	500
	TOTAL SUPPLIES	**$13,641**	**$4,950**	**$4,950**	**$4,750**	**$5,450**
70 - SERVICES						
001-6401-451.7400	OPERATING SERVICES	$200	$300	$300	$300	$300
001-6401-451.7401	POSTAL/COURIER SERVICES	440	500	500	539	500
001-6401-451.7510	TRAINING	1,132	4,530	4,530	1,625	4,530
001-6401-451.7520	TRAVEL EXPENSES & REIMBURSEMENTS	739	2,450	2,450	1,197	2,450
001-6401-451.7530	MEMBERSHIPS	550	480	480	480	480
001-6401-451.7800	CONTRACT SERVICES	17,500	17,500	17,500	17,500	17,500
001-6401-451.7802	CREDIT CARD FEES	9,352	13,000	13,000	13,000	13,000
	TOTAL SERVICES	**$29,913**	**$38,760**	**$38,760**	**$34,641**	**$38,760**
6401 - PARKS & RECREATION ADMINISTRATION		**$398,049**	**$417,240**	**$417,240**	**$401,485**	**$359,730**

6420 - Recreation Programs

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6420-452.4110	FULLTIME SALARIES & WAGES	$215,180	$227,847	$227,847	$227,800	$291,448
001-6420-452.4130	OVERTIME PAY	6,520	2,287	2,287	2,280	2,380
001-6420-452.4131	HOLIDAY HRS WORKED	0	0	0	130	0
001-6420-452.4143	LONGEVITY PAY	1,240	1,370	1,370	1,370	1,560
001-6420-452.4145	INCENTIVE-CERTIFICATE PAY	8,700	9,000	9,000	9,000	9,000
001-6420-452.4149	CELL PHONE ALLOWANCE	603	720	720	1,120	1,440
001-6420-452.4190	TERMINATION PAYOUTS	1,862	0	0	0	0
001-6420-452.4222	SEASONAL WAGES	0	0	0	2,122	0
001-6420-452.4710	SOCIAL SECURITY/MEDICARE	16,492	17,098	17,098	17,098	21,818
001-6420-452.4720	TMRS RETIREMENT	38,824	41,454	41,454	41,434	51,058
001-6420-452.4810	HEALTH/DENTAL INSURANCE	40,355	41,352	41,352	41,352	60,647
001-6420-452.4820	LIFE INSURANCE	609	696	696	754	882
001-6420-452.4830	DISABILITY INSURANCE	891	1,013	1,013	1,103	1,291
001-6420-452.4840	WORKERS COMP INSURANCE	682	700	700	997	1,328
001-6420-452.4850	EAP SERVICES	179	174	174	194	210
001-6420-452.4890	FLEX PLAN ADMINISTRATION	159	157	157	93	87
	TOTAL PERSONNEL & BENEFITS	**$332,296**	**$343,868**	**$343,868**	**$346,847**	**$443,149**
50 - SUPPLIES						
001-6420-452.5200	PERSONNEL SUPPLIES	$752	$675	$675	$675	$675
001-6420-452.5400	OPERATING SUPPLIES	21,226	18,500	18,500	18,000	20,400
001-6420-452.5800	OPERATING EQUIPMENT<$5000	3,532	6,500	5,900	5,000	8,000
	TOTAL SUPPLIES	**$25,510**	**$25,675**	**$25,075**	**$23,675**	**$29,075**
70 - SERVICES						
001-6420-452.7400	OPERATING SERVICES	$9,094	$11,000	$11,000	$10,000	$11,000
001-6420-452.7510	TRAINING	3,211	2,955	3,260	3,260	2,955
001-6420-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	3,160	3,610	3,510	3,130	3,610
001-6420-452.7530	MEMBERSHIPS	470	600	600	600	480
001-6420-452.7800	CONTRACT SERVICES	14,702	29,000	29,000	297,000	29,000
001-6420-452.7910	COMMUNITY EVENTS/PROGRAMS	108,424	102,200	117,200	117,200	109,500
	TOTAL SERVICES	**$139,061**	**$149,365**	**$164,570**	**$431,190**	**$156,545**
6420 - RECREATION PROGRAMS		**$496,867**	**$518,908**	**$533,513**	**$801,712**	**$628,769**

6422 - July 4th Program

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6422-452.4130	OVERTIME PAY	$43,884	$26,352	$26,352	$26,352	$27,408
001-6422-452.4710	SOCIAL SECURITY/MEDICARE	3,357	2,016	2,016	2,016	2,097
001-6422-452.4720	TMRS RETIREMENT	7,268	4,715	4,715	4,715	4,576
001-6422-452.4820	LIFE INSURANCE	0	0	0	0	79
001-6422-452.4830	DISABILITY INSURANCE	0	0	0	0	115
001-6422-452.4840	WORKERS COMP INSURANCE	0	228	228	228	270
	TOTAL PERSONNEL & BENEFITS	**$54,509**	**$33,311**	**$33,311**	**$33,311**	**$34,545**
50 - SUPPLIES						
001-6422-452.5400	OPERATING SUPPLIES	$5,215	$6,500	$2,106	$2,106	$6,500
	TOTAL SUPPLIES	**$5,215**	**$6,500**	**$2,106**	**$2,106**	**$6,500**
70 - SERVICES						
001-6422-452.7400	OPERATING SERVICES	$1,373	$1,000	$0	$0	$1,000
001-6422-452.7401	POSTAL/COURIER SERVICES	15	0	11	11	0
001-6422-452.7481	TRANSPORTATION SERVICES	4,422	6,000	4,388	4,388	6,000
001-6422-452.7800	CONTRACT SERVICES	11,700	13,000	6,155	6,155	13,000
001-6422-452.7830	RENTAL	4,746	7,677	6,966	6,966	7,677
001-6422-452.7910	COMMUNITY EVENTS/PROGRAMS	80,956	77,550	92,101	92,100	98,000
	TOTAL SERVICES	**$103,212**	**$105,227**	**$109,621**	**$109,620**	**$125,677**
6422 - JULY 4TH PROGRAM		**$162,936**	**$145,038**	**$145,038**	**$145,037**	**$166,722**

6423 - Summer Day Camp Program

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6423-452.4222	SEASONAL WAGES	$82,273	$205,812	$102,906	$98,522	$128,581
001-6423-452.4710	SOCIAL SECURITY/MEDICARE	6,294	15,745	8,057	8,032	9,836
001-6423-452.4840	WORKERS COMP INSURANCE	712	1,778	888	785	1,267
	TOTAL PERSONNEL & BENEFITS	**$89,279**	**$223,335**	**$111,851**	**$107,339**	**$139,684**
50 - SUPPLIES						
001-6423-452.5200	PERSONNEL SUPPLIES	$6,535	$8,000	$5,800	$5,800	$6,000
001-6423-452.5400	OPERATING SUPPLIES	16,258	28,000	16,000	16,000	16,300
	TOTAL SUPPLIES	**$22,793**	**$36,000**	**$21,800**	**$21,800**	**$22,300**
70 - SERVICES						
001-6423-452.7400	OPERATING SERVICES	$516	$650	$650	$650	$650
001-6423-452.7481	TRANSPORTATION SERVICES	7,727	28,000	9,000	9,000	15,810
001-6423-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	60	800	400	400	400
001-6423-452.7612	TELEPHONE/COMMUNICATIONS	965	1,224	1,224	1,224	1,224
001-6423-452.7910	COMMUNITY EVENTS/PROGRAMS	35,637	70,000	40,000	40,000	48,040
	TOTAL SERVICES	**$44,905**	**$100,674**	**$51,274**	**$51,274**	**$66,124**
6423 - SUMMER DAY CAMP PROGRAM		**$156,977**	**$360,009**	**$184,925**	**$180,413**	**$228,108**

6424 - Keep Frwd Beautiful Comm

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
50 - SUPPLIES						
001-6424-458.5200	PERSONNEL SUPPLIES	$57	$200	$200	$200	$0
001-6424-458.5400	OPERATING SUPPLIES	13,746	13,000	16,005	15,611	13,700
	TOTAL SUPPLIES	**$13,803**	**$13,200**	**$16,205**	**$15,811**	**$13,700**
60 - MAINTENANCE						
001-6424-458.6210	LANDSCAPING	$5,075	$2,500	$260	$260	$2,500
	TOTAL MAINTENANCE	**$5,075**	**$2,500**	**$260**	**$260**	**$2,500**
70 - SERVICES						
001-6424-458.7400	OPERATING SERVICES	$34,532	$33,089	$34,893	$34,893	$33,089
001-6424-458.7510	TRAINING	2,352	1,500	656	656	1,500
001-6424-458.7520	TRAVEL EXPENSES & REIMBURSEMENTS	209	1,725	0	0	1,725
001-6424-458.7530	MEMBERSHIPS	200	200	200	200	200
001-6424-458.7922	KFB BEAUTIFICATION GRANTS	3,164	2,000	2,000	2,000	2,000
	TOTAL SERVICES	**$40,457**	**$38,514**	**$37,749**	**$37,749**	**$38,514**
6424 - KEEP FRWD BEAUTIFUL COMM		**$59,335**	**$54,214**	**$54,214**	**$53,820**	**$54,714**

6428 - Stevenson Park Pool

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6428-452.4222	SEASONAL WAGES	$64,670	$63,453	$63,453	$63,453	$73,635
001-6428-452.4710	SOCIAL SECURITY/MEDICARE	4,947	4,854	4,854	4,854	5,633
001-6428-452.4840	WORKERS COMP INSURANCE	559	548	548	548	725
	TOTAL PERSONNEL & BENEFITS	**$70,176**	**$68,855**	**$68,855**	**$68,855**	**$79,993**
50 - SUPPLIES						
001-6428-452.5200	PERSONNEL SUPPLIES	$2,747	$4,400	$4,400	$4,400	$4,400
001-6428-452.5400	OPERATING SUPPLIES	4,524	4,100	4,100	4,100	4,900
001-6428-452.5495	CHEMICALS	15,744	18,000	18,000	15,000	18,000
001-6428-452.5620	JANITORIAL SUPPLIES	300	300	300	300	300
001-6428-452.5800	OPERATING EQUIPMENT<$5000	8,253	9,000	3,166	3,166	9,000
	TOTAL SUPPLIES	**$31,568**	**$35,800**	**$29,966**	**$26,966**	**$36,600**
60 - MAINTENANCE						
001-6428-452.6210	LANDSCAPING	$3,933	$500	$500	$400	$500
001-6428-452.6561	SWIMMING POOL MAINTENANCE	6,674	3,000	3,000	3,000	5,300
001-6428-452.6600	FACILITY MAINTENANCE	5,301	5,500	5,500	5,500	5,500
	TOTAL MAINTENANCE	**$15,908**	**$9,000**	**$9,000**	**$8,900**	**$11,300**
70 - SERVICES						
001-6428-452.7400	OPERATING SERVICES	$0	$1,000	$1,000	$950	$1,000
001-6428-452.7510	TRAINING	200	0	250	200	250
001-6428-452.7510	TRAINING - STEVENSON POOL	0	250	0	0	0
001-6428-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	50	50	0	50
001-6428-452.7611	ELECTRICITY	15,323	14,496	14,496	14,496	14,850
001-6428-452.7613	NATURAL GAS	331	3,800	3,800	350	3,800
001-6428-452.7620	JANITORIAL SERVICES	1,080	1,080	1,080	1,080	1,080
001-6428-452.7800	CONTRACT SERVICES	1,245	5,000	5,000	5,000	5,000
001-6428-452.7910	COMMUNITY EVENTS/PROG	368	0	0	0	0
	TOTAL SERVICES	**$18,547**	**$25,676**	**$25,676**	**$22,076**	**$26,030**
80 - CAPITAL OUTLAY						
001-6428-452.8400	CAPITAL OPERATING EQUIP	$0	$0	$5,834	$5,853	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$5,834**	**$5,853**	**$0**
6428 - STEVENSON PARK POOL		**$136,199**	**$139,331**	**$139,331**	**$132,650**	**$153,923**

6429 - Senior Activity Center

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6429-452.4110	FULLTIME SALARIES & WAGES	$118,178	$122,205	$122,205	$119,154	$124,903
001-6429-452.4130	OVERTIME PAY	1,404	3,420	3,420	681	3,569
001-6429-452.4143	LONGEVITY PAY	1,360	1,480	1,480	1,480	1,610
001-6429-452.4145	INCENTIVE-CERTIFICATE PAY	600	600	600	1,200	1,200
001-6429-452.4220	PART-TIME WAGES W/O BENEFITS	15,735	17,354	24,854	24,454	35,487
001-6429-452.4710	SOCIAL SECURITY/MEDICARE	10,012	10,621	10,621	10,263	12,254
001-6429-452.4720	TMRS RETIREMENT	20,157	21,946	21,946	20,498	21,918
001-6429-452.4810	HEALTH/DENTAL INSURANCE	19,822	20,682	20,682	19,684	21,884
001-6429-452.4820	LIFE INSURANCE	333	368	368	346	379
001-6429-452.4830	DISABILITY INSURANCE	487	536	536	506	554
001-6429-452.4840	WORKERS COMP INSURANCE	1,308	1,383	1,383	1,395	1,980
001-6429-452.4850	EAP SERVICES	116	116	116	106	105
001-6429-452.4890	FLEX PLAN ADMINISTRATION	43	43	43	82	75
	TOTAL PERSONNEL & BENEFITS	**$189,555**	**$200,754**	**$208,254**	**$199,849**	**$225,918**
50 - SUPPLIES						
001-6429-452.5200	PERSONNEL SUPPLIES	$100	$300	$300	$100	$300
001-6429-452.5301	FUEL	571	2,360	2,360	2,154	3,000
001-6429-452.5400	OPERATING SUPPLIES	2,742	3,800	3,800	3,800	3,800
001-6429-452.5800	OPERATING EQUIPMENT<$5000	3,192	4,500	3,500	3,500	4,500
	TOTAL SUPPLIES	**$6,605**	**$10,960**	**$9,960**	**$9,554**	**$11,600**
60 - MAINTENANCE						
001-6429-452.6300	VEHICLE MAINTENANCE	$7,148	$4,000	$500	$500	$4,000
	TOTAL MAINTENANCE	**$7,148**	**$4,000**	**$500**	**$500**	**$4,000**
70 - SERVICES						
001-6429-452.7311	VEHICLE INSURANCE	$1,654	$2,142	$2,142	$3,951	$3,581
001-6429-452.7401	POSTAL/COURIER SERVICES	0	50	50	0	50
001-6429-452.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500
001-6429-452.7510	TRAINING	475	150	750	575	150
001-6429-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	481	200	200	93	975
001-6429-452.7612	TELEPHONE/COMMUNICATIONS	0	150	150	0	150
001-6429-452.7831	VEHICLE LEASE-INTERNAL	0	23,884	23,884	23,884	23,884
001-6429-452.7910	COMMUNITY EVENTS/PROGRAMS	22,015	20,000	20,481	20,481	20,000
	TOTAL SERVICES	**$24,625**	**$47,076**	**$48,157**	**$48,984**	**$49,290**
80 - CAPITAL OUTLAY						
001-6429-452.8300	VEHICLES	$175,933	$0	$0	$0	$0
	TOTAL CAPITAL OUTLAY	**$175,933**	**$0**	**$0**	**$0**	**$0**
6429 - SENIOR ACTIVITY CENTER		**$403,866**	**$262,790**	**$266,871**	**$258,887**	**$290,808**

6430 - Parks Operations

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
40 - PERSONNEL & BENEFITS						
001-6430-456.4110	FULLTIME SALARIES & WAGES	$582,193	$611,218	$608,218	$583,171	$690,840
001-6430-456.4120	PART-TIME WAGES	17,890	20,966	20,966	18,881	35,368
001-6430-456.4130	OVERTIME PAY	17,336	11,455	11,455	10,549	11,919
001-6430-456.4131	HOLIDAY HRS WORKED	3,443	0	0	3,223	0
001-6430-456.4143	LONGEVITY PAY	5,358	5,380	5,380	4,145	4,905
001-6430-456.4145	INCENTIVE-CERTIFICATE PAY	2,715	2,700	2,700	3,770	4,740
001-6430-456.4149	CELL PHONE ALLOWANCE	1,975	2,040	2,040	2,040	3,420
001-6430-456.4190	TERMINATION PAYOUTS	4,008	0	0	1,072	0
001-6430-456.4710	SOCIAL SECURITY/MEDICARE	47,150	48,485	48,485	47,378	54,504
001-6430-456.4720	TMRS RETIREMENT	105,261	112,349	112,349	110,909	125,412
001-6430-456.4810	HEALTH/DENTAL INSURANCE	98,769	107,146	107,146	105,669	148,193
001-6430-456.4820	LIFE INSURANCE	1,644	1,826	1,826	1,710	2,065
001-6430-456.4830	DISABILITY INSURANCE	2,943	2,658	2,658	2,556	3,022
001-6430-456.4840	WORKERS COMP INSURANCE	5,529	5,648	5,648	5,210	7,399
001-6430-456.4850	EAP SERVICES	682	697	697	679	683
001-6430-456.4890	FLEX PLAN ADMINISTRATION	346	351	351	152	141
	TOTAL PERSONNEL & BENEFITS	**$897,242**	**$932,919**	**$929,919**	**$901,114**	**$1,092,611**
50 - SUPPLIES						
001-6430-456.5200	PERSONNEL SUPPLIES	$8,796	$11,500	$11,500	$8,183	$11,850
001-6430-456.5300	VEHICLE SUPPLIES	0	4,250	4,250	4,250	0
001-6430-456.5301	FUEL	23,019	22,320	22,320	22,320	22,500
001-6430-456.5400	OPERATING SUPPLIES	32,551	37,500	37,500	37,500	39,250
001-6430-456.5620	JANITORIAL SUPPLIES	14,613	17,500	17,500	17,500	17,500
001-6430-456.5800	OPERATING EQUIPMENT<$5000	32,409	44,800	58,279	58,279	44,800
	TOTAL SUPPLIES	**$111,388**	**$137,870**	**$151,349**	**$148,032**	**$135,900**
60 - MAINTENANCE						
001-6430-456.6210	LANDSCAPING	$12,507	$20,000	$25,329	$24,314	$20,000
001-6430-456.6220	LIGHTING MAINTENANCE	33,323	34,000	36,000	35,768	38,000
001-6430-456.6300	VEHICLE MAINTENANCE	15,178	22,500	22,500	20,136	27,250
001-6430-456.6400	OPERATING MAINTENANCE	135,187	236,100	261,009	261,009	223,100
001-6430-456.6800	EQUIPMENT MAINTENANCE	11,756	16,650	19,678	17,003	16,650
	TOTAL MAINTENANCE	**$207,951**	**$329,250**	**$364,516**	**$358,230**	**$325,000**
70 - SERVICES						
001-6430-456.7311	VEHICLE INSURANCE	$5,709	$7,391	$7,391	$7,391	$8,620
001-6430-456.7400	OPERATING SERVICES	1,185	0	12,710	6,533	0
001-6430-456.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	500	1,000
001-6430-456.7510	TRAINING	2,263	6,035	6,035	3,543	4,635
001-6430-456.7520	TRAVEL EXPENSES & REIMBURSEMENTS	949	1,250	1,250	581	1,250
001-6430-456.7530	MEMBERSHIPS	470	500	500	500	500
001-6430-456.7611	ELECTRICITY	180,762	169,092	169,092	172,856	173,218
001-6430-456.7612	TELEPHONE/COMMUNICATIONS	456	300	1,018	800	800
001-6430-456.7620	JANITORIAL SERVICES	62,953	61,640	65,948	65,646	68,040
001-6430-456.7625	SAFETY SERVICES	1,809	2,000	2,000	1,733	2,000
001-6430-456.7670	LANDSCAPING SERVICES	272,106	388,350	388,350	388,350	388,350

6430 - Parks Operations (continued)

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
001-6430-456.7680	MOWING SERVICES	322,007	364,470	398,593	398,593	386,814
001-6430-456.7800	CONTRACT SERVICES	1,024	2,000	2,000	1,500	2,000
001-6430-456.7830	RENTAL	0	4,000	4,000	0	4,000
001-6430-456.7831	VEHICLE LEASE-INTERNAL	49,730	49,730	49,730	49,730	52,898
	TOTAL SERVICES	**$901,423**	**$1,057,758**	**$1,109,617**	**$1,098,256**	**$1,094,125**
80 - CAPITAL OUTLAY						
001-6430-456.8200	OTHER PROPERTY IMPROVEMENTS	$136,311	$0	$110,072	$110,072	$0
001-6430-456.8300	VEHICLES	0	0	0	0	62,000
001-6430-456.8800	CAPITAL EQUIPMENT	51,684	0	25,174	25,174	0
	TOTAL CAPITAL OUTLAY	**$187,995**	**$0**	**$135,246**	**$135,246**	**$62,000**
6430 - PARKS OPERATIONS		**$2,305,999**	**$2,457,797**	**$2,690,647**	**$2,640,878**	**$2,709,636**

6460 - Facility Operations

Account Number	Account Name	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
50 - SUPPLIES						
001-6460-419.5400	OPERATING SUPPLIES	$31,722	$34,000	$34,000	$34,000	$39,000
001-6460-419.5800	OPERATING EQUIPMENT<$5000	4,498	11,000	11,000	9,412	11,000
	TOTAL SUPPLIES	**$36,220**	**$45,000**	**$45,000**	**$43,412**	**$50,000**
60 - MAINTENANCE						
001-6460-419.6210	LANDSCAPING	$0	$1,001	$1,001	$1,000	$1,001
001-6460-419.6220	LIGHTING MAINTENANCE	4,374	5,000	5,000	5,000	5,000
001-6460-419.6600	FACILITY MAINTENANCE	373,676	418,050	707,257	707,257	274,050
001-6460-419.6610	BUILDING RENOVATIONS	8,500	0	0	0	0
001-6460-419.6620	CONTINGENCY	0	50,000	42,190	0	50,000
001-6460-419.6801	EMERGENCY GENERATOR MAINT	360	8,000	10,518	10,276	10,000
	TOTAL MAINTENANCE	**$386,910**	**$482,051**	**$765,966**	**$723,533**	**$340,051**
70 - SERVICES						
001-6460-419.7611	ELECTRICITY	$268,060	$260,643	$260,643	$260,643	$269,431
001-6460-419.7612	TELEPHONE/COMMUNICATIONS	103,075	110,000	110,000	110,000	110,000
001-6460-419.7613	NATURAL GAS	8,414	6,700	6,700	7,813	6,700
001-6460-419.7620	JANITORIAL SERVICES	168,159	209,600	207,792	207,792	249,652
001-6460-419.7625	SAFETY SERVICES	7,096	8,500	8,500	7,000	8,500
001-6460-419.7670	LANDSCAPING SERVICES	77,959	104,434	104,434	104,434	104,434
001-6460-419.7680	MOWING SERVICES	39,230	92,050	57,927	57,927	92,050
001-6460-419.7800	CONTRACT SERVICES	26,760	33,900	33,182	33,182	166,900
001-6460-419.7830	RENTAL	4,312	7,312	7,312	7,313	7,312
	TOTAL SERVICES	**$703,065**	**$833,139**	**$796,490**	**$796,104**	**$1,014,979**
80 - CAPITAL OUTLAY						
001-6460-419.8230	PARKING/DRIVEWAYS/SIDEWALKS	$0	$0	$32,000	$32,000	$0
001-6460-419.8800	CAPITAL EQUIPMENT	45,771	0	91,787	91,797	0
	TOTAL CAPITAL OUTLAY	**$45,771**	**$0**	**$123,787**	**$123,797**	**$0**
6460 - FACILITY OPERATIONS		**$1,171,966**	**$1,360,190**	**$1,731,243**	**$1,686,846**	**$1,405,030**


FRIENDSWOOD
FOUNDED
1895
TEXAS

Supplemental Information




FRIENDSWOOD
FOUNDED
1895
TEXAS

Personnel by Department Schedule



Personnel by Department
Full-Time Equivalents
Three Year Comparison

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Municipal Clerk	4.00	4.00	3.00	3.00	3.00
Total City Secretary	**4.00**	**4.00**	**3.00**	**3.00**	**3.00**
Administration	4.00	4.00	4.00	4.00	4.00
Total City Manager	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Finance - (GF)	8.00	8.00	7.00	7.00	7.00
Finance - (WS)	4.00	4.00	4.00	4.00	4.00
Total Finance	**12.00**	**12.00**	**11.00**	**11.00**	**11.00**
Human Resources	4.00	4.00	4.00	4.00	4.00
Risk Management	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	7.50	7.50	7.50	7.50
Information Technology	**6.00**	**7.50**	**7.50**	**7.50**	**7.50**
City Attorney	2.15	2.15	3.15	3.20	2.20
City Attorney	**2.15**	**2.15**	**3.15**	**3.20**	**2.20**
Municipal Court	4.60	4.60	4.60	4.60	4.60
Municipal Court	**4.60**	**4.60**	**4.60**	**4.60**	**4.60**
Communications	0.00	0.00	3.00	3.00	3.00
Communications	**0.00**	**0.00**	**3.00**	**3.00**	**3.00**
Administration	5.00	5.00	5.00	5.00	5.00
Communications	14.60	14.60	14.60	14.60	15.60
Patrol	50.80	52.40	53.40	54.40	52.00
DOT Patrol	1.00	1.00	1.00	1.00	1.00
Criminal Investigations	15.00	15.00	13.00	12.00	12.00
Animal Control	4.00	4.00	4.00	4.00	4.00
Total Police	**90.40**	**92.00**	**91.00**	**91.00**	**89.60**
Administration	6.38	7.38	7.38	7.38	2.00
Fire Prevention	0.00	0.00	0.00	0.07	3.45
Emergency Medical Services	0.00	0.00	0.00	0.00	20.54
Emergency Management	1.00	1.00	1.00	1.00	2.00
Total Emergency Services	**7.38**	**8.38**	**8.38**	**8.45**	**27.99**
Administration	2.00	2.50	2.50	2.50	2.50
Planning and Zoning	3.00	3.00	3.00	3.00	3.00
Inspection/Code Enforcement	4.70	4.70	4.70	5.00	5.00
Geographic Information Services	2.00	2.00	2.00	2.00	2.00
Total Community Development	**11.70**	**12.20**	**12.20**	**12.50**	**12.50**

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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Year End Estimate	FY25 Adopted Budget
Administration - (GF)	2.00	2.00	2.00	2.00	2.00
Administration - (WS)	3.00	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	8.00	8.00
Sewer Utilities	7.00	7.00	7.00	6.00	7.00
Water Operations	4.30	4.30	4.30	4.00	5.00
Sewer Operations	4.00	4.00	4.00	4.00	5.00
Utility Customer Service	2.00	3.00	3.00	3.00	3.00
Total Public Works	**46.30**	**47.30**	**47.30**	**47.00**	**50.00**
Engineering (GF)	4.45	4.45	4.45	4.45	4.45
Engineering (WS)	4.00	5.00	5.00	5.00	5.00
Total Engineering	**8.45**	**9.45**	**9.45**	**9.45**	**9.45**
Administration	15.62	15.62	15.62	15.32	15.32
Total Library Services	**15.62**	**15.62**	**15.62**	**15.32**	**15.32**
Administration	2.00	2.00	2.00	2.00	2.00
Recreation Programs	10.70	10.70	10.70	11.00	11.00
Parks Operations	12.60	12.60	12.60	12.60	13.60
Total Parks And Recreation	**25.30**	**25.30**	**25.30**	**25.60**	**26.60**
Total Personnel	**242.90**	**249.50**	**250.50**	**250.62**	**271.76**

FY25 Adopted Additions/Changes:

*1.0 FTE addition Parks Maintenance Worker

*13.0 FTE addition Emergency Services Personnel for full time positions

*6.54 FTE addition Emergency Services Personnel for part-time positions

*1.0 FTE addition Public Works Equipment Operator

*1.0 FTE addition Public Works Sewer Operator

*1.0 FTE addition Public Works Water Operator

*1.0 FTE moved from City Attorney's Office to Police Department Communications

*2.4 FTE removed from Police Department Patrol (crossing guards)

FY24 Mid-Year Additions/Changes:

*1.0 FTE addition City Attorney's Office Paralegal

*2.0 FTE moved from City Manager's Office to Communications Department

*1.0 FTE moved from Finance Department to City Manager's Office

*1.0 FTE moved from City Secretary's Office to City Manager's Office

*2.0 FTE moved from Police Department Criminal Investigations to Communications Department

*1.0 FTE moved from Public Works Sewer Utilities to Water Utilities to reflect actual

*0.3 FTE removed from Library Department to reflect staffing changes

*0.3 FTE moved from Public Works Water Operations to Community Development Inspections/Code Enforcement

*0.05 FTE addition to City Attorney's Office to reflect actual

*0.3 FTE addition to Parks & Recreation Department Senior Program


FRIENDSWOOD
FOUNDED
1895
TEXAS

Decision Packages and Forces at Work



FY 2024-25 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 Insurance Increase (3%)	$0	$25,220	$25,220	$0	$25,220
City Wide	Auto Liability Insurance Increase (7%)	0	20,768	20,768	0	20,768
City Wide	Real & Personal Property Insurance Increase (13%)	0	16,431	16,431	0	16,431
P&R	Facility Electricity Increase (2%)	0	10,898	10,898	0	10,898
PW_St	Streets Electricity Increase (2%)	0	11,488	11,488	0	11,488
City Wide	Health Insurance Increase (5%)	0	104,764	104,764	0	104,764
City Wide	Workers Compensation Increase	0	29,899	29,899	0	29,899
DES_EMS	EMS Onboarding	0	2,972,772	2,972,772	1,035,000	1,937,772
FVFD_Fire	FVFD Fire Contract Reduction	0	64,195	64,195	247,981	(183,786)
FVFD_EMS	EMS Contract Elimination	0	0	0	1,022,840	(1,022,840)
PD_Admin	Police Policy Accreditation	40,000	26,920	66,920	1,920	65,000
PD_Patrol	12-Hour Shifts + Vehicle	93,725	300,555	394,280	255,340	138,940
PD_Patrol	FISD SRO Contract Reduction	0	0	0	(91,582)	91,582
PD_Patrol	CCISD School Crossing Guard Agreement	0	18,534	18,534	0	18,534
ENG	Additional Vehicle (Stormwater)	50,000	3,500	53,500	0	53,500
P&R_Pk	Quaker's Landing Buyout lots-Mowing & Maintenance	0	29,600	29,600	0	29,600
P&R_Pk	Maintenance Worker + Vehicle (+1.0 FTE)	62,000	87,372	149,372	0	149,372
Total Forces at Work		**$245,725**	**$3,722,916**	**$3,968,641**	**$2,471,499**	**$1,497,142**

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
PD/CAO	Temporary Records Specialist, FY25-FY26	$0	$89,624	$89,624	$89,624	$0
P&R_SDC	Holiday Camps	0	27,000	27,000	27,000	0
City Wide	Salary Adjustments / Merit 4.0%	0	888,603	888,603	0	888,603
Total Decision Packages		**$0**	**$1,005,227**	**$1,005,227**	**$116,624**	**$888,603**
Total FAW & Decision Packages for General Fund		**$245,725**	**$4,728,143**	**$4,973,868**	**$2,588,123**	**$2,385,745**

FY 2024-25 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	Real & Personal Property Insurance Increase (13%)	$0	$13,444	$13,444	$0	$13,444
PW	Electricity Increase (2%)	0	8,217	8,217	0	8,217
City Wide	Health Insurance Increase (5%)	0	18,401	18,401	0	18,401
City Wide	Workers Compensation Increase	0	3,375	3,375	0	3,375
PW_SU	Blackhawk WW Operations Increase @ 5%	0	143,262	143,262	0	143,262
PW_WO	City of Houston Cash Call 42" SETL	2,515,039	0	2,515,039	0	2,515,039
PW_SU	Southeast Water Purification Plant - CIP Program 2023-2027 (Year 3)	431,198	0	431,198	0	431,198
Total Forces at Work		**$2,946,237**	**$186,699**	**$3,132,936**	**$0**	**$3,132,936**

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
City Wide	Salary Adjustments / Merit 4.0%	$0	$109,579	$109,579	$0	$109,579
PW_SO	Sewer Operator + Vehicle (+1.0 FTE)	45,000	97,826	142,826	0	142,826
PW_SU	Equipment Operator - Sewer Utilities (+1.0 FTE)	0	89,646	89,646	0	89,646
PW_WO	Water Operator + Vehicle (+1.0 FTE)	45,000	97,826	142,826	0	142,826
PW_Admin	Administrative Vehicle	55,000	4,500	59,500	0	59,500
ENG	Wastewater Master Plan	1,000,000	0	1,000,000	0	1,000,000
Total Decision Packages		**$1,145,000**	**$399,377**	**$1,544,377**	**$0**	**$1,544,377**
Total FAW & Decision Packages for Water & Sewer Fund		**$4,091,237**	**$586,076**	**$4,677,313**	**$0**	**$4,677,313**

FY 2024-25 Unfunded Decision Packages

(Not included in the Adopted Budget)

General Fund

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
COMM	Social Media Posts	$0	$10,000	$10,000	$0	$10,000
PD_Comm	PD Records Specialist (+1.0 FTE)	0	91,858	91,858	0	91,858
PW_St	Equipment Operator - Streets (+1.0 FTE)	0	86,583	86,583	0	86,583
DES_EMS	Full-time Paramedic Conversion (+3.0 FTE)	0	422,092	422,092	227,625	194,467
P&R_Pk	Weekday Laborer (+1.0 FTE)	0	65,090	65,090	0	65,090
IT	Cloud Backup Service	0	17,000	17,000	0	17,000
HR	Benefit Specialist (+1.0 FTE)	4,000	91,244	95,244	0	95,244
PD_AC	Animal Control Officer + Vehicle (+1.0 FTE)	78,800	97,029	175,829	0	175,829
CSO	Temporary Records Technician (part-time)	24,823	0	24,823	0	24,823
PW_St	Maintenance Worker (+1.0 FTE)	0	79,346	79,346	0	79,346
CDD_GIS	Geographic Information Systems Analyst (+1.0 FTE)	5,000	100,507	105,507	0	105,507
PW_St	Streets/Sign Shop Vehicle	45,000	4,500	49,500	0	49,500
PW_St	Maintenance Worker (+1.0 FTE)	0	79,346	79,346	0	79,346
ENG	City-Wide Traffic Study	200,000	0	200,000	0	200,000
CAO	Legal Services/Litigation Deductibles/Damages	0	50,000	50,000	0	50,000
PW_St	Crew Leader + Vehicle (+1.0 FTE)	75,000	102,840	177,840	0	177,840
DES_FM	Deputy Fire Marshal II + Vehicle (+1.0 FTE)	65,000	158,728	223,728	0	223,728
P&R_Rec	Summer Camp Staff Wage Increase	0	8,594	8,594	0	8,594
P&R_Rec	Summer Pool Staff Wage Increase	0	7,596	7,596	0	7,596
P&R_Rec	Citizen Awareness (City U)	0	500	500	0	500
P&R_Rec	Relevant Special Event Programming	0	8,500	8,500	0	8,500
P&R_Pk	Lake Friendswood Fish Feeding & Restocking Program	6,500	3,500	10,000	0	10,000
ENG	Sunset Drive Signal Rehabilitation & Optimization	2,250,000	0	2,250,000	0	2,250,000
P&R_Rec	Lake Friendswood Kayak/Paddleboard Rental Kiosk	18,000	0	18,000	0	18,000
Total Unfunded Decision Packages for General Fund		**$2,772,123**	**$1,484,853**	**$4,256,976**	**$227,625**	**$4,029,351**

Water & Sewer Fund

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

Tax Information



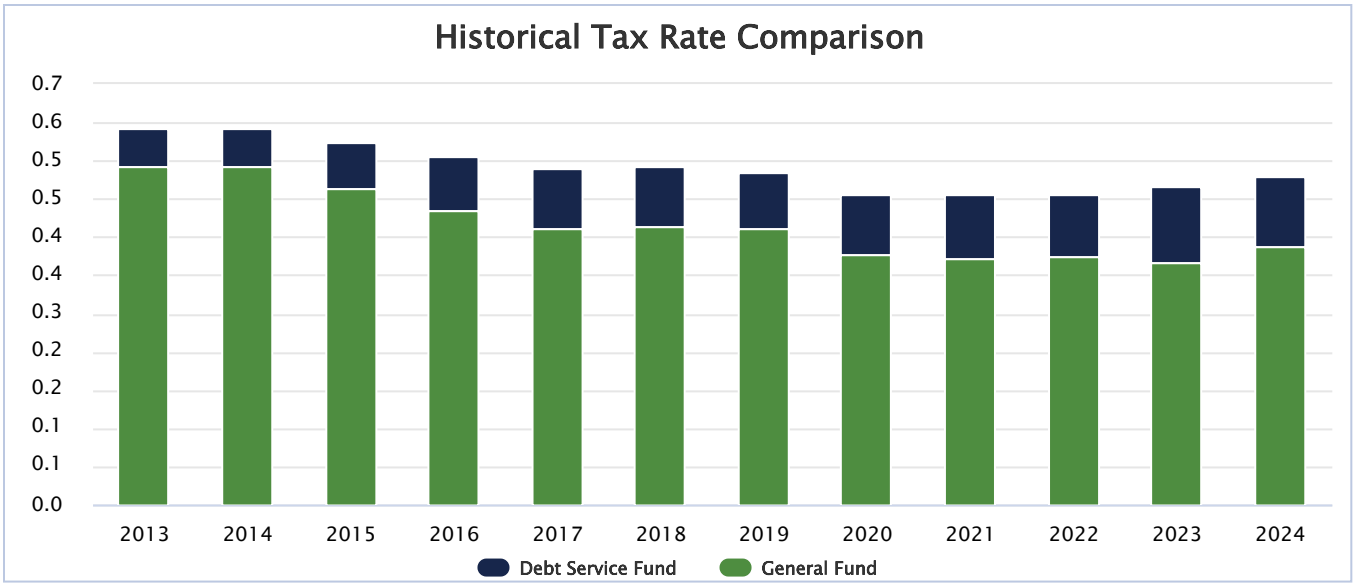
Estimated Ad Valorem Tax Collections - GCAD & HCAD Certified Roll

Estimated Taxable Value as of July 25, 2024	$4,838,479,600	
Divided by 100	100	
Rate Base	$48,384,796	
Tax Rate	0.514172	
Estimated Tax Levy	$24,878,123	
Estimated Collection Rate	100%	
Adjusted Tax Collections		$24,878,123
Estimated Value Over 65 Frozen Ceilings	$562,958,019	
Divided by 100	100	
Rate Base	$5,629,580	
Tax Rate	0.5142	
Estimated Collection Rate & Levy of Over 65 Frozen Ceilings	100%	$2,894,575
Estimated Total Tax Levy		$27,772,698

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
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	9.20%
2023-24	2023	$5,205,895,054	*	20%	$0.5007	$25,153,251	10.50%
2024-25	2024	$5,401,437,619		20%	$0.5142	$27,772,698	10.40%

* 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*
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
2024-25	2024	$0.4042	$0.1100	$0.5142

* Tax Rate Includes 20% Homestead Exemption

Sales Tax Revenue Comparison
FY23 through FY25

Month of Receipt	FY23 Actual	FY24 Forecast	FY25 Adopted General Fund	FY25 Adopted Streets*	FY25 Adopted Economic Dev**	FY25 Adopted Budget
December	$995,964	$953,780	$715,335	$178,834	$59,611	$953,780
January	$1,008,127	$1,022,482	$766,862	$191,715	$63,905	$1,022,482
February	$1,495,941	$1,424,481	$1,068,361	$267,090	$89,030	$1,424,481
March	$955,646	$933,114	$699,835	$174,959	$58,320	$933,114
April	$827,764	$938,643	$703,982	$175,996	$58,665	$938,643
May	$1,160,344	$1,174,314	$880,735	$220,184	$73,395	$1,174,314
June	$875,834	$1,006,390	$754,793	$188,698	$62,899	$1,006,390
July	$953,932	$954,945	$716,209	$179,052	$59,684	$954,945
August	$1,178,761	$1,168,507	$876,380	$219,095	$73,032	$1,168,507
September	$1,102,511	$820,191	$615,143	$153,786	$51,262	$820,191
October	$1,015,438	$853,242	$639,931	$159,983	$53,328	$853,242
November	$1,279,101	$1,139,137	$854,353	$213,588	$71,196	$1,139,137
Total	**$12,849,363**	**$12,389,226**	**$9,291,919**	**$2,322,980**	**$774,327**	**$12,389,226**

*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 May 2024 ballot.

Budget and Tax Rate Ordinances



ORDINANCE NO. 2024-25

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 2024-25; 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, 2024, the City Manager submitted to the City Council a proposed budget of the expenditures of the City of Friendswood for the fiscal year 2024-25 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 5, 2024, the City Council called a public hearing on the budget for August 26, 2024, at 5:30 p.m. in the Council Chamber of the Friendswood City Hall; and

WHEREAS, after posting proper notice, the City Council, on August 26, 2024, 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 2024-25 fiscal year, and has determined that the proposed budgeted expenditures will not exceed total estimated income plus funds available from prior years; NOW THEREFORE,

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

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

Section 2. In accordance with Section 8.03(e) of the City Charter, the City Council hereby approves and adopts the budget for the ensuing fiscal year beginning October 1, 2024, and ending September 30, 2025, 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 2024-25, 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, 10/1/2024	$ 73,334,551.00
Total Revenues	$ 85,044,677.00
Total Resources Available for Appropriation*	$ 158,379,218.00
Total Expenditures and Other Financing Uses	$ 108,172,723.00
Ending Fund Balance	$ 50,206,495.00

* 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 by the City Council, and it shall be published in accordance with law.

INTRODUCED, READ AND PASSED on first and final reading by the affirmative, record vote of the City Council of the City of Friendswood on this the 26th day of August, 2024.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

CITY OF FRIENDSWOOD STATE OF TEXAS

H:\City Council\Ordinances\2024\08-26-2024\Ordinance - Budget Adoption.docx

2

"Exhibit A"
CITY OF FRIENDSWOOD
PROPOSED BUDGET SUMMARY
FISCAL YEAR 2024-2025

	PROPOSED BUDGET
REVENUES	
Taxes	42,404,902
Charges for Services	23,525,618
Permits and Licenses	846,968
Fines	1,021,998
Intergovernmental Revenues	12,826,661
Interest	2,386,063
Vehicle Lease Reimbursements	1,155,526
Miscellaneous Receipts	876,931
TOTAL REVENUES	**85,044,667**
Fund Balance Used or (Carried Forward)	
General Fund	-
Police Investigation Fund	(4,448)
Community Development Block Grant Fund - Harris County	-
Community Development Block Grant Fund - Galveston County	-
2021 Coronavirus State & Local Fiscal Recovery Grant Fund	782,188
Fire/EMS Donation Fund	50,988
Municipal Court Building Security/Technology Fund	(597)
Tax Debt Service Fund	(88,930)
2016/2017 GO Bond Funds	322,968
2020 GO Bonds Fund	-
2021 GO Bonds Fund	2,336,038
2023 GO Bonds Fund	15,859,259
Sidewalk Installation Fund	(122)
Park Land Dedication Fund	(53,137)
Streets Improvement Fund	1,180,605
Fwd Downtown Economic Development Improvements Fund	(865,189)
1776 Part Trust Fund	(459)
Water & Sewer Operations Fund	1,609,162
2016 Water & Sewer Bond Construction Fund	-
2018 Water & Sewer Bond Construction Fund	-
2021 Water & Sewer Bond Construction Fund	2,700,000
Water Impact Fees	(47,100)
Sewer Impact Fees	(115,843)
Water and Sewer Revenue Debt Service	(109,042)
Vehicle Replacement Plan Fund	(428,285)
	23,128,056
Total Resources Available	**108,172,723**
EXPENDITURES	
General Government	9,199,251
Public Safety	20,853,895
Community Development	1,481,710
Public Works	15,545,110
Engineering	1,328,627
Parks & Recreation	5,997,440
Library	1,495,438
Vehicle Replacement Fund	777,500
Capital Improvements	40,223,375
Debt Service	11,270,377
TOTAL EXPENDITURES	**108,172,723**
REVENUES OVER (UNDER) EXPENDITURES	-
BEGINNING FUND BALANCE	**73,334,551**
ENDING FUND BALANCE	**50,206,495**

ORDINANCE NO. 2024-29

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, 2024, AND ENDING SEPTEMBER 30, 2025; 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 from Galveston Central Appraisal District on July 25, 2024, making September 25, 2024, 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 $0.110032 per $100 valuation and the proposed tax rate for maintenance and operation expenditures is $0.404140 per $100 valuation; and

WHEREAS, the combined tax rate of $0.514172 exceeds the no-new revenue tax rate but not the voter-approval tax rate; and

WHEREAS, on September 9, 2024, 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; and

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 $0.514172, which is effectively a 3.85% percent increase in the tax rate;

and

WHEREAS, the vote on such motion was made by a record vote and passed by at least five (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, 2024, and ending September 30, 2025, an ad valorem tax rate of $0.404140 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, 2024, made taxable by law, which said taxes, when collected, shall be apportioned among funds for the purpose of maintenance and operation expenditures.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.79 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $25.69.

Section 3. That the ad valorem tax rate of $0.404140, 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, 2024, as valued by the Harris Central 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, 2024, and ending September 30, 2025, an ad valorem tax rate of $0.110032 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, 2024, 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 $0.110032, 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, 2024, as valued by the Harris Central 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.

INTRODUCED, READ AND PASSED on first and final reading by the affirmative vote of the City Council of the City of Friendswood on this the 9th day of September, 2024.

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\2024\09-09-2024\Ordinance - Tax Rate.docx

3


FRIENDSWOOD
FOUNDED
1895
TEXAS

Tax Rate Calculation Worksheets



2024 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.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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]	$ 5,458,815,058
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 1,101,316,089
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 4,357,498,969
4.	**Prior year total adopted tax rate.**	$ 0.500728 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** $ 139,853,371 **B. Prior year values resulting from final court decisions:** - $ 120,152,517 **C. Prior year value loss.** Subtract B from A.[3]	$ 19,700,854
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 76,389,088 **B. Prior year disputed value:** - $ 11,908,045 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 64,481,043
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 84,181,897

[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 • 6-24/11

2024 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.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 4,441,680,866
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 1,183,437 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 35,923,868 **C. Value loss.** Add A and B. [6]	$ 37,107,305
11.	**Prior year 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 the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 106,369 **B. Current year productivity or special appraised value:** - $ 280 **C. Value loss.** Subtract B from A. [7]	$ 106,089
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 37,213,394
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 4,404,467,472
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 22,054,401
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 118,828
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 22,173,229
18.	**Total current year taxable value on the current year 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:** $ 4,623,941,828 **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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 current year value.** Add A and B, then subtract C and D.	$ 4,623,941,828

[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)

2024 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. Current year 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] $ 339,008,399 **B. Current year 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] + $ 900,407,027 **C. Total value under protest or not certified.** Add A and B.	$ 1,239,415,426
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 1,301,805,578
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 4,561,551,676
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 715,752
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 82,458,946
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 83,174,698
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 4,478,376,978
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.495117 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year 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.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.379450 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,441,680,866

[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)

2024 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 prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100.	$ 16,853,958
31.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + $ 94,610	
	B. Prior year 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 current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 94,610	
	E. Add Line 30 to 31D.	$ 16,948,568
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,478,376,978
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.378453 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]	
	A. Current year 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. Prior year 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. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0	
	B. Prior year 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	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

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

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]	
	A. Current year 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, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. . . . . $ 0	
	B. Prior year 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	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. . . . . $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. . . . . $ 0	
	B. Prior year 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	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100. . . . . $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. 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 the prior year. 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 . . . . . $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.378453 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . $ 3,197,825	
	B. Divide Line 40A by Line 32 and multiply by $100 . . . . . $ 0.071405 /$100	
	C. Add Line 40B to Line 39.	$ 0.449858 /$100
41.	**Current year 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.	$ 0.465603 /$100

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

2024 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):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.[27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[28] Enter debt amount $ 5,943,302 **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 – $ 885,550 **E. Adjusted debt.** Subtract B, C and D from A.	$ 5,057,752
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[29]	$ 66,177
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 4,991,575
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector.[30] 99.45 % **B.** Enter the prior year actual collection rate. 99.61 % **C.** Enter the 2022 actual collection rate. 99.45 % **D.** Enter the 2021 actual collection rate. 100.05 % **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]	99.45 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 5,019,180
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,561,551,676
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.110032 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.575635 /$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ 0.000000 /$100

[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)

2024 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 current year 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 of the prior tax year or May of the current tax year, 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 of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 3,231,652
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 4,561,551,676
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.070845 /$100
55.	**Current year 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*.	$ 0.495117 /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0.495117 /$100
57.	**Current year 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*.	$ 0.575635 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.504790 /$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.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 4,561,551,676
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$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)

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year 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).	$ 0.504790 /$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] 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. [43]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.596312 /$100
	B. Unused increment rate (Line 66)	$ 0.054384 /$100
	C. Subtract B from A	$ 0.541928 /$100
	D. Adopted Tax Rate	$ 0.500728 /$100
	E. Subtract D from C	$ 0.041200 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 4,407,272,864
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,815,796
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.586836 /$100
	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
	F. 2022 Total Taxable Value (Line 60)	$ 3,973,255,094
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 155,274
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.537790 /$100
	B. Unused increment rate (Line 66)	$ 0.045138 /$100
	C. Subtract B from A	$ 0.492652 /$100
	D. Adopted Tax Rate	$ 0.487314 /$100
	E. Subtract D from C	$ 0.005338 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 3,659,700,344
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 195,354
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 2,166,424 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.047493 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.552283 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

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
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.378453 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,561,551,676
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.010961 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.110032 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.000000 /$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.[48]

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. [49]

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
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.500728 /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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.* **- or -** If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, *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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2023 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.	$ 0.000000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,404,467,472
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,478,376,978
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §26.042(c)
[51] Tex. Tax Code §26.042(b)

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 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 68 (taxing units with the unused increment rate).	$ 0.552283 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. $ 0.495117 /$100
As applicable, enter the current year 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. $ 0.552283 /$100
As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. $ 0.000000 /$100
If applicable, enter the current year de minimis rate from Line 73.

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. [52]

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

sign here Cheryl E. Johnson
Taxing Unit Representative

August 12, 2024
Date

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


FRIENDSWOOD
FOUNDED
1895
TEXAS

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

CAO: City Attorney's Office

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

COMM: Communications Department

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

DES: Department of Emergency Services

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

ENG: Engineering

ERP: Enterprise Resource Plan

F

FAA: Friendswood Animal Alliance

FEMA: Federal Emergency Management Agency

FIN: Finance

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

GST: Ground Storage Tank

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: 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

LF: Linear feet

LIB: Library

M

M&CC, M/C: Mayor and City Council

M&O: Maintenance and Operations (tax rate used for general operations)

MCI: Municipal Cost Index

MG: Million Gallon

MYFP: Multi Year Financial Plan

N

NNRR: No New Revenue Rate

P

PD: Police Department

PEG: Public Education Governmental

PIF: Police Investigation Fund

PR: Parks & Recreation Department

PSB: Public Safety Building

PW: Public Works Department

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

YE: Year End

YTD: Year to date

Z

ZZB: Zero Based Budgeting (revenues & expenses net to zero)


FRIENDSWOOD
FOUNDED
1895
TEXAS