

# *City of Friendswood, Texas*

ADOPTED ANNUAL BUDGET

FISCAL YEAR 2013-2014



**CITY OF FRIENDSWOOD, TEXAS**

**ADOPTED ANNUAL BUDGET**

October 1, 2013 - September 30, 2014

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**Mayor**

Kevin Holland

**Mayor Pro-Tem**

Billy Enochs

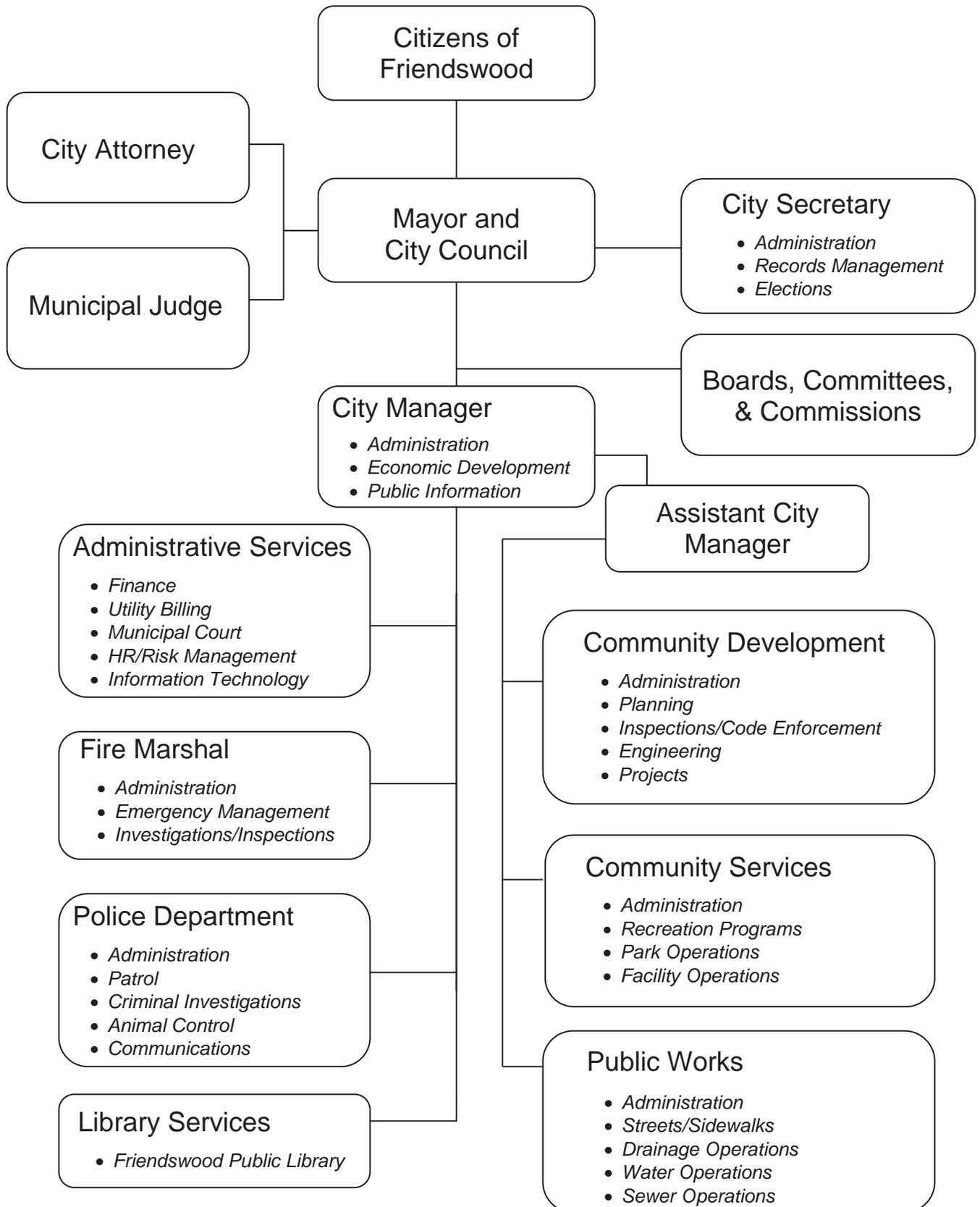
**Council Members**

Steve Rockey ..... Position 1  
Jim Hill ..... Position 3  
Patrick J. McGinnis, MD. .... Position 4  
John Scott ..... Position 5  
Carl W. Gustafson..... Position 6

**Budget Team**

Roger C. Roecker ..... City Manager  
Morad Kabiri..... Assistant City Manager  
Cindy S. Edge ..... Director of Administrative Services  
Terry Byrd ..... Fire Marshal  
Karen Capps..... Economic Development Coordinator  
Nick Haby ..... Planning Manager/Public Information Officer  
Kazem Hamidian..... Public Works Director  
Katina Hampton..... Deputy Director of Administrative Services  
Melinda Welsh ..... City Secretary  
Mary Perroni ..... Library Director  
James Toney ..... Community Services Director  
Jennifer Walker..... Budget Manager  
Robert B. Wieners..... Police Chief

**CITY OF FRIENDSWOOD  
Organization Chart**



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

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This adopted budget is estimated to raise more total property taxes than last year's budget by \$370,246 or 2.6%, and of that amount \$308,923 is estimated tax revenue to be raised from new property added to the tax roll this year.

Debt service obligations of the City of Friendswood, secured by property taxes, in fiscal year 2013-14: \$1,528,879.

<b>Property Tax Comparison (per \$100 valuation)</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>
Adopted Tax Rate	\$0.597000	\$0.591400
Effective Tax Rate	\$0.597061	\$0.591430
Effective Operating Rate	\$0.591332	\$0.590787
Maximum Operating Rate	\$0.638638	\$0.638049
Debt Tax Rate	\$0.075511	\$0.070585
Rollback Tax Rate	\$0.714149	\$0.708634

City of Friendswood's 2013 adopted total tax rate is \$0.5914 which includes the maintenance & operations (M&O) rate of \$0.5303 and the debt service (I&S) rate of \$0.0611.

<b>City Council</b>	<b>Position</b>	<b>Vote on Budget &amp; Tax Rate</b>
Kevin Holland	Mayor	For
Billy Enochs	Mayor Pro-Tem	For
Steve Rockey	Position 1	For
Jim Hill	Position 3	For
Patrick J. McGinnis, MD	Position 4	For
John Scott	Position 5	For
Carl W. Gustafson	Position 6	For



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Friendswood  
Texas**

For the Fiscal Year Beginning

**October 1, 2012**

*Christopher P. Morrell*

President

*Jeffrey R. Egan*

Executive Director

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, 2012**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

## Guide to Use of the Budget

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

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

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

The **Financial Summaries section** provides the revenues, expenditures and proposed ending fund balance for the City's governmental funds as well as enterprise funds. Governmental funds include General Fund, Police Investigation Fund, Fire/EMS Donation Fund, TDRA Disaster Recovery Grant Fund, Park Land Dedication Fund, Tax Debt Service Fund and General Obligation Bond Construction Funds. Enterprise funds include Water and Sewer Operation Fund, Water and Sewer Revenue Bond Construction Funds, Water and Sewer CIP/Impact Fee Funds, and Water and Sewer Revenue Debt Service Fund. Additional funds are Vehicle Replacement Fund, 1776 Park Trust Fund, Economic Development Administration Grant Fund, and Court Technology/Security Fund. A description of each fund precedes the fund schedules and includes the basis of budgeting. The section also includes detailed revenue schedules by fund and account element/object and inter-fund transfer schedules.

The next section is entitled **Departmental Information**. Each department includes: (1) an organizational chart depicting the department structure; (2) department narrative, goals, objectives and performance measures; (3) department summary with department totals across all funds and a departmental staffing table showing the full-time equivalents. The general ledger account number segment for fund, department and division accounts are included for cross-reference to the detail division budgets. The detailed departmental pages are formatted to include FY12 actual; FY13 original budget; FY13 amended budget; year to date 6/30/13 actual expenditures; year-end estimate for FY13; and FY14 adopted budget data.

The next section is reserved for the **Debt & Capital section**. The tax and revenue Debt Service portion of this section contains summary schedules, tax debt service and revenue debt service to maturity charts and payment schedules for each bond issue of the City. 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 **Supplemental Information section** contains a sales tax revenue comparison schedule, estimated tax valuations, historical tax levy and tax rate comparisons, including graphs, City-wide personnel schedule, departmental decision package recommendations, and glossary of budget terminology and acronyms.

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# CITY OF FRIENDSWOOD

December 19, 2013

Honorable Mayor and City Council:

We are pleased to present the adopted budget for Fiscal Year 2013-2014. Following this transmittal letter is a schedule of changes to the proposed budget submitted to you on August 1, 2013.

To revisit the Fiscal Year 2012-13, a number of significant accomplishments occurred:

- Received multiple awards and recognitions:
  - Recognized as the 20<sup>th</sup> safest city in America in 2013.
  - Received the *Bay Area Houston Magazine's* Best of the Bay Award for the "Best City to Live in 2012".
  - Received Excellence in Financial Reporting Award from Government Finance Officers Association of the United States and Canada (GFOA).
  - Received the Award for Distinguished Budget Presentation from GFOA.
  - Received the Texas Comptroller's Leadership Circle "Gold" designation for financial transparency.
  - Keep Friendswood Beautiful received 2<sup>nd</sup> place in the Keep Texas Beautiful Governor's Community Achievement Award.
  - The Friendswood Municipal Court received the Texas Municipal Traffic Safety Initiative Award. Friendswood is one of 18 cities in the State to receive this recognition.
  - The City received a Gold and two Silver Awards for Excellence from the International Economic Development Council for Friendswood's Retail Recruitment Advertisement, New Business Guide, and Live Here Work Here campaigns.
  
- Numerous capital projects are underway or have been completed:
  - Fire Station #3 renovations.
  - Oak Vista Drive reconstruction.
  - Replacement of Water Plant #5.
  - Blackhawk Boulevard reconstruction from Friendswood Link Road to Thursa Lane.
  - Stevenson Park Splash Pad Phase 1 installation.
  - Portion of Wandering Trails was reconstructed.
  - Implemented software to process and electronically deposit utility billing payments.
  - Issued a request for proposal (RFP) to replace the City's enterprise software which has been in use since 1997.
  - Lighting of Field #33 at Centennial Park.
  - \$4.5 million of General Land Office (GLO) Round 2 Disaster Recovery funds will be used to widen and improve Friendswood Link Road and Whispering Pines Avenue from Blackhawk Boulevard to FM 518.

Several changes occurred after the proposed budget was presented to Council. The receipt of certified property values from the City's two appraisal districts, Galveston and Harris counties, resulted in a significant change from the proposed to the adopted effective tax rate. The proposed budget was developed using the estimated effective tax rate of \$0.6117. Certified values were higher than projected which produced an effective tax rate of \$0.591430. Adopting the 2013 tax rate of \$0.5914 resulted in a \$202,583 reduction of the projected tax levy of \$14,856,243 to \$14,653,660.

With the feedback from the completed citizens' survey in Fiscal Year 2013, City departments are performing at levels that meet the expectations of our citizens with 96% of Friendswood residents rating the quality of life in Friendswood as "excellent" or "good," and 97% of residents rating Friendswood as a "very safe" or "safe" community! The work our City employees do each and every day makes it possible to receive this assessment from our citizens, acknowledging their satisfaction with the high level of services delivered.

As an example of the staff's continuing efforts to deliver high level of services as efficiently as possible, one full-time position in Administrative Services – Municipal Court and a part-time position in the City Manager's Office have been eliminated from the adopted budget. These funds have been reallocated to assist in funding a new Purchasing Manager position. The City's purchasing function and processes will be centralized to handle all City bids, seek savings by combining purchases for multiple departments and will help to ensure the City's compliance with state procurement regulations.

An additional Police Patrol officer and associated vehicle have also been approved in the budget. This will allow us to maintain the ratio of 1.5 officers per 1,000 residents. The commitment to additional staffing is a contributing factor and assists in achieving the City's goal to maintain one of the lowest crime rates in Texas.

With respect to energy costs, a reduction in funding for electricity has also been included in this year's budget, based on the projected savings from a contract renewal with Public Power Pool (P<sup>3</sup>) in 2014. In the General Fund, the projected savings for electricity costs is \$89,357 while \$32,142 is the estimated savings for the Water and Sewer Fund.

Fiscal year 2013-14 is another year in which we will need to continue to seek efficiencies in delivering services with limited resources. This reality is coupled with the City's aging infrastructure and facilities, and capital improvement needs. Continued deferments in these areas and the increasing cost of doing business are growing concerns for the City.

In addressing the need to preserve existing City infrastructure and facilities, the adopted budget includes funding to replace the roof on Jones Hangar at Leavesley Park, upgrades the Police Department dispatch console, and provides \$500,000 for street maintenance, of which \$267,399 is to come from the City's General Fund balance.

We have also included the complete Capital Improvements Program section in the adopted budget document. This section of the budget includes a summary of the CIP Plan. Funding from previously authorized General Obligation and Water and Sewer Revenue Bonds has allowed the City to address some of the City's infrastructure needs. All funds related to these issuances have been allocated to specific projects.

Following an extensive review, a Citizens advisory group recommended to Council that a bond election be held in November, 2013. The Council accepted the advisory group's recommendations and called for an election to include the following propositions.

- *Proposition No. 1:* The issuance of \$6,565,000 tax bonds for designing, improving, expanding and equipping City Fire Station Number 4 and designing, constructing, improving and equipping a new fire station adjacent to the public safety building in the City.
- *Proposition No. 2:* The issuance of \$2,525,000 tax bonds for the purpose of designing, improving and expanding the City's existing municipal library.

- *Proposition No. 3:* The issuance of \$7,285,000 tax bonds for the purpose of designing, improving and expanding parks and recreational facilities in the City, and the acquisition of land and interests in land for such purposes, including improvements to and expansion of, Centennial Park, Lake Friendswood, Sports Park, Stevenson Park and the acquisition and improvement of land for new parks in the city.
- *Proposition No. 4:* The issuance of \$7,710,000 tax bonds for road and street improvements in the City, including, but not limited to, improving Blackhawk Boulevard, Mary Ann Drive, Shadow Bend Avenue, Townes Road, Winding Road and Woodlawn Drive.

All four propositions were approved by the voters on November 5, 2013. Bond issuance plans are now being developed and will be finalized early in 2014.

As in the past, our budget has been developed with the following key objectives in mind:

- Deliver existing public services that our community has come to appreciate and expect at the service level mandated by City Council.
- Protect and promote the City's human infrastructure in the delivery of City services with competitive pay and benefits.
- Maximize alternate revenue streams to supplement property tax revenue.
- Keep the cost for delivery of public services as competitive, effective and efficient as possible.

Our budget process is a cooperative one that requires teamwork by our City Staff and Council. We take pride in being part of a group that is dedicated to serving the citizens of Friendswood by focusing on the City's core values: **T**rust, **R**espect, **A**ccountability, and **Q**uality or "**TRAQ**". We appreciate the efforts of the entire budget team and especially want to thank the Administrative Services staff for their many hours of work in developing this document.

Respectfully submitted,



Roger C. Roecker  
City Manager

## Changes to the FY14 Proposed Budget

### GENERAL FUND (001)

<b>Original Proposed FY14 Revenue Estimate</b>	<b>\$22,913,676</b>
--	---------------------

**Changes to Revenue:**

Remove Franchise PEG funds for Agenda Preparation Software	(9,300)
Add Funding for Music on PEG Channel (PEG funds)	900
Add Funding for Music One-time DP for installation on PEG Channel (PEG funds)	199
Increase Revenue for Animal Control fees (budget neutral)	10,000
Add Funding for Property Tax Revenue (based on Certified Values)	49,154

<b>Total Changes to Funding Available</b>	<b>\$50,953</b>
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<b>Adopted FY14 Revenue Estimates</b>	<b>\$22,964,629</b>
---------------------------------------	---------------------

<b>Original Proposed FY14 Expenditure Estimate</b>	<b>\$23,238,422</b>
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**Changes to Expenditures:**

Remove Agenda Preparation Software from (CSO \$750 & IT \$8,550)	(9,300)
Electricity Savings due to Contract Renewal with P <sup>3</sup>	(89,357)
Reduce DP for Purchasing Manager to Mid Year Hire	(50,260)
Add DP November Election Services to CSO	20,500
Add DP for Community Service Equipment Maintenance Increase	4,000
Add DP for Police Department Police Officer Mid Year Hire	64,200
Add DP for Police Department Patrol Tahoe Vehicle (Addition to the Fleet)	69,634
Reduce PD New Vehicle Operational Expenditure to Reflect Mid-Year Purchase	(3,717)
Include Music for PEG Channel (PEG funds)	900
Include Music One-time DP for installation on PEG Channel (PEG funds)	199
Reduce ASO - Municipal Court budget for Training/Travel/Software Maintenance (Court Building/Security & Court Technology funds)	(23,193)
Transfer funds from the Library Board division to ASO - IT division for Library Automation System Annual Maintenance	(5,000)
Add funds transferred from the Library Board division to ASO - IT division for annual maintenance contract for Library Automation Annual Maintenance Contract	5,000
Increase Animal Control Adoption Related Services expenses (budget neutral)	10,000

<b>Total Changes to Expenditures Estimates</b>	<b>(\$6,394)</b>
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<b>Adopted FY14 Expenditure Estimates</b>	<b>\$23,232,028</b>
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<b>Original Proposed Use of Fund Balance</b>	<b>\$324,746</b>
--	------------------

Street Maintenance (lower amount needed after effective tax rate decreased and expenditure revisions)	(57,347)
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<b>Adopted Total Use of Fund Balance in the General Fund</b>	<b>\$267,399</b>
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## Changes to the FY14 Proposed Budget

### WATER AND SEWER FUND (401)

<b>Original Proposed FY14 Revenue Estimates</b>	<b>\$9,435,500</b>
<b>Changes to Revenue:</b>	
Decrease in Residential Sewer Fees (City of League Contract Termination - Lift Station Usage)	(66,738)
<b>Total Changes to Funding Available</b>	<b>(\$66,738)</b>
<b>Adopted FY14 Revenue Estimates</b>	<b>\$9,368,762</b>
<b>Original Proposed FY14 Expenditure Estimates</b>	<b>\$6,603,298</b>
<b>Changes to Expenditures:</b>	
Electricity Savigs due to Contract Renwewal with P <sup>3</sup>	(32,142)
<b>Total Changes to Water and Sewer Fund</b>	<b>(\$32,142)</b>
<b>Adopted FY14 Expenditure Estimates</b>	<b>\$6,571,156</b>

### TAX DEBT SERVICE FUND (201)

<b>Original Proposed FY14 Revenue Estimates</b>	<b>\$2,231,942</b>
<b>Changes to Revenue:</b>	
Reduction of Property Tax Revenue (based on Certified Values)	(60,619)
<b>Total Changes to Funding Available</b>	<b>(\$60,619)</b>
<b>Adopted FY14 Revenue Estimates</b>	<b>\$2,171,323</b>

### VEHICLE REPLACEMENT PLAN FUND (301)

<b>Original Proposed FY14 Revenue Estimates</b>	<b>\$343,996</b>
<b>Changes to Revenue:</b>	
Reduce Internal Lease payments	(21,471)
<b>Total Changes to Funding Available</b>	<b>(\$21,471)</b>
<b>Adopted FY14 Revenue Estimates</b>	<b>\$322,525</b>
<b>Original Proposed FY14 Expenditure Estimates</b>	<b>\$315,409</b>
<b>Changes to Expenditures:</b>	
Increased number of vehicle and equipment replacements:	
1 - Public Works Truck	25,000
1 - Community Development Truck	24,279
<b>Total Changes to Expenditures Estimates</b>	<b>\$49,279</b>
<b>Adopted FY14 Expenditure Estimates</b>	<b>\$364,688</b>

### MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND (150)

<b>Original Proposed FY14 Expenditure Estimates</b>	<b>\$10,776</b>
<b>Changes to Expenditures:</b>	
Municipal Court Staff training and travel	12,280
Municipal Court Software Maintenance	10,913
<b>Total Changes to Expenditure Estimates</b>	<b>\$23,193</b>
<b>Adopted FY14 Expenditure Estimates</b>	<b>\$33,969</b>

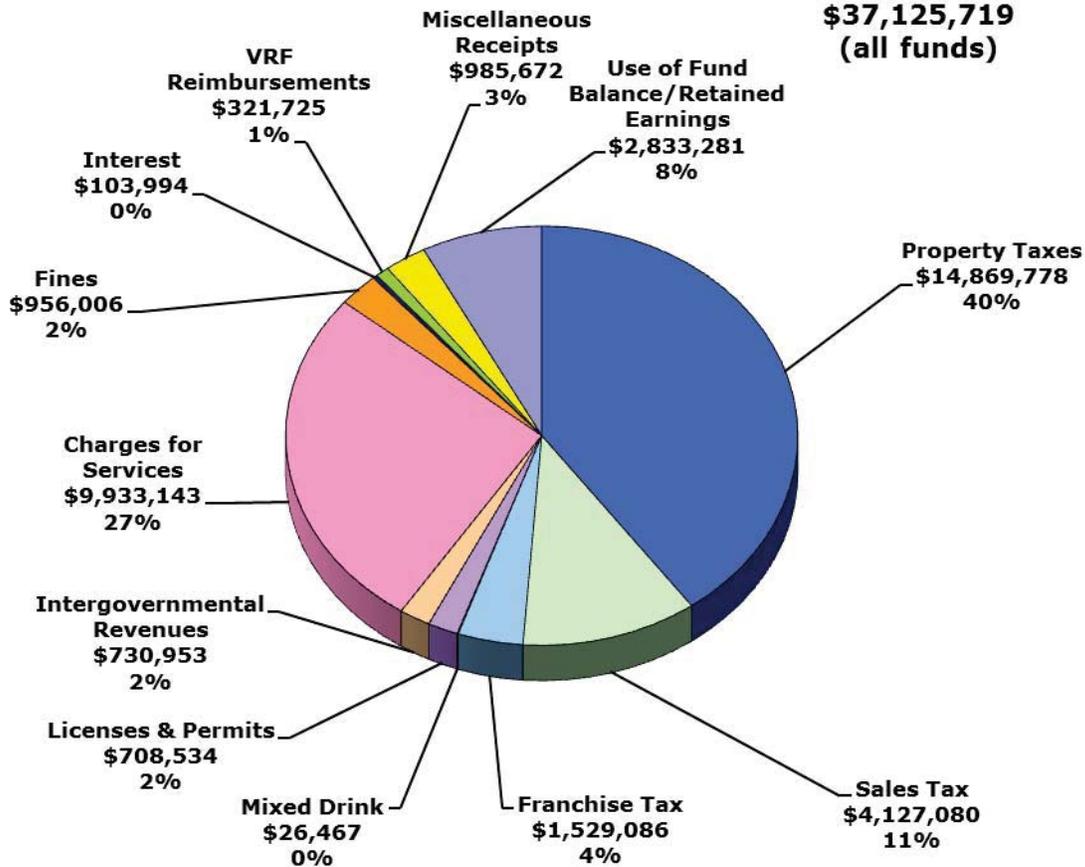
# Adopted Budget in Brief

The following is a summary of the City of Friendswood's fiscal year 2013-14 adopted budget. The budget was adopted by City Council on October 7, 2013, based on revisions of the proposed budget outlined during budget work sessions with Council and Staff. A quick look at the changes to the proposed budget can be found on page 13 and 14.

## Revenue

1. The adopted City-wide budget appropriates a total of \$37.1 million in revenues, down \$1.9 million or 5.1% from the fiscal year 2012-13 adopted budget. Included in the budget are planned uses of fund balance and/or retained earnings in several funds totaling about \$2.83 million to offset budgeted expenditures.
  - An increase in property tax revenue for tax year 2013 of about 3.2% from the prior year budget is mainly due to newly constructed properties included on the 2013 tax roll.
  - The sales tax revenue budget reflects a 5.6% increase based on fiscal year 2012-13 collections.
  - Permits revenue estimate is up from last year's budget by \$76,000 or 12.1% due to residential home building projections for fiscal year 2013-14.
  - Overall, intergovernmental revenue is down 16.3% due to grant-funded projects being completed in 2012-13. However, about \$123,000 is expected for partial funding of the Police Department radio console upgrade. Additional funding for the expense is budgeted from the asset seizure/forfeiture payments in the Police Investigation Fund, which accounts for the 30.8% projected increase in miscellaneous receipts revenue from prior year.
  - General Fund-related charges for services are expected to increase by 8.5% due to additional summer day camp fees generated from the expansion of the program.
  - An increase of 2.7% is budgeted in fiscal year 2013-14 for franchise fees based on prior year actual revenue. The increase is mainly due to telecommunications and video services franchise fees. Also appropriated in this year's budget is use of PEG channel fees of \$9,099.
  - The budget includes decreases based on current year collections in fines (9%) and interest earnings (19.6%).
  - Water Utility revenue is projected to decrease \$48,000 or 0.52%.
  - As a result of the water and sewer impact fee study completed in July 2013, a proposed decrease of the fees from \$3,139 to \$2,928 is included in the budget.
2. The adopted budget is developed using slightly less than the effective tax rate, \$0.591430. As a result, approximately the same tax revenue is generated from properties taxed in both the current and prior year. Additional property tax revenue comes from properties added to the tax roll this year.
  - The adopted tax rate is \$0.5914 per \$100 of taxable value. This is \$0.0056 lower than the current year's tax rate of \$0.5970.
  - The adopted Maintenance and Operation Rate (M&O) rate is \$0.5303 and the Interest and Sinking (I&S) or debt service rate is \$0.0611.
  - The total estimated property tax levy is \$14,653,660, up \$370,246 or 2.6% from the adjusted levy of \$14,283,414 included in last year's adopted budget.
3. Property tax revenue budgeted in FY14 is based on estimated net taxable values totaling \$2,502,557,278 for tax year 2013. This is an increase of \$67,450,451 from certified taxable values including supplemental rolls for tax year 2012.
  - Information provided by the City's two appraisal districts indicates increases in overall property values in Galveston County and decreases in Harris County property values.
  - Although values have increased overall for tax year 2013, the impact on individual property owners varies based on their 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. The 2013 property tax bill would be \$946.24, a decrease of \$8.96.

**FY14 Adopted Budget Revenue  
\$37,125,719  
(all funds)**



\*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$2,833,281; resulting in revenues offsetting budgeted expenditures.

**Historical Revenue Budget (All Funds)**

Revenue Source	FY14		FY13		FY12	
	Adopted	% Change PY	Adopted	% Change PY	Adopted	% Change PY
Property Taxes*	\$14,869,778	3.2%	\$14,408,414	2.4%	\$14,072,215	2.0%
Sales Tax	\$4,127,080	5.6%	\$3,908,684	-1.4%	\$3,965,020	5.8%
Franchise Tax	\$1,529,086	2.2%	\$1,496,561	-1.0%	\$1,511,334	7.6%
Mixed Drink	\$26,467	4.5%	\$25,329	-15.4%	\$29,929	3.7%
Licenses & Permits	\$708,534	12.1%	\$631,990	-0.2%	\$633,519	27.7%
Intergovernmental Revenues	\$730,953	-16.3%	\$873,436	296.2%	\$220,430	-88.2%
Charges for Services	\$9,933,143	0.3%	\$9,903,298	2.2%	\$9,691,516	1.9%
Fines	\$956,006	-9.1%	\$1,052,032	6.5%	\$988,020	-9.0%
Interest	\$103,994	-19.6%	\$129,301	-19.1%	\$159,912	-3.1%
VRP Reimbursements	\$321,725	0.9%	\$318,767	0.0%	\$318,767	0.0%
Miscellaneous Receipts	\$985,672	21.7%	\$810,225	5.0%	\$771,990	-5.4%
Fund Balance/Retained Earnings	\$2,833,281	-28%	\$3,935,422	48.8%	\$2,644,035	-41.4%
<b>Total</b>	<b>\$37,125,719</b>	<b>-0.98%</b>	<b>\$37,493,459</b>	<b>7.1%</b>	<b>\$35,006,687</b>	<b>-7.3%</b>

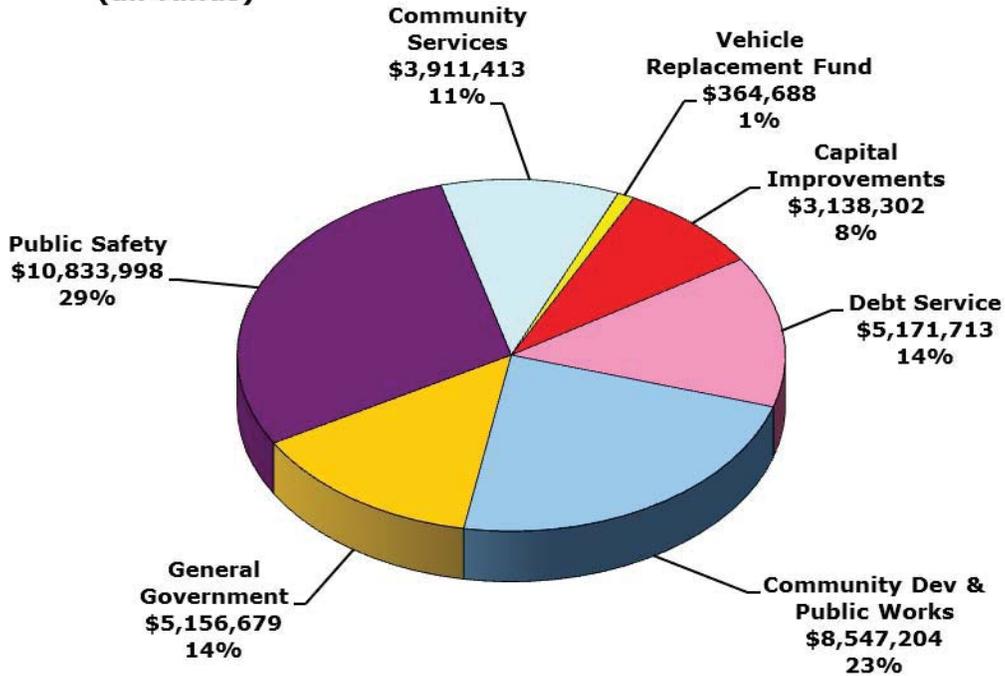
\*Amounts include prior year delinquent property tax collections with penalty and interest.

## Expenses

1. The adopted budget appropriates approximately \$37.1 million in expenditures, excluding inter-fund transfers. This is a decrease of \$362,000 or 1% from prior year adopted budget. The decline in this year's budget mainly results from fewer scheduled fleet replacements, fewer capital improvements and lower debt service payments due to the 2012 refinancing of the 2003 Permanent Improvement Bonds.
2. Personnel costs make up almost 70% of the City's operational budget. The adopted budget includes staffing of 216.22 full-time equivalents (FTE), an increase of 0.15 FTE. Changes in personnel expenditures are:
  - Addition of 1 full-time Purchasing Manager (mid-year hire).
  - Reduction of 1 full-time Municipal Court Administrative Clerk.
  - Reduction of 1 part-time (0.50) Administrative Clerk in the City Manager's Office.
  - Addition of 1 full-time Police Patrol Officer (mid-year hire).
  - Workers' Compensation insurance increase of \$4,600.
  - Increase in funding for background checks on volunteers for \$2,000.
  - Additional funding for July 4<sup>th</sup> overtime expenditures.
  - Increase in funding for summer day camp wages.
  - An estimated healthcare insurance increase is included at a cost of \$47,638, a 6.5% increase. 3.5% of the increase is due to the projected impact of the federal healthcare reform act. The balance is due to healthcare cost trends and claims experience of our inter-local healthcare group.
  - The City's TMRS contribution rate increases from 15.64% to 15.94% on January 1, 2014.
  - Funding for employee merit increases averaging 2% totals \$264,226.
    - No across the board pay increases are given.
    - Merit is awarded based on the employee's annual performance review.
3. To maintain existing service levels, additional funding is needed for non-personnel related operational expenses. The Supplemental Information section of the budget includes a detailed listing of the expenditures.
  - Forces at Work total \$166,989 (General Fund), \$82,132 (Water & Sewer Fund).
  - Decision Packages total \$429,793 in the General Fund and \$215,750 in Water & Sewer.
4. The forces at work and decision packages mentioned above include:
  - Windstorm insurance increases of \$9,145 in the General Fund and \$3,585 in the Water & Sewer Fund.
  - Fuel increase of \$83,103 in the General Fund and a \$15,000 reduction of the fuel budget in the Water & Sewer Fund.
  - Police Department's dispatch console for \$274,900 to be funded through anticipated grant funds (\$123,000) and seizure/asset forfeiture revenue (\$151,900).
  - Animal Control facility contract cleaning services increase of \$29,304.
  - Police Department T-1 line radio maintenance increase of \$10,020.
  - Increase of \$12,000 for ongoing cost associated with the annual contract with the City of League City for the Gulf Region Information and Dispatch (GRID) system.
  - Increase of \$3,798 for breath alcohol testing (BAT) program services.
  - Increased Animal Control Adoption related service expenses of \$10,000.
  - PEG channel fees funded TV monitors and programming total \$9,099.
  - Increase in operating supplies, facility supplies, electricity and liability insurance for Splash Pad in Stevenson Park total \$2,133.
  - Increased costs for vehicle maintenance, insurance and fuel total \$5,050.

- Roof replacement on Jones Hanger for \$22,500 Increase in parks equipment maintenance for Community Services- totals \$4,000.
  - \$20,500 for November 2013 Bond Election services.
  - Friendswood Volunteer Fire Department contract increase for the following:
    - State Fire Fighters Pension Contribution, \$15,552.
    - Health insurance cost, \$3,125.
    - Electronic patient care report system, \$4,200.
  - Increase of \$70,000 in the Water & Sewer Fund for the City's portion of the 96" water line capital improvements recovery cost reimbursement to the City of Houston.
  - Increase of \$23,547 for the ongoing cost for the water meter reading service contract approved in FY13.
  - Automated water meter reading monitors, \$12,750 (Water & Sewer Fund).
  - Public Works dump truck and sewer line cleaning jet machine totaling \$203,000 funded through Water & Sewer Fund Working Capital.
5. In addition to the FY14 forces at work and decision packages, the adopted budget includes the following:
- \$250,000 for estimated 1<sup>st</sup> year cost for City enterprise software upgrade.
  - \$500,000 for Street Improvements
    - \$232,601 funded with General Fund revenues.
    - \$267,399 from General Fund Balance reserves.
  - \$300,000 for sewer line maintenance in the Water & Sewer Fund.
6. One new addition to the Police department fleet for \$65,917. Also, fleet replacements included in the adopted Vehicle Replacement Fund budget total \$364,688:
- Police Department – 1 animal control truck, 4 patrol units, 1 criminal investigations vehicle
  - Community Services – 2 trucks
  - Public Works – 2 trucks
  - Community Development - 1 truck
7. Debt Service payments funded and detailed in the proposed budget are:
- Total Tax Debt Service - \$20,723,978.
    - 2013-14 principal, interest & fiscal agent fee payments – \$1,590,799
  - Total Water & Sewer Revenue Debt Service - \$54,736,161.
    - 2012-13 principal, interest & fiscal agent fee payments - \$3,285,956
  - Total Capital Lease Debt Service for FVFD equipment - \$367,030.
    - 2013-14 principal and interest -\$124,958

**FY14 Adopted Budget Expenditures**  
**\$37,123,997**  
**(all funds)**



\*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total \$2,833,281; resulting in revenues offsetting budgeted expenditures.

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

**Historical Expenditure Budget (All Funds)**

Expenditure	FY14		FY13		FY12	
	Adopted	% Change PY	Adopted	% Change PY	Adopted	% Change PY
General Government	\$5,156,679	0.23%	\$5,144,473	4.2%	\$4,935,250	2.3%
Public Safety	\$10,833,998	4.9%	\$10,330,742	1.6%	\$10,166,936	2.1%
Community Services	\$3,911,413	4.2%	\$3,754,445	2.9%	\$3,649,863	1.7%
Vehicle Replacement	\$364,688	-22.8%	\$472,130	135%	\$200,361	-35.1%
Capital Improvements	\$3,138,302	-23.5%	\$4,103,770	-20.5%	\$5,162,785	-11.3%
Debt Service	\$5,171,713	-1.7%	\$5,262,522	-1.2%	\$5,324,956	7.7%
Community Dev. & Public Works	\$8,547,204	1.5%	\$8,417,499	-0.80%	\$8,485,079	6.1%
<b>Total</b>	<b>\$37,123,997</b>	<b>-1.0%</b>	<b>\$37,485,581</b>	<b>-1.2%</b>	<b>\$37,925,230</b>	<b>1.3%</b>

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

Adopted by Resolution

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## City of Friendswood Mission Statement

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

## Guiding Principles

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

## Council Philosophy

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

## Strategic Goals

### 1. Communication

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

### 2. Economic Development

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

### 3. Preservation

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

### 4. Partnerships

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

### 5. Public Safety

- Build and expand external partnerships
- Ensure a safe environment

### 6. Organizational Development

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

## Strategic Goal Matrix

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

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

## City Planning for the Future

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

### City Planning for the Future (cont'd)

Planning Tool	Purpose	Budgetary Impacts
<p>Emergency Management Plan (2006)</p> <p>Hazard Mitigation Plan (2008)</p>	<p>Details the 4 phases of the City's emergency management: preparedness, response, recovery and mitigation</p> <p>Ensures the City's compliance with state and federal requirements on local hazard mitigation plans</p>	<p>The plans are necessary for the City to qualify for and maintain the Emergency Management Performance Grant (EMPG) and pre-disaster and post-disaster grant funding (ex. - FEMA).</p>
<p>Utility Master Plan (2008 update)</p>	<p>Provides service maps of the City's existing water and sewer systems</p> <p>Defines un-served or under-served areas in the City for utility service expansion or upgrades</p> <p>Includes estimated construction cost associated with potential projects</p>	<p>Based on funding availability and service level needs, utility capital projects are included in the City's operating and capital budget.</p> <ul style="list-style-type: none"> <li>• Water &amp; sewer user fees, utility impact fees, revenue bonds potential funding sources for utility capital projects.</li> </ul>
<p>Pavement Master Plan (2009)</p>	<p>Provides an inventory, evaluation and assessment of the City's roadways</p> <p>Helps determine the best timing for street rehabilitation or replacement projects to maintain acceptable service levels.</p>	<p>Based on funding availability, street improvement projects identified in the plan are included in the City's annual operating and capital budget.</p> <ul style="list-style-type: none"> <li>• General obligation bond issuance to fund street projects is an option that could impact the City's tax rate.</li> </ul>
<p>Capital Improvements Plan (2010)</p>	<p>Identifies the City's capital expenditure needs, outlines costs and potential funding sources over a 5-year period</p>	<p>Operating and capital budgets would include funding or debt service requirements and operating costs of new projects and infrastructure improvements included in the CIP.</p>
<p>Parks and Open Space Master Plan (2010)</p>	<p>Establishes a 10-year guide for parks and facilities capital improvements</p> <p>Based on National Recreation and Parks Association (NRPA) standards for cities of Friendswood's size and population</p>	<p>Based on service level expectations and available funds, capital improvements and associated operational costs identified in the Plan are included in the City's operational and capital budgets.</p>
<p>Economic Development Marketing Plan (2011)</p> <p>Economic Development Strategic Plan (2011)</p>	<p>Targets and encourages business and industries whose creation, expansion or relocation to Friendswood will stimulate the City's economy</p>	<p>Operating budget includes funding for marketing and advertising costs identified in the Plans to meet the City's economic development goals.</p>
<p>Library Long-Range Strategic Plan (2012)</p>	<p>Provides citizen survey results and Library Planning Committee input calling for the expansion or relocation of the City's existing Library facility</p> <p>Addresses library service recommended to meet the needs of Friendswood's growing population</p>	<p>Additional operational costs and debt service payments will be included in the City's future operating budgets.</p>
<p>Multi-Year Financial Plan (2013)</p>	<p>Projects the City's General Fund operating budget revenues and expenditures over a 5-year period</p> <p>Forecasts the impact of existing and potential debt service on the City's operating budget</p>	<p>Year 1 of the multi-year financial plan is the basis for the City's annual operating budget</p> <p>Projections included in the plan are adjusted during annual budget development based on service level expectations and current economic factors</p>
<p>City Operating Budget (2014)</p>	<p>Functions as an annual financial, operations, communications and policy guide for carrying out the City's mission of service to its citizens</p>	<p>Revenue and expenditures required to meet the City's established goals make up the City's annual operating budget</p>

# City of Friendswood, Texas

## City Overview

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### Community

It's no surprise why Friendswood has been nationally recognized as one of the best places to live in the country. With low tax rates, outstanding public education, and the lowest crime rate in the region, Friendswood is the perfect place to live, work, and play. The city features beautiful parks and lush landscaping, along with a championship golf course. Children academically excel via two superior public school systems – Friendswood ISD and Clear Creek ISD. These attributes perfectly match Friendswood's affluent resident base of well-educated, high-income families. More than 50% of residents work in executive, professional, and managerial positions and generate an average household income of over \$100,000 – one of the highest in the Houston area. The median age on citizens in Friendswood is 40.5 years old.

### History

Friendswood was founded as a Quaker colony by Frank J. Brown. Only three Quaker colonies were ever established in Texas with the other two being Estacado, in the Texas Panhandle and View Point in Lipscomb County. After looking at Alvin and Galveston, Brown located a tract of more than 1,500 acres and negotiated with J. C. League for the property in 1895. Brown suggested that they name the community Friendswood, in honor of the Society of Friends which helped establish the city. Friendswood remained predominantly Quaker until 1958, when a local Baptist church was organized. The community incorporated in 1960. With the location of the NASA Manned Spacecraft Center ten miles away in 1962, many community residents began to commute there or to Houston, and Friendswood became a bedroom suburb.

### Today

Now, after 115 plus years, Friendswood has grown to around 37,969. The Quaker values can still be seen through community involvement. Residents participate in city civic and education events and Fourth of July celebrations.

### Business

Friendswood is the perfect choice for many types of commercial enterprises. Target markets include professional offices, retail, commercial, and light industrial developments. A key City focus is to encourage redevelopment of the downtown area and development of the City's panhandle area. City leaders have approved special tools and incentives to revitalize downtown to promote mixed-use, multi-story developments with pedestrian streetscapes and other amenities. Additionally, the City recently completed, through an Economic Development Administration grant, the extension of utilities to serve an area of town ripe for commercial growth (panhandle). The City offers competitive business incentives, including a municipal grant program, tax abatement that includes "green" development, freeport tax exemption, and downtown development fee waivers.

# City Overview

## Quality Lifestyle

As with any city, the goal is planning for continued quality growth to create a well-balanced community. Friendswood offers single-family residential housing in pleasant park-like settings, tucked-away from the busy stream of vehicular traffic. Friendswood is committed to attracting more local enterprises. This will complement and enhance the unique community environment carefully built in Friendswood over the past 100 years; one that is cherished by residents and business owners alike.

## Location

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



## Demographics

- Land size 21.2 sq. miles
- Friendswood population est. 37,969
- Number of households 13,884
- Population by age
  - ✓ Under 14 years 22%
  - ✓ 15-19 years 8%
  - ✓ 20-44 years 27%
  - ✓ 45-64 years 31%
  - ✓ 65 years and over 12%
- Median Age - 40
- Average household size - 2.86
- 2013 est. annual household income - \$115,000
- 97.7% high school graduation rate
- 40% of residents have a bachelor's degree
- 12% of residents have a graduate degree
- Bay Area population - 547,746

## Labor Force and Economic Base

- Labor Pool: 18-65
- Friendswood: 19,484
- Bay Area: 316,559
- Houston Area: 3,055,400
- Employment by occupation
  - ✓ 48% Managerial/Professional
  - ✓ 10% Service Occupations
  - ✓ 26% Sales and Office
  - ✓ 8% Construction/Maintenance
  - ✓ 8% Production/Transportation

## Bay Area Predominant Business Categories

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

## Top Employers

- Friendswood ISD
- H.E. Butt Grocery Company
- Kroger Texas, LP (2 locations)
- City of Friendswood
- Clear Creek ISD
- Friendship Haven Nursing Home
- Friendswood Health Care Center
- McDonald's
- Emeritus
- U.S. Post Office
- UTMB

## Top Non-Residential Taxpayers

- Texas-New Mexico Power Co.
- H.E. Butt Grocery Company
- HSRE Friendswood LLC – Village on the Park
- HCP Friendswood LLC - Emeritus
- A-S 108 Friendswood Crossing Shopping Center
- Buzbee Family Ltd Partnership
- Southwestern Bell Telephone Company
- Comcast of Houston, LLC
- Friendswood Realty LP – Friendship Haven
- Kroger Texas, LP
- Denbury Onshore, LLC

## Financial Status

- City Bond Rating:
  - “AA-” from Moody's Investor
- Fiscal Year 2013-14 assessed property value totals: \$3,009,125,873
- 2012-13 Net taxable value: \$2,502,557,278
- Annual sales tax revenue in FY 2012-13: \$4,187,624
- Projected FY 2013-14 sales tax revenue: \$4,127,080
- 2013 City property tax rate: \$0.5914
- 7.75% total sales tax rate
  - 6.25% State
  - 1.50% City

## Quality of Life

- 2012 average homestead value \$216,420
- 2012 average taxable home value \$173,136
- 2013 YTD avg. new home value \$344,602
- 2012 3<sup>rd</sup> Quarter Cost of Living Index
  - Houston 92.0
  - Atlanta 96.5
  - Denver 105.1
  - Chicago 109.2
  - Washington, DC 140.9
  - Los Angeles 121.4
  - New York 156.0
- 2011 Low crime rate per 1,000 population
  - Friendswood 9.38
  - Pearland 19.85
  - League City 23.20
  - Houston 60.28
  - Sugar Land 18.95
  - Webster 71.95
  - La Porte 19.94
  - Galveston 53.19

## Recreation

- 8 City parks
- 2 County parks
- 201 acres of green space and nature trails
- Adult, Youth, and Senior programs
- Annual special events with 10,000 attendees include July 4 celebration, Holiday Hustle Fun Run, Santa in the Park, Kid Fish, Youth Sports Day Program, Movies in the Park, and Concerts in the Park

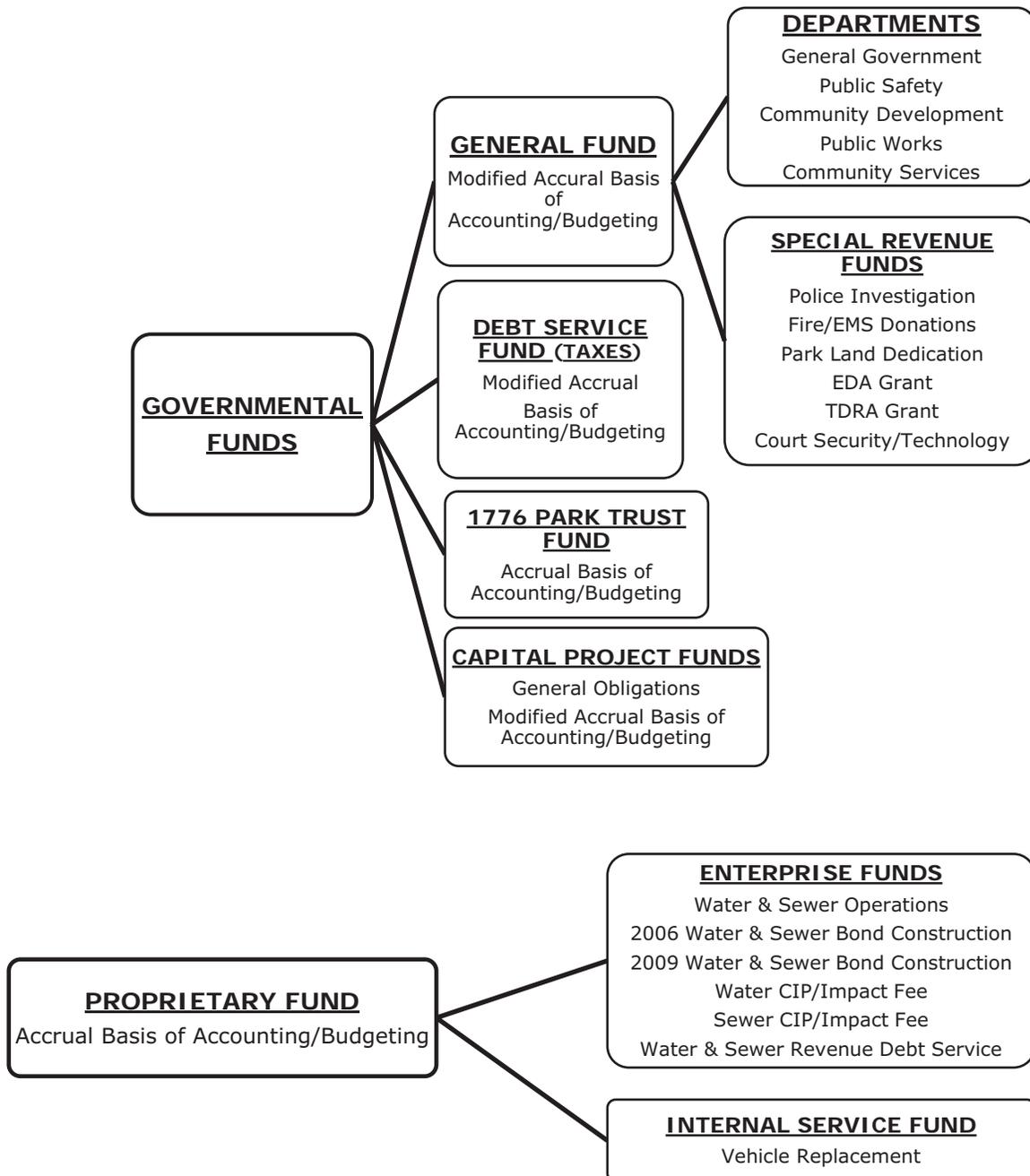
## Education

- Served by 2 Public School Districts  
(in order by land area served)
- Friendswood ISD - 4A  
Rated Exemplary by State of Texas  
Web: [www.fisd12.net](http://www.fisd12.net)
- Clear Creek ISD - 5A  
Rated Recognized by State of Texas  
Web: [www.ccisd.net](http://www.ccisd.net)





## Fund Flowchart



The City of Friendswood utilizes the funds shown above to account for revenue and expenditure transactions.

**Basis of Budgeting and Accounting:**

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

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

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used by state and local governments to control and manage money for particular purposes and to ensure finance-related legal requirements. The City uses two fund types – governmental and proprietary. The City’s audited financial statements include all funds noted in the budget document and classify them by major and non-major funds.

### **GOVERNMENTAL FUNDS**

The City maintains several governmental funds. All governmental funds are budgeted and are presented separately. Each fund schedule includes revenues and expenditures for FY12 actual; FY13 Original and Amended budgets as well as year-to-date actual through June; and the FY14 Adopted Budget. The General Fund and Capital Projects Fund are considered to be major funds. The other funds are non-major funds. The funds and a short description are listed below. Additional detail information about each fund is presented prior to each fund schedule.

#### ***General Fund***

The General Fund is a governmental fund used to account for the resources used to finance the fundamental operations of the City. It is the basic fund of the City and covers all activities for which a separate fund has not been established. Governmental activities include most of the City’s basic services, (general government, public safety, community development and public works and community services).

#### ***Special Revenue Funds***

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

- Police Investigation Fund
- Fire/EMS Donation Fund
- Economic Development Administration Grant Fund
- TDRA Disaster Recovery Fund
- Municipal Court Building Security/Technology Fund
- Park Land Dedication Fund

#### ***Tax Debt Service Fund***

The Tax Debt Service Fund is a governmental fund used to account for property taxes levied for payment of principal and interest on general long-term debt of the City.

#### ***Capital Project Funds***

The Capital Project Funds are governmental funds used to account for proceeds of the sale of Permanent Improvement Bonds.

#### ***1776 Park Trust Fund***

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

## Fund Definitions

### PROPRIETARY FUNDS

The City maintains two types of proprietary funds. The City uses the Enterprise fund for water and sewer operations. The enterprise fund reports the same functions presented as business-type activities. The second proprietary fund is the Internal Service Fund. This fund is used to account for fleet management services. The funds and a short description follow. Additional detail information about each fund is presented prior to each fund schedule.

#### *Enterprise Fund*

The Enterprise Fund is used to budget for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. The business-type activities of the Enterprise Fund include the City's water and sewer system. The Enterprise Fund is maintained in six separate funds in the City's accounting system, but presented as one Enterprise Fund in the Comprehensive Annual Financial Report. However, the City budgets each of the six components as separate Water and Sewer funds. The budgeted Water and Sewer Funds include:

- Water and Sewer Operation Fund
- 2006 Water and Sewer Bond Construction Fund
- 2009 Water and Sewer Bond Construction Fund
- Water CIP/Impact Fee Fund
- Sewer CIP/Impact Fee Fund
- Water and Sewer Revenue Debt Service Fund

#### *Internal Service Fund*

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

- Vehicle Replacement Fund

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

FUND	DEPARTMENT										
	M/CC	CSO	CMO	ASO	PD	FVFD	FMO	CDD	PW	LIB	CS
General Operating											
Police Investigation											
Fire/EMS Donations											
Park Land Dedication											
Economic Development											
TX Dept. Rural Affairs											
Court Security/Technology											
Tax Debt Service											
1776 Park Trust											
Water & Sewer Operating											
Water & Sewer Bonds											
Water CIP/Impact Fees											
Sewer CIP/Impact Fees											
Water & Sewer Tax Debt											
Vehicle Replacement											

M/CC – Mayor and City Council  
 CSO – City Secretary's Office  
 CMO – City Manager's Office  
 ASO – Administrative Services Office

PD – Police Department  
 FVFD – Friendswood Volunteer Fire Dept.  
 FMO – Fire Marshal's Office  
 CDD – Community Development Dept.

PW – Public Works  
 LIB – Library  
 CS – Community Services

## Financial Management Policy

## Financial Management Policy

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**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 Assets of Other Operating Funds; Water and Sewer Working Capital

- In other operating funds, the City shall strive to maintain a positive unrestricted net position to provide sufficient reserves for emergencies and revenue shortfalls. The minimum working capital in the Water and Sewer Fund shall be 90 days of prior year audited operating expenses.
- Any unrestricted funds after the fiscal year-end audit will be allowed to accumulate to build this 90-day reserve.
- After these funds have gathered sufficient resources, additional unrestricted funds will be allowed to accumulate in working capital for future utility/operating fund capital improvements.

#### Use of Fund Balance/ Working Capital

- Fund Balance/ Working Capital may be used in one or a combination of the following ways:
  - Emergencies,
  - One-time expenditures that do not increase recurring operating costs;
  - Major capital purchases; and
  - Start-up expenditures for new programs undertaken at mid-year, provided such action is considered in the context of multiyear projections of program revenues and expenditures.

- Should such use reduce the balance below the appropriate level set as the objective for that fund, the City shall take action necessary to restore the unassigned fund balance or working capital to acceptable levels within three years.

#### IV. Capital Expenditures and Improvements

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

##### Capital Improvements Planning Program

- The City shall annually review the Capital Improvements Planning Program (CIP), the current status of the City's infrastructure, replacement and renovation needs and potential new projects and update the program as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every project, all operation, maintenance and replacement costs shall be fully costed. The CIP shall also present the City's long-term borrowing plan, debt payment schedules and other debt outstanding or planned, including general obligation bonds, revenue bonds and certificates of obligation.

##### Replacement of City Vehicles

- The City shall annually prepare a schedule for the replacement of its vehicles. Within the resources available each fiscal year, the City shall replace these assets according to this schedule.
- The Vehicle Replacement Fund will purchase all City vehicles that cost less than \$50,000. Departments will then make annual contributions to this fund, based on the life expectancy of their equipment, to replace the funds used to purchase vehicles.
- Vehicles and heavy equipment that cost more than \$50,000 may be funded by one of the capital expenditure financing methods discussed below.

##### Capital Expenditures Financing

- The City recognizes that there are several methods of financing capital items. It can budget the funds from current revenues; take the funds from fund balance/working capital, as allowed by the Fund Balance/working capital Policy; utilize funds from grants; or it can borrow the money through some form of debt instrument. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation and capital lease agreements.

##### Capitalization Threshold for Tangible Capital Assets

The Government Finance Officers Association (GFOA) recommends that "best practice" guidelines be followed in establishing capitalization thresholds for tangible capital-type items. Accordingly, the following criteria shall be established with the adoption of this policy.

- Individual items costing \$5,000 or more will be capitalized and depreciated according to Governmental Accounting Standards Board rules. This amount will be adjusted as changes are recommended in GFOA's "best practices" guidelines.
- Tangible capital-type items will only be capitalized if they have any estimated useful life of at least five years following the date of acquisition.
- Capitalization thresholds will be applied to individual items rather than to groups of similar items (e.g., desks and tables).
- Adequate control procedures at the department level will be established to ensure adequate control over noncapitalized 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.

## Financial Management Policy

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- 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 investment shall be distributed to the City's funds from which the money was provided.

### VII. Intergovernmental Relations

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

#### Interlocal Cooperation in Delivery of Services

- In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities and to develop joint programs to improve service to its citizens.

#### Legislative Program

- The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding necessary for implementation.

### VIII. Grants

The City shall seek to obtain and effectively administer federal, state and foundation grants-in-aid that address the City's current and future priorities and policy objectives.

#### Grant Guidelines

- The City shall seek to obtain those grants that are consistent with priority needs and objectives identified by Council.

#### Indirect Costs

- The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

#### Grant Review

- The City shall review all grant submittals requiring an in-kind match requirement to determine their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there is a cash match requirement, the source of funding shall be identified and approved prior to application.
- Prior to submission, all grant requests will be reviewed by Administrative Services to ensure the benefits to the City exceed the administrative costs incurred throughout the life of the grant.

### Grant Program Termination

- The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available, unless alternate funding is identified.

## **IX. Economic Development**

The City shall initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

### Commitment to Expansion and Diversification

- The City shall encourage and participate in economic development efforts to expand Friendswood's economy and tax base, to increase local employment and to invest when there is a defined, specific long-term return. These efforts shall not only focus on new areas, but on established sections of the City where development can generate additional jobs and other economic benefits.

### Tax Abatements

- The City of Friendswood is committed to the promotion of quality development in all parts of the City. On a case-by-case basis, the City will give consideration to providing tax abatement on the increment in value added to a particular property by a specific development proposal, which meets the economic goals and objectives of the City.
- The tax abatement shall not apply to any portion of the inventory or land value of the project.
- Tax abatement may be offered on improvements to real property owned by the applicant and/or on new personal property brought to the site by the applicant.
- Tax abatement will not be ordinarily considered for projects which would be developed without such incentives unless it can be demonstrated that higher development standards or other development and community goals will be achieved through the use of the abatement.

### Increase Non-Residential Share of Tax Base

- The City's economic development program shall seek to expand the non-residential share of the tax base to decrease the tax burden on residential homeowners.

### Coordinate Efforts With Other Jurisdictions

- The City's economic development program shall encourage close cooperation with other local jurisdictions to promote the economic well being of this area.

## **X. Fiscal Monitoring**

Reports shall be prepared and presented on a regular basis that analyze, evaluate and forecast the City's financial performance and economic condition.

### Financial Status and Performance Reports

- Monthly reports shall be prepared comparing expenditures and revenues to original and amended budgets, for the month and fiscal year-to-date. Explanatory notes will be included, as needed.

### **XI. Accounting, Auditing and Financial Reporting**

The City shall comply with prevailing local, state and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of its accounting and financial reporting practices.

### **XII. Internal Control**

The Director of Administrative Services is responsible for developing citywide, written guidelines on accounting, handling of cash and other financial matters. The Director of Administrative Services will assist Department Directors as needed, in tailoring these guidelines into detailed written procedures to fit each department's specific requirements.

Each Department Director is responsible to ensure that good internal controls are followed throughout his or her department, that all guidelines on accounting and internal controls are implemented and that all independent auditor internal control recommendations are addressed.

### **XIII. Risk Management**

The City will utilize a safety program, an employee health program and a risk management program to prevent and/or reduce the financial impact to the City due to claims and losses. Transfer of liability for claims through transfer to other entities through insurance and/or by contract will be utilized where appropriate. Prevention of loss through the safety program and the employee health program will be employed.

### **XIV. Operating Budget**

The City shall establish an operating budget that shall link revenues and expenditures to City Council goals, service and performance standards.

Any transfer of intradepartmental appropriations shall be authorized, in writing, by the City Manager. No transfer more than \$50,000 shall be authorized by the City Manager without prior approval of the City Council. Written justification shall be attached to each request to the City Manager for a transfer of appropriation and, if authorized, the written justification shall be attached to the City Manager's written authorization. All applicable bidding and purchasing laws shall be followed. New capital projects or projects not otherwise provided for in the budget shall not be funded through transfers.

**Charter Budget Provisions**  
(excerpt from City of Friendswood Charter)

# Charter Budget Provisions

## Section 8.03. Annual Budget

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

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

## Charter Budget Provisions

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

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

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

### Section 8.04. Amendments after adoption

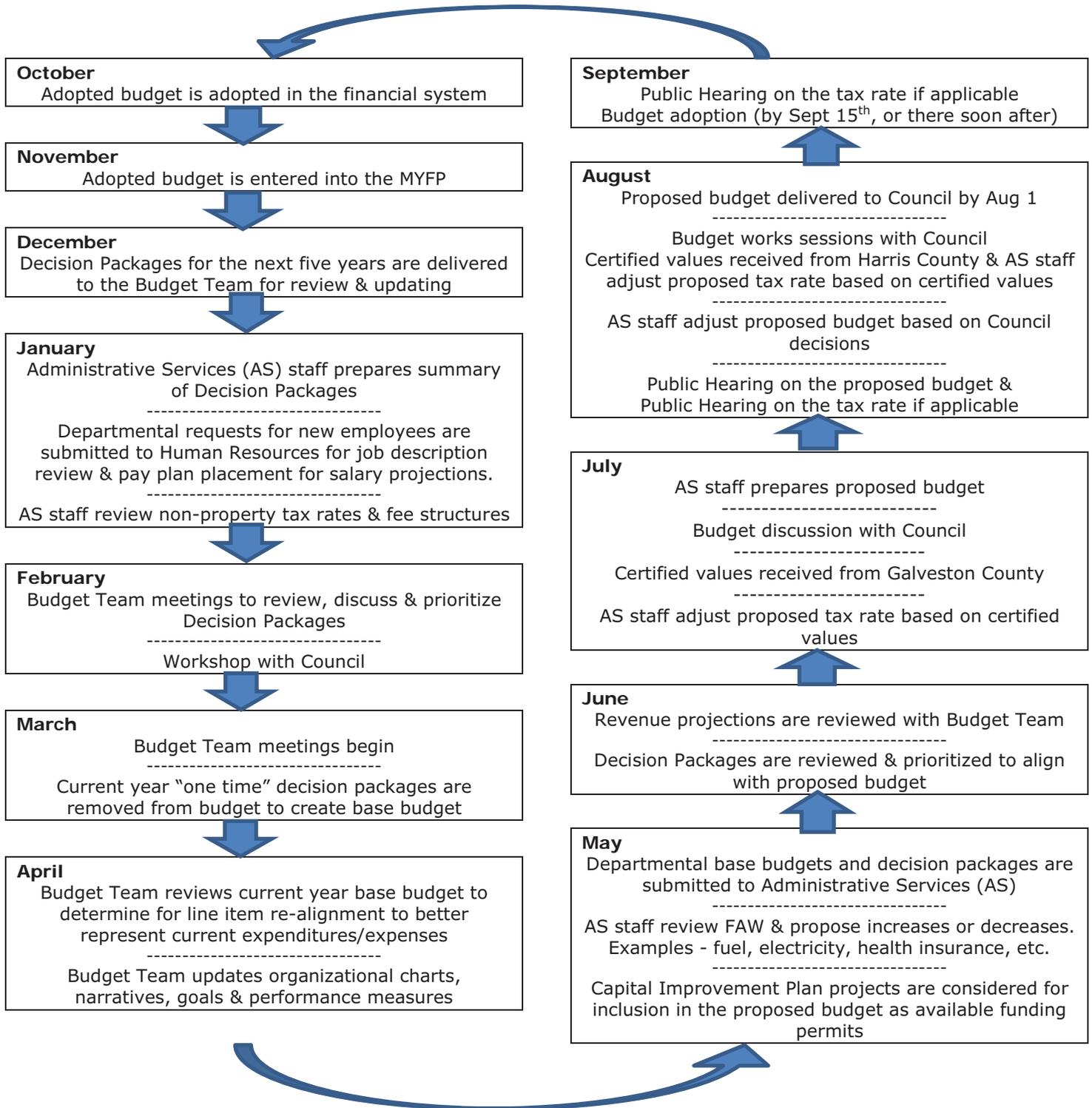
- (a) Supplemental appropriations: If during the fiscal year the manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council by ordinance may make supplemental appropriation for the year up to the amount of such excess.
- (b) Emergency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

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

## Budget Process

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

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



## Budget Calendar

Month	Activity	Responsible Party
January 2013	Review Multi-Year Financial Plan	City Mgr. & Dept. Directors
	Review non-property tax revenue & rate structure	Admin. Services
February	Budget Kickoff – Update Departmental Narratives, Goals & Org. Charts	Dept. Directors or Designee
March	Distribute budget instructions & materials to Department Directors	Budget Manager
March 5	Review Multi-Year Financial Plan with City Council	City Mgr., Admin. Services & Dept. Directors
April	Budget Team Meetings begin	Budget Team*
	Departmental Narratives, Goals & Org. Charts due to Budget Office	Budget Team*
May	"Forces at Work" decision packages are reviewed & submitted	Budget Team*
May 31	Departmental base budgets & decision packages submitted to Budget Office	Dept. Directors or Designee
June	Review revenue projections & preliminary budget priorities	Admin. Services & Budget Team*
	Review decision packages & align with Proposed Budget	Admin. Services
June 22	Review Key Budget Drivers at City Council Retreat	City Council, City Mgr. & Asst. City Mgr
July 1	Preparation of Proposed Budget begins	Admin. Services
	Budget Discussion with City Council	
July	Receive certified property values from Galveston Central Appraisal District (GCAD)	GCAD
	Adjust proposed tax rate (if needed)	Admin Services
August 1	Deliver Proposed Budget to City Council	City Mgr. & Admin. Services
August 5	Proposed Budget work sessions with City Council	City Council, City Mgr. & Budget Team
August 29	Publication of Public Hearing on Proposed Budget	Admin. Services & City Secretary's Office
August 30	Receive certified property values from Houston Central Appraisal District (HCAD)	HCAD
	Adjust proposed tax rate (if needed)	Admin Services
September 9	Public Hearing on Proposed Budget	City Council, City Mgr. & Budget Team
	Proposed Budget work session with City Council	City Council, City Mgr. & Budget Team*
October 7	First & Final reading of ordinances adopting Budget & tax rate	City Council
Monthly during Fiscal Year	Budgetary compliance monitored daily Budget amendments are completed (as needed) and approved by City Council for supplemental or emergency fund appropriations or for reduction or transfer of fund appropriations	Admin. Services & City Council

\*Refer to page 2 for list of the Budget Team Members

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>REVENUES</b>						
Taxes	\$19,630,172	\$19,838,988	\$19,838,988	\$17,616,197	\$20,111,252	\$20,552,411
Permits and Licenses	676,296	631,990	631,990	561,904	725,246	708,534
Intergovernmental Revenues	951,942	873,436	918,497	220,939	504,866	730,953
Charges for Services	11,066,973	9,903,298	9,930,852	6,906,238	9,966,942	9,933,143
Fines	1,037,880	1,052,032	1,052,032	714,022	965,934	956,006
Interest	213,731	129,301	129,301	82,706	118,228	103,994
VRF Reimbursements	318,767	318,767	318,767	239,075	318,767	321,725
Miscellaneous Receipts	1,763,132	810,225	1,069,760	893,624	1,154,338	985,672
Use of Fund Balance/Retained Earnings	4,239,705	3,935,422	9,237,833	2,202,990	8,282,730	2,833,281
<b>Total Revenues</b>	<b>\$39,898,598</b>	<b>\$37,493,459</b>	<b>\$43,128,020</b>	<b>\$29,437,695</b>	<b>\$42,148,303</b>	<b>\$37,125,719</b>
						****
<b>EXPENDITURES</b>						
General Government	\$4,686,181	\$5,144,473	\$5,166,317	\$3,462,198	\$4,831,204	\$5,156,679
Public Safety	10,838,587	10,330,742	10,582,743	7,501,537	10,600,256	10,985,898
Community Development and Public Works	7,762,632	8,417,499	8,562,134	5,869,120	8,476,851	8,547,204
Community Services	3,736,936	3,754,445	3,891,171	2,553,070	3,870,868	3,911,413
Vehicle Replacement Fund	289,712	472,130	472,130	358,875	431,375	364,688
Capital Improvements	5,547,072	4,103,770	9,173,708	2,126,622	8,662,944	2,986,402
Debt Service	5,172,929	5,262,522	5,279,717	3,911,692	5,274,706	5,171,713
<b>Total Expenditures</b>	<b>\$38,034,049</b>	<b>\$37,485,581</b>	<b>\$43,127,920</b>	<b>\$25,783,114</b>	<b>\$42,148,204</b>	<b>\$37,123,997</b>
			**		***	****

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.  
FY14 uses totaling \$2,833,281 for operational expenditures in the following funds:

General Fund - \$267,399	2006 Water & Sewer Revenue Bonds Fund - \$739,835
Park Land Dedication Fund - \$125,521	2009 Water & Sewer Revenue Bonds Fund - \$429,708
Tax Debt Service Fund - \$35,626	Water CIP/Impact Fees Fund - \$69,488
General Obligation Bonds Funds - \$120,965	Sewer CIP/Impact Fee Fund - \$18,453
Water & Sewer Operation Fund - \$983,174	Water & Sewer Revenue Debt Service Fund - \$950
	Vehicle Replacement Fund - \$42,163

**Revenues and Expenditures by Fund**

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>REVENUES</b>						
General Fund	\$21,326,344	\$20,631,872	\$20,925,116	\$18,069,854	\$21,212,837	\$21,555,217
Police Investigation Fund	126,511	1,737	44,893	48,806	61,246	153,953
Fire/EMS Donation Fund	247,934	251,000	251,000	193,443	240,939	254,100
EDA Grant Fund	52,671	668,157	612,160	72,108	245,152	390,674
TDRA Grant Fund	474,617	0	51,747	13,706	13,706	0
Court Security/Technology Fund	40,914	39,322	39,322	26,512	35,349	35,300
Park Land Dedication Fund	68,759	50,900	50,900	43,424	51,699	53,700
Tax Debt Service Fund	1,637,759	1,613,532	1,613,532	1,600,021	1,633,061	1,555,173
GO Bond Construction Funds	6,322	0	0	1,310	1,547	0
Vehicle Replacement Fund	328,837	319,882	319,882	255,783	335,688	322,525
Water & Sewer Fund	10,781,853	9,429,000	9,429,000	6,443,266	9,452,186	9,368,762
2006 Water & Sewer Bond Construction Fund	4,199	0	0	2,477	3,303	0
2009 Water & Sewer Bond Construction Fund	4,612	0	0	1,540	2,053	0
Water & Sewer CIP/Impact Fee Funds	555,189	551,535	551,535	461,703	575,805	602,059
Water & Sewer Revenue Debt Service Fund	2,214	1,000	1,000	691	921	900
1776 Park Trust Fund	158	100	100	61	81	75
Use of Fund Balance/Retained Earnings	4,239,705	3,935,422	9,237,833	2,202,990	8,282,730	2,833,281
<b>Total Revenues</b>	<b>\$39,898,598</b>	<b>\$37,493,459</b>	<b>\$43,128,020</b>	<b>\$29,437,695</b>	<b>\$42,148,303</b>	<b>\$37,125,719</b>
						****
<b>EXPENDITURES</b>						
General Fund	\$22,375,546	\$22,272,996	\$23,131,452	\$15,711,138	\$22,761,383	\$23,005,810
Police Investigation Fund	55,294	34,979	124,360	78,069	124,360	153,637
Fire/EMS Donation Fund	250,219	251,000	251,000	211,457	268,488	254,100
EDA Grant Fund	52,671	668,157	612,160	72,108	245,152	390,674
TDRA Grant Fund	522,021	0	51,747	24,194	24,194	0
Court Security/Technology Fund	29,857	31,544	42,144	17,442	39,723	33,969
Park Land Dedication Fund	0	116,203	116,203	0	0	179,221
Tax Debt Service Fund	1,728,366	1,677,101	1,694,296	1,419,372	1,694,296	1,590,799
GO Bond Construction Funds	1,918,403	123,526	1,171,557	1,024,372	1,171,557	120,965
Vehicle Replacement Fund	289,712	472,130	472,130	358,875	431,375	364,688
Water & Sewer Fund	5,378,930	6,287,307	10,426,565	4,415,421	10,353,370	6,574,636
2006 Water & Sewer Bond Construction Fund	51,920	1,748,626	1,159,840	10,604	1,159,840	739,835
2009 Water & Sewer Bond Construction Fund	2,061,502	516,558	589,012	72,698	589,012	429,708
Water and Sewer CIP/Impact Fee Funds	0	0	0	0	0	0
Water & Sewer Revenue Debt Service Fund	3,319,608	3,285,454	3,285,454	2,367,364	3,285,454	3,285,956
<b>Total Expenditures</b>	<b>\$38,034,049</b>	<b>\$37,485,581</b>	<b>\$43,127,920</b>	<b>\$25,783,114</b>	<b>\$42,148,204</b>	<b>\$37,123,997</b>
			**		**	****

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.  
FY14 uses totaling \$2,833,281 for operational expenditures in the following funds:

General Fund - \$267,399	2006 Water & Sewer Revenue Bonds Fund - \$739,835
Park Land Dedication Fund - \$125,521	2009 Water & Sewer Revenue Bonds Fund - \$429,708
Tax Debt Service Fund - \$35,626	Water CIP/Impact Fees Fund - \$69,488
General Obligation Bonds Funds - \$120,965	Sewer CIP/Impact Fee Fund - \$18,453
Water & Sewer Operation Fund - \$983,174	Water & Sewer Revenue Debt Service Fund - \$950
	Vehicle Replacement Fund - \$42,163

## General Fund

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

**General Fund (001)  
Fund Summary**

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>REVENUES</b>						
Property Tax	\$12,508,638	\$12,797,240	\$12,797,240	\$12,823,109	\$12,823,109	\$13,315,899
Sales Tax	3,907,577	3,908,684	3,908,684	2,338,608	4,127,080	4,127,080
Franchise	1,556,556	1,496,561	1,496,561	836,989	1,503,524	1,529,086
Mixed Drink	23,356	25,329	25,329	18,478	25,822	26,467
Licenses and Permits	676,296	631,990	631,990	561,904	725,246	708,534
Intergovernmental Revenue	424,654	205,279	254,590	135,125	246,008	340,279
Charges for Services	258,727	243,973	271,527	243,708	268,260	274,941
Fines and Forfeitures	998,219	1,013,532	1,013,532	688,063	931,322	921,406
Interest Earned	121,676	83,796	83,796	48,504	72,414	71,690
Other	841,395	225,488	441,867	347,800	462,486	239,835
Asset Disposition	9,250	0	0	27,566	27,566	0
<b>Total Revenues</b>	<b>\$21,326,344</b>	<b>\$20,631,872</b>	<b>\$20,925,116</b>	<b>\$18,069,854</b>	<b>\$21,212,837</b>	<b>\$21,555,217</b>
<b>EXPENDITURES</b>						
Mayor & Council	\$269,545	\$268,102	\$269,602	\$134,030	\$227,043	\$268,102
City Secretary	400,293	424,791	430,528	283,863	\$395,151	461,438
City Manager	784,930	791,357	811,753	547,600	\$747,866	786,675
Administrative Services	2,855,695	3,187,450	3,149,108	2,166,985	2,977,821	3,175,258
Police	8,212,821	8,191,324	8,308,165	5,906,342	8,306,437	8,668,295
Friendswood Volunteer Fire Dept	1,684,908	1,257,458	1,257,458	950,344	1,257,208	1,280,335
Fire Marshal	730,443	694,404	729,583	462,839	728,996	720,520
Community Development	1,262,524	1,283,094	1,295,795	895,051	1,263,771	1,303,056
Public Works	1,726,505	1,789,871	1,802,377	1,271,492	1,800,310	1,807,718
Library Services	1,004,303	1,019,967	1,073,995	718,156	1,069,561	1,056,034
Community Services	2,732,633	2,734,478	2,817,176	1,834,914	2,801,307	2,855,379
<b>Total Operations</b>	<b>\$21,664,600</b>	<b>\$21,642,296</b>	<b>\$21,945,540</b>	<b>\$15,171,616</b>	<b>\$21,575,471</b>	<b>\$22,382,810</b>
Streets	\$257,876	\$500,000	\$500,478	\$287,173	\$500,478	\$500,000
Drainage	0	0	0	0	0	0
Parks	75,991	130,700	395,700	145,972	395,700	0
Equipment	0	0	147,317	95,839	147,317	123,000
Facility	377,079	0	142,417	10,538	142,417	0
<b>Total Improvements</b>	<b>\$710,946</b>	<b>\$630,700</b>	<b>\$1,185,912</b>	<b>\$539,522</b>	<b>\$1,185,912</b>	<b>\$623,000</b>
<b>Total Expenditures</b>	<b>\$22,375,546</b>	<b>\$22,272,996</b>	<b>\$23,131,452</b>	<b>\$15,711,138</b>	<b>\$22,761,383</b>	<b>\$23,005,810</b>
Operating Transfers In	\$1,291,680	\$1,283,533	\$1,283,533	\$988,780	\$1,276,988	\$1,183,194
Operating Transfers Out	(\$70,663)	\$0	\$0	(\$27,566)	(\$38,054)	\$0
Increase (Decrease) in Fund Balance	\$171,815	(\$357,591)	(\$922,803)	\$3,319,930	(\$309,612)	(\$267,399)
<b>Beginning Fund Balance</b>	<b>\$8,915,404</b>	<b>\$9,087,219</b>	<b>\$9,087,219</b>	<b>\$9,087,219</b>	<b>\$9,087,219</b>	<b>\$8,777,607</b>
<b>Ending Fund Balance</b>	<b>\$9,087,219</b>	<b>\$8,729,628</b>	<b>\$8,164,416</b>	<b>\$12,407,149</b>	<b>\$8,777,607</b>	<b>\$8,510,208</b>

\*\* Projected fund balance at September 30, 2013 is \$8.8 million. \$279,361 is restricted, designated and reserved. \$1.4 million is committed (Mud Gulley and Parks Improvements); leaving an undesignated fund balance of \$7.1 million, which includes a 90-day operating reserve of \$5.4 million as set forth in the City's financial policies. The reserve is designed "to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies."

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

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

### **Police Investigation Fund**

This fund is used to account for revenues that are restricted to police investigation expenditures.

### **Fire/EMS Donation Fund**

This fund is used to account for revenues that are restricted for Fire/EMS capital outlays and debt repayments. The principal sources of revenues are donations received from residents and proceeds from the sale of capital equipment. The revenues are used to purchase fire trucks, ambulances and other capital equipment for four fire stations and Friendswood volunteer fire fighting and emergency medical services personnel.

### **Economic Development Administration**

This fund is used to account for receipts from the U.S. Department of Commerce EDA Grant to support the FM 2351/Beamer Road utility improvements, traffic signal installation, median landscaping and irrigation. The City received a \$2 million grant in fiscal year 2008-2009 for the project. As expenditures are incurred, the City will submit reimbursement requests to the U.S. Department of Commerce. The fund will be closed out at the completion of the projects.

### **TDRA Disaster Recovery Fund**

This fund is used to account for receipts from the Texas Department of Rural Affairs to provide backup emergency power to a number of critical city facilities and for partial funding of fire station renovations. The grant funds will be used to purchase natural gas generators to 30+ utility facilities (lift stations, water plants, etc.) and three fire stations. Grant funding will also be used to partially fund renovations at Fire Station #3 which was heavily damaged during Hurricane Ike. The City received a \$2.55 million grant in fiscal year 2009-2010 for the projects. The fund will be closed out at the completion of the projects.

### **Court Building Security & Technology Fund**

In 1999, the State Legislature authorized a Court Technology and Court Security Fee for Municipal Court fines. Those who pay citations at the Friendswood Municipal Court contribute to this fund. The fees collected can be used to fund court related security and technology projects.

### **Park Land Dedication Fund**

This fund is used to account for receipts from developers to build or enhance City parks. The receipts remain in the fund until such time as the Community Services department submits a decision package during the budget preparation process to use the funds for specific park projects or submits a request to the City Manager and City Council for a supplemental appropriation. In September 2012, City Council approved the collection of community park fees only; eliminating the collection of neighborhood park fees. Also in September 2012, City Council authorized full use of fund balance of this fund for development/improvements at Lake Friendswood, Centennial Park, Stevenson Park, Imperial Estates and 1776 Park proposed by the Parks Sub-Committee appointed by City Council.

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>REVENUES</b>						
Federal Government	\$11,881	\$1,737	\$1,737	\$3,310	\$3,310	\$1,737
State Government	114,068	0	43,156	45,259	57,620	151,900
Interest	562	0	0	237	316	316
<b>Total Revenues</b>	<b>\$126,511</b>	<b>\$1,737</b>	<b>\$44,893</b>	<b>\$48,806</b>	<b>\$61,246</b>	<b>\$153,953</b>
<b>EXPENDITURES</b>						
Public Safety						
Special Operations*	\$55,294	\$34,979	\$124,360	\$78,069	\$124,360	\$153,637
<b>Total Expenditures</b>	<b>\$55,294</b>	<b>\$34,979</b>	<b>\$124,360</b>	<b>\$78,069</b>	<b>\$124,360</b>	<b>\$153,637</b>
Increase (Decrease) in Fund Balance	\$71,217	(\$33,242)	(\$79,467)	(\$29,263)	(\$63,114)	\$316
<b>Beginning Fund Balance</b>	<b>\$36,782</b>	<b>\$107,999</b>	<b>\$107,999</b>	<b>\$107,999</b>	<b>\$107,999</b>	<b>\$44,885</b>
<b>Ending Fund Balance</b>	<b>\$107,999</b>	<b>\$74,757</b>	<b>\$28,532</b>	<b>\$78,736</b>	<b>\$44,885</b>	<b>\$45,201</b>

\*The FY14 adopted budget includes anticipated seizure and asset forfeiture revenue to offset the ongoing expenditure approved in FY13 for AFIS Live Scan maintenance contract increase of \$1,737. In addition, funds will be spent to upgrade the Police Department dispatch console.

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>REVENUES</b>						
Donations	\$247,796	\$251,000	\$251,000	\$193,432	\$240,924	\$254,100
Interest	138	0	0	11	15	0
Reimbursements	0	0	0	0	0	0
Asset Disposition	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$247,934</b>	<b>\$251,000</b>	<b>\$251,000</b>	<b>\$193,443</b>	<b>\$240,939</b>	<b>\$254,100</b>
<b>EXPENDITURES</b>						
Public Safety	\$125,264	\$121,033	\$121,033	\$86,501	\$143,532	\$129,142
Debt Service	124,955	129,967	129,967	124,956	124,956	124,958
<b>Total Expenditures</b>	<b>\$250,219</b>	<b>\$251,000</b>	<b>\$251,000</b>	<b>\$211,457</b>	<b>\$268,488</b>	<b>\$254,100</b>
<b>OTHER FINANCING SOURCES</b>						
Transfers In (Out)	\$9,250	\$0	\$0	\$27,566	\$27,566	\$0
Increase (Decrease) in Fund Balance	\$6,965	\$0	\$0	\$9,552	\$17	\$0
<b>Beginning Fund Balance</b>	<b>\$60,238</b>	<b>\$67,203</b>	<b>\$67,203</b>	<b>\$67,203</b>	<b>\$67,203</b>	<b>\$67,220</b>
<b>Ending Fund Balance</b>	<b>\$67,203</b>	<b>\$67,203</b>	<b>\$67,203</b>	<b>\$76,755</b>	<b>\$67,220</b>	<b>\$67,220</b>

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

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>REVENUES</b>						
Grant Revenue	\$52,671	\$668,157	\$612,160	\$72,108	\$245,152	\$390,674
Interest Earned	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$52,671</b>	<b>\$668,157</b>	<b>\$612,160</b>	<b>\$72,108</b>	<b>\$245,152</b>	<b>\$390,674</b>
<b>Other Financing Sources</b>						
Transfers In or Out	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue &amp; Financing Sources</b>	<b>\$52,671</b>	<b>\$668,157</b>	<b>\$612,160</b>	<b>\$72,108</b>	<b>\$245,152</b>	<b>\$390,674</b>
<b>EXPENDITURES</b>						
<b>Capital Improvements</b>						
Public Works						
Water & Sewer	\$52,671	\$668,157	\$612,160	\$72,108	\$245,152	\$390,674
<b>Total Expenditures</b>	<b>\$52,671</b>	<b>\$668,157</b>	<b>\$612,160</b>	<b>\$72,108</b>	<b>\$245,152</b>	<b>\$390,674</b>
Increase (Decrease) in Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

The fund is expected to be closed out at completion of the following FY14 projects approved for grant funding:  
FM 2351/Beamer Road landscaping & irrigation

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>REVENUES</b>						
Grant Revenue	\$474,617	\$0	\$51,747	\$13,706	\$13,706	\$0
Interest Earned	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$474,617</b>	<b>\$0</b>	<b>\$51,747</b>	<b>\$13,706</b>	<b>\$13,706</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
Transfers In or Out	\$47,404	\$0	\$0	\$0	\$10,488	\$0
<b>Total Other Financing Sources</b>	<b>\$47,404</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,488</b>	<b>\$0</b>
<b>Total Revenue &amp; Financing Sources</b>	<b>\$522,021</b>	<b>\$0</b>	<b>\$51,747</b>	<b>\$13,706</b>	<b>\$24,194</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
<b>Capital Improvements</b>						
<b>Public Safety</b>						
Emergency Management	\$522,021	\$0	\$51,747	\$24,194	\$24,194	\$0
<b>Total Expenditures</b>	<b>\$522,021</b>	<b>\$0</b>	<b>\$51,747</b>	<b>\$24,194</b>	<b>\$24,194</b>	<b>\$0</b>
Increase (Decrease) in Fund Balance	\$0	\$0	\$0	(\$10,488)	\$0	\$0
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$10,488)</b>	<b>\$0</b>	<b>\$0</b>

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

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

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>REVENUES</b>						
Court Security Fees	\$16,398	\$15,500	\$15,500	\$10,735	\$14,313	\$14,300
Court Technology Fee	23,263	23,000	23,000	15,224	20,299	20,300
Interest	1,253	822	822	553	737	700
<b>Total Revenues</b>	<b>\$40,914</b>	<b>\$39,322</b>	<b>\$39,322</b>	<b>\$26,512</b>	<b>\$35,349</b>	<b>\$35,300</b>
<b>EXPENDITURES</b>						
Court Security Projects	\$7,350	\$11,544	\$11,544	\$6,842	\$9,123	\$33,969
Court Technology Projects	22,507	20,000	30,600	10,600	30,600	0
<b>Total Expenditures</b>	<b>\$29,857</b>	<b>\$31,544</b>	<b>\$42,144</b>	<b>\$17,442</b>	<b>\$39,723</b>	<b>\$33,969</b>
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	\$11,057	\$7,778	(\$2,822)	\$9,070	(\$4,374)	\$1,331
<b>Beginning Fund Balance</b>	<b>\$263,892</b>	<b>\$274,949</b>	<b>\$274,949</b>	<b>\$274,949</b>	<b>\$274,949</b>	<b>\$270,575</b>
<b>Ending Fund Balance</b>	<b>\$274,949</b>	<b>\$282,727</b>	<b>\$272,127</b>	<b>\$284,019</b>	<b>\$270,575</b>	<b>\$271,906</b>

\*

\* The projected 0.49% increase in fund balance in the Court/Technology Fund is due to the following:  
Minimal court security expenses anticipated and no technology equipment purchases scheduled to take place in FY14.  
Municipal Court Building Security funds will be utilized to support Municipal Court staff security training and related travel expenses.

As of 6/30/13, the fund balance equity share of the Court Security/Court Technology Fund is approximately:  
Court Security is 59.7%  
Court Technology is 40.3%

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>REVENUES</b>						
Neighborhood Parks Fees	\$18,800	\$0	\$0	\$0	\$0	\$0
Community Parks Fees	48,300	50,000	50,000	42,900	51,000	53,000
Other Program Fees	0	0	0	0	0	0
Interest Earned	1,659	900	900	524	699	700
<b>Total Revenues</b>	<b>\$68,759</b>	<b>\$50,900</b>	<b>\$50,900</b>	<b>\$43,424</b>	<b>\$51,699</b>	<b>\$53,700</b>
<b>EXPENDITURES</b>						
Operating Transfers In/Out	\$160,991	\$130,700	\$130,700	\$124,155	\$124,155	\$0
Capital Improvements	0	116,203	116,203	0	0	179,221
<b>Total Expenditures</b>	<b>\$160,991</b>	<b>\$246,903</b>	<b>\$246,903</b>	<b>\$124,155</b>	<b>\$124,155</b>	<b>\$179,221</b>
Increase (Decrease) in Fund Balance	(\$92,232)	(\$196,003)	(\$196,003)	(\$80,731)	(\$72,456)	(\$125,521)
<b>Beginning Fund Balance</b>	<b>\$290,209</b>	<b>\$197,977</b>	<b>\$197,977</b>	<b>\$197,977</b>	<b>\$197,977</b>	<b>\$125,521</b>
<b>Ending Fund Balance</b>	<b>\$197,977</b>	<b>\$1,974</b>	<b>\$1,974</b>	<b>\$117,246</b>	<b>\$125,521</b>	<b>\$0</b>

\*

\*Fund balance in the Park Land Dedication Fund will be depleted in FY14 for the following uses:  
Lake Friendswood improvements authorized by City Council in FY12

09/10/12 - City Council took action to utilize remaining available resources in the Park Land Dedication Fund for improvements in community parks.

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

**Debt Limits**

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

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

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

This year’s adopted budget reflects an estimated effective tax rate of \$0.5914 per \$100 of net assessed value at 100% collection on a projected net assessed tax base of \$2,502,557,278.

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 FY14, the City’s legal debt margin is \$33,784,524. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of \$33,784,524 or less.

**Legal Debt Margin Calculation**

Data needed for the calculation includes the City’s estimated net assessed property valuation (\$2,502,557,278), the Texas Constitution home-rule cities maximum debt service requirement amount (\$33,784,524) and the City’s maximum annual debt service requirement amount (\$2,206,517).

To determine the City’s maximum legal debt service requirement, divide the estimated net assessed value by \$100 and multiply by the Texas Attorney General home-rule maximum tax rate of \$1.35.

$$\mathbf{\$2,502,557,278 / \$100 \times \$1.35 = \$33,784,524}$$

The City’s maximum annual G.O. debt service requirement of **\$2,206,517** is taken from the debt service to maturity schedules found in the Debt & Capital section of the budget document.

To determine the City’s legal debt margin, subtract the City’s maximum annual debt service requirement amount from the City’s maximum legal debt service requirement amount.

$$\text{Friendswood’s Legal Debt Margin} = \$33,784,524 \text{ minus } \$2,206,517 \text{ or } \mathbf{\$31,578,007}$$

According to the City’s Financial Advisor, a debt margin of \$31,578,007 translates into additional debt capacity of about \$400 million in bonds (depending on factors such as the number of sales and the interest environment).

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Base Budget	FY14 DP/FAW	FY14 Adopted Budget
<b>REVENUES</b>								
Ad Valorem Taxes	\$1,607,388	\$1,586,174	\$1,586,174	\$1,599,013	\$1,606,717	\$1,515,423	\$0	\$1,515,423
Delinquent Property Taxes	26,657	25,000	25,000	0	25,000	38,456	0	38,456
Interest	3,714	2,358	2,358	1,008	1,344	1,294	0	1,294
<b>Total Revenues</b>	<b>\$1,637,759</b>	<b>\$1,613,532</b>	<b>\$1,613,532</b>	<b>\$1,600,021</b>	<b>\$1,633,061</b>	<b>\$1,555,173</b>	<b>\$0</b>	<b>\$1,555,173</b>
<b>EXPENDITURES</b>								
Debt Service								
Principal	\$1,450,897	\$1,597,752	\$1,617,509	\$1,516,618	\$1,617,509	\$1,560,307	\$0	\$1,560,307
Interest	749,865	693,049	690,542	363,217	690,542	644,292	0	644,292
Fiscal Agent Fees	4,700	2,650	2,595	1,800	2,595	2,350	0	2,350
Bond Issuance Costs	131,380	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$2,336,842</b>	<b>\$2,293,451</b>	<b>\$2,310,646</b>	<b>\$1,881,635</b>	<b>\$2,310,646</b>	<b>\$2,206,949</b>	<b>\$0</b>	<b>\$2,206,949</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Bond Proceeds	\$9,453,666	\$0	\$0	\$0	\$0	0	0	0
Operating Transfers	608,476	616,350	616,350	462,263	616,350	616,150	0	616,150 **
Payments to Escrow Agent	(9,425,538)	0	0	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$636,604</b>	<b>\$616,350</b>	<b>\$616,350</b>	<b>\$462,263</b>	<b>\$616,350</b>	<b>\$616,150</b>	<b>\$0</b>	<b>\$616,150</b>
Increase (Decrease) in Fund Balance	(\$62,479)	(\$63,569)	(\$80,764)	\$180,649	(\$61,235)	(\$35,626)	\$0	(\$35,626)
<b>Beginning Fund Balance</b>	<b>\$308,231</b>	<b>\$245,752</b>	<b>\$245,752</b>	<b>\$245,752</b>	<b>\$245,752</b>	<b>\$184,517</b>	<b>\$184,517</b>	<b>\$184,517</b>
<b>Ending Fund Balance</b>	<b>\$245,752</b>	<b>\$182,183</b>	<b>\$164,988</b>	<b>\$426,401</b>	<b>\$184,517</b>	<b>\$148,891</b>	<b>\$184,517</b>	<b>\$148,891</b>

\*Tax debt service fund balance is estimated to decrease by 19.5% in FY14 due to planned use of fund balance for debt service payments.  
Debt service payments in this fund include:

- Ongoing General Obligation Bonds & tax debt supported capital expenditures purchased in FY09 (Public Works gradall & FVFD fire truck)
- Principal & interest payments on General Obligation Bonds issued in 2010 for \$3.485 million
- FY13 capital lease principal & interest payments for Public Works dump truck, concrete sealing machine and street roller

\*\* Transfer to Tax Debt Service fund to pay principal, interest and fiscal agent fees on 2010 refinancing of 2001 Water & Sewer Revenue Bonds as General Obligation Bonds. Debt Service payments of the refinanced bonds are funded by water and sewer revenue.

## **Capital Project Fund**

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

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

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

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

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>Revenues</b>						
Interest Earned	\$6,322	\$0	\$0	\$1,310	\$1,547	\$0
Bond Proceeds	0	0	0	0	0	0
Other	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$6,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,310</b>	<b>\$1,547</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
Transfers out	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue &amp; Finance Sources</b>	<b>\$6,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,310</b>	<b>\$1,547</b>	<b>\$0</b>
<b>Expenditures</b>						
<b>Capital Improvements</b>						
Public Works						
Streets & Drainage	\$1,918,403	\$123,526	\$1,171,557	\$1,024,372	\$1,171,557	\$120,965
<b>Total Expenditures</b>	<b>\$1,918,403</b>	<b>\$123,526</b>	<b>\$1,171,557</b>	<b>\$1,024,372</b>	<b>\$1,171,557</b>	<b>\$120,965</b>
Increase (Decrease) in Fund Balance	(\$1,912,081)	(\$123,526)	(\$1,171,557)	(\$1,023,062)	(\$1,170,010)	(\$120,965)
<b>Beginning Fund Balance</b>	<b>\$3,203,056</b>	<b>\$1,290,975</b>	<b>\$1,290,975</b>	<b>\$1,290,975</b>	<b>\$1,290,975</b>	<b>\$120,965</b>
<b>Ending Fund Balance</b>	<b>\$1,290,975</b>	<b>\$1,167,449</b>	<b>\$119,418</b>	<b>\$267,913</b>	<b>\$120,965</b>	<b>\$0</b>

\*

\* This fund is expected to be closed at fiscal year end 2013-14 with the completion of street projects included in the 2010 General Obligation Bond issuance.

## **1776 Park Trust Fund**

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

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

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

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>OTHER FINANCING SOURCES</b>						
Interest Earned	\$158	\$100	\$100	\$61	\$81	\$75
<b>Total Other Financing Sources</b>	<b>\$158</b>	<b>\$100</b>	<b>\$100</b>	<b>\$61</b>	<b>\$81</b>	<b>\$75</b>
<b>NON-OPERATING EXPENSES</b>						
1776 Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Increase (Decrease) in Fund Balance	\$158	\$100	\$100	\$61	\$81	\$75
<b>Beginning Fund Balance</b>	<b>\$30,869</b>	<b>\$31,027</b>	<b>\$31,027</b>	<b>\$31,027</b>	<b>\$31,027</b>	<b>\$31,108</b>
<b>Ending Fund Balance</b>	<b>\$31,027</b>	<b>\$31,127</b>	<b>\$31,127</b>	<b>\$31,088</b>	<b>\$31,108</b>	<b>\$31,183</b>

\*

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

## Enterprise Funds

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

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

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

The budgeted Enterprise Funds include:

- Water and Sewer Operation Fund
- 2006 Water and Sewer Bond Construction Fund
- 2009 Water and Sewer Bond Construction Fund
- Water CIP/Impact Fee Fund
- Sewer CIP/Impact Fee Fund
- Water and Sewer Revenue Debt Service Fund

### **Water and Sewer Operation Fund**

The Water and Sewer Operation Fund is used to budget income and expenses directly related to operations of the water and sewer system. The basis of budgeting is the accrual basis with the following exceptions:

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

### **Water and Sewer Bond Construction Funds**

The Water and Sewer Bond Construction Funds are used to account for proceeds on the sale of water and sewer revenue bonds for system improvements. The basis of budgeting uses the accrual basis with the following exceptions:

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

**Water and Sewer Operation Fund (401)  
Fund Summary**

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>OPERATING REVENUES</b>						
Water Revenues	\$6,030,700	\$5,270,000	\$5,270,000	\$3,552,568	\$5,307,550	\$5,307,550
Sewer Revenues	4,226,500	3,840,000	3,840,000	2,649,539	3,817,146	3,750,412
Administrative Fees	413,099	247,000	247,000	188,218	256,754	247,100
Sale of Water Meters	36,420	35,000	35,000	26,252	35,850	38,000
Miscellaneous Receipts	450	0	0	1,507	1,211	0
<b>Total Revenues</b>	<b>\$10,707,169</b>	<b>\$9,392,000</b>	<b>\$9,392,000</b>	<b>\$6,418,084</b>	<b>\$9,418,511</b>	<b>\$9,343,062</b>
<b>OPERATING EXPENSES</b>						
Administrative Services	\$375,718	\$472,773	\$505,326	\$329,720	\$483,323	\$465,206
Community Development	148,211	164,985	170,310	102,972	163,296	170,712
Public Works						
Public Works Administration	71,267	72,265	73,058	49,910	\$68,547	75,025
Water Operations	2,270,254	2,447,521	2,512,437	1,685,307	2,492,077	2,531,073
Sewer Operations	2,121,923	2,501,188	2,524,580	1,748,900	2,506,867	2,470,207
Utility Customer Service	161,948	158,575	183,577	115,488	181,984	189,413
Public Works - Total	4,625,392	5,179,549	5,293,652	3,599,605	5,249,474	5,265,718
<b>Total Expenditures</b>	<b>\$5,149,321</b>	<b>\$5,817,307</b>	<b>\$5,969,288</b>	<b>\$4,032,297</b>	<b>\$5,896,093</b>	<b>\$5,901,636</b>
<b>Operating Income</b>	<b>\$ 5,557,848</b>	<b>\$ 3,574,693</b>	<b>\$ 3,422,712</b>	<b>\$ 2,385,787</b>	<b>\$ 3,522,418</b>	<b>\$ 3,441,426</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
Interest Earned	\$67,684	\$37,000	\$37,000	\$25,182	\$33,675	\$25,700
Gain on sale of capital assets	7,000	0	0	0	0	0
Rental Revenue	0	0	0	0	0	0
Insurance Reimbursement	0	0	0	0	0	0
Capital Improvements	(229,609)	(300,000)	(4,287,277)	(383,124)	(4,287,277)	(503,000)
Operating Transfers In/(Out)	(3,905,505)	(3,235,937)	(3,283,728)	(2,474,744)	(3,283,728)	(3,777,300)
Reserves (Phase In)	0	(170,000)	(170,000)	0	(170,000)	(170,000)
<b>Total Non Operating</b>	<b>(\$4,060,430)</b>	<b>(\$3,668,937)</b>	<b>(\$7,704,005)</b>	<b>(\$2,832,686)</b>	<b>(\$7,707,330)</b>	<b>(\$4,424,600)</b>
<b>Net Income</b>	<b>\$1,497,418</b>	<b>(\$94,244)</b>	<b>(\$4,281,293)</b>	<b>(\$446,899)</b>	<b>(\$4,184,912)</b>	<b>(\$983,174)</b>
<b>Beginning Retained Earnings</b>	<b>\$12,680,752</b>	<b>\$14,178,170</b>	<b>\$14,178,170</b>	<b>\$14,178,170</b>	<b>\$14,178,170</b>	<b>\$9,993,258</b>
<b>Ending Retained Earnings</b>	<b>\$14,178,170</b>	<b>\$14,083,926</b>	<b>\$9,896,877</b>	<b>\$13,731,271</b>	<b>\$9,993,258</b>	<b>\$9,010,084</b>

\* The projected retained earnings at September 30, 2013 is \$9.99 million. Changes in the amount of debt borrowed and cash reserve requirements phase in has resulted in retained earnings balance that is greater than anticipated. The balance includes a 90-day operating reserve of \$1.3 million, as set forth in the City's financial policies. The reserve is designed "to protect the City utility fund's creditworthiness as well as its financial position from unforeseeable emergencies." The policies state "additional undesignated funds will be allowed to accumulate in a fund designated for future utility/operating capital improvements."

Water consumption continues at the same pace as previous year. As a result, water and sewer revenue estimates for fiscal year 2012-2013 are expected to exceed budget projections slightly. Budget estimates for 2013-14 reflect this stable consumption projection and are based on current year end estimates.

Utility rates will be reviewed through a utility rate study planned for the first quarter of FY 2013-14. The results of the study will determine if current water and sewer rates are sufficient to support current operational and infrastructure needs.

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

City of Houston Raw Water System By-In	\$3,500,000
Public Works Dump Truck	\$98,000
Public Works Sewer Jet Cleaning Machine	\$105,000
Contingency for Possible Future 36" and 42" Distribution Line Repairs	\$100,000
Water Plant #2 Replacement - Transfer to 2006 Bond Fund	\$108,540
Lift Station #18 Replacement	\$500,000
	<u>\$4,411,540</u>

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>NON-OPERATING REVENUES</b>						
Interest Earned	\$4,199	\$0	\$0	\$2,477	\$3,303	\$0
Transfers from WS Operations Fund	0	0	47,791	47,791	47,791	0
Miscellaneous	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$4,199</b>	<b>\$0</b>	<b>\$47,791</b>	<b>\$50,268</b>	<b>\$51,094</b>	<b>\$0</b>
<b>CAPITAL FINANCING ACTIVITIES</b>						
<b>Capital Improvements</b>						
Public Works	\$0	\$0	\$0	\$0	\$0	\$0
Distribution System Imprv	51,920	1,748,626	0	0	0	739,835
Collection System Imprv	0	0	1,159,840	10,604	1,159,840	0
<b>Total Expenditures</b>	<b>\$51,920</b>	<b>\$1,748,626</b>	<b>\$1,159,840</b>	<b>\$10,604</b>	<b>\$1,159,840</b>	<b>\$739,835</b>
<b>NON-OPERATING EXPENSES</b>						
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>	<b>(\$47,721)</b>	<b>(\$1,748,626)</b>	<b>(\$1,112,049)</b>	<b>\$39,664</b>	<b>(\$1,108,746)</b>	<b>(\$739,835)</b>
<b>Beginning Retained Earnings</b>	<b>\$1,896,302</b>	<b>\$1,848,581</b>	<b>\$1,848,581</b>	<b>\$1,848,581</b>	<b>\$1,848,581</b>	<b>\$739,835</b>
<b>Ending Retained Earnings</b>	<b>\$1,848,581</b>	<b>\$99,955</b>	<b>\$736,532</b>	<b>\$1,888,245</b>	<b>\$739,835</b>	<b>(\$0)</b>

\* Water & Sewer Bond Construction Fund retained earnings are expected to be depleted in FY14 with completion of water and sewer capital improvement projects funded by the 2006 water & sewer revenue bond issuance. The projects below are expected to be completed in FY14:  
Water Plant #7 Rehabilitation

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>NON-OPERATING REVENUES</b>						
Interest Earned	\$4,612	\$0	\$0	\$1,540	\$2,053	\$0
Transfers from WS Rev Debt	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$4,612</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,540</b>	<b>\$2,053</b>	<b>\$0</b>
<b>CAPITAL FINANCING ACTIVITIES</b>						
<b>Capital Improvements</b>						
Public Works	\$0	\$0	\$0	\$0	\$0	\$0
Distribution System Imprv	2,061,502	516,558	589,012	72,698	589,012	429,708
Collection System Imprv	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$2,061,502</b>	<b>\$516,558</b>	<b>\$589,012</b>	<b>\$72,698</b>	<b>\$589,012</b>	<b>\$429,708</b>
<b>NON-OPERATING EXPENSES</b>						
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>	<b>(\$2,056,890)</b>	<b>(\$516,558)</b>	<b>(\$589,012)</b>	<b>(\$71,158)</b>	<b>(\$586,959)</b>	<b>(\$429,708)</b>
<b>Beginning Retained Earnings</b>	<b>\$3,073,557</b>	<b>\$1,016,667</b>	<b>\$1,016,667</b>	<b>\$1,016,667</b>	<b>\$1,016,667</b>	<b>\$429,708</b>
<b>Ending Retained Earnings</b>	<b>\$1,016,667</b>	<b>\$500,109</b>	<b>\$427,655</b>	<b>\$945,509</b>	<b>\$429,708</b>	<b>\$0</b>

\*

\* 2009 Water & Sewer Bond Construction Fund retained earnings expected to be depleted in FY14 due to anticipated completion of the water and sewer capital improvement projects funded by the 2009 water & sewer revenue bond issue. The following project is expected to be completed in FY14:  
 Water Plant #2 rehabilitation  
 Water Plant #5 rehabilitation

## **Water and Sewer CIP/Impact Fee Funds**

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

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

### **Water CIP/Impact Fee Fund**

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

### **Sewer CIP/Impact Fee Fund**

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

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>NON-OPERATING REVENUES</b>						
Impact Fees	\$342,066	\$323,575	\$323,575	\$272,082	\$340,495	\$354,240
Interest	2,871	1,440	1,440	895	1,272	1,272
Miscellaneous	0	0	0	0	0	0
<b>Total Non-Operating Revenues</b>	<b>\$344,937</b>	<b>\$325,015</b>	<b>\$325,015</b>	<b>\$272,977</b>	<b>\$341,767</b>	<b>\$355,512</b>
<b>NON-OPERATING EXPENSES</b>						
Operating Transfers Out	\$250,000	\$800,000	\$800,000	\$600,000	\$800,000	\$425,000
<b>Total Non-Operating Expenses</b>	<b>\$250,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$600,000</b>	<b>\$800,000</b>	<b>\$425,000</b>
<b>Net Income</b>	\$94,937	(\$474,985)	(\$474,985)	(\$327,023)	(\$458,233)	(\$69,488)
<b>Beginning Retained Earnings</b>	\$473,591	\$568,528	\$568,528	\$568,528	\$568,528	\$110,295
<b>Ending Retained Earnings</b>	<b>\$568,528</b>	<b>\$93,543</b>	<b>\$93,543</b>	<b>\$241,505</b>	<b>\$110,295</b>	<b>\$40,807</b>

\*

\* Expected decrease of 63% to Retained Earnings in this fund due to:  
Transfer to water and sewer revenue debt service fund in FY14 to support the principal & interest payments  
for water & sewer revenue bonds issued.

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>NON-OPERATING REVENUES</b>						
Impact Fees	\$208,980	\$225,750	\$225,750	\$188,341	\$233,491	\$246,000
Interest	1,272	770	770	385	547	547
Miscellaneous	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$210,252</b>	<b>\$226,520</b>	<b>\$226,520</b>	<b>\$188,726</b>	<b>\$234,038</b>	<b>\$246,547</b>
<b>NON-OPERATING EXPENSES</b>						
Operating Transfers Out	\$250,000	\$400,000	\$400,000	\$300,000	\$400,000	\$265,000
<b>Total Expenditures</b>	<b>\$250,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$300,000</b>	<b>\$400,000</b>	<b>\$265,000</b>
<b>Net Income</b>	<b>(\$39,748)</b>	<b>(\$173,480)</b>	<b>(\$173,480)</b>	<b>(\$111,274)</b>	<b>(\$165,962)</b>	<b>(\$18,453)</b>
<b>Beginning Retained Earnings</b>	<b>\$257,819</b>	<b>\$218,071</b>	<b>\$218,071</b>	<b>\$218,071</b>	<b>\$218,071</b>	<b>\$52,109</b>
<b>Ending Retained Earnings</b>	<b>\$218,071</b>	<b>\$44,591</b>	<b>\$44,591</b>	<b>\$106,797</b>	<b>\$52,109</b>	<b>\$33,656</b>

\*

\* Expected decrease of 35.4% to Retained Earnings in this fund due to:  
Transfer to water and sewer revenue debt service fund FY14 to support the principal & interest payments  
for water & sewer revenue bonds issued.

## **Water and Sewer Revenue Debt Service Fund**

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

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

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>NON-OPERATING REVENUES</b>						
Interest	\$2,214	\$1,000	\$1,000	\$691	\$921	\$900
Operating Transfers In	3,288,840	3,283,104	3,283,104	2,462,328	3,283,104	3,284,106
<b>Total Revenues</b>	<b>\$3,291,054</b>	<b>\$3,284,104</b>	<b>\$3,284,104</b>	<b>\$2,463,019</b>	<b>\$3,284,025</b>	<b>\$3,285,006</b>
<b>NON-OPERATING EXPENSES</b>						
Debt Service						
Principal	\$1,090,000	\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000	\$1,165,000
Interest	1,620,332	1,548,304	1,548,304	784,801	1,548,304	1,504,006
Fiscal Agent Fees	800	800	800	300	800	800
Issuance Costs	0	0	0	0	0	0
Operating Transfer Out	608,476	616,350	616,350	462,263	616,350	616,150
<b>Total Expenditures</b>	<b>\$3,319,608</b>	<b>\$3,285,454</b>	<b>\$3,285,454</b>	<b>\$2,367,364</b>	<b>\$3,285,454</b>	<b>\$3,285,956</b>
<b>Net Income</b>	<b>(\$28,554)</b>	<b>(\$1,350)</b>	<b>(\$1,350)</b>	<b>\$95,655</b>	<b>(\$1,429)</b>	<b>(\$950)</b>
<b>Beginning Retained Earnings</b>	<b>\$700,078</b>	<b>\$671,524</b>	<b>\$671,524</b>	<b>\$671,524</b>	<b>\$671,524</b>	<b>\$670,095</b>
<b>Ending Retained Earnings</b>	<b>\$671,524</b>	<b>\$670,174</b>	<b>\$670,174</b>	<b>\$767,179</b>	<b>\$670,095</b>	<b>\$669,145</b>

\*

\* Retained earnings in the Water and Sewer Debt Service Fund expected to decrease by 0.14%.

\*\* Transfer to Tax Debt Service fund to pay principal, interest and fiscal agent fees on 2010 refinancing of 2001 Water & Sewer Revenue Bonds as General Obligation Bonds. Debt Service payments of the refinanced bonds are being funded by water and sewer revenue.

## **Vehicle Replacement Fund**

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

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

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

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

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

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

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
<b>OPERATING REVENUES</b>						
Department Lease Revenues	\$318,767	\$318,767	\$318,767	\$239,075	\$318,767	\$321,725
Transfers from other funds	0	0	0	0	0	0
Asset Disposition	8,351	0	0	16,070	16,070	0
Insurance Reimbursements	0	0	0	0	0	0
Interest	1,719	1,115	1,115	638	851	800
<b>Total Revenues</b>	<b>\$328,837</b>	<b>\$319,882</b>	<b>\$319,882</b>	<b>\$255,783</b>	<b>\$335,688</b>	<b>\$322,525</b>
<b>OPERATING EXPENSES</b>						
Vehicle Replacement Plan						
Vehicle Equipment	\$289,712	\$472,130	\$472,130	\$358,875	\$431,375	\$364,688
<b>Total Expenditures</b>	<b>\$289,712</b>	<b>\$472,130</b>	<b>\$472,130</b>	<b>\$358,875</b>	<b>\$431,375</b>	<b>\$364,688</b>
<b>Operating Income</b>	\$39,125	(\$152,248)	(\$152,248)	(\$103,092)	(\$95,687)	(\$42,163)
<b>Beginning Retained Earnings</b>	\$1,220,190	\$1,259,315	\$1,259,315	\$1,259,315	\$1,259,315	\$1,163,628
<b>Ending Retained Earnings</b>	<b>\$1,259,315</b>	<b>\$1,107,067</b>	<b>\$1,107,067</b>	<b>\$1,156,223</b>	<b>\$1,163,628</b>	<b>\$1,121,465</b>

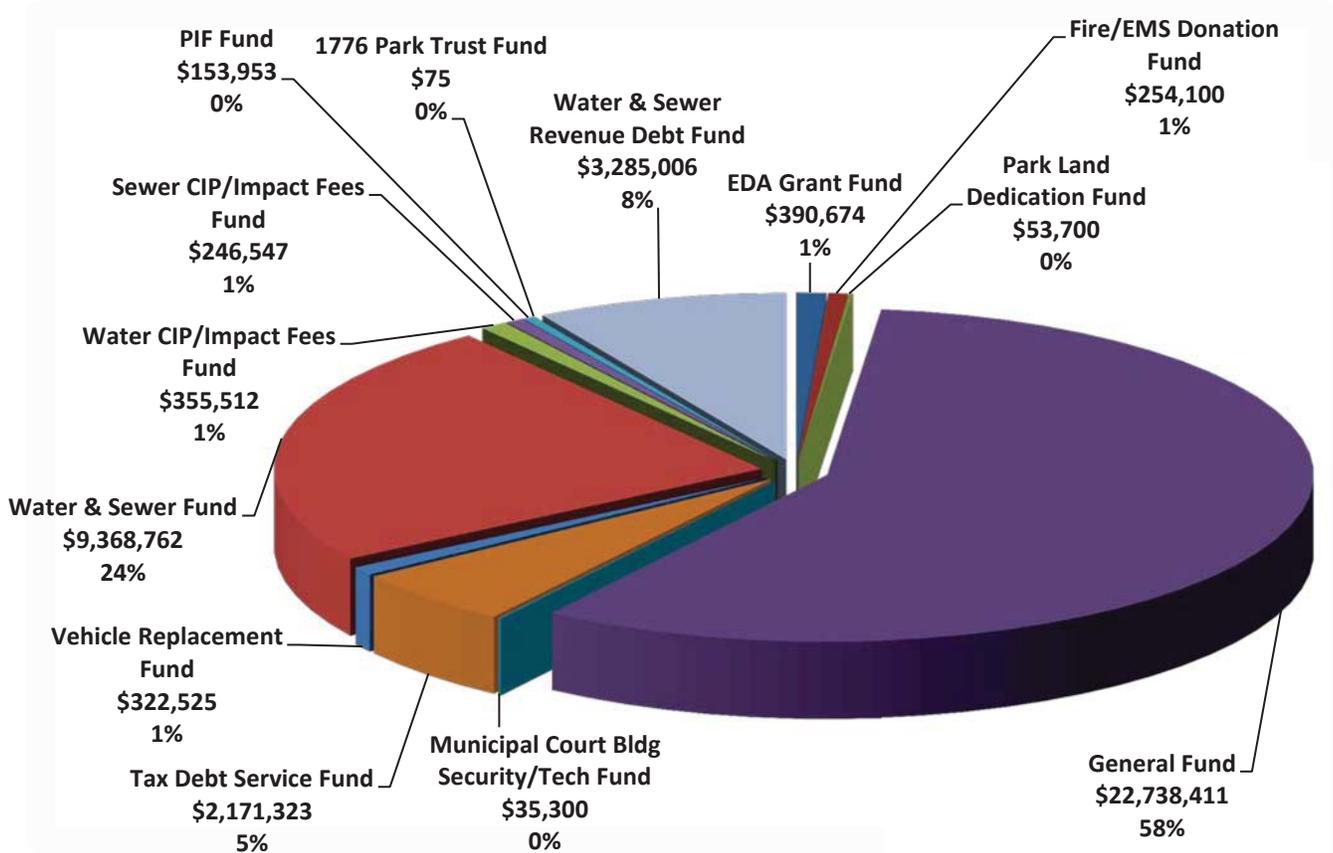
- \* VRP fund balance is expected to decrease by 3.6% in FY14 due to purchases of prior year(s) deferred replacements.
- \* The net value of the assets (vehicles & equipment in the fleet) included in the retaining earnings balance is about \$832,152.
- \* This year's proposed budget includes the following vehicle replacements:
  - 6 Police Department vehicles (1 - Animal Control/1 - Criminal Investigations/4 - Patrol)
  - 2 Community Services trucks
  - 1 Public Works truck
  - 1 Community Development truck (scheduled, but not replaced in FY13)

## Revenue Summary Chart and Schedules by Fund

## Revenue Summary Chart by Fund

The adopted revenue budget for fiscal year 2013-14 reflects a conservative approach, using prior year actual estimates as the basis for most revenue sources projections.

### FY14 Adopted Budget Revenues \$39,527,788 (includes interfund transfers)



**Revenue Schedule  
General Fund (001)**

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Current Property Taxes	\$12,309,169	\$12,697,240	\$12,697,240	\$12,723,109	\$12,723,109	\$13,138,237
Delinquent Property Taxes	95,605	100,000	100,000	100,000	100,000	177,662
P & I - Property Taxes	103,864	0	0	0	0	0
Sales Tax	3,907,577	3,908,684	3,908,684	2,338,608	4,127,080	4,127,080
TNMPCO Franchise	498,204	515,062	515,062	196,336	491,251	498,620
HL&P Franchise	144,208	147,011	147,011	61,953	148,957	151,192
Municipal Row Access Fees	136,911	133,081	133,081	119,679	159,635	162,030
Entex Franchise	100,320	101,825	101,825	87,147	87,147	88,454
Cable Franchise	289,609	290,483	290,483	149,317	199,089	307,823
Video Service Franchise	227,258	243,480	243,480	124,357	250,104	254,441
PEG Fees	103,374	6,000	6,000	54,734	110,763	9,099
IESI Franchise	56,672	59,619	59,619	43,466	56,578	57,427
Mixed Drink Tax	23,356	25,329	25,329	18,478	25,822	26,467
<b>Taxes</b>	<b>\$17,996,127</b>	<b>\$18,227,814</b>	<b>\$18,227,814</b>	<b>\$16,017,184</b>	<b>\$18,479,535</b>	<b>\$18,998,532</b>
Wrecker Permits	\$60	\$0	\$0	\$30	\$45	\$45
Alcoholic Beverage Permits	5,868	6,908	6,908	6,180	6,180	5,730
Noise Ordinance Permits	90	140	140	140	165	165
Animal Establishment Permits	10	15	15	10	0	0
Pipeline Permits	36	0	0	600	900	900
App Fee-Well Drill Permits	500	500	500	0	0	0
Building Permits	297,883	296,677	296,677	252,133	323,250	321,694
Electric Permits	41,722	34,848	34,848	36,905	45,275	41,422
Gas Permit Fees	0	0	0	(30)	(30)	0
Plumbing Permits	48,020	29,251	29,251	43,241	52,139	41,788
Development Permits	350	175	175	375	375	353
Air Conditioning Permits	16,677	19,309	19,309	13,223	18,097	19,474
Plan Inspection Fees	145,421	141,636	141,636	122,354	157,804	155,312
Re Inspection Fees	200	443	443	50	217	348
Sign Permits	2,150	1,943	1,943	1,590	2,093	2,093
Alarm Permits	75,242	61,920	61,920	51,537	76,228	76,228
Banner Permit Fee	725	600	600	605	908	908
Animal Licenses	2,753	2,862	2,862	2,120	2,783	2,783
Contractor License Registration	34,547	30,721	30,721	26,800	34,776	35,250
MetriCom Inc Agreement	4,042	4,042	4,042	4,041	4,041	4,041
<b>Licenses And Permits</b>	<b>\$676,296</b>	<b>\$631,990</b>	<b>\$631,990</b>	<b>\$561,904</b>	<b>\$725,246</b>	<b>\$708,534</b>
Federal Government	\$47,920	\$0	\$0	\$0	\$0	\$0
Grants/FBI	10,775	0	3,562	5,785	5,785	0
Bureau of Justice Grants	4,223	0	0	0	0	0
FEMA Grants*	(107,502)	0	0	0	0	0
Homeland Security Grants	10,871	0	0	0	0	0
TX State Library Grants	0	0	1,447	1,447	1,447	0
Criminal Justice Division	96,537	52,000	52,000	31,066	52,000	52,000
Emergency Mgmt Division	48,081	0	30,080	0	0	0
TXDOT Grants	67,312	0	1,427	1,428	1,428	0
Local Governments	21,000	0	0	9,000	12,000	12,000
Harris County	697	0	523	523	697	123,000
Houston HIDTA Task Force	16,077	0	12,272	13,312	17,749	0
Bayou Vista	1,478	0	0	1,836	1,836	0
Friendswood ISD	191,779	137,873	137,873	70,728	137,660	137,873
Clear Creek ISD	15,406	15,406	15,406	0	15,406	15,406
<b>Intergovernmental Revenue</b>	<b>\$424,654</b>	<b>\$205,279</b>	<b>\$254,590</b>	<b>\$135,125</b>	<b>\$246,008</b>	<b>\$340,279</b>
Platt Fees	\$6,700	\$5,200	\$5,200	\$7,700	\$7,800	\$7,800
Commercial Site Plan	3,500	2,500	2,500	4,000	6,000	6,000
Rezoning Fees	600	600	600	1,200	1,800	1,800
Board of Adjustment Fees	400	450	450	200	300	300
Vacation of Easement/R-O-W	600	600	600	300	450	450
Zoning Compliance Cert	4,670	3,518	3,518	2,950	4,425	4,425
Bid Spec Documents	0	0	0	436	581	0
Animal Control/Shelter Fees	37,445	31,160	31,160	34,093	35,394	41,160
Swimming Pool Fees	8,686	7,580	10,728	34,757	34,757	8,500
Sports Complex Fees	7,118	16,670	16,670	7,900	8,033	15,000
Old City Park Fees	770	500	500	675	900	800
Pavilion Fees	3,880	4,210	4,210	4,400	4,400	4,000
Gazebo Fees	1,525	1,000	1,000	1,050	1,200	1,300
Leavesley Park Fees	23,287	20,450	20,450	14,253	21,830	25,000
Activity Building Fee	10	2,200	2,200	0	0	0
Non-Res Activity Bldg Fee	1,600	1,500	1,500	1,125	1,125	2,000

\*Receivable adjustment for prior year FEMA disallowed expenditure

**Revenue Schedule  
General Fund (001)**

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
League Fees-Adult Softball	29,679	36,610	36,610	28,744	31,003	31,000
Summer Day Camp	74,191	70,590	94,996	63,196	67,740	96,406
Aerobic Class Fees	30,404	30,610	30,610	18,295	21,401	21,000
Other Program Fees	6,194	3,500	3,500	2,107	2,809	5,000
Booth Fees	4,865	4,525	4,525	3,705	3,690	3,000
Fun Run Receipts/Donation	12,603	0	0	12,622	12,622	0
<b>Charges For Services</b>	<b>\$258,727</b>	<b>\$243,973</b>	<b>\$271,527</b>	<b>\$243,708</b>	<b>\$268,260</b>	<b>\$274,941</b>
Court Fines and Fees	\$744,722	\$759,001	\$759,001	\$508,815	\$682,374	\$675,637
Court Adm Fee (DDC)	9,129	8,913	8,913	6,429	8,885	8,751
Warrantless Arrest (AF)	25,101	25,041	25,041	17,073	23,253	22,904
Warrantless Arrest (CAPWAR)	77,253	79,212	79,212	59,860	80,535	79,327
Child Safety (CS)	4,443	5,490	5,490	4,291	6,144	6,052
Traffic Fee (TFC)	9,642	9,680	9,680	6,019	8,241	8,117
Harris Co Child Safety	11,888	11,642	11,642	8,897	11,649	11,474
Administrative Fee - DPTS	3,382	3,351	3,351	2,604	3,526	3,505
10% Top-Court Adm (35)	3,531	3,554	3,554	2,421	3,350	3,299
40% Top - City Funds (35)	14,085	14,241	14,241	9,776	13,533	13,330
Jury Fee \$3	0	9	9	3	5	6
State Traffic (5% City)	4,787	4,827	4,827	2,993	4,098	4,037
City's 10% CJF	23	23	23	17	23	22
Cons Court Cost-10% Adm	34,848	39,569	39,569	22,478	33,717	33,211
State DOT Court Fine	6,352	5,250	5,250	4,252	6,153	6,061
Expunge Case Revenues	180	225	225	30	30	0
City's Fee	1,030	1,140	1,140	740	1,035	1,019
Teen Court Program	1,030	1,140	1,140	740	1,035	1,019
Library	38,543	36,724	36,724	24,852	36,986	36,986
False Alarms	8,250	4,500	4,500	5,773	6,750	6,649
<b>Fines</b>	<b>\$998,219</b>	<b>\$1,013,532</b>	<b>\$1,013,532</b>	<b>\$688,063</b>	<b>\$931,322</b>	<b>\$921,406</b>
Investments	\$39,372	\$34,320	\$34,320	\$18,239	\$23,931	\$23,692
Texpool	901	717	717	804	1,125	1,114
Lone Star Invest Pool	1,305	1,298	1,298	681	968	958
MBIA	2,277	1,485	1,485	2,371	3,207	3,175
Checking Accounts	2,546	2,976	2,976	372	487	482
Marking Invest To Market	8,674	0	0	0	0	0
Tower Rental Fee	66,601	43,000	43,000	26,037	42,696	42,269
<b>Interest Revenues</b>	<b>\$121,676</b>	<b>\$83,796</b>	<b>\$83,796</b>	<b>\$48,504</b>	<b>\$72,414</b>	<b>\$71,690</b>
Miscellaneous Receipts	\$12,454	\$7,524	\$9,024	\$5,845	\$6,090	\$6,143
Administrative Fees	1,006	875	875	605	956	954
Refuse Administrative Fee	170,219	180,552	180,552	139,065	184,295	184,295
Miscellaneous Receipts	1,428	480	480	514	642	642
Late Fee-Alarm Permit	120	0	0	40	40	40
Return Check Fee	545	705	705	400	563	563
Reimbursements	22,404	0	0	1,296	1,944	1,944
Insurance	87,569	8,649	25,354	16,707	11,046	0
PY Insurance Reimburse	17,933	23,587	23,587	25,342	25,342	25,342
Prior Period Expenditures	942	0	0	0	0	0
Rebates-Office Supplies	16	0	0	14	21	21
Prior Year Revenue	0	0	0	468	468	0
Agenda Subscription	25	0	0	0	0	0
Documents	1,496	1,000	1,000	751	891	891
Vending Proceeds	1,231	1,058	1,058	620	644	644
Concession Stand Agreement	1,414	1,058	1,058	904	1,356	1,356
Donations	56,833	0	50,857	59,385	80,871	0
A/C Shelter Construction	1,490	0	0	0	0	0
Sr Program Donations	0	0	0	0	0	17,000
Capital Leases	464,270	0	147,317	95,844	147,317	0
<b>Miscellaneous Receipts/Other</b>	<b>\$841,395</b>	<b>\$225,488</b>	<b>\$441,867</b>	<b>\$347,800</b>	<b>\$462,486</b>	<b>\$239,835</b>
Sale of Fixed Assets	\$9,250	\$0	\$0	\$27,566	\$27,566	\$0
<b>Asset Disposition</b>	<b>\$9,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,566</b>	<b>\$27,566</b>	<b>\$0</b>
Police Investigation Fund	\$0	\$0	\$0	\$0	\$0	\$0
Park Dedication Fund	175,000	130,700	130,700	124,155	124,155	0
Transfers from W/S Oper Fund	1,116,680	1,152,833	1,152,833	864,625	1,152,833	1,183,194
<b>Other Financing Resources</b>	<b>\$1,291,680</b>	<b>\$1,283,533</b>	<b>\$1,283,533</b>	<b>\$988,780</b>	<b>\$1,276,988</b>	<b>\$1,183,194</b>
<b>General Fund Total</b>	<b>\$22,618,024</b>	<b>\$21,915,405</b>	<b>\$22,208,649</b>	<b>\$19,058,634</b>	<b>\$22,489,825</b>	<b>\$22,738,411</b>

Revenue Schedules

Police Investigation Fund (Federal - 101)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Seized Revenues-Federal	\$11,881	\$1,737	\$1,737	\$3,310	\$3,310	\$1,737
Intergovernmental Revenue	\$11,881	\$1,737	\$1,737	\$3,310	\$3,310	\$1,737
Investments	\$0	\$0	\$0	\$5	\$8	\$9
MBIA	0	0	0	2	2	0
Interest Revenues	\$0	\$0	\$0	\$7	\$10	\$9
<b>Police Investigation Fund (Federal)</b>	<b>\$11,881</b>	<b>\$1,737</b>	<b>\$1,737</b>	<b>\$3,317</b>	<b>\$3,320</b>	<b>\$1,746</b>

Police Investigation Fund (State - 102)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Seized Revenues-State	\$114,068	\$0	\$43,156	\$45,259	\$57,620	\$151,900
Intergovernmental Revenue	\$114,068	\$0	\$43,156	\$45,259	\$57,620	\$151,900
Investments	\$491	\$0	\$0	\$184	\$245	\$250
Texpool	10	0	0	10	13	10
Lone Star Investment Pool	14	0	0	8	11	10
MBIA	25	0	0	24	32	30
Checking Accounts	22	0	0	4	5	7
Interest Revenues	\$562	\$0	\$0	\$230	\$306	\$307
<b>Police Investigation Fund (State)</b>	<b>\$114,630</b>	<b>\$0</b>	<b>\$43,156</b>	<b>\$45,489</b>	<b>\$57,926</b>	<b>\$152,207</b>

Fire / EMS Donation Fund (131)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Investments	\$127	\$0	\$0	\$8	\$11	\$0
Texpool	2	0	0	0	0	0
Lone Star Investment Pool	2	0	0	0	0	0
MBIA	5	0	0	3	4	0
Checking Accounts	2	0	0	0	0	0
Interest Revenues	\$138	\$0	\$0	\$11	\$15	\$0
Donations	\$247,796	\$251,000	\$251,000	\$193,432	\$240,924	\$254,100
Miscellaneous Receipts	\$247,796	\$251,000	\$251,000	\$193,432	\$240,924	\$254,100
Trans From General Fund	\$9,250	\$0	\$0	\$27,566	\$27,566	\$0
Other Financing Sources	\$9,250	\$0	\$0	\$27,566	\$27,566	\$0
<b>Fire/EMS Donation Fund</b>	<b>\$257,184</b>	<b>\$251,000</b>	<b>\$251,000</b>	<b>\$221,009</b>	<b>\$268,505</b>	<b>\$254,100</b>

Economic Development Administration Grant Fund (140)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
EDA Grant	\$52,671	\$668,157	\$612,160	\$72,108	\$245,152	\$390,674
Miscellaneous Receipts	\$52,671	\$668,157	\$612,160	\$72,108	\$245,152	\$390,674
<b>EDA Grant Fund</b>	<b>\$52,671</b>	<b>\$668,157</b>	<b>\$612,160</b>	<b>\$72,108</b>	<b>\$245,152</b>	<b>\$390,674</b>

TDRA Disaster Recovery Grant (142)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
TDRA Revenue Grant	\$474,617	\$0	\$51,747	\$13,706	\$13,706	\$0
Transfer From General Fund	47,404	0	0	0	10,488	0
Miscellaneous Receipts	\$522,021	\$0	\$51,747	\$13,706	\$24,194	\$0
<b>TDRA Disaster Recovery Grant Fund</b>	<b>\$522,021</b>	<b>\$0</b>	<b>\$51,747</b>	<b>\$13,706</b>	<b>\$24,194</b>	<b>\$0</b>

Revenue Schedules

Municipal Court Building Security & Technology Fund (150)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Bldg Security Fees	\$16,398	\$15,500	\$15,500	\$10,735	\$14,313	\$14,300
Court Security Fees	\$16,398	\$15,500	\$15,500	\$10,735	\$14,313	\$14,300
Technology Fees	\$23,263	\$23,000	\$23,000	\$15,224	\$20,299	\$20,300
Court Technology Fees	\$23,263	\$23,000	\$23,000	\$15,224	\$20,299	\$20,300
Investments	\$1,103	\$681	\$681	\$443	\$591	\$575
Texpool	21	19	19	22	29	20
Lone Star Investment Pool	26	22	22	19	25	20
MBIA	56	45	45	58	77	75
Checking Accounts	47	55	55	10	15	10
Interest Revenues	\$1,253	\$822	\$822	\$552	\$737	\$700
<b>Court Building Security / Technology Fees Fund</b>	<b>\$40,914</b>	<b>\$39,322</b>	<b>\$39,322</b>	<b>\$26,511</b>	<b>\$35,349</b>	<b>\$35,300</b>

Park Land Dedication Fund (164)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Neighborhood Parks	\$18,800	\$0	\$0	\$0	\$0	\$0
Community Parks	48,300	50,000	50,000	42,900	51,000	53,000
Miscellaneous Revenues	\$67,100	\$50,000	\$50,000	\$42,900	\$51,000	\$53,000
Investments	\$1,415	\$750	\$750	\$416	\$555	\$550
Texpool	31	20	20	22	29	20
Lone Star Investment Pool	47	30	30	19	25	30
MBIA	77	50	50	56	75	75
Checking Accounts	89	50	50	11	15	25
Interest Revenues	\$1,659	\$900	\$900	\$524	\$699	\$700
<b>Park Land Dedication Fund</b>	<b>\$68,759</b>	<b>\$50,900</b>	<b>\$50,900</b>	<b>\$43,424</b>	<b>\$51,699</b>	<b>\$53,700</b>

Tax Debt Service Fund (201)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Current Property Taxes	\$1,607,388	\$1,586,174	\$1,586,174	\$1,599,013	\$1,606,717	\$1,515,423
Delinquent Property Taxes	13,042	25,000	25,000	0	25,000	38,456
P & I - Property Taxes	13,615	0	0	0	0	0
Taxes	\$1,634,045	\$1,611,174	\$1,611,174	\$1,599,013	\$1,631,717	\$1,553,879
Investments	\$2,511	\$2,000	\$2,000	\$844	\$1,125	\$1,070
Texpool	41	45	45	32	43	40
Lone Star Investment Pool	68	64	64	21	28	34
MBIA	105	97	97	98	131	125
Checking Accounts	122	152	152	13	17	25
Marking Investment To Market	867	0	0	0	0	0
Interest Revenues	\$3,714	\$2,358	\$2,358	\$1,008	\$1,344	\$1,294
W/S Debt Service Fund	\$608,476	\$616,350	\$616,350	\$462,263	\$616,350	\$616,150
Bond Proceeds	9,453,666	0	0	0	0	0
Other Financing Sources	\$10,062,142	\$616,350	\$616,350	\$462,263	\$616,350	\$616,150
<b>Tax Debt Service Fund</b>	<b>\$11,699,901</b>	<b>\$2,229,882</b>	<b>\$2,229,882</b>	<b>\$2,062,284</b>	<b>\$2,249,411</b>	<b>\$2,171,323</b>

2010 G.O. Bonds Fund (252)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
MBIA	\$6,322	\$0	\$0	\$1,310	\$1,547	\$0
Interest Revenues	\$6,322	\$0	\$0	\$1,310	\$1,547	\$0
<b>2010 G.O. Bonds</b>	<b>\$6,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,310</b>	<b>\$1,547</b>	<b>\$0</b>

Revenue Schedules

1776 Park Trust Fund (701)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Investments	\$136	\$70	\$70	\$49	\$65	\$50
Texpool	3	5	5	2	3	5
Lone Star Investment Pool	4	5	5	2	3	5
MBIA	7	10	10	6	8	10
Checking Accounts	8	10	10	2	2	5
Interest Revenues	\$158	\$100	\$100	\$61	\$81	\$75
<b>1776 Park Trust Fund</b>	<b>\$158</b>	<b>\$100</b>	<b>\$100</b>	<b>\$61</b>	<b>\$81</b>	<b>\$75</b>

Water and Sewer Fund (401)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Single Family Res	\$4,643,737	\$4,100,000	\$4,100,000	\$2,799,706	\$4,111,525	\$4,111,525
Single Commercial	230,812	200,000	200,000	143,257	216,510	216,510
Multi Family Res	363,358	350,000	350,000	216,247	319,720	319,720
Multi Commercial	73,400	70,000	70,000	47,601	64,915	64,915
Sprinkler Only	669,093	500,000	500,000	312,609	548,760	548,760
Other	50,300	50,000	50,000	33,148	46,120	46,120
Single Family Res	3,654,567	3,300,000	3,300,000	2,296,378	3,303,375	3,236,637
Single Commercial	157,810	135,000	135,000	99,329	147,375	147,375
Multi Family Res	317,247	310,000	310,000	190,537	279,925	279,925
Multi Commercial	60,713	60,000	60,000	39,808	53,750	53,750
Other	36,163	35,000	35,000	23,487	32,721	32,725
Charges For Services	\$10,257,200	\$9,110,000	\$9,110,000	\$6,202,107	\$9,124,696	\$9,057,962
Investments	\$51,187	\$30,000	\$30,000	\$20,155	\$26,972	\$20,000
Texpool	1,125	1,000	1,000	1,016	1,355	1,000
Lone Star Investment Pool	1,685	1,000	1,000	870	1,160	1,000
MBIA	2,792	2,500	2,500	2,669	3,559	3,000
Checking Accounts	3,088	2,500	2,500	472	629	700
Marking Investment To Market	7,807	0	0	0	0	0
Interest Revenues	\$67,684	\$37,000	\$37,000	\$25,182	\$33,675	\$25,700
Miscellaneous Receipts	\$450	\$0	\$0	\$1,507	\$1,211	\$0
Disconnect/Reconnect Fee	223,183	225,000	225,000	161,161	217,353	215,000
Disconnect/Reconnect Fee	21,175	20,000	20,000	18,450	27,000	27,000
Tampering Fee	2,572	1,000	1,000	1,356	2,500	2,500
Pulled Meter Fees	100	0	0	500	700	700
Broken Lock Fee	25	0	0	100	200	200
Miscellaneous Receipts	164,519	0	0	5,476	7,301	0
Return Check Fee	1,525	1,000	1,000	1,175	1,700	1,700
Water Meters	36,420	35,000	35,000	26,252	35,850	38,000
Miscellaneous Receipts	\$449,969	\$282,000	\$282,000	\$215,977	\$293,815	\$285,100
Sale of Fixed Assets	\$7,000	\$0	\$0	\$0	\$0	\$0
Other Financing Resources	\$7,000	\$0	\$0	\$0	\$0	\$0
<b>Water And Sewer Fund</b>	<b>\$10,781,853</b>	<b>\$9,429,000</b>	<b>\$9,429,000</b>	<b>\$6,443,266</b>	<b>\$9,452,186</b>	<b>\$9,368,762</b>

2006 Water and Sewer Bond Construction Fund (418)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
MBIA	\$0	\$0	\$0	\$1	\$1	\$0
Interest Revenues	\$0	\$0	\$0	\$1	\$1	\$0
2006 MBIA W/S Rev Bonds	\$4,199	\$0	\$0	\$2,476	\$3,302	\$0
Trans From W/S Operating Fund	0	0	47,791	47,791	47,791	0
Miscellaneous Receipts	\$4,199	\$0	\$47,791	\$50,267	\$51,093	\$0
<b>2006 Water and Sewer Bond Construction Fund</b>	<b>\$4,199</b>	<b>\$0</b>	<b>\$47,791</b>	<b>\$50,268</b>	<b>\$51,094</b>	<b>\$0</b>

Revenue Schedules

2009 Water and Sewer Bond Construction Fund (419)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
2009 MBIA W/S Rev Bonds	\$4,612	\$0	\$0	\$1,540	\$2,053	\$0
Miscellaneous Receipts	\$4,612	\$0	\$0	\$1,540	\$2,053	\$0
<b>2009 Water and Sewer Bond Construction Fund</b>	<b>\$4,612</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,540</b>	<b>\$2,053</b>	<b>\$0</b>

Water CIP / Impact Fee Fund (480)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
CW Impact Fees-2008	\$342,066	\$323,575	\$323,575	\$272,082	\$340,495	\$354,240
Charges For Services	\$342,066	\$323,575	\$323,575	\$272,082	\$340,495	\$354,240
Investments	\$2,468	\$1,200	\$1,200	\$707	\$1,022	\$1,004
Texpool	53	30	30	39	52	57
Lone Star Investment Pool	78	30	30	34	45	50
MBIA	132	30	30	97	129	136
Checking Accounts	140	150	150	18	24	25
Interest Revenues	\$2,871	\$1,440	\$1,440	\$895	\$1,272	\$1,272
<b>Water CIP/Impact Fee Fund</b>	<b>\$344,937</b>	<b>\$325,015</b>	<b>\$325,015</b>	<b>\$272,977</b>	<b>\$341,767</b>	<b>\$355,512</b>

Sewer CIP / Impact Fee Fund (580)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
CW Impact Fees-2008	\$208,980	\$225,750	\$225,750	\$188,341	\$233,491	\$246,000
Charges For Services	\$208,980	\$225,750	\$225,750	\$188,341	\$233,491	\$246,000
Investments	\$1,083	\$600	\$600	\$304	\$437	\$433
Texpool	24	20	20	16	23	24
Lone Star Investment Pool	37	30	30	15	20	21
MBIA	60	40	40	42	56	58
Checking Accounts	68	80	80	8	11	11
Interest Revenues	\$1,272	\$770	\$770	\$385	\$547	\$547
<b>Sewer CIP/Impact Fee Fund</b>	<b>\$210,252</b>	<b>\$226,520</b>	<b>\$226,520</b>	<b>\$188,726</b>	<b>\$234,038</b>	<b>\$246,547</b>

Water and Sewer Revenue Debt Fund (490)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Investments	\$1,960	\$800	\$800	\$569	\$759	\$750
Texpool	30	25	25	26	35	35
Lone Star Investment Pool	56	50	50	19	25	20
MBIA	77	50	50	66	88	75
Checking Accounts	91	75	75	11	14	20
Interest Revenues	\$2,214	\$1,000	\$1,000	\$691	\$921	\$900
Trans From W/S Operating Fund	\$2,788,840	\$2,083,104	\$2,083,104	\$1,562,328	\$2,083,104	\$2,594,106
Water Cip/Impact Fee Fund	250,000	800,000	800,000	600,000	800,000	425,000
Sewer Cip/Impact Fee Fund	250,000	400,000	400,000	300,000	40,000	265,000
Other Financing Resources	\$3,288,840	\$3,283,104	\$3,283,104	\$2,462,328	\$2,923,104	\$3,284,106
<b>Water and Sewer Revenue Debt Fund</b>	<b>\$3,291,054</b>	<b>\$3,284,104</b>	<b>\$3,284,104</b>	<b>\$2,463,019</b>	<b>\$2,924,025</b>	<b>\$3,285,006</b>

Revenue Schedules

Vehicle Replacement Plan (301)

Account Description	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
Investments	\$1,590	\$1,000	\$1,000	\$595	\$793	\$740
Texpool	35	25	25	30	40	40
Checking Accounts	94	90	90	13	18	20
Interest Revenues	\$1,719	\$1,115	\$1,115	\$638	\$851	\$800
Lease Revenue	\$318,767	\$318,767	\$318,767	\$239,075	\$318,767	\$321,725
Lease Revenues	\$318,767	\$318,767	\$318,767	\$239,075	\$318,767	\$321,725
Sale of Fixed Assets	\$8,351	\$0	\$0	\$16,070	\$16,070	\$0
Other Financing Sources	\$8,351	\$0	\$0	\$16,070	\$16,070	\$0
<b>Vehicle Replacement Plan</b>	<b>\$328,837</b>	<b>\$319,882</b>	<b>\$319,882</b>	<b>\$255,783</b>	<b>\$335,688</b>	<b>\$322,525</b>

## General and Administrative Transfers

**Transfers to Other Funds**

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
<b>GENERAL FUND</b>						
Vehicle Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0
Fire/EMS Donation Fund	9,250	0	0	27,566	27,566	0
TDRA Grant Fund	47,404	0	0	0	10,488	0
Park Land Dedication Fund	14,009	0	0	0	0	0
<b>TOTAL</b>	<b>\$70,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,566</b>	<b>\$38,054</b>	<b>\$0</b>
<b>PARK DEDICATION FUND</b>						
General Fund	\$175,000	\$130,700	\$130,700	\$124,155	\$124,155	\$0
<b>TOTAL</b>	<b>\$175,000</b>	<b>\$130,700</b>	<b>\$130,700</b>	<b>\$124,155</b>	<b>\$124,155</b>	<b>\$0</b>
<b>WATER AND SEWER OPERATING FUND</b>						
General Fund	\$1,116,680	\$1,152,833	\$1,152,833	\$864,625	\$1,152,833	\$1,183,194
2006 W/S Bond Fund	0	0	47,791	47,791	47,791	0
W/S Revenue Debt Service Fund	2,788,840	2,083,104	2,083,104	1,562,328	2,083,104	2,594,106
<b>TOTAL</b>	<b>\$3,905,520</b>	<b>\$3,235,937</b>	<b>\$3,283,728</b>	<b>\$2,474,744</b>	<b>\$3,283,728</b>	<b>\$3,777,300</b>
<b>WATER AND SEWER REVENUE DEBT FUNDS</b>						
Tax Debt Service Fund	\$608,476	\$616,350	\$616,350	\$462,263	\$616,350	\$616,150
<b>TOTAL</b>	<b>\$608,476</b>	<b>\$616,350</b>	<b>\$616,350</b>	<b>\$462,263</b>	<b>\$616,350</b>	<b>\$616,150</b>
<b>WATER CIP/IMPACT FEE FUND</b>						
W/S Revenue Debt Service Fund	\$250,000	\$800,000	\$800,000	\$600,000	\$800,000	\$425,000
<b>TOTAL</b>	<b>\$250,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$600,000</b>	<b>\$800,000</b>	<b>\$425,000</b>
<b>SEWER CIP/IMPACT FEE FUND</b>						
W/S Revenue Debt Service Fund	\$250,000	\$400,000	\$400,000	\$300,000	\$400,000	\$265,000
<b>TOTAL</b>	<b>\$250,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$300,000</b>	<b>\$400,000</b>	<b>\$265,000</b>
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$5,259,659</b>	<b>\$5,182,987</b>	<b>\$5,230,778</b>	<b>\$3,988,728</b>	<b>\$5,262,287</b>	<b>\$5,083,450</b>

**Transfers from Other Funds**

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/2013	FY13 Year End Estimate	FY14 Adopted Budget
<b>GENERAL FUND</b>						
Park Land Dedication Fund	\$175,000	\$130,700	\$130,700	\$124,155	\$124,155	\$0
W/S Operation Fund	1,116,680	1,152,833	1,152,833	864,625	1,152,833	1,183,194
<b>TOTAL</b>	<b>\$1,291,680</b>	<b>\$1,283,533</b>	<b>\$1,283,533</b>	<b>\$988,780</b>	<b>\$1,276,988</b>	<b>\$1,183,194</b>
<b>FIRE/EMS DONATION FUND</b>						
General Fund	\$9,250	\$0	\$0	\$27,566	\$27,566	\$0
<b>TOTAL</b>	<b>\$9,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,566</b>	<b>\$27,566</b>	<b>\$0</b>
<b>PARK LAND DEDICATION FUND</b>						
GENERAL FUND	\$14,009	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$14,009</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TDRA GRANT FUND</b>						
General Fund	\$47,404	\$0	\$0	\$0	\$10,488	\$0
<b>TOTAL</b>	<b>\$47,404</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,488</b>	<b>\$0</b>
<b>TAX DEBT SERVICE FUND</b>						
W/S Revenue Debt Service Fund	\$608,476	\$616,350	\$616,350	\$462,263	\$616,350	\$616,150
<b>TOTAL</b>	<b>\$608,476</b>	<b>\$616,350</b>	<b>\$616,350</b>	<b>\$462,263</b>	<b>\$616,350</b>	<b>\$616,150</b>
<b>WATER AND SEWER REVENUE DEBT SERVICE FUND</b>						
W/S Operation Fund	\$2,788,840	\$2,083,104	\$2,083,104	\$1,562,328	\$2,083,104	\$2,594,106
Water CIP/Impact Fee Fund	250,000	800,000	800,000	600,000	800,000	425,000
Sewer CIP/Impact Fee Fund	250,000	400,000	400,000	300,000	400,000	265,000
<b>TOTAL</b>	<b>\$3,288,840</b>	<b>\$3,283,104</b>	<b>\$3,283,104</b>	<b>\$2,462,328</b>	<b>\$3,283,104</b>	<b>\$3,284,106</b>
<b>WATER AND SEWER BOND FUNDS</b>						
2006 W/S Bond Fund	\$0	\$0	\$47,791	\$47,791	\$47,791	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,791</b>	<b>\$47,791</b>	<b>\$47,791</b>	<b>\$0</b>
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>	<b>\$5,259,659</b>	<b>\$5,182,987</b>	<b>\$5,230,778</b>	<b>\$3,988,728</b>	<b>\$5,262,287</b>	<b>\$5,083,450</b>

## Summary of Debt Service Funds

	FY 12 Actual	FY 13 Original Budget	FY 13 Amended Budget	FY 13 YTD 6/30/13	FY 13 Year End Estimate	FY 14 Adopted Budget
<b>General Obligation Bonds</b>	\$1,447,833	\$1,130,924	\$1,130,869	\$988,442	\$1,130,869	\$775,533
<b>Certificates of Obligations</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Refunding Bonds</b>	\$1,728,911	\$1,957,412	\$1,957,412	\$1,659,552	\$1,957,412	\$2,314,091
<b>Revenue Bonds</b>	\$1,657,762	\$1,628,342	\$1,628,342	\$979,325	\$1,628,342	\$1,627,765
<b>Other Tax Debt</b>	\$213,349	\$245,877	\$263,127	\$159,422	\$263,126	\$159,366
<b>Total</b>	<b>\$5,047,855</b>	<b>\$4,962,555</b>	<b>\$4,979,750</b>	<b>\$3,786,741</b>	<b>\$4,979,749</b>	<b>\$4,876,755</b>

## Debt Service Funds Overview

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

The Water and Sewer Revenue Debt Service Fund is used to account for payment of principal and interest on all enterprise fund long-term debt of the City issued for utility capital improvements. Accrual basis of budgeting and accounting are used in the Water & Sewer Revenue Debt Service Fund with the following exceptions: debt principal payments are budgeted as expenses, bond issuance costs are for the full amount in the bond sale year, interfund transfers between Enterprise Funds are budgeted as income and expense. The expenses are reclassified for reporting purposes in the CAFR.

In FY 2010-11, the City refinanced its 2001 Series Water & Sewer Revenue Bonds as Series 2010B General Obligation Bonds. Debt service payments on the Series 2010B Bonds will be supported by the Water & Sewer Fund through annual transfers to the Tax Debt Service Fund over the entire life of the bonds. This refinancing strategy did not alter the maturity date of the outstanding debt and resulted in a significant rate difference that will lower the interest amount due over the life of the bonds.

## 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 FY14, the City's legal debt margin is \$33,784,524. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of less than \$33,784,524.

### 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:  
**\$2,502,557,278**

For Texas Constitution Legal Debt Margin for Friendwood:

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 G.O. debt.

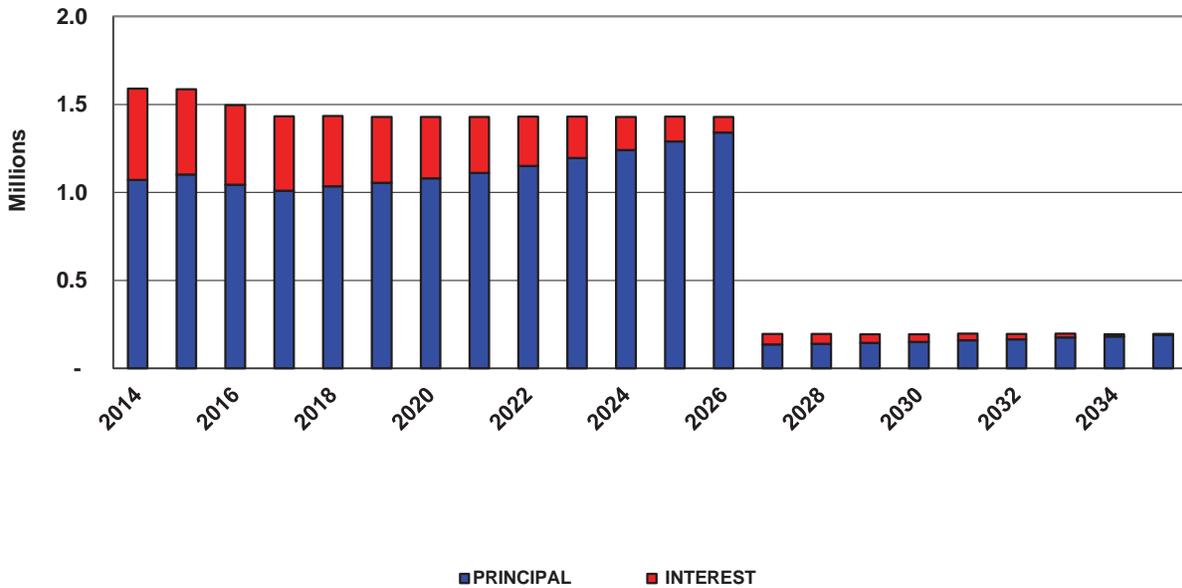
**\$33,784,524** City of Friendswood's Maximum Legal Debt Service Requirement (based on tax rate of \$1.35 per \$100 value)

**\$2,206,517** City of Friendswood's maximum annual debt service requirement for existing G.O. debt (will occur in fiscal year 2015)

**\$31,578,007** City of Friendswood's FY14 Debt Margin

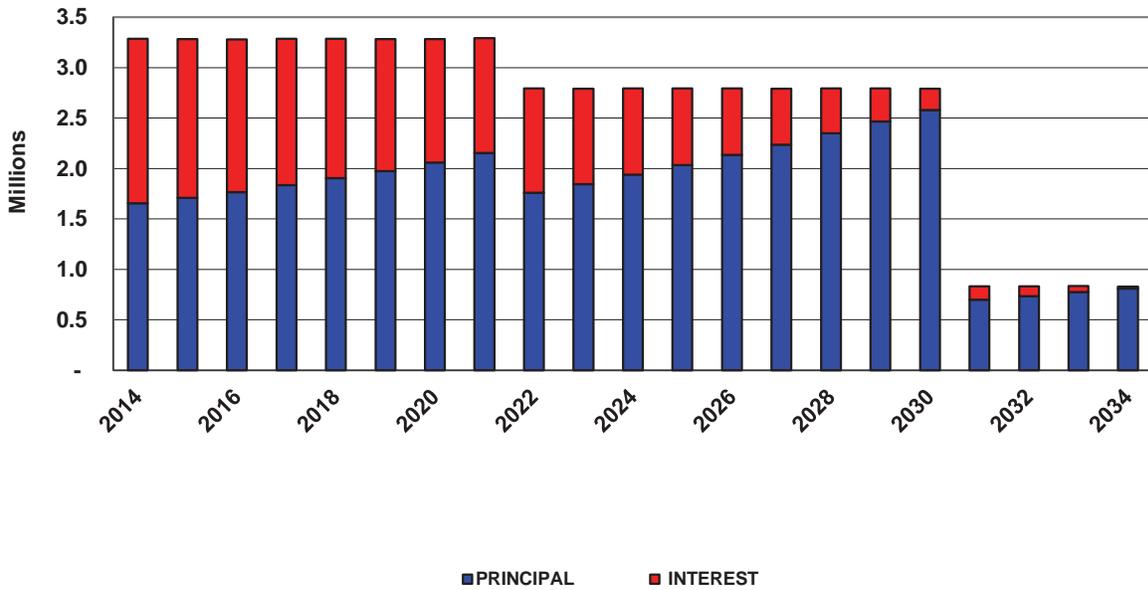
According to the City's Financial Advisor, a debt margin of \$31,578,007 translates into additional debt capacity of about \$400 million in bonds (depending on factors such as the number of sales and the interest environment).

### Tax Debt Service To Maturity



YEAR	PRINCIPAL	INTEREST	TOTAL
2014	1,070,307	519,192	1,589,498
2015	1,100,634	485,733	1,586,367
2016	1,043,751	451,303	1,495,054
2017	1,010,000	421,883	1,431,883
2018	1,035,000	398,248	1,433,248
2019	1,055,000	374,214	1,429,214
2020	1,080,000	349,114	1,429,114
2021	1,110,000	318,219	1,428,219
2022	1,150,000	279,589	1,429,589
2023	1,195,000	235,793	1,430,793
2024	1,240,000	188,799	1,428,799
2025	1,290,000	139,886	1,429,886
2026	1,340,000	88,940	1,428,940
2027	135,000	60,225	195,225
2028	140,000	54,725	194,725
2029	145,000	49,025	194,025
2030	150,000	43,125	193,125
2031	160,000	36,925	196,925
2032	165,000	29,806	194,806
2033	175,000	21,731	196,731
2034	180,000	13,300	193,300
2035	190,000	4,513	194,513
<b>Total</b>	<b>\$16,159,692</b>	<b>\$4,564,286</b>	<b>\$20,723,978</b>

### Revenue Debt Service To Maturity



YEAR	PRINCIPAL	INTEREST	TOTAL
2014	1,655,000	1,629,106	3,284,106
2015	1,710,000	1,572,921	3,282,921
2016	1,765,000	1,514,584	3,279,584
2017	1,835,000	1,450,071	3,285,071
2018	1,905,000	1,379,706	3,284,706
2019	1,975,000	1,305,959	3,280,959
2020	2,060,000	1,221,485	3,281,485
2021	2,155,000	1,135,486	3,290,486
2022	1,760,000	1,034,102	2,794,102
2023	1,845,000	946,809	2,791,809
2024	1,940,000	854,831	2,794,831
2025	2,035,000	757,836	2,792,836
2026	2,135,000	659,651	2,794,651
2027	2,235,000	556,123	2,791,123
2028	2,350,000	442,855	2,792,855
2029	2,465,000	327,625	2,792,625
2030	2,580,000	210,763	2,790,763
2031	700,000	133,500	833,500
2032	735,000	97,625	832,625
2033	775,000	59,875	834,875
2034	810,000	20,250	830,250
<b>Total</b>	<b>\$37,425,000</b>	<b>\$17,311,161</b>	<b>\$54,736,161</b>

**Tax Debt Service Fund**

	FY 12 Actual	FY 13 Original Budget	FY 13 Amended Budget	FY 13 YTD 6/30/13	FY 13 Year End Estimate	FY 14 Adopted Budget
<b>General Obligation Bonds</b>						
Principal	\$800,000	\$830,000	\$830,000	\$830,000	\$830,000	\$500,000
Interest	515,502	299,824	299,824	157,642	299,824	274,733
Issuance Cost	131,381	0	0	0	0	0
Paying Agent Fees	950	1,100	1,045	800	1,045	800
<b>Total</b>	<b>\$1,447,833</b>	<b>\$1,130,924</b>	<b>\$1,130,869</b>	<b>\$988,442</b>	<b>\$1,130,869</b>	<b>\$775,533</b>
<b>Revenue Bonds</b>						
Principal	\$0	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Refunding Bonds</b>						
Principal	\$0	\$65,000	\$65,000	\$65,000	\$65,000	\$425,000
Interest	64,886	235,300	235,300	117,975	235,300	230,400
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	3,250	0	500	500	500	500
<b>Total</b>	<b>\$68,136</b>	<b>\$300,300</b>	<b>\$300,800</b>	<b>\$183,475</b>	<b>\$300,800</b>	<b>\$655,900</b>
<b>Other Tax Debt</b>						
Principal	\$185,897	\$222,752	\$242,509	\$141,619	\$242,508	\$145,307
Interest	27,452	23,125	20,618	17,803	20,618	14,059
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
<b>Total</b>	<b>\$213,349</b>	<b>\$245,877</b>	<b>\$263,127</b>	<b>\$159,422</b>	<b>\$263,126</b>	<b>\$159,366</b>
<b>Certificates of Obligation</b>						
Principal	\$0	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Tax Debt Service Fund</b>	<b>\$1,729,318</b>	<b>\$1,677,101</b>	<b>\$1,694,796</b>	<b>\$1,331,339</b>	<b>\$1,694,795</b>	<b>\$1,590,799</b>

**Debt Service  
Tax Debt Service Fund  
Account Listing**

	FY 12 Actual	FY 13 Original Budget	FY 13 Amended Budget	FY 13 YTD 6/30/13	FY 13 Year End Estimate	FY 14 Adopted Budget
93-11 PRINCIPAL - 2003 GO BONDS	\$330,000	\$345,000	\$345,000	\$345,000	\$345,000	\$0
93-12 PRINCIPAL - 2005 GO BONDS	375,000	385,000	385,000	385,000	385,000	390,000
93-13 PRINCIPAL - 2010 GO BONDS	95,000	100,000	100,000	100,000	100,000	110,000
93-15 PRINCIPAL - 2012 REFUNDING GO BONDS	0	65,000	65,000	65,000	65,000	425,000
<b>BOND AND GO PRINCIPAL</b>	<b>\$800,000</b>	<b>\$895,000</b>	<b>\$895,000</b>	<b>\$895,000</b>	<b>\$895,000</b>	<b>\$925,000</b>
93-70 PRINCIPAL - 10 COMPUTER REFRESH	\$98,151	\$100,889	\$100,889	\$0	\$100,889	\$0
93-95 PRINCIPAL - 13 PUBLIC WORKS EQUIP	0	29,765	49,522	49,521	49,521	48,644
93-96 PRINCIPAL - 08 FIRE TRUCK	52,532	55,137	55,137	55,137	55,137	57,870
93-97 PRINCIPAL - 09 GRADALL	35,214	36,961	36,961	36,961	36,961	38,793
<b>OTHER DEBT PRINCIPAL</b>	<b>\$185,897</b>	<b>\$222,752</b>	<b>\$242,509</b>	<b>\$141,619</b>	<b>\$242,508</b>	<b>\$145,307</b>
93-11 INTEREST - 2003 GO BONDS	\$158,704	\$6,038	\$6,038	\$6,038	\$6,038	\$0
93-12 INTEREST - 2005 GO BONDS	231,848	170,311	170,311	89,366	170,311	153,358
93-13 INTEREST - 2010 GO BONDS	124,950	123,475	123,475	62,238	123,475	121,375
93-15 INTEREST - 2012 REFUNDING GO BONDS	64,886	235,300	235,300	117,975	235,300	230,400
<b>BOND AND GO INTEREST</b>	<b>\$580,388</b>	<b>\$535,124</b>	<b>\$535,124</b>	<b>\$275,617</b>	<b>\$535,124</b>	<b>\$505,133</b>
93-70 INTEREST - 10 COMPUTER REFRESH	\$5,553	\$2,815	\$2,815	\$0	\$2,815	\$0
93-95 INTEREST - 13 PUBLIC WORKS EQUIP	0	2,760	253	253	253	1,076
93-96 INTEREST - 08 FIRE TRUCK	14,379	11,775	11,775	11,775	11,775	9,041
93-97 INTEREST - 09 GRADALL	7,520	5,775	5,775	5,775	5,775	3,942
<b>OTHER DEBT INTEREST</b>	<b>\$27,452</b>	<b>\$23,125</b>	<b>\$20,618</b>	<b>\$17,803</b>	<b>\$20,618</b>	<b>\$14,059</b>
93-11 FISCAL FEES - 03 GO BONDS	\$150	\$300	\$245	\$0	\$245	\$0
93-12 FISCAL FEES - 05 GO BONDS	300	300	300	300	300	300
93-13 FISCAL FEES - 10 GO BONDS	500	500	500	500	500	500
93-15 FISCAL FEES - 12 REFUNDING GO BONDS	3,250	0	500	500	500	500
<b>FISCAL AGENT FEES</b>	<b>\$4,200</b>	<b>\$1,100</b>	<b>\$1,545</b>	<b>\$1,300</b>	<b>\$1,545</b>	<b>\$1,300</b>
93-13 ISSUE COSTS - 10 GO BONDS	\$0	\$0	\$0	\$0	\$0	\$0
93-14 ISSUE COSTS - 10 REFUNDING GO BONDS	0	0	0	0	0	0
93-15 ISSUE COSTS - 12 REFUNDING GO BONDS	131,381	0	0	0	0	0
95-10 ISSUE COSTS - OTHER FINANCING USES	0	0	0	0	0	0
<b>ISSUE COSTS</b>	<b>\$131,381</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total for TAX DEBT SERVICE FUND</b>	<b>\$1,729,318</b>	<b>\$1,677,101</b>	<b>\$1,694,796</b>	<b>\$1,331,339</b>	<b>\$1,694,795</b>	<b>\$1,590,799</b>

## Tax Debt Service Fund

### Summary Schedule of Tax Debt Service to Maturity

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$1,070,307	\$519,192	\$1,589,498
2015	1,100,634	485,733	1,586,367
2016	1,043,751	451,303	1,495,054
2017	1,010,000	421,883	1,431,883
2018	1,035,000	398,248	1,433,248
2019	1,055,000	374,214	1,429,214
2020	1,080,000	349,114	1,429,114
2021	1,110,000	318,219	1,428,219
2022	1,150,000	279,589	1,429,589
2023	1,195,000	235,793	1,430,793
2024	1,240,000	188,799	1,428,799
2025	1,290,000	139,886	1,429,886
2026	1,340,000	88,940	1,428,940
2027	135,000	60,225	195,225
2028	140,000	54,725	194,725
2029	145,000	49,025	194,025
2030	150,000	43,125	193,125
2031	160,000	36,925	196,925
2032	165,000	29,806	194,806
2033	175,000	21,731	196,731
2034	180,000	13,300	193,300
2035	190,000	4,513	194,513
<b>TOTAL</b>	<b>\$16,159,692</b>	<b>\$4,564,286</b>	<b>\$20,723,978</b>

## Tax Debt Service Fund

### Schedule of 2005 General Obligation Bonds By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$390,000	\$153,358	\$543,358
2015	400,000	136,076	536,076
2016	405,000	118,467	523,467
2017	80,000	107,858	187,858
2018	85,000	104,248	189,248
2019	85,000	100,689	185,689
2020	90,000	97,189	187,189
2021	90,000	93,544	183,544
2022	95,000	89,739	184,739
2023	500,000	77,280	577,280
2024	505,000	56,049	561,049
2025	525,000	34,161	559,161
2026	535,000	11,503	546,503
<b>TOTAL</b>	<b>\$3,785,000</b>	<b>\$1,180,159</b>	<b>\$4,965,159</b>

### Schedule of 2010 General Obligation Bonds By Maturity Date

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$110,000	\$121,375	\$231,375
2015	110,000	119,175	229,175
2016	115,000	116,925	231,925
2017	120,000	113,975	233,975
2018	125,000	110,300	235,300
2019	130,000	106,475	236,475
2020	135,000	101,825	236,825
2021	140,000	96,325	236,325
2022	145,000	90,625	235,625
2023	140,000	84,925	224,925
2024	155,000	79,025	234,025
2025	155,000	72,825	227,825
2026	170,000	66,325	236,325
2027	135,000	60,225	195,225
2028	140,000	54,725	194,725
2029	145,000	49,025	194,025
2030	150,000	43,125	193,125
2031	160,000	36,925	196,925
2032	165,000	29,806	194,806
2033	175,000	21,731	196,731
2034	180,000	13,300	193,300
2035	190,000	4,513	194,513
<b>TOTAL</b>	<b>\$3,190,000</b>	<b>\$1,593,475</b>	<b>\$4,783,475</b>

**Tax Debt Service Fund**

**Schedule of 2012 General Obligation Refunding Bonds  
By Maturity Date**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$425,000	\$230,400	\$655,400
2015	440,000	221,750	661,750
2016	460,000	212,750	672,750
2017	810,000	200,050	1,010,050
2018	825,000	183,700	1,008,700
2019	840,000	167,050	1,007,050
2020	855,000	150,100	1,005,100
2021	880,000	128,350	1,008,350
2022	910,000	99,225	1,009,225
2023	555,000	73,588	628,588
2024	580,000	53,725	633,725
2025	610,000	32,900	642,900
2026	635,000	11,113	646,113
<b>TOTAL</b>	<b>\$8,825,000</b>	<b>\$1,764,700</b>	<b>\$10,589,700</b>

**Estimated Obligations Under Capital Leases**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$145,307	\$14,059	\$159,366
2015	150,634	8,732	159,366
2016	63,751	3,161	66,912
<b>TOTAL</b>	<b>\$359,692</b>	<b>\$25,952</b>	<b>\$385,643</b>

**Water and Sewer Debt Service Fund**

	FY 12 Actual	FY 13 Original Budget	FY 13 Amended Budget	FY 13 YTD 6/30/13	FY 13 Year End Estimate	FY 14 Adopted Budget
<b>Revenue Bonds</b>						
Principal	\$310,000	\$320,000	\$320,000	\$320,000	\$320,000	\$330,000
Interest	1,346,962	1,307,542	1,307,542	659,025	1,307,542	1,296,965
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	800	800	800	300	800	800
<b>Total</b>	<b>\$1,657,762</b>	<b>\$1,628,342</b>	<b>\$1,628,342</b>	<b>\$979,325</b>	<b>\$1,628,342</b>	<b>\$1,627,765</b>
<b>Refunding Bonds</b>						
Principal	\$1,245,000	\$1,280,000	\$1,280,000	\$1,280,000	\$1,280,000	\$1,325,000
Interest	415,275	375,562	375,562	195,577	375,562	332,141
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	500	1,550	1,050	500	1,050	1,050
<b>Total</b>	<b>\$1,660,775</b>	<b>\$1,657,112</b>	<b>\$1,656,612</b>	<b>\$1,476,077</b>	<b>\$1,656,612</b>	<b>\$1,658,191</b>
<b>Other Tax Debt</b>						
Principal	\$0	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Certificates of Obligation</b>						
Principal	\$0	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Issuance Cost	0	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Water and Sewer Debt Service Fund</b>	<b>\$3,318,537</b>	<b>\$3,285,454</b>	<b>\$3,284,954</b>	<b>\$2,455,402</b>	<b>\$3,284,954</b>	<b>\$3,285,956</b>

**Debt Service  
Water and Sewer Fund  
Account Listing**

	FY 12 Actual	FY 13 Original Budget	FY 13 Amended Budget	FY 13 YTD 6/30/13	FY 13 Year End Estimate	FY 14 Adopted Budget
93-14 PRINCIPAL - 10 REFUND GO BONDS (W/S)	\$465,000	\$480,000	\$480,000	\$480,000	\$480,000	\$490,000
93-45 PRINCIPAL - 01 W/S BONDS	0	0	0	0	0	0
93-53 PRINCIPAL - 09 W/S BONDS	310,000	320,000	320,000	320,000	320,000	330,000
93-66 PRINCIPAL - 06 REFUND BONDS	780,000	800,000	800,000	800,000	800,000	835,000
<b>BOND PRINCIPAL</b>	<b>\$1,555,000</b>	<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$1,655,000</b>
93-14 INTEREST - 10 REFUND GO BONDS (W/S)	\$141,925	\$134,800	\$134,800	\$69,800	\$134,800	\$125,100
93-43 INTEREST - 99 W/S BONDS	0	0	0	0	0	0
93-44 INTEREST - 00 W/S BONDS	0	0	0	0	0	0
93-45 INTEREST - 01 W/S BONDS	16,165	0	0	0	0	0
93-49 INTEREST - 06 W/S BONDS	797,503	790,875	790,875	398,292	790,875	790,875
93-50 INTEREST - 05 W/S BONDS	0	0	0	0	0	0
93-53 INTEREST - 09 W/S BONDS	533,294	516,667	516,667	260,733	516,667	506,090
93-66 INTEREST - 06 REFUND BONDS	273,350	240,762	240,762	125,777	240,762	207,041
<b>BOND INTEREST</b>	<b>\$1,762,237</b>	<b>\$1,683,104</b>	<b>\$1,683,104</b>	<b>\$854,602</b>	<b>\$1,683,104</b>	<b>\$1,629,106</b>
93-14 FISCAL FEES - 10 REFUND GO BONDS (W/S)	\$500	\$1,550	\$1,050	\$500	\$1,050	\$1,050
93-44 FISCAL FEES - 00 W/S BONDS	0	0	0	0	0	0
93-45 FISCAL FEES - 01 W/S BONDS	0	0	0	0	0	0
93-49 FISCAL FEES - 06 W/S BONDS	300	300	300	300	300	300
93-53 FISCAL FEES - 09 W/S BONDS	500	500	500	0	500	500
93-64 FISCAL FEES - 06 W/S REFUND	0	0	0	0	0	0
<b>FISCAL AGENT FEES</b>	<b>\$1,300</b>	<b>\$2,350</b>	<b>\$1,850</b>	<b>\$800</b>	<b>\$1,850</b>	<b>\$1,850</b>
93-14 ISSUE COSTS - 10 REFUND GO BONDS (W/S)	\$0	\$0	\$0	\$0	\$0	\$0
95-10 ISSUE COSTS - OTHER FINANCING USES	0	0	0	0	0	0
<b>ISSUE COSTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total for W/S DEBT FUND</b>	<b>\$3,318,537</b>	<b>\$3,285,454</b>	<b>\$3,284,954</b>	<b>\$2,455,402</b>	<b>\$3,284,954</b>	<b>\$3,285,956</b>

**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
2014	\$1,479,650	\$175,350	\$1,290,227	\$338,879	\$2,769,877	\$514,229	\$3,284,106
2015	1,529,400	180,600	1,241,271	331,650	2,770,671	512,250	3,282,921
2016	1,579,150	185,850	1,190,263	324,321	2,769,413	510,171	3,279,584
2017	1,640,750	194,250	1,133,449	316,622	2,774,199	510,872	3,285,071
2018	1,702,350	202,650	1,071,246	308,460	2,773,596	511,110	3,284,706
2019	1,766,050	208,950	1,006,119	299,840	2,772,169	508,790	3,280,959
2020	1,670,000	390,000	935,835	285,650	2,605,835	675,650	3,281,485
2021	1,745,000	410,000	860,086	275,400	2,605,086	685,400	3,290,486
2022	1,280,000	480,000	790,702	243,400	2,070,702	723,400	2,794,102
2023	1,340,000	505,000	728,034	218,775	2,068,034	723,775	2,791,809
2024	1,410,000	530,000	661,931	192,900	2,071,931	722,900	2,794,831
2025	1,475,000	560,000	592,186	165,650	2,067,186	725,650	2,792,836
2026	1,550,000	585,000	521,163	138,488	2,071,163	723,488	2,794,651
2027	1,620,000	615,000	446,173	109,950	2,066,173	724,950	2,791,123
2028	1,705,000	645,000	364,405	78,450	2,069,405	723,450	2,792,855
2029	1,790,000	675,000	280,488	47,138	2,070,488	722,138	2,792,625
2030	1,870,000	710,000	194,788	15,975	2,064,788	725,975	2,790,763
2031	700,000	-	133,500	-	833,500	-	833,500
2032	735,000	-	97,625	-	832,625	-	832,625
2033	775,000	-	59,875	-	834,875	-	834,875
2034	810,000	-	20,250	-	830,250	-	830,250
<b>TOTAL</b>	<b>\$ 30,172,350</b>	<b>\$ 7,252,650</b>	<b>\$ 13,619,615</b>	<b>\$ 3,691,546</b>	<b>\$ 43,791,965</b>	<b>\$ 10,944,196</b>	<b>\$ 54,736,161</b>

**SCHEDULE OF 2001 WATERWORKS AND WASTEWATER SYSTEM  
(REFINANCED AS SERIES 2010B GENERAL OBLIGATION BONDS)  
DEBT SUPPORTED BY WATERWORKS AND SEWER SYSTEM  
REVENUE BONDS BY MATURITY DATE**

YEAR	100% WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2014	\$490,000	-	\$125,100	-	\$615,100	-	\$615,100
2015	505,000	-	115,150	-	620,150	-	620,150
2016	525,000	-	104,850	-	629,850	-	629,850
2017	540,000	-	91,500	-	631,500	-	631,500
2018	560,000	-	75,000	-	635,000	-	635,000
2019	580,000	-	57,900	-	637,900	-	637,900
2020	605,000	-	37,100	-	642,100	-	642,100
2021	625,000	-	12,500	-	637,500	-	637,500
<b>TOTAL</b>	<b>\$ 4,430,000</b>	<b>\$ -</b>	<b>\$ 619,100</b>	<b>\$ -</b>	<b>\$ 5,049,100</b>	<b>\$ -</b>	<b>\$ 5,049,100</b>

**WATER AND WASTEWATER REVENUE DEBT SERVICE**

**SCHEDULE OF 2006 WATER & WASTEWATER BONDS BY MATURITY DATE**

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2014	-	-	\$495,475	\$295,400	\$495,475	\$295,400	\$790,875
2015	-	-	495,475	295,400	495,475	295,400	790,875
2016	-	-	495,475	295,400	495,475	295,400	790,875
2017	-	-	495,475	295,400	495,475	295,400	790,875
2018	-	-	495,475	295,400	495,475	295,400	790,875
2019	-	-	495,475	295,400	495,475	295,400	790,875
2020	655,000	390,000	479,100	285,650	1,134,100	675,650	1,809,750
2021	685,000	410,000	445,600	275,400	1,130,600	685,400	1,816,000
2022	805,000	480,000	408,350	243,400	1,213,350	723,400	1,936,750
2023	850,000	505,000	366,975	218,775	1,216,975	723,775	1,940,750
2024	890,000	530,000	323,475	192,900	1,213,475	722,900	1,936,375
2025	935,000	560,000	277,850	165,650	1,212,850	725,650	1,938,500
2026	985,000	585,000	232,313	138,488	1,217,313	723,488	1,940,800
2027	1,030,000	615,000	184,400	109,950	1,214,400	724,950	1,939,350
2028	1,085,000	645,000	131,525	78,450	1,216,525	723,450	1,939,975
2029	1,135,000	675,000	78,863	47,138	1,213,863	722,138	1,936,000
2030	1,185,000	710,000	26,663	15,975	1,211,663	725,975	1,937,638
<b>TOTAL</b>	<b>\$ 10,240,000</b>	<b>\$ 6,105,000</b>	<b>\$ 5,927,963</b>	<b>\$ 3,544,175</b>	<b>\$ 16,167,963</b>	<b>\$ 9,649,175</b>	<b>\$ 25,817,138</b>

**SCHEDULE OF 2006 REFUND BONDS BY MATURITY DATE**

YEAR	WATER PRINCIPAL	WASTE WATER PRINCIPAL	WATER INTEREST	WASTE WATER INTEREST	WATER TOTAL	WASTE WATER TOTAL	TOTAL
2014	\$659,650	\$175,350	\$163,562	\$43,479	\$823,212	\$218,829	\$1,042,041
2015	679,400	180,600	136,369	36,250	815,769	216,850	1,032,619
2016	699,150	185,850	108,798	28,921	807,948	214,771	1,022,719
2017	730,750	194,250	79,834	21,222	810,584	215,472	1,026,056
2018	762,350	202,650	49,131	13,060	811,481	215,710	1,027,191
2019	786,050	208,950	16,704	4,440	802,754	213,390	1,016,144
<b>TOTAL</b>	<b>\$ 4,317,350</b>	<b>\$ 1,147,650</b>	<b>\$ 554,397</b>	<b>\$ 147,371</b>	<b>\$ 4,871,747</b>	<b>\$ 1,295,021</b>	<b>\$ 6,166,769</b>

**WATER AND WASTEWATER REVENUE DEBT SERVICE**

**SCHEDULE OF 2009 WATERWORKS & WASTEWATER BONDS**

<b>YEAR</b>	<b>WATER PRINCIPAL</b>	<b>WASTE WATER PRINCIPAL</b>	<b>WATER INTEREST</b>	<b>WASTE WATER INTEREST</b>	<b>WATER TOTAL</b>	<b>WASTE WATER TOTAL</b>	<b>TOTAL</b>
2014	\$330,000	-	\$506,090	-	\$836,090	-	\$836,090
2015	345,000	-	494,278	-	839,278	-	839,278
2016	355,000	-	481,140	-	836,140	-	836,140
2017	370,000	-	466,640	-	836,640	-	836,640
2018	380,000	-	451,640	-	831,640	-	831,640
2019	400,000	-	436,040	-	836,040	-	836,040
2020	410,000	-	419,635	-	829,635	-	829,635
2021	435,000	-	401,986	-	836,986	-	836,986
2022	475,000	-	382,352	-	857,352	-	857,352
2023	490,000	-	361,059	-	851,059	-	851,059
2024	520,000	-	338,456	-	858,456	-	858,456
2025	540,000	-	314,336	-	854,336	-	854,336
2026	565,000	-	288,851	-	853,851	-	853,851
2027	590,000	-	261,773	-	851,773	-	851,773
2028	620,000	-	232,880	-	852,880	-	852,880
2029	655,000	-	201,625	-	856,625	-	856,625
2030	685,000	-	168,125	-	853,125	-	853,125
2031	700,000	-	133,500	-	833,500	-	833,500
2032	735,000	-	97,625	-	832,625	-	832,625
2033	775,000	-	59,875	-	834,875	-	834,875
2034	810,000	-	20,250	-	830,250	-	830,250
<b>TOTAL</b>	<b>\$ 11,185,000</b>	<b>\$ -</b>	<b>\$ 6,518,155</b>	<b>\$ -</b>	<b>\$ 17,703,155</b>	<b>\$ -</b>	<b>\$ 17,703,155</b>

## **Capital Improvement Program**



# Capital Improvement Program

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## 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 accommodate the CIP projects?)
- ❖ Stakeholder Input (Staff, Citizens, Committees, Boards and Commissions)
- ❖ Direction from City Council

### 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. The City currently has 200 acres park land. At build-out population is estimated to be 57,400. To meet the Parks and Open Space Master Plan standard, 574 acres of park land will be needed. As our population grows toward build-out, park land acquisition will become more of a priority in the City's CIP. The City also has a Pavement Master Plan that determines street construction and major repair projects for inclusion in the CIP. Population growth and life cycles of existing streets are driving factors in the prioritizing Pavement Master Plan capital improvements.

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

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

## Capital Improvement Program

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### 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."

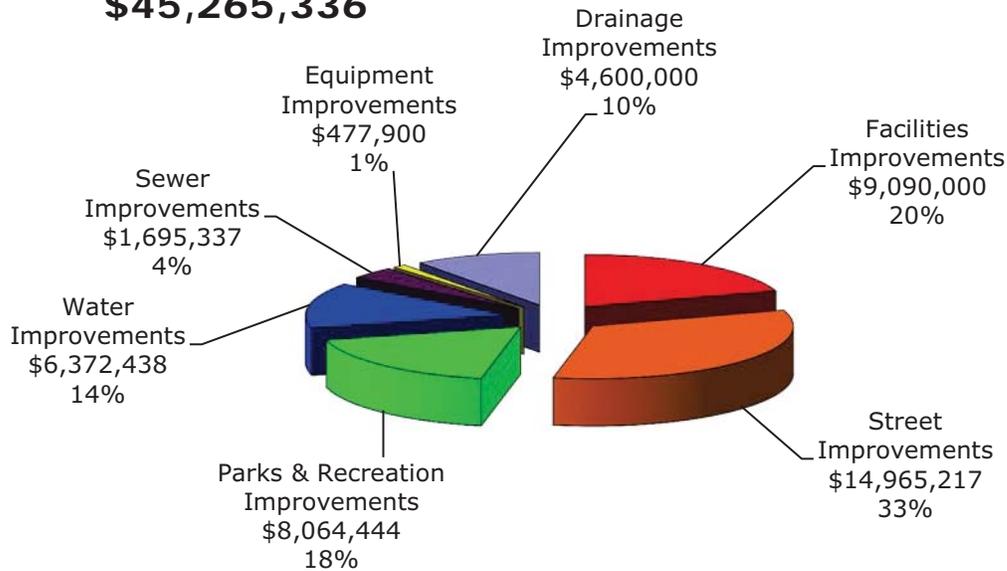
As previously stated, population growth is a major driver for our CIP development and implementation. The 2010 census estimated Friendswood's population at 35,805. Projected population for fiscal year 2013 – 2014 is 37,969; a 6% increase in 3 years and an increase of 30.7% since the 2000 census estimate of 29,037. As previously stated, by our community's complete build-out in 10 to 20 years, the anticipated population is about 57,400.

As a result of this projected growth and its subsequent impact, the CIP focus over the next five years has shifted from utility infrastructure improvements to streets, parks, facilities and drainage improvements. Future proceeds from the general obligations bonds authorized in November 2013, undesignated fund balance in the City's General Fund and Park Land Dedication funds will support these projects. Water and Sewer Operating Fund working capital and Water and Sewer Revenue Bonds approved in 2006 and 2009 will allow for rehabilitation of lift stations and water plants, and waste water treatment plant improvements in the CIP.

The capital budget (year 1 of the CIP) totals \$3,138,303 and includes street repairs (streets to be determined based on severity of disrepair), Lake Friendswood improvements, sewer line maintenance, Water Plants #2, #5 and #7 rehabilitation, Public Works heavy equipment purchases and Police Department dispatch radio console equipment replacement.

As will be shown in further portions of this document, 81% of the CIP funding uses during the next five years are proposed streets, facilities, parks and drainage improvement projects. Proposed utility improvements make up 18% of the program and budgeted capital equipment purchases total 1%. Beyond the next five years, the proposed CIP focus will be maintained with utility infrastructure improvements making up 49% and streets, drainage and facilities improvements consisting of 51% of the plan.

**Proposed CIP Funding Uses  
Fiscal Years 2014 - 2018  
\$45,265,336**



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

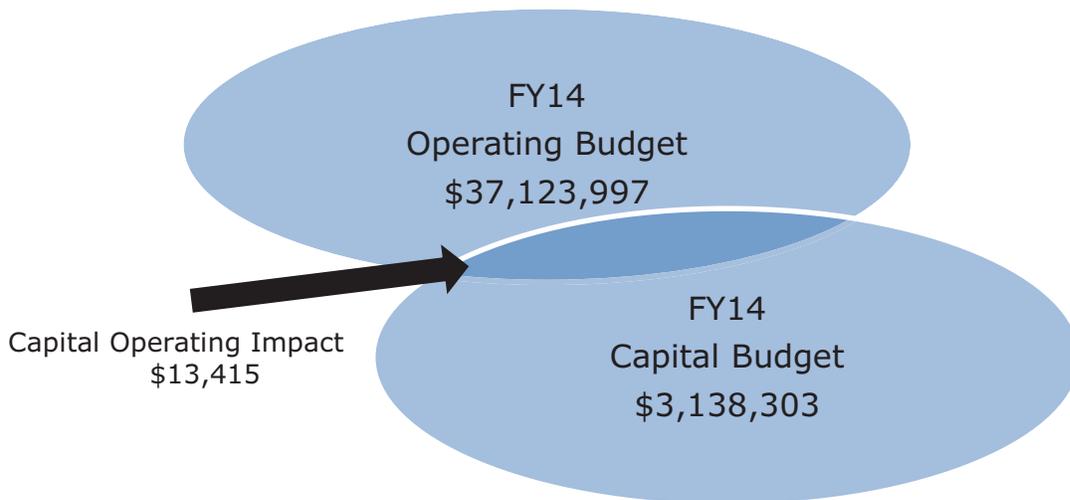
For example, the following estimated maintenance and operating costs for capital improvements are included in the proposed operating budget for fiscal year 2013 – 2014. Annually, adjustments are made to the estimates based on the Municipal Cost Index percent of change.

- ❖ Operational supplies cost – approximately \$0.35 to \$1.03 per sq. ft.
- ❖ Facilities electricity cost – approximately \$3.39 to \$3.45 per sq. ft.
- ❖ Building maintenance cost – approximately \$1.03 to \$1.43 per sq. ft.
- ❖ Janitorial services cost – approximately \$1.01 to \$1.16 per sq. ft.
- ❖ Water, sewer & storm water line cleaning/maintenance – approximately \$1,749 per mile
- ❖ Wastewater Treatment – approximately \$1.21 per 1,000 gallons

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

## Capital Improvement Program

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

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

Staff takes special care in timing CIP projects that may require debt service support to maintain the City's property tax rate at a level that will not burden its citizens. As a result, the City's capital improvement program includes proposed unfunded projects totaling \$63.0 million; of which, \$27.9 is to be general obligation funds supported and \$35.1 million is supported by service revenue. As previously stated, projects will be included in the capital budget, annually, by priority and as funding sources are approved by City Council. Debt level limits and revenue projections are critical in this process because CIP projects funded by property tax supported debt have an indirect impact on the operating budget through resulting principal and interest payment requirements.

## Capital Improvement Program

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### Capital Improvements Program Funding

The CIP sights funding as the greatest challenge for the plan due to the aggressive nature of our City's plan and increasing construction costs partly resulting from recent hurricanes affecting the Gulf Coast. This challenge means the City has to utilize a variety of sources for funding capital expenditures. In previous years, the City has issued General Obligation Bonds, Certificates of Obligation and Revenue Bonds to support the Capital Improvements Plan. The proposed CIP plan includes the completion of a street improvements project using the remaining \$121K funded by \$3,485,000 in General Obligations Bonds funding issued in 2005.

In fiscal year 2009, the City issued water and sewer revenue bonds totaling \$12.1 million to complete water and sewer capital improvements. This year's CIP includes utilization of the remaining proceeds from the bond issue to complete three water plant rehabilitation projects and Phase II of a second take point project.

Water and Sewer Fund working capital totaling \$203K has been identified as a funding source for Public Works capital equipment purchases budgeted in fiscal year 2013-14. These include utility rate and impact fee studies, wastewater treatment plant rehabilitation and a lift station replacement.

Other funding sources such as state and federal grants, donations, inter-local agreements, capital leases and undesignated fund balance reserves have been utilized to pay for capital expenditures. The City anticipates continuing the use of these funding sources to support the capital improvements program in the future.

### Fiscal Year 2013-14 General Obligations Bond Election

At the direction of our City Council in 2012, the City Manager solicited citizen participation to form an advisory group to evaluate the community's needs and make a recommendation regarding a potential general obligations bond election. During 2013, the citizens' group actively met and assessed the needs of the City relating to facilities, parks and streets & drainage. The group also explored financing options to address the identified needs.

The consensus of the group was to put the needs to a vote of the Friendswood residents by way of a bond election held in November 2013. In the weeks preceding the election, a series of Town Hall meetings provided a platform to discuss the advisory group's findings and the bond election with other citizens.

The bond election passed with voters approving four (4) propositions totaling \$24,085,000. These included \$7.7 million for street improvements, \$7.3 million for parks improvements including land purchase, \$2.5 million to expand the City's existing library and \$6.6 to build a new fire station and expand the City's existing Fire Station #4. The projects will have a future annual budgetary impact of approximately \$75,000 resulting from additional operating cost such as utilities, janitorial services, mowing services and insurance.

Bonds will be issued in a manner to be determined that will ensure timely completion of the projects while taking into consideration the City's financial impact of debt issuance costs and annual debt service payments.

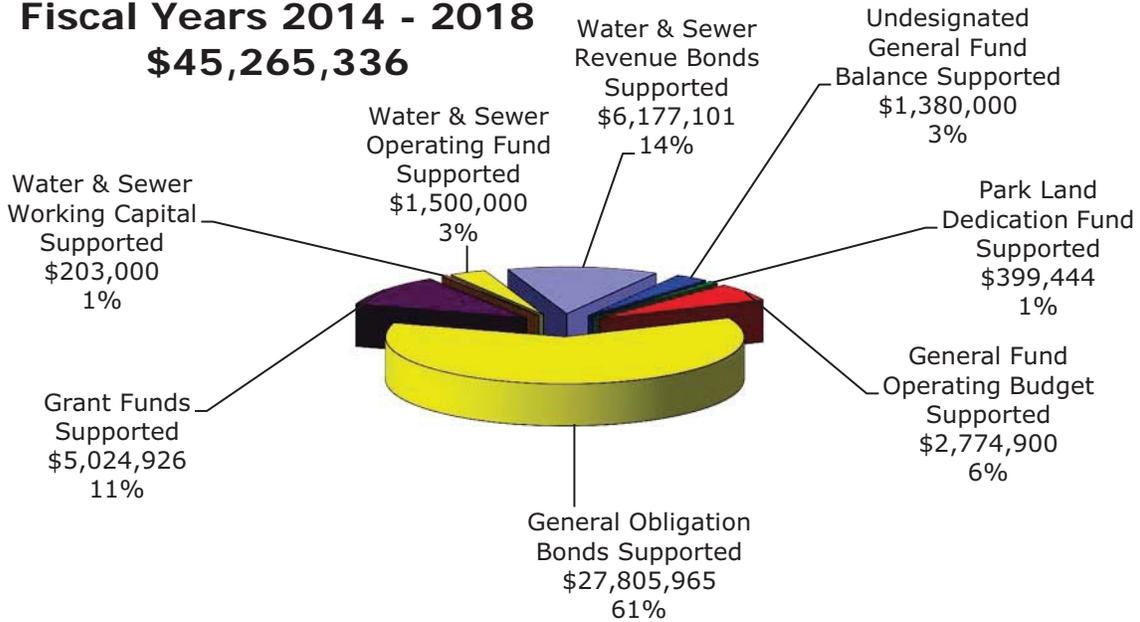
Initial project descriptions are included in this section of the budget. Greater details will be included in future budget documents as projects are included in each year's capital budget.

## Capital Improvement Program

### Proposed CIP Funding Sources

**Fiscal Years 2014 - 2018**

**\$45,265,336**



### Significant Routine and Significant Non-Routine Capital Expenditures

The Water and Sewer Fund capital improvements program includes one significant routine capital expenditure which is the annual sewer line maintenance and cleaning. The adopted budget allots \$300,000 for this ongoing expense. The City’s capital improvements program includes one general fund significant routine capital expenditure which is asphalt and concrete streets improvements program. The amount has varied from year to year dependent upon general operating funding availability. The adopted budget for fiscal year 2013 – 2014, includes \$500,000 for this capital expenditure. The CIP proposes \$500,000 for each fiscal year 2015 through 2018.

The City’s recommended significant non-routine capital expenditures for the next five years of the CIP plan, totaling \$45.3 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 budget impact (if any).

## Capital Improvement Program

<b>Proposed General Obligations Funds</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total 5 Year Plan</b>
<b>Drainage</b>						
Estimated Cost	\$ 0	\$ 4,600,000	\$ 0	\$ 0	\$ 0	\$ 4,600,000
Authorized Funds	\$ 0	\$ 4,600,000	\$ 0	\$ 0	\$ 0	\$ 4,600,000
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Facilities &amp; Equipment</b>						
Estimated Cost	\$ 274,900	\$ 2,763,750	\$ 2,261,250	\$ 0	\$ 4,065,000	\$ 9,364,900
Authorized Funds	\$ 274,900	\$ 2,763,750	\$ 2,261,250	\$ 0	\$ 4,065,000	\$ 9,364,900
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Parks</b>						
Estimated Cost	\$ 179,221	\$ 1,846,637	\$ 1,210,379	\$ 2,801,827	\$ 2,026,380	\$ 8,064,444
Authorized Funds	\$ 179,221	\$ 1,846,637	\$ 1,210,379	\$ 2,801,827	\$ 2,026,380	\$ 8,064,444
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Streets</b>						
Estimated Cost	\$ 620,965	\$ 6,155,602	\$ 1,335,650	\$ 3,899,150	\$ 2,953,850	\$ 14,965,217
Authorized Funds	\$ 620,965	\$ 5,655,602	\$ 835,650	\$ 3,399,150	\$ 2,453,850	\$ 12,965,217
Supplemental Funds Needed	\$ 0	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
<b>Total G.O. Funds</b>						
Estimated Cost	\$ 1,075,086	\$ 15,365,989	\$ 4,807,279	\$ 6,700,977	\$ 9,045,230	\$ 36,994,561
Authorized Funds	\$ 1,075,086	\$ 14,865,989	\$ 4,307,279	\$ 6,200,977	\$ 8,545,230	\$ 34,994,561
Supplemental Funds Needed	\$ 0	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000

<b>Proposed Utility Funds</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total 5 Year Plan</b>
<b>Sewer Improvements</b>						
Estimated Cost	\$ 698,337	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,898,337
Authorized Funds	\$ 698,337	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,898,337
Supplemental Funds Needed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Water Improvements</b>						
Estimated Cost	\$ 1,364,880	\$ 888,558	\$ 4,119,000	\$ 0	\$ 0	\$ 6,372,438
Authorized Funds	\$ 1,364,880	\$ 516,558	\$ 0	\$ 0	\$ 0	\$ 1,881,446
Supplemental Funds Needed	\$ 0	\$ 372,000	\$ 4,119,000	\$ 0	\$ 0	\$ 4,491,000
<b>Total Utility Funds</b>						
Estimated Cost	\$ 2,063,217	\$ 1,188,558	\$ 4,419,000	\$ 300,000	\$ 300,000	\$ 8,270,775
Authorized Funds	\$ 2,063,217	\$ 816,558	\$ 300,000	\$ 300,000	\$ 300,000	\$ 3,779,775
Supplemental Funds Needed	\$ 0	\$ 372,000	\$ 4,119,000	\$ 0	\$ 0	\$ 4,491,000

**Capital Projects  
Project Summary by Fund**

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
General Fund	\$710,946	\$630,700	\$1,185,912	\$539,522	\$1,185,912	\$623,000
Economic Development Administration Grant Fund	52,671	668,157	612,160	72,108	245,152	390,674
Texas Department of Rural Affairs Grant Fund	522,021	0	51,747	24,194	24,194	0
Police Investigations Fund	0	0	0	0	0	151,900
Park Land Dedication Fund	0	116,203	116,203	0	0	179,221
General Obligation Construction Funds	1,918,401	123,526	1,171,557	1,024,372	1,171,557	120,965
Water and Sewer Fund	229,609	300,000	4,287,277	383,124	4,287,277	503,000
2006 Water and Sewer Construction Fund	51,920	1,748,626	1,159,840	10,604	1,159,840	739,835
2009 Water and Sewer Construction Fund	2,061,502	516,558	589,012	72,698	589,012	429,708
Water and Sewer Funding to be Determined	0	0	0	0	0	0
	<b>\$5,547,070</b>	<b>\$4,103,770</b>	<b>\$9,173,708</b>	<b>\$2,126,622</b>	<b>\$8,662,944</b>	<b>\$3,138,303</b>

Capital Improvement Plan  
FY13-14 Budget  
General Fund

Project Name	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget	FY15 Proposed Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget
Asphalt Overlay Program	\$257,876	\$250,000	\$478	\$0	\$478	\$0	\$250,000	\$250,000	\$250,000	\$250,000
Concrete Repairs	0	250,000	500,000	287,173	500,000	500,000	250,000	250,000	250,000	250,000
Friendswood Link Road	0	0	0	0	0	0	0	0	0	0
Pavement Master Plan	0	0	0	0	0	0	0	0	0	0
Stadium Lane Parking	0	0	0	0	0	0	0	0	0	0
<b>STREET PROJECTS</b>	<b>\$257,876</b>	<b>\$500,000</b>	<b>\$500,478</b>	<b>\$287,173</b>	<b>\$500,478</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
Cowards Creek Drainage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dickinson Bayou Drainage	0	0	0	0	0	0	0	0	0	0
Mud Gully Detention & Conveyance	0	0	0	0	0	0	1,000,000	0	0	0
FM 518 (Downtown) Drainage	0	0	0	0	0	0	0	0	0	0
<b>DRAINAGE PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Centennial Park Ph II & III	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centennial Park Field Lighting	0	100,000	100,000	88,000	88,000	0	0	0	0	0
Stevenson Park Playground Renovation	47,491	0	0	0	0	0	0	0	0	0
Stevenson Park Tennis & Basketball Courts	28,500	0	0	0	0	0	0	0	0	0
Stevenson Park Gazebo (ramp & handrailing)	0	12,700	12,700	14,710	14,710	0	0	0	0	0
Stevenson Park Gazebo (driveway)	0	18,000	18,000	21,445	21,445	0	0	0	0	0
Stevenson Park Inflatable Water Feature	0	0	30,000	21,817	40,442	0	0	0	0	0
Stevenson Park Pool Replaster	0	0	0	0	0	0	0	0	0	0
Stevenson Park Bridge to Old City Park	0	0	75,000	0	75,000	0	0	0	0	0
1776 Park/West Ranch Canoe Portage	0	0	5,000	0	5,000	0	0	0	0	0
Imperial Estates Disc Golf Course	0	0	7,500	0	0	0	0	0	0	0
Imperial Estates Dog Training Park	0	0	12,500	0	0	0	0	0	0	0
Imperial Estates Hike & Bike Trails	0	0	6,000	0	0	0	0	0	0	0
Lake Friendswood Improvements	0	0	129,000	0	151,103	0	380,000	0	0	0
Renwick Lighting	0	0	0	0	0	0	0	0	0	0
<b>PARKS PROJECTS</b>	<b>\$75,991</b>	<b>\$130,700</b>	<b>\$395,700</b>	<b>\$145,972</b>	<b>\$395,700</b>	<b>\$0</b>	<b>\$380,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Animal Control Facility	\$138,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centennial Park/Friendswood Jr High Parking Lot	89,526	0	0	0	0	0	0	0	0	0
Library Expansion Project	14,877	0	0	0	0	0	0	0	0	0
Library Parking Lot Improvements	0	0	0	0	0	0	0	0	0	0
City Hall HVAC Replacement	37,522	0	0	0	0	0	0	0	0	0
Library HVAC Replacement	0	0	0	0	0	0	0	0	0	0
Public Works HVAC Replacement	9,887	0	0	0	0	0	0	0	0	0
Fire Station #3 Renovation/Modification	86,285	0	142,417	10,538	142,417	0	0	0	0	0
<b>FACILITY PROJECTS</b>	<b>\$377,079</b>	<b>\$0</b>	<b>\$142,417</b>	<b>\$10,538</b>	<b>\$142,417</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Public Works Capital Equipment	\$0	\$0	\$147,317	\$95,839	\$147,317	\$0	\$0	\$0	\$0	\$0
Public Safety Capital Equipment	0	0	0	0	0	123,000	0	0	0	0
<b>EQUIPMENT PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$147,317</b>	<b>\$95,839</b>	<b>\$147,317</b>	<b>\$123,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL FUND PROJECTS</b>	<b>\$710,946</b>	<b>\$630,700</b>	<b>\$1,185,912</b>	<b>\$539,522</b>	<b>\$1,185,912</b>	<b>\$623,000</b>	<b>\$1,880,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>

**General Fund (001)**  
**Capital Improvement Projects**  
**Account Listing**

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
81-20 Buildings	\$0	\$0	\$0	\$0	\$0	\$0
81-40 Building Renovations	0	0	0	0	0	0
82-30 Parking/Driveways	89,526	0	0	0	0	0
84-00 Capital Operating Equipment	47,409	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
<b>General Government Total</b>	<b>\$136,935</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58-00 Operating Equipment <\$5000	\$2,909	\$0	\$0	\$0	\$0	\$0
66-00 Facility Maintenance	0	0	0	0	0	0
74-00 Operating Services	0	0	0	0	0	0
78-00 Contract Services	0	0	0	0	0	0
81-10 Land	0	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
81-20 Buildings	130,829	0	0	0	0	0
85-81 Preliminary Study	8,153	0	0	0	0	0
85-82 Design Engineering	0	0	4,172	0	4,172	0
85-83 Architectural Services	0	0	0	0	0	0
85-91 Construction (Contracted)	83,376	0	138,245	10,538	138,245	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	123,000
<b>Public Safety Total</b>	<b>\$225,267</b>	<b>\$0</b>	<b>\$142,417</b>	<b>\$10,538</b>	<b>\$142,417</b>	<b>\$123,000</b>
65-10 Street Maintenance	\$257,876	\$250,000	\$478	\$0	\$478	\$500,000
71-30 Engineering Services	0	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
85-10 Street & Sidewalk Improv	0	0	0	0	0	0
85-11 Concrete Streets	0	0	0	0	0	0
85-12 Asphalt Streets	0	250,000	500,000	287,173	500,000	0
85-19 Other Street Improvements	0	0	0	0	0	0
85-30 Drainage Improvements	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
85-97 Construction Testing	0	0	0	0	0	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	0	0	147,317	95,839	147,317	0
<b>Public Works Total</b>	<b>\$257,876</b>	<b>\$500,000</b>	<b>\$647,795</b>	<b>\$383,012</b>	<b>\$647,795</b>	<b>\$500,000</b>
58-00 Operating Equipment < \$5000	\$0	\$0	\$0	\$0	\$0	\$0
82-20 Lighting	0	0	0	0	0	0
82-30 Other Property Imprvmnts/Parking	0	0	0	0	0	0
84-00 Capital Operating Equipment	0	0	0	0	0	0
85-60 Parks Improvements	28,500	130,700	380,700	145,972	380,700	0
85-83 Architectural Services	14,877	0	0	0	0	0
85-96 Surveying	0	0	9,000	0	9,000	0
82-40 Fence	0	0	0	0	0	0
85-85 Construction Inspection	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	6,000	0	6,000	0
88-00 Capital Equipment	47,491	0	0	0	0	0
<b>Culture &amp; Recreation Total</b>	<b>\$90,868</b>	<b>\$130,700</b>	<b>\$395,700</b>	<b>\$145,972</b>	<b>\$395,700</b>	<b>\$0</b>
81-10 Land	\$0	\$0	\$0	\$0	\$0	\$0
81-12 Environmental Assess	0	0	0	0	0	0
81-13 Appraisals	0	0	0	0	0	0
81-15 Storm Water Detention	0	0	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
<b>Financial Admin Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL FUND PROJECTS</b>	<b>\$710,946</b>	<b>\$630,700</b>	<b>\$1,185,912</b>	<b>\$539,522</b>	<b>\$1,185,912</b>	<b>\$623,000</b>

**Capital Improvement Plan  
FY13-14 Budget  
Proposed General Obligation Projects**

Project Name	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget	FY15 Proposed Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget
Projects to be determined (FY14)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shadowbend (FM 518 to Woodlawn)	0	0	0	0	0	0	216,150	176,850	0	0
Woodlawn (FM 2351 to Shadowbend)	0	0	0	0	0	0	0	0	400,000	0
Townes Road (Lucian to Crofter Glen)	0	0	0	0	0	0	150,150	122,850	0	0
Mary Ann (FM 518 to Christina)	0	0	0	0	0	0	301,950	247,050	0	0
Blackhawk (Link Road to Whittier)	0	0	0	0	0	0	0	0	1,000,523	818,610
Blackhawk (Whittier to Pennystone)	0	0	0	0	0	0	0	0	1,101,613	901,320
Blackhawk (Pennystone to Regal Pine)	0	0	0	0	0	0	0	0	897,014	733,920
Winding Road (Melody to Riverside)	0	0	0	0	0	0	353,100	288,900	0	0
Friendswood Link Road	0	0	0	0	0	0	0	0	0	0
Blackhawk Boulevard	1,459,022	123,526	789,992	786,545	789,992	0	0	0	0	0
Oak Vista Drive	357,814	0	200,000	156,265	200,000	0	0	0	0	0
Wandering Trail	101,565	0	181,565	81,562	181,565	0	0	0	0	0
Other Street Improvements (as needed)	0	0	0	0	0	120,965	0	0	0	0
<b>STREET PROJECTS</b>	<b>\$1,918,401</b>	<b>\$123,526</b>	<b>\$1,171,557</b>	<b>\$1,024,372</b>	<b>\$1,171,557</b>	<b>\$120,965</b>	<b>\$1,021,350</b>	<b>\$835,650</b>	<b>\$3,399,150</b>	<b>\$2,453,850</b>
Annalea Whitehall Drain Phase II - IV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clover Acres Drainage	0	0	0	0	0	0	0	0	0	0
Coward Creek Watershed	0	0	0	0	0	0	0	0	0	0
Glenshannon Drainage	0	0	0	0	0	0	0	0	0	0
Mission Estates Outfall	0	0	0	0	0	0	0	0	0	0
Praire Wilde Drainage	0	0	0	0	0	0	0	0	0	0
Sun Meadow Drainage Phase II - V	0	0	0	0	0	0	0	0	0	0
W. Edgewood (FM 2351) Drainage Outfall Wegner Ditch	0	0	0	0	0	0	3,600,000	0	0	0
Woodlawn Drainage	0	0	0	0	0	0	0	0	0	0
Library Expansion Project-Drawings	0	0	0	0	0	0	0	0	0	0
Baker Road Detention	0	0	0	0	0	0	0	0	0	0
Shadowbend Drainage Phase II	0	0	0	0	0	0	0	0	0	0
Shadowbend Drainage Phase III	0	0	0	0	0	0	0	0	0	0
Melody Lane Drainage	0	0	0	0	0	0	0	0	0	0
FM 518 Drainage Improvements	0	0	0	0	0	0	0	0	0	0
Mud Gully Detention & Conveyance	0	0	0	0	0	0	0	0	0	0
Southern Panhandle Reg. Detention	0	0	0	0	0	0	0	0	0	0
Northern Panhandle Reg. Detention	0	0	0	0	0	0	0	0	0	0
<b>DRAINAGE PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Centennial Park Ph II & III	\$0	\$0	\$0	\$0	\$0	\$0	\$467,500	\$382,500	\$0	\$0
Stevenson Park Improvements	0	0	0	0	0	0	0	0	246,500	0
1776 Park, Imperial Estates Improvements	0	0	0	0	0	0	0	0	0	500,000
Lake Friendswood Improvements	0	0	0	0	0	0	0	0	500,000	0
Expansion of Existing Parks	0	0	0	0	0	0	0	0	0	1,470,500
Friendswood Sports Park Improvements	0	0	0	0	0	0	944,900	773,100	0	0
Friendswood Sports Park Land Acq.	0	0	0	0	0	0	0	0	2,000,000	0
<b>PARKS PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,412,400</b>	<b>\$1,155,600</b>	<b>\$2,746,500</b>	<b>\$1,970,500</b>
Fire Station #4 Expansion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,065,000
Fire Station #5 Construction	0	0	0	0	0	0	1,375,000	1,125,000	0	0
Public Safety Bldg Ph I	0	0	0	0	0	0	0	0	0	0
Animal Control Building	0	0	0	0	0	0	0	0	0	0
Library Expansion	0	0	0	0	0	0	1,388,750	1,136,250	0	0
City Hall Parking Lot Expansion	0	0	0	0	0	0	0	0	0	0
Civic Center	0	0	0	0	0	0	0	0	0	0
Records Retention Center	0	0	0	0	0	0	0	0	0	0
<b>FACILITY PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,763,750</b>	<b>\$2,261,250</b>	<b>\$0</b>	<b>\$4,065,000</b>
<b>GENERAL OBLIGATION FUND PROJECTS</b>	<b>\$1,918,401</b>	<b>\$123,526</b>	<b>\$1,171,557</b>	<b>\$1,024,372</b>	<b>\$1,171,557</b>	<b>\$120,965</b>	<b>\$8,797,500</b>	<b>\$4,252,500</b>	<b>\$6,145,650</b>	<b>\$8,489,350</b>

Source for Future Years: Proposed Draft of the Capital Improvement Program Manual

**General Obligation Bonds Fund (250 - 252)**  
**Capital Improvement Projects**  
**Account Listing**

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
58-00 Operating Equipment <\$5000	\$0	\$0	\$0	\$0	\$0	\$0
66-00 Facility Maintenance	0	0	0	0	0	0
74-00 Operating Services	0	0	0	0	0	0
78-00 Contract Services	0	0	0	0	0	0
81-10 Land	0	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
81-20 Buildings	0	0	0	0	0	0
85-81 Preliminary Study	0	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-83 Architectural Services	0	0	0	0	0	0
85-91 Construction Contracted	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
<b>Public Safety Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65-10 Street Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
71-30 Engineering Services	0	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
85-10 Street & Sidewalk Improv	0	0	0	0	0	0
85-11 Concrete Streets	0	0	0	0	0	0
85-12 Asphalt Streets	0	0	0	0	0	0
85-19 Other Street Improvements	0	0	0	0	0	0
85-30 Drainage Improvements	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	37,537	0	13,626	13,626	13,626	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	1,857,275	123,526	1,133,756	994,116	1,133,756	120,965
85-96 Surveying	0	0	5,390	0	5,390	0
85-97 Construction Testing	23,589	0	18,785	16,630	18,785	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
<b>Public Works Total</b>	<b>\$1,918,401</b>	<b>\$123,526</b>	<b>\$1,171,557</b>	<b>\$1,024,372</b>	<b>\$1,171,557</b>	<b>\$120,965</b>
58-00 Operating Equipment < \$5000	\$0	\$0	\$0	\$0	\$0	\$0
82-20 Lighting	0	0	0	0	0	0
82-30 Other Property Imprvmnts/Parking	0	0	0	0	0	0
85-60 Parks Improvements	0	0	0	0	0	0
85-83 Architectural Services	0	0	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
82-40 Fence	0	0	0	0	0	0
85-85 Construction Inspection	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
<b>Culture &amp; Recreation Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL OBLIGATION FUND PROJECTS</b>	<b>\$1,918,401</b>	<b>\$123,526</b>	<b>\$1,171,557</b>	<b>\$1,024,372</b>	<b>\$1,171,557</b>	<b>\$120,965</b>

Capital Improvement Plan  
 FY13-14 Budget  
 Police Investigations Funds  
 Funds101 and 102

Project Name	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget	FY15 Proposed Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget
Police Communications Dispatch Consoles	\$0	\$0	\$0	\$0	\$0	\$151,900	\$0	\$0	\$0	\$0
<b>POLICE CAPITAL EQUIPMENT PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$151,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>POLICE INVESTIGATIONS FUND PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$151,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Police Investigations Funds (101 & 102)  
 Capital Improvement Projects  
 Account Listing

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
84-00 Capital Operating Equipment	\$0	\$0	\$0	\$0	\$0	\$0
88-00 Capital Equipment	0	0	0	0	0	151,900
<b>Police Capital Equipment Projects Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$151,900</b>
<b>POLICE INVESTIAGTION FUND PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$151,900</b>

Capital Improvement Plan  
 FY13-14 Budget  
 Economic Development Administration Grant Fund  
 Fund 140

Project Name	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget	FY15 Proposed Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget
FM 2351/Beamer Rd. Water Imprvmnts	\$23	\$334,079	\$70,083	\$48,225	\$70,083	\$195,337	\$0	\$0	\$0	\$0
<b>DISTRIBUTION PROJECTS</b>	<b>\$23</b>	<b>\$334,079</b>	<b>\$70,083</b>	<b>\$48,225</b>	<b>\$70,083</b>	<b>\$195,337</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
FM 2351/Beamer Rd. Sewer Imprvmnts	\$52,648	\$334,079	\$542,077	\$23,883	\$175,069	\$195,337	\$0	\$0	\$0	\$0
<b>COLLECTION PROJECTS</b>	<b>\$52,648</b>	<b>\$334,079</b>	<b>\$542,077</b>	<b>\$23,883</b>	<b>\$175,069</b>	<b>\$195,337</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EDA GRANT FUND PROJECTS</b>	<b>\$52,671</b>	<b>\$668,157</b>	<b>\$612,160</b>	<b>\$72,108</b>	<b>\$245,152</b>	<b>\$390,674</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
81-11 Easements And Row	\$0	\$0	\$0	\$0	\$0	\$0
85-10 Street & Sidewalk Improv	0	0	0	0	0	0
85-11 Concrete Streets	0	0	0	0	0	0
85-12 Asphalt Streets	0	0	0	0	0	0
85-19 Other Street Improvements	0	0	0	0	0	0
85-30 Drainage Improvements	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	19,130	0	20,570	11,368	20,570	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	31,950	668,157	591,590	60,740	224,582	390,674
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	1,591	0	0	0	0	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
<b>PUBLIC WORKS IMPROVEMENTS</b>	<b>\$52,671</b>	<b>\$668,157</b>	<b>\$612,160</b>	<b>\$72,108</b>	<b>\$245,152</b>	<b>\$390,674</b>
<b>EDA GRANT FUND PROJECTS</b>	<b>\$52,671</b>	<b>\$668,157</b>	<b>\$612,160</b>	<b>\$72,108</b>	<b>\$245,152</b>	<b>\$390,674</b>

Capital Improvement Plan  
 FY13-14 Budget  
 Texas Department of Rural Affairs Grant Fund  
 Fund 142

Project Name	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget	FY15 Proposed Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget
Fire Station #3 Renovations	\$106,286	\$0	\$51,747	\$24,194	\$24,194	\$0	\$0	\$0	\$0	\$0
Natural Gas Emergency Generators	415,735	0	0	0	0	0	0	0	0	0
<b>FACILITIES PROJECTS</b>	<b>\$522,021</b>	<b>\$0</b>	<b>\$51,747</b>	<b>\$24,194</b>	<b>\$24,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Friendswood Link Road (Phase 2)	\$0	\$0	\$0	\$0	\$0	\$0	\$4,634,252	\$0	\$0	\$0
<b>STREET PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,634,252</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TDRA GRANT FUND PROJECTS</b>	<b>\$522,021</b>	<b>\$0</b>	<b>\$51,747</b>	<b>\$24,194</b>	<b>\$24,194</b>	<b>\$0</b>	<b>\$4,634,252</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
78-00 Contract Services	\$33,800	\$0	\$0	\$0	\$0	\$0
84-00 Capital Operating Equipment	381,935	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
85-10 Street & Sidewalk Improv	0	0	0	0	0	0
85-11 Concrete Streets	0	0	0	0	0	0
85-12 Asphalt Streets	0	0	0	0	0	0
85-19 Other Street Improvements	0	0	0	0	0	0
85-30 Drainage Improvements	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	11,700	11,700	11,700	0
85-82 Design Engineering	0	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	106,286	0	40,047	12,494	12,494	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
<b>Public Works Total</b>	<b>\$522,021</b>	<b>\$0</b>	<b>\$51,747</b>	<b>\$24,194</b>	<b>\$24,194</b>	<b>\$0</b>
<b>TDRA GRANT FUND PROJECTS</b>	<b>\$522,021</b>	<b>\$0</b>	<b>\$51,747</b>	<b>\$24,194</b>	<b>\$24,194</b>	<b>\$0</b>

Capital Improvement Plan  
 FY13-14 Budget  
 Park Land Dedication Fund  
 Fund 164

Project Name	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget	FY15 Proposed Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget
Centennial Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Friendswood Improvements	0	116,203	116,203	0	0	179,221	0	0	0	0
City Parks Improvements	0	0	0	0	0	0	54,237	54,779	55,327	55,880
Stevenson Park Improvements	0	0	0	0	0	0	0	0	0	0
<b>PARKS &amp; RECREATION PROJECTS</b>	<b>\$0</b>	<b>\$116,203</b>	<b>\$116,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$179,221</b>	<b>\$54,237</b>	<b>\$54,779</b>	<b>\$55,327</b>	<b>\$55,880</b>
<b>PARK LAND DEDICATION FUND PROJECTS</b>	<b>\$0</b>	<b>\$116,203</b>	<b>\$116,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$179,221</b>	<b>\$54,237</b>	<b>\$54,779</b>	<b>\$55,327</b>	<b>\$55,880</b>

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
82-20 Lighting	\$0	\$0	\$0	\$0	\$0	\$0
82-40 Fencing	0	0	0	0	0	0
81-11 Easements And Row	0	0	0	0	0	0
85-60 Park Improvements	0	116,203	116,203	0	0	179,221
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
85-98 Misc Construction Costs	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
88-00 Capital Equipment	0	0	0	0	0	0
<b>Parks &amp; Recreation Total</b>	<b>\$0</b>	<b>\$116,203</b>	<b>\$116,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$179,221</b>
<b>PARK LAND DEDICATION FUND PROJECTS</b>	<b>\$0</b>	<b>\$116,203</b>	<b>\$116,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$179,221</b>

Capital Improvement Plan  
FY13-14 Budget  
Water and Sewer Fund  
Fund 401

Project Name	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget	FY15 Proposed Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget
Fire Hydrant Spacing Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Neighborhood Waterline Replacement	0	0	0	0	0	0	0	0	0	0
Water Meter Change Out Program	0	0	0	0	0	0	0	0	0	0
Water Plant #2 Rehab	0	0	76,196	43,849	76,196	0	0	0	0	0
Water Plant #5 Rehab	0	0	0	0	0	0	0	0	0	0
Water Plant #6 Rehab	0	0	0	0	0	0	0	0	0	0
Water Plant #7 Rehab	0	0	0	0	0	0	0	0	0	0
Mandale Rd. Waterline Extension	0	0	0	0	0	0	0	0	0	0
Waterlines-Blkhwk/Oak Vista/Wand'g Trl	0	0	157,589	157,589	157,589	0	0	0	0	0
Utility Impact Fee Update Study	0	0	35,000	5,813	35,000	0	0	0	0	0
Utility Rate Study	0	0	50,000	0	50,000	0	0	0	0	0
Surface Water Purchase (COH)	0	0	0	0	0	0	0	0	0	0
<b>DISTRIBUTION PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$318,785</b>	<b>\$207,251</b>	<b>\$318,785</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Sewer Line Maint & Cleaning	\$229,609	\$300,000	\$475,895	\$175,873	\$475,895	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Sewer Line PSB	0	0	0	0	0	0	0	0	0	0
Utility Master Plan	0	0	0	0	0	0	0	0	0	0
Software Support Services (GIS)	0	0	0	0	0	0	0	0	0	0
Blackhawk WWTP Rehab	0	0	2,992,597	0	2,992,597	0	0	0	0	0
Stadium Lane Parking Sewer Line	0	0	0	0	0	0	0	0	0	0
Eagle Lake Lift Station Improvement	0	0	0	0	0	0	0	0	0	0
Lift Station #18 Replacement	0	0	500,000	0	500,000	0	0	0	0	0
San Joaquin Lift Station Improvements	0	0	0	0	0	0	0	0	0	0
Public Works Capital Operating Equipment	0	0	0	0	0	203,000	0	0	0	0
<b>COLLECTION PROJECTS</b>	<b>\$229,609</b>	<b>\$300,000</b>	<b>\$3,968,492</b>	<b>\$175,873</b>	<b>\$3,968,492</b>	<b>\$503,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>WATER &amp; SEWER FUND PROJECTS</b>	<b>\$229,609</b>	<b>\$300,000</b>	<b>\$4,287,277</b>	<b>\$383,124</b>	<b>\$4,287,277</b>	<b>\$503,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>

Source for Future Years: Proposed Draft of the Capital Improvement Program Manual

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
54-76 Water Meters-Repl Program	\$0	\$0	\$0	\$0	\$0	\$0
54-78 Fire Hydrant Program	0	0	0	0	0	0
71-30 Engineering Services	0	0	85,000	5,813	85,000	0
85-41 Distribution Lines	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	76,196	43,849	76,196	0
85-85 Construction Inspection	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	157,589	157,589	157,589	0
85-96 Surveying	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
<b>Water (Distribution System)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$318,785</b>	<b>\$207,251</b>	<b>\$318,785</b>	<b>\$0</b>
65-51 Collection Line Maintenance	\$229,609	\$300,000	\$475,895	\$175,873	\$475,895	\$300,000
71-30 Engineering Services	0	0	0	0	0	0
65-52 Lift Station Maintenance	0	0	0	0	0	0
77-20 Software Support Services	0	0	0	0	0	0
84-00 Capital Operating Equipment	0	0	0	0	0	203,000
85-51 Collection Lines	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	209,860	0	209,860	0
85-91 Construction (Contracted)	0	0	3,281,787	0	3,281,787	0
85-96 Surveying	0	0	950	0	950	0
<b>Sewer (Collection System)</b>	<b>\$229,609</b>	<b>\$300,000</b>	<b>\$3,968,492</b>	<b>\$175,873</b>	<b>\$3,968,492</b>	<b>\$503,000</b>
<b>WATER &amp; SEWER PROJECTS</b>	<b>\$229,609</b>	<b>\$300,000</b>	<b>\$4,287,277</b>	<b>\$383,124</b>	<b>\$4,287,277</b>	<b>\$503,000</b>

Capital Improvement Plan  
FY13-14 Budget  
Proposed Water and Sewer Bonds Projects

Project Name	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget	FY15 Proposed Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget
Bay Area Blvd Waterline	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Blackhawk Waterline	0	0	0	0	0	0	0	0	0	0
Water Plant #2 Rehabilitation	494,820	100,000	132,100	0	132,100	108,867	0	0	0	0
Water Plant #5 Rehabilitation	1,449,755	320,841	360,337	18,445	360,337	320,841	0	0	0	0
Water Plant #6 Rehabilitation	35,337	281,605	0	0	0	0	0	0	0	0
Water Plant #7 Rehabilitation	81,590	0	96,575	54,253	96,575	739,835	0	0	0	0
Deepwood Force Main	0	0	0	0	0	0	0	0	0	0
Beamer Road Water Line	0	0	0	0	0	0	0	0	0	0
42" Water Main Replacement	0	0	0	0	0	0	0	0	0	0
COH Raw Water System Buy-In	0	0	0	0	0	0	0	0	0	0
Second Take Point Phase II	0	516,558	0	0	0	0	516,558	0	0	0
Water Distribution Replacement & Upgrades	0	0	0	0	0	0	0	0	0	0
Second Elevated Water Storage Tank Rehab	0	0	0	0	0	0	0	0	0	0
Water Plant #3 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Water Plant #4 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Water Plant #1 Rehabilitation	0	0	0	0	0	0	0	0	0	0
<b>DISTRIBUTION PROJECTS</b>	<b>\$2,061,502</b>	<b>\$1,219,004</b>	<b>\$589,012</b>	<b>\$72,698</b>	<b>\$589,012</b>	<b>\$1,169,543</b>	<b>\$516,558</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Deepwood Force Main	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deepwood LS Expansion	0	0	0	0	0	0	0	0	0	0
Sunmeadow LS #8 Replacement	0	0	0	0	0	0	0	0	0	0
South Friendswood Force Main Div	0	0	0	0	0	0	0	0	0	0
Beamer Road Sanitary Sewer	0	0	0	0	0	0	0	0	0	0
El Dorado/Lundy Lane Sanitary Sewer	0	0	0	0	0	0	0	0	0	0
Blackhawk WWTP Rehab	0	0	0	0	0	0	0	0	0	0
Lift Station #3 Replacement	11,536	675,180	723,463	0	723,463	0	0	0	0	0
Lift Station #6 Replacement	40,384	371,000	436,377	10,604	436,377	0	0	0	0	0
<b>COLLECTION SYSTEM PROJECTS</b>	<b>\$51,920</b>	<b>\$1,046,180</b>	<b>\$1,159,840</b>	<b>\$10,604</b>	<b>\$1,159,840</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>WATER &amp; SEWER BONDS FUND PROJECTS</b>	<b>\$2,113,422</b>	<b>\$2,265,184</b>	<b>\$1,748,852</b>	<b>\$83,302</b>	<b>\$1,748,852</b>	<b>\$1,169,543</b>	<b>\$516,558</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Source for Future Years: Proposed Draft of the Capital Improvement Program Manual

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

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
81-11 Water Rights	\$0	\$0	\$0	\$0	\$0	\$0
81-13 Appraisals	0	0	0	0	0	0
85-41 Distribution Lines	0	0	0	0	0	0
85-43 Water Purification Plants	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	51,920	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	702,446	0	0	0	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
<b>Water (Distribution System)</b>	<b>\$51,920</b>	<b>\$702,446</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
81-11 Easements And Row	\$0	\$0	\$0	\$0	\$0	\$0
81-13 Appraisals	0	0	0	0	0	0
85-51 Collection Lines	0	0	0	0	0	0
85-52 Lift Station Improvemt	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	98,874	10,604	98,874	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	1,046,180	1,052,016	0	1,052,016	739,835
85-96 Surveying	0	0	5,950	0	5,950	0
85-97 Soil/Concrete Testing	0	0	3,000	0	3,000	0
85-99 Geotechnical Services	0	0	0	0	0	0
<b>Sewer (Collection System)</b>	<b>\$0</b>	<b>\$1,046,180</b>	<b>\$1,159,840</b>	<b>\$10,604</b>	<b>\$1,159,840</b>	<b>\$739,835</b>
<b>2006 W/S BOND PROJECTS</b>	<b>\$51,920</b>	<b>\$1,748,626</b>	<b>\$1,159,840</b>	<b>\$10,604</b>	<b>\$1,159,840</b>	<b>\$739,835</b>

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

	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget
81-11 Water Rights	\$0	\$0	\$0	\$0	\$0	\$0
81-13 Appraisals	0	0	0	0	0	0
85-41 Distribution Lines	0	0	0	0	0	0
85-43 Water Purification Plants	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	81,590	0	96,575	54,253	96,575	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	1,975,397	516,558	254,490	18,445	254,490	429,708
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	4,515	0	4,842	0	4,842	0
85-99 Geotechnical Services	0	0	0	0	0	0
<b>WATER (DISTRIBUTION SYSTEM)</b>	<b>\$2,061,502</b>	<b>\$516,558</b>	<b>\$355,907</b>	<b>\$72,698</b>	<b>\$355,907</b>	<b>\$429,708</b>
81-11 Easements And Row	\$0	\$0	\$0	\$0	\$0	\$0
81-13 Appraisals	0	0	0	0	0	0
85-51 Collection Lines	0	0	0	0	0	0
85-52 Lift Station Improvemt	0	0	0	0	0	0
85-81 Preliminary Engineering	0	0	0	0	0	0
85-82 Design Engineering	0	0	0	0	0	0
85-84 Constr Administration	0	0	0	0	0	0
85-91 Construction (Contracted)	0	0	233,105	0	233,105	0
85-96 Surveying	0	0	0	0	0	0
85-97 Soil/Concrete Testing	0	0	0	0	0	0
85-99 Geotechnical Services	0	0	0	0	0	0
<b>SEWER (COLLECTION SYSTEM)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$233,105</b>	<b>\$0</b>	<b>\$233,105</b>	<b>\$0</b>
<b>2009 W/S BOND PROJECTS</b>	<b>\$2,061,502</b>	<b>\$516,558</b>	<b>\$589,012</b>	<b>\$72,698</b>	<b>\$589,012</b>	<b>\$429,708</b>
<b>TOTAL W/S BONDS FUND PROJECTS</b>	<b>\$2,113,422</b>	<b>\$2,265,184</b>	<b>\$1,748,852</b>	<b>\$83,302</b>	<b>\$1,748,852</b>	<b>\$1,169,543</b>

Capital Improvement Plan  
 FY13-14 Budget  
 Water and Sewer Fund  
 (Funding to be Determined)

Project Name	FY12 Actual	FY13 Original Budget	FY13 Amended Budget	FY13 YTD 6/30/13	FY13 Year End Estimate	FY14 Adopted Budget	FY15 Proposed Budget	FY16 Proposed Budget	FY17 Proposed Budget	FY18 Proposed Budget
42" Water Main Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,291,000	\$0	\$0
Water Plant #7 Rehabilitation	0	0	0	0	0	0	0	0	0	0
Second Elevated Water Storage Tank Rehab	0	0	0	0	0	0	372,000	0	0	0
East FM 528 Water Line	0	0	0	0	0	0	0	1,828,000	0	0
Water Plant #6 Rehab	0	0	0	0	0	0	0	0	0	0
Mandale Rd. Waterline Extension	0	0	0	0	0	0	0	0	0	0
Surface Water Purchase (COH)	0	0	0	0	0	0	0	0	0	0
<b>DISTRIBUTION PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$372,000</b>	<b>\$4,119,000</b>	<b>\$0</b>	<b>\$0</b>
Lift Station #3 Replacement	0	0	0	0	0	0	0	0	0	0
Lift Station #6 Replacement	0	0	0	0	0	0	0	0	0	0
Blackhawk WWTP Rehab	0	0	0	0	0	0	0	0	0	0
Software Support Services (GIS)	0	0	0	0	0	0	0	0	0	0
Stadium Lane Parking Sewer Line	0	0	0	0	0	0	0	0	0	0
Eagle Lake Lift Station Improvement	0	0	0	0	0	0	0	0	0	0
San Joaquin Lift Station Improvements	0	0	0	0	0	0	0	0	0	0
<b>COLLECTION PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>WATER &amp; SEWER PROJECTS (FUNDING TBD)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$372,000</b>	<b>\$4,119,000</b>	<b>\$0</b>	<b>\$0</b>

Source for Future Years: Proposed Draft of the Capital Improvement Program Manual

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**SIGNIFICANT NON-RECURRING  
GENERAL OBLIGATION PROJECTS  
(Planned for FY14 – FY18)**

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# Capital Improvement Program

**Project Name: Lake Friendswood Improvements**



Project Type: Parks Improvements  
 Subtype: Construction  
 Completion Year: 2015  
 Total Budget: \$805,000  
 Budgeted in FY14: \$179,221  
 Funding Source:  
 Undesignated General Fund Balance  
 Park Land Dedication Fund Balance

Description

The proposed improvements provide for the full development of Lake Friendswood which would allow for camping, picnics, fishing, swimming at own risk, and non-motorized boating.

Justification

In addition to the recreational benefit to Friendswood residents and visitors, development of the lake will add 35 acres of usable park space; helping to address City's need to meet the National Recreation and Parks Association standards of 100 acres of usable park space per 1,000 residents.

Budgetary Impact

The estimated annual budgetary impact associated with the development of the Lake will be \$21,000 to cover lighting and maintenance of the roadway, parking, restroom, pavilion and floating pier.

**Project Name: Street Rehab – Blackhawk Blvd., Wandering Trails, & Oak Vista**



Project Type: Thoroughfare  
 Subtype: Construction  
 Completion Year: 2014  
 Total Budget: \$3,238,215  
 Budgeted in FY14: \$ 120,965  
 Funding Source:  
 2005 General Obligation Bonds

Description

Blackhawk Boulevard, Wandering Trails, and Oak Vista Street have been identified in the City's Pavement Management Master Plan as needing repair/replacement. The proposed improvements will consist of replacing the damaged roadways and upgrading / improving the storm sewer systems and water / sanitary sewer systems within the boundaries of these roadways. The limits of each section include:

(1) Blackhawk Blvd from Friendswood Link Rd to Thursa Ln; (2) Wandering Trail from Geneva Drive to Kingsmill Rd; and (3) Oak Vista from Magnolia to Spreading Oaks.

Justification

As identified in the Master Plan, replacing these roadways will help reduce on-going operation & maintenance costs for both the City and motorists traveling in Friendswood.

Budgetary Impact

Annual estimated street maintenance cost is \$3,276 per mile. This project involves 0.89 total miles. Upon completion, this project's annual maintenance cost would be approximately \$2,915.

# Capital Improvement Program

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**Project Name: Mud Gully Detention and Conveyance**

Exhibit 1: Proposed MUD Detention and Channel Improvements



Project Type: Drainage  
Subtype: Construction  
Completion Year: 2015  
Total Budget: \$1,000,000  
Funding Source: Undesignated General Fund Reserves

Description

The City of Friendswood, in participation with the Galveston County Consolidated Drainage District, Harris County Flood Control District, Harris County, and Galveston County will undertake the Mud Gully Detention and Channel Improvements. This will include 120-Acre Detention Basin providing 1,550 acre-feet of detention capacity and approximately 1 mile of conveyance improvements.

Justification

The above improvements would drop the surface elevation of Clear Creek and the Mud Gully, and provide benefits to over 700 structures that are within the 100-year flood plain. This is a component of the Clear Creek Federal Flood Control project which is being re-evaluated by the U.S. Army Corps of Engineers.

Budgetary Impact

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

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**Project Name: W. Edgewood (FM 2351) Drainage Outfall (Wegner Ditch)**

Project Type: Drainage  
Subtype: Construction  
Completion Year: 2015  
Total Budget: \$3,600,000  
Funding Source: G. O. Bonds Fund

Description

Texas Department of Transportation (TXDOT) completed a comprehensive drainage plan for the FM 2351 corridor between FM 518 and Brittany Bay Boulevard. The plan identified 3 critical drainage issues areas that would negatively affect the widening of the roadway to 5 lanes. The solution to problem area 2 is to construct an outfall (box culvert or ditch) between Garden Street and Sunset Drive which

would extend 3,300 feet from FM 2351 to Cowards Creek.

Justification

The above improvements would remedy several drainage areas along FM 2351 currently without outfall drainage. The project would also allow roadway expansion which will relieve traffic congestion along the FM 2351 corridor within Friendswood's city limits.

Budgetary Impact

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

# Capital Improvement Program

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**Project Name: Friendswood Link Road (Phase 2)**

Project Type: Thoroughfare

Subtype: Construction

Completion Year: 2015

Total Budget: \$4,634,252

Funding Source:  
Grant Funding (CDBG - General Land Office)

Description

Friendswood Link Road (Phase 2) will widen the existing two lane roadway from Blackhawk Boulevard to FM 518 to a four lane roadway. The project area is entirely within Friendswood.

Justification

The above improvements will expand the City's emergency evacuation route. Funding availability from the General Land Office through the Texas Department of Rural Affairs Community Development Block Grant will enable the City to complete the thoroughfare expansion.

Budgetary Impact

Annual estimated street maintenance cost is \$3,276 per mile. This project consists of approximately 1.7 miles. Upon completion, this project's annual maintenance cost would be roughly \$5,569.

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



Proposition 4: \$7,710,000  
Road and Street Improvements Include

- Blackhawk Boulevard
- Mary Ann Drive
- Shadow Bend Avenue
- Townes Road
- Winding Road
- Woodlawn Drive



Project Type: Thoroughfare

Subtype: Construction

Completion Year: 2015 - 2018

Total Budget: \$7,710,000

Funding Source:  
General Obligation Bonds (authorized 11/13)

Description

The 2013 bond election included a proposition for street improvements identified in the City's Pavement Management Master Plan as needing repair/replacement. The proposed improvements will replace damaged roadways.

The project will consist of Shadow Bend Avenue, Woodlawn Drive, Townes Road, Mary Ann Drive, Blackhawk Boulevard, Winding Road.

Justification

As identified in the Master Plan, replacing these roadways will help reduce on-going operation & maintenance costs for both the City and motorists traveling in Friendswood.

Budgetary Impact - Annual estimated street maintenance cost is \$3,276 per mile. This project consists of 2.84 total miles. Upon completion, this project's annual maintenance cost would be approximately \$9,304.

# Capital Improvement Program

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



**Proposition 3**  
Park Improvements  
\$7,285,000

<p><b>Centennial Park</b></p> <ul style="list-style-type: none"> <li>Baseball Pavilion</li> <li>Tennis Court Lighting at 15 High</li> <li>Field Lighting</li> <li>Field Lighting</li> </ul> <p><b>Lake Friendswood</b></p> <ul style="list-style-type: none"> <li>Fishing Pier</li> <li>Baseball Pavilion</li> <li>Walking Trail</li> <li>Table Lighting</li> <li>Landscaping</li> </ul> <p><b>Remick Park</b></p> <ul style="list-style-type: none"> <li>Field Lighting</li> <li>Field Lighting</li> <li>Field Lighting</li> </ul>	<p><b>Sportsland</b></p> <ul style="list-style-type: none"> <li>2 New Youth Softball Fields</li> <li>Field Expansion/Fielding</li> <li>New Construction/Restroom Facilities</li> <li>Expanded Field Lighting</li> </ul> <p><b>Stevenson Park</b></p> <ul style="list-style-type: none"> <li>Open Field Expansion</li> <li>Additional Seating</li> <li>Trails connecting Stevenson/Over City Park</li> <li>Lighting at Remick/Overland Courts</li> <li>Security Signage</li> </ul> <p><b>Parkland Acquisition</b></p> <ul style="list-style-type: none"> <li>Additional Open Space</li> <li>Reserve Expansion of current parks</li> </ul>
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Project Type: Parks  
 Subtype: Improvements  
 Completion Year: 2015 - 2018  
 Total Budget: \$7,285,000  
 Funding Source: General Obligations Bonds (authorized 11/13)

**Description**

The 2013 bond election included a proposition to address community parks improvement needs identified in City's Parks Master Plan and in the 2013 citizens' survey. Parks projects will include Lake Friendswood improvements, land acquisition to develop additional parks

space and improve existing parks (Stevenson, Centennial and Sports) with new amenities.

**Justification**

Land acquisition for additional parks space will enable the City to be closer to the NRPA acreage per capita standards. Improvements will provide more amenities and accessibility at Friendswood's existing park lands.

**Budgetary Impact**

The estimated annual budgetary impact is approximately \$37,550 upon completion of the parks projects identified beginning in FY15. This includes facility services (such as mowing and janitorial), facility supplies, and utilities.

**Project Name: Library Expansion (funded by G.O. Bonds authorized in 2013)**



**Proposition 2**  
\$2,525,000  
Proposed Library Improvements

- Expansion & Renovation of Interior and Exterior
- Expansion of Children/Teen Areas
- Additional Meeting Areas
- Added parking
- Expanded Computer/Technology Capacity

Project Type: Facilities  
 Subtype: Improvements  
 Completion Year: 2015 - 2016  
 Total Budget: \$2,525,000  
 Funding Source: General Obligations Bonds (authorized 11/13)

**Description**

The 2013 bond election included a proposition to renovate and expand the City's existing public library. The expansion will add 6,000 square feet to the facility bringing the total square footage to 21,000.

**Justification**

The renovation and expansion project will provide additional space to increase the library's resources catalog volume and provide a more vibrant facility for library patrons.

**Budgetary Impact**

Upon completion in FY16, the library expansion project will have an annual budgetary impact of approximately \$22,575 which will include additional utility costs, janitorial services, landscaping services and facility supplies.

# Capital Improvement Program

**Project Name: Fire Station Improvements & Construction**  
**(funded by G.O. Bonds authorized in 2013)**



Preliminary Elevation Drawings

Proposition 1: \$6,565,000  
Includes  
New Fire Station: \$2,500,000

- Located near Current Public Safety Building
- Improved Response Times
- Enhanced Fire/EMS Coverage

Project Type: Facilities  
Subtype: Improvements  
Completion Year: 2015 - 2018  
Total Budget: \$6,565,000  
Funding Source:  
General Obligations Bonds (authorized 11/13)

## Description

The 2013 bond election included a proposition to expand the City's existing Fire Station #4 to become the new Fire and EMS department headquarters and build a new Fire Station to replace the City's current Fire Station #1.

## Justification

The Fire Station improvements will provide adequate space for personnel and equipment as population and need for Fire/EMS services grows. The improvements will allow the City to better meet the 2 mile radius coverage requirements established by the Insurance Services Organization and National Fire Protection Association (NFPA).

## Budgetary Impact

Upon completion of the project in FY18, additional operating cost for the City for the new fire station will be approximately \$18,000. This will include utilities, alarm monitoring services and annual fire inspection services.

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**SIGNIFICANT NON-RECURRING  
UTILITY SERVICES PROJECTS  
(Planned for FY14 – FY18)**

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## Capital Improvement Program

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**Project Name: Public Works Capital Equipment**

Project Type: Capital Equipment  
Subtype: Heavy Equipment

Completion Year: 2014

Total Budget: \$203,000

Budgeted in FY14: \$203,000

Funding Source: Water & Sewer Fund Working Capital

Description

A dump truck and sewer jet cleaning machine will be purchased in FY14.

Justification

This equipment will increase Public Works department response time and limit utility service interruptions. The sewer jet cleaning machine will be used to prevent overflows in the City's sewer infrastructure system.

Budgetary Impact

Additional operational costs, such as fuel, insurance and routine vehicle maintenance, associated with this capital equipment will total approximately \$10,500. This will directly impact the water and sewer fund operating budget beginning in FY14.

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**Project Name: Water Plant #2 Replacement**



Project Type: Utility  
Subtype: Water Distribution Improvements

Completion Year: 2014

Total Budget: \$879,000

Budgeted in FY14: \$108,867

Funding Source: 2006 Water & Sewer Revenue Bonds

Description

The rehabilitation of Plant #2 will include the replacement of control room, chemical room, conversion of pumps and the probable replacement of the ground storage tank as necessary and replacement of all valves and piping as necessary. The existing cyclone fence will be replaced with an 8 foot cedar wood fence.

Justification

This well site is in need of a new control room. The existing controls are located outside and are showing the effects of that environment. The tank is 41 years old and made from galvanized steel with a capacity of only 210,000 gallons and is in need of total rehabilitation. The vertical turbine pumps will be replaced with horizontal units to provide more efficient operation.

Budgetary Impact

No additional maintenance and operational cost are associated with this capital improvement as it is a replacement for an existing water plant.

## Capital Improvement Program

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**Project Name: Water Plant #5 Replacement**



Project Type: Utility  
Subtype: Water Distribution Improvements  
Completion Year: 2014  
Total Budget: \$3,277,000  
Budgeted in FY14: \$ 320,841

Funding Source:  
2009 Water & Sewer Revenue Bonds

### Description

This rehabilitation will include the replacement of control room, chemical room, conversion of pumps, and ground storage tank as necessary. Replacement of the elevated storage tank will be necessary. Additionally, the project scope will include the replacing of all valves and piping as necessary. The existing cyclone fence will be replaced with 8 feet cedar wood. The existing ground storage tank is made of steel with a capacity of 210,000 gallons. The ground storage tank should be replaced with a 500,000-gallon capacity unit. The control room is in need of modification to eliminate water damage due to rainfall intrusion.

### Justification

This site contains the one million gallon elevated storage tank. The existing ground storage tank leaks from the bottom plates and requires extensive repairs. The ground storage tank is 32 years old and is in need of replacement, possibly with a new 500,000-gallon unit. The existing control room facility is extremely small and floods easily. Existing controls are aging to the point of needing total replacement. Correcting this will require modification of this building and the surrounding area. The vertical turbine pumps should also be replaced within this project with horizontal units to improve operation efficiency.

### Budgetary Impact

No additional maintenance and operational cost are associated with this capital improvement as it is a replacement for an existing water plant.

## Capital Improvement Program

**Project Name: Water Plant #7 Replacement**



Project Type: Utility  
Subtype: Water Distribution Improvements  
Completion Year: 2014  
Total Budget: \$1,625,300  
Budgeted in FY14: \$739,835

Funding Source:  
2009 Water & Sewer Revenue Bonds  
Water & Sewer Fund Working Capital

### Description

The rehabilitation will include the replacement of control room, chemical room, conversion of pumps, and ground storage tank as necessary. Replace all valves and piping as necessary. The existing cyclone fence will be replaced with 8 feet cedar wood. The existing tanks are made of galvanized steel with a capacity of 210,000 gallons and 63,000 respectively and may require replacement with one half-million gallon tank. Final recommendation for project will come out of a Preliminary Engineering Report. Recondition existing generator set.

### Justification

This well site is in need of a new control room. The existing room is too small for safety when performing electrical repair work and no longer meets National Electric Codes (NEC). The

existing switchgear is at the end of its usable life. The room also floods when there is any rainfall. A new control room/chemical room will eliminate this situation. A replacement of the existing vertical turbine pumps with horizontal units would provide a more efficient operation. The ground storage tanks should be replaced as necessary with half million gallon ground storage as dictated by the last ground storage tank inspection. At this time the replacement of all needed piping and accessories should be done. The existing automatic transfer switch at the site was hit by lightning and partially destroyed. A new switch would enable this site to automatically transfer power when needed. Reconditioning the existing generator set including increasing the diesel tank capacity would make this emergency power system more reliable.

### Budgetary Impact

No additional maintenance and operational cost are associated with this capital improvement as it is a replacement for an existing water plant.

## Capital Improvement Program

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**Project Name: Lift Station #18 Replacement**

Project Type: Utility  
Subtype: Lift Station Improvements

Completion Year: 2014

Total Budget: \$500,000

Budgeted in FY13: \$500,000 (FY14 unencumbered capital amount \$499,050)

Funding Source: Water & Sewer Fund Working Capital

Description

This project would replace the existing lift station that serves the Wedgewood area. A new wet well would be poured, new pumps and controls for the lift station would be installed and new fencing will be erected.

Justification

The existing lift station at Wedgewood has reached the end of its useful life span and is in need of replacement. Current estimates indicate that this system will be severely taxed and incapable of handling even normal combined flows in the next few years.

Budgetary Impact

No additional maintenance and operational cost are associated with this capital improvement as it is a replacement for an existing lift station.

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**Name: Blackhawk Wastewater Treatment Plant Rehab**



Project Type: Utility  
Subtype: Wastewater Treatment Improvements

Completion Year: 2014

Total Budget: \$2,429,653

Encumbered in FY13: \$2,429,653

Funding Source: Water & Sewer Fund Working Capital

Description

This project consists of the rehabilitation of (1) the head works structure; (2) mechanical bar screens; (3) aeration blowers, piping and valves; (4) fine bubble diffusers; (5) media filters; and (6) UV disinfectant system.

Justification

The Blackhawk Wastewater Treatment Facility is a facility owned and operated by the Gulf Coast Waste Disposal Authority. In 2010, the GCWDA commissioned an assessment of the facility and identified areas needing repair. Friendswood is the majority capacity owner within the plant.

Budgetary Impact

Current operational cost No additional maintenance and operational cost are anticipated with this capital improvement. Minimal short-term savings may occur.

## Capital Improvement Program

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**Name: Lift Station #3 Replacement**



Project Type: Utility  
Subtype: Wastewater Treatment Improvements  
Completion Year: 2014  
Total Budget: \$768,005  
Budgeted in FY13: \$675,180  
FY14 unencumbered capital: \$641,225  
Funding Source: Water & Sewer Fund Working Capital

### Description

This project would replace the existing lift station that serves the Annalea/Whitehall/Kings Park Drainage area. A new wet well would be poured, new pumps and controls for the lift station would be installed.

### Justification

The existing lift station at Annalea/Whitehall/Kings Park Drainage area has reached the end of its useful life span and is in need of replacement. Current estimates indicate that this system will be severely taxed and incapable of handling even normal combined flows in the next few years.

### Budgetary Impact

No additional maintenance and operational cost are associated with this capital improvement as it is a replacement for an existing lift station.

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**Project Name: Second Elevated Water Storage Tank Rehabilitation**



Project Type: Utility  
Subtype: Water Plant Improvements  
Completion Year: 2015  
Total Budget: \$372,000  
Funding Source: Not yet identified

### Description

The rehabilitation of the existing elevated storage tank will include the sand blasting and painting of the storage tank and some minor repairs to pumping equipment.

### Justification

A preventive maintenance program would prolong the life of the facilities. The ground storage needs to be painted every 10 to 12 years to assure its integrity and usefulness.

### Budgetary Impact

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

## Capital Improvement Program

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**Project Name: Second Take Point Phase II**

Project Type: Utility  
Subtype: Water Distribution Improvements

Completion Year: 2015

Total Budget: \$1,556,000                      Budgeted in FY14: \$0

Funding Source:  
2009 Water & Sewer Revenue Bonds

Description

The improvements proposed in Phase II of the second take point is the construction of (1) a one million gallon concrete storage tank; (2) an additional pumping unit; (3) electrical upgrades; (4) control system modifications; (5) additional yard piping; (6) a modification to the existing storage tank fill devices with controls; (7) an addition of a second storage tank fill devices with controls; (8) replacement of flow measurement unit; (9) improvements to the building ventilation/air conditioning

system; and (10) relocation and modification of Supervisory Control and Data Acquisition system (SCADA) and the addition of one variable speed pump capable of delivering 4,000 GPM.

Justification

The completion of the Phase II of the second take point will allow the increased operations of this site in accordance to The Ground Water Reduction Plan.

Budgetary Impact

Maintenance and operational cost for this capital improvement includes periodic service of the pumping unit and additional electricity; adding an average approximate cost of \$3,500 to \$5,000 per year to the City's operating budget upon completion in FY15.

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**Project Name: East FM 528 Water Line**

Project Type: Utility  
Subtype: Water Distribution Improvements

Completion Year: 2016

Total Budget: \$1,828,000

Funding Source: Not yet identified

Description

This project consists of the installation of 2,850 linear feet of fourteen-inch waterline that would extend water service to the East Service Area, and then loop the line back into the existing system by installing 6,600 linear feet of twelve-inch waterline down to Bay Area Boulevard.

Justification

The Water Distribution System is stretched thin when it gets beyond Bay Area Boulevard, south of FM 528. There are also not enough loops back to sustain pressure in this area. This will give potable water to the eastern most area of the City and loop the FM 528 line to the Bay Area Boulevard line.

Budgetary Impact

This capital improvement project involves adding a total of 9,450 linear feet (or 1.8 miles) to the City's existing waterlines. Based on current waterline maintenance cost of approximately \$1,646 per mile, additional annual operating maintenance cost for this project will be about \$2,900 to \$3,000.

# Capital Improvement Program

**Project Name: 42 Inch Water Main Replacement**



Project Type: Utility  
Subtype: Water Distribution Improvements  
Completion Year: 2016  
Budget: \$2,291,000  
Funding Source: Not yet identified

## Description

This is a co-participation project with the City of Houston and other participants in the upgrade of the main north / south surface water transmission pipeline from the Southeast Water Purification Plant along State Highway 3. Texas Department of Transportation plans to widen State Highway 3 and it will be necessary to remove the existing pipeline from the State right-of-way in preparation for that project. This presents an opportunity to up-size this transmission line when it is removed from the easement. The removal / construction project will be managed by the City of Houston and Participant's cost share will be based on a pro-rata use according to their distribution allocation. Friendswood's distribution allocation from this line is balanced by its distribution allocation from the 36-inch line on

Beamer. Replacement and movement of the 42-inch line to a location outside of the Highway 3 ROW is planned for completion by 2015 in order for Texas Department of Transportation (TxDOT) project to proceed on schedule.

## Justification

The City of Friendswood is a participant in the operation and maintenance of the 42 inch Water Line. That pro-rata participation is reduced by its participation in the Beamer Road 36 inch transmission line. The City is dependent on these as the source of surface water required to meet the Ground Water Reduction Plan as established in 2001, and to meet growing population requirements through build-out.

## Budgetary Impact

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

## Capital Improvement Program

### Capital Improvements Program - General Government Projects Beyond 5-Year CIP

PROJECT	Estimated Cost	Other Funds	Other Funding Source
Records Retention Center	\$465,000	\$0	
Civic Center	\$1,000,000	\$0	
Pavement Management Master Plan - Future Phases	\$2,290,000	\$0	
Brittany Bay Blvd Phase 1 (East of FM 528)	\$6,203,100	\$6,203,100	Development Contribution
FM 518 Drainage Improvements Phase 2	\$2,747,000	\$0	
Annalea/Whitehall Drainage Improvements	\$862,000	\$0	
Brittany Bay Blvd Phase 2 (West of FM 528)	\$8,260,259	\$0	
Shadowbend Drainage Improvements Ph. II	\$416,000	\$0	
Sunmeadow Drainage Improvements	\$3,140,000	\$0	
Public Safety Building Phase 2	\$2,982,000	\$0	
Public Works Building Renovation	\$1,362,000	\$0	
San Joaquin Pkwy Reconstruction	\$565,000	\$0	
Fire Dept Training Field Upgrades	\$784,000	\$0	
Parks Maintenance Building Phase 1	\$250,000	\$0	
Parks Maintenance Building Phase 2	\$750,000	\$0	
<b>Total Estimates</b>	<b>\$32,076,359</b>	<b>\$6,203,100</b>	

## Capital Improvement Program

### Capital Improvements Program – Water & Sewer Projects Beyond 5-Year CIP

PROJECT	Estimated Cost	Other Funds	Other Funding Source
Automated Meter Reading System	\$3,000,000	\$0	
Beamer Road Sanitary Sewer Future Phases	\$3,049,000	\$0	
Beamer Road Water Line Future Phases	\$1,483,000	\$0	
Blackhawk Treatment Plant Capacity	\$8,395,000	\$0	
El Dorado - Lundy Lane Sanitary Sewer	\$2,837,000	\$0	
FM 528 - Falcon Ridge to Windsong Sanitary Sewer	\$706,000	\$0	
FM 528 - Lundy Lane to Tower Estates Sanitary Sewer	\$1,109,000	\$0	
San Joaquin Estates Water Line Replacement	\$1,423,000	\$0	
SCADA System Upgrade	\$200,000	\$0	
South Friendswood Service Area Water Loop	\$715,000	\$0	
Water Distribution Replacement and Upgrades	\$5,000,000	\$0	
Water Plant #1 Rehabilitation	\$299,000	\$0	
Water Plant #3 Rehabilitation	\$154,000	\$0	
Water Plant #4 Rehabilitation	\$154,000	\$0	
Windsong Sanitary Sewer	\$2,152,000	\$0	
<b>Total Estimates</b>	<b>\$30,676,000</b>	<b>\$0</b>	

## Capital Improvement Program

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### Completed CIP Projects since CIP Program Inception

#### City Facilities

Public Safety Building  
Fire Station #4  
Public Works Security Gate  
Public Works Wash Bay  
Library Land Acquisition  
Public Works Vehicle Storage Building  
Municipal Court Renovations

#### City Parks & Recreation

Centennial Park Phase I & II  
Friendswood Sports Park  
Jogging Trail Stevenson Park  
Stevenson Park Playground Renovation  
Centennial Park Field #33 Lighting  
Stevenson Park Gazebo Driveway  
Stevenson Park Gazebo Ramp  
Stevenson Park Gazebo Hand-railing

#### Street & Parking Lot Paving

Sunset Drive  
Friendswood Link Road Extension  
Additional City Hall Parking  
Activity Building Parking  
Blackhawk Boulevard Reconstruction  
Oak Vista Court Reconstruction  
Wandering Trail Reconstruction

#### 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  
Moore/Mandale Waterline Loop  
Bay Area Blvd Waterline  
WWTP Waterline Loop 8"  
Longwood Park Water & Sewer  
Water Plant #3 Rehab  
Water Plant #4 Rehab  
Water Plant #1 Rehab  
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 Rehabilitation  
Blackhawk/Oak Vista/Wandering Trail waterlines

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DEPARTMENT SUMMARY

EXPENDITURE BY DIVISION

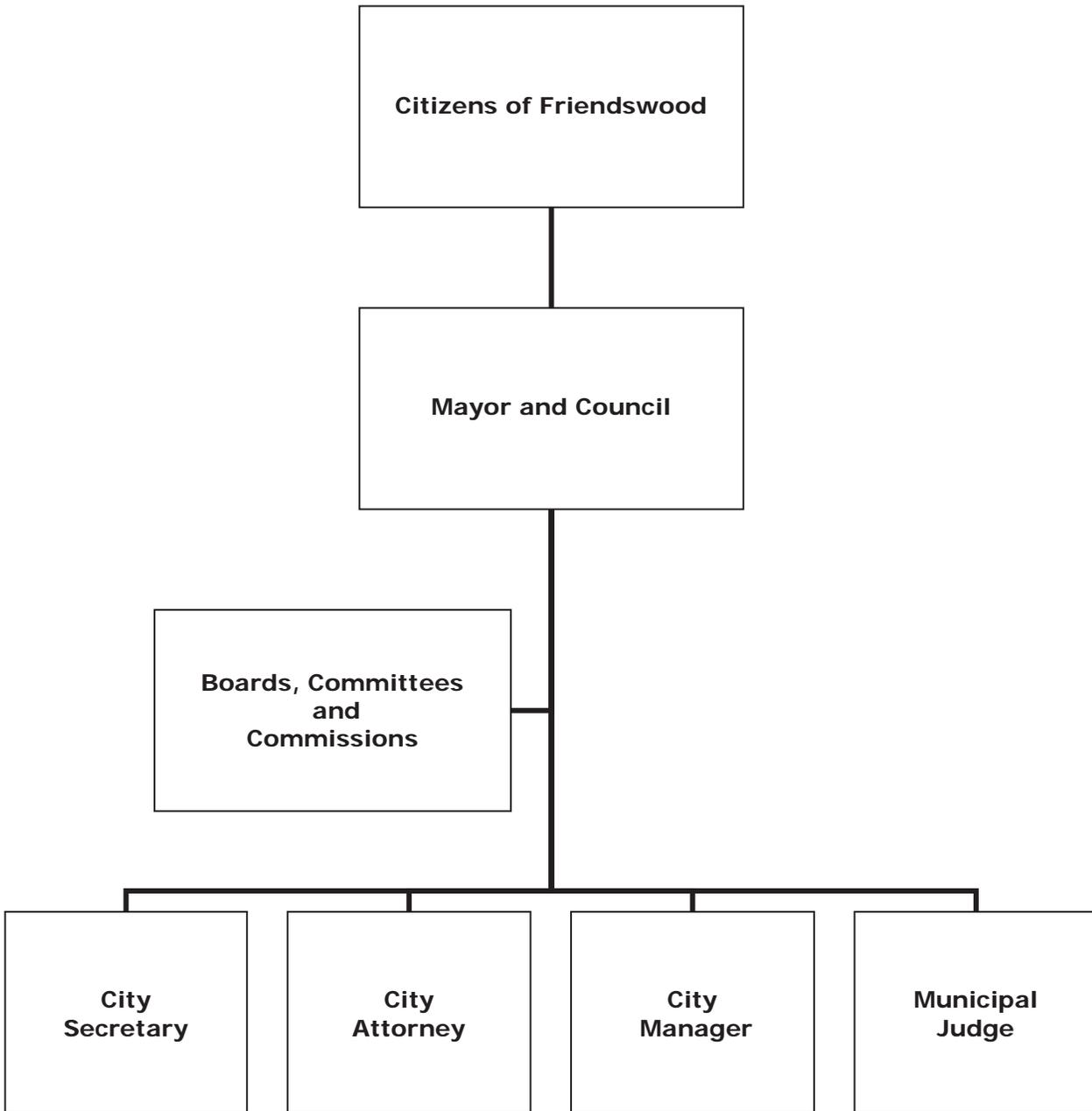
DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
MAYOR AND COUNCIL	\$269,545	\$268,102	\$269,602	\$134,030	\$227,043	\$268,102	0.0%
CITY SECRETARY'S OFFICE	400,293	424,791	430,528	283,863	395,151	461,438	8.6%
CITY MANAGER'S OFFICE	784,930	791,357	811,753	547,600	747,866	786,675	-0.6%
ADMINISTRATIVE SERVICES	3,231,413	3,660,224	3,654,434	2,496,711	3,461,146	3,640,464	-0.5%
POLICE	8,212,818	8,191,470	8,308,165	5,906,342	8,306,437	8,668,295	5.8%
FWD VOLUNTEER FIRE DEPT	1,684,908	1,257,458	1,257,458	950,344	1,257,208	1,280,335	1.8%
FIRE MARSHAL'S OFFICE	730,443	694,404	729,583	462,839	728,996	720,520	3.8%
COMMUNITY DEVELOPMENT	1,410,735	1,448,079	1,466,105	998,029	1,427,067	1,473,768	1.8%
PUBLIC WORKS	6,351,896	6,969,420	7,096,029	4,871,098	7,049,782	7,073,436	1.5%
LIBRARY	1,004,303	1,019,967	1,073,995	718,156	1,069,561	1,056,034	3.5%
COMMUNITY SERVICES	2,732,633	2,734,478	2,817,176	1,834,914	2,801,307	2,855,379	4.4%
<b>DEPARTMENT TOTAL</b>	<b>\$26,813,917</b>	<b>\$27,459,750</b>	<b>\$27,914,828</b>	<b>\$19,203,926</b>	<b>\$27,471,564</b>	<b>\$28,284,446</b>	<b>3.0%</b>
General Fund	\$21,664,596	\$21,642,443	\$21,945,540	\$15,171,626	\$21,575,471	\$22,382,810	3.4%
Water and Sewer Fund	\$5,149,321	\$5,817,307	\$5,969,288	\$4,032,300	\$5,896,093	\$5,901,636	1.4%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
General Fund	\$14,645,954	\$15,003,831	\$15,037,517	\$10,662,151	\$14,953,704	\$15,513,730	3.4%
Water & Sewer Fund	<u>\$1,547,765</u>	<u>\$1,624,314</u>	<u>\$1,624,314</u>	<u>\$1,134,903</u>	<u>\$1,645,959</u>	<u>\$1,647,320</u>	1.4%
<b>SALARIES AND BENEFITS</b>	<b>\$16,193,719</b>	<b>\$16,628,145</b>	<b>\$16,661,831</b>	<b>\$11,797,054</b>	<b>\$16,599,663</b>	<b>\$17,161,050</b>	<b>3.2%</b>
General Fund	\$996,958	\$961,797	\$1,049,542	\$604,528	\$1,050,324	\$1,081,563	12.5%
Water & Sewer Fund	<u>\$155,534</u>	<u>\$245,904</u>	<u>\$236,500</u>	<u>\$124,258</u>	<u>\$186,898</u>	<u>\$242,454</u>	-1.4%
<b>SUPPLIES</b>	<b>\$1,152,492</b>	<b>\$1,207,701</b>	<b>\$1,286,042</b>	<b>\$728,786</b>	<b>\$1,237,222</b>	<b>\$1,324,017</b>	<b>9.6%</b>
General Fund	\$568,860	\$665,098	\$678,674	\$404,686	\$673,259	\$705,397	6.1%
Water & Sewer Fund	<u>\$191,851</u>	<u>\$355,749</u>	<u>\$400,623</u>	<u>\$217,532</u>	<u>\$343,020</u>	<u>\$353,929</u>	-0.5%
<b>MAINTENANCE</b>	<b>\$760,711</b>	<b>\$1,020,847</b>	<b>\$1,079,297</b>	<b>\$622,218</b>	<b>\$1,016,279</b>	<b>\$1,059,326</b>	<b>3.8%</b>
General Fund	\$4,659,572	\$4,932,646	\$5,082,755	\$3,464,700	\$4,833,124	\$4,981,699	1.0%
Water & Sewer Fund	<u>\$3,153,376</u>	<u>\$3,476,463</u>	<u>\$3,587,409</u>	<u>\$2,446,487</u>	<u>\$3,559,328</u>	<u>\$3,484,056</u>	0.2%
<b>SERVICES</b>	<b>\$7,812,948</b>	<b>\$8,409,109</b>	<b>\$8,670,164</b>	<b>\$5,911,187</b>	<b>\$8,392,452</b>	<b>\$8,465,755</b>	<b>0.7%</b>
General Fund	\$786,165	\$79,071	\$97,052	\$35,614	\$65,060	\$100,421	27.0%
Water & Sewer Fund	<u>\$0</u>	<u>\$0</u>	<u>\$5,565</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.0%
<b>CAPITAL OUTLAY</b>	<b>\$786,165</b>	<b>\$79,071</b>	<b>\$102,617</b>	<b>\$35,614</b>	<b>\$65,060</b>	<b>\$100,421</b>	<b>27.0%</b>
General Fund	\$7,087	\$0	\$0	-\$53	\$0	\$0	0.0%
Water & Sewer Fund	<u>\$100,795</u>	<u>\$114,877</u>	<u>\$114,877</u>	<u>\$109,120</u>	<u>\$160,888</u>	<u>\$173,877</u>	51.4%
<b>OTHER</b>	<b>\$107,882</b>	<b>\$114,877</b>	<b>\$114,877</b>	<b>\$109,067</b>	<b>\$160,888</b>	<b>\$173,877</b>	<b>51.4%</b>
<b>CLASSIFICATION TOTAL</b>	<b>\$26,813,917</b>	<b>\$27,459,750</b>	<b>\$27,914,828</b>	<b>\$19,203,926</b>	<b>\$27,471,564</b>	<b>\$28,284,446</b>	<b>3.0%</b>

PERSONNEL SUMMARY BY DIVISION

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
MAYOR AND COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CITY SECRETARY'S OFFICE	5.20	5.20	5.20	5.20	5.20	5.20	0.0%
CITY MANAGER'S OFFICE	4.65	4.65	4.15	4.15	4.15	4.15	-10.8%
ADMINISTRATIVE SERVICES	28.20	29.20	29.20	29.20	28.20	29.20	0.0%
POLICE	80.40	81.40	81.40	81.40	81.40	82.40	1.2%
FWD VOLUNTEER FIRE DEPT	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FIRE MARSHAL'S OFFICE	6.10	6.10	6.10	6.10	6.10	6.10	0.0%
COMMUNITY DEVELOPMENT	16.89	16.89	16.89	16.89	16.89	16.89	0.0%
PUBLIC WORKS	38.63	38.63	38.63	38.63	38.63	38.63	0.0%
LIBRARY	14.72	14.72	14.72	14.72	14.37	14.37	-2.4%
COMMUNITY SERVICES	19.28	19.28	19.28	19.28	19.28	19.20	-0.4%
<b>PERSONNEL TOTAL</b>	<b>214.07</b>	<b>216.07</b>	<b>215.57</b>	<b>215.57</b>	<b>214.22</b>	<b>216.14</b>	<b>0.0%</b>



## Mayor and Council

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### Mission Statement

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

### Current Operations

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

The Mayor and Councilmembers are volunteers who serve without compensation. Principal budget appropriations in this portion of the budget are associated with education and efforts to promote Friendswood interests. The city's legal services are expensed through the Mayor and Council operating budget.

### 2013-2014 Departmental Goals and Performance Measures

**Goals:**

- To conduct meetings according to State law
- To discuss and make decisions regarding the operation of the City

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

Mayor and Council	FY11 Actual	FY 12 Actual	FY13 Budget	FY13 Estimated	FY14 Forecast
<b>Inputs</b>					
Department Expenditures	\$323,393	\$269,545	\$268,102	\$227,043	\$268,102
#of Population (estimated)	36,707	36,915	37,468	37,468	37,969
<b>Outputs</b>					
# of Meetings Held	33	17	17	19	20
# of Action Items	106	125	125	115	115
# of Consent Items	66	75	75	75	75
# of Executive Session Items	22	14	14	13	12
# of Public Hearing Items	18	13	13	15	17
<b>Measures of Efficiency</b>					
Department Expenditures per capita	\$8.81	\$7.30	\$7.16	\$6.06	\$7.06

**MAYOR AND COUNCIL  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
MAYOR AND COUNCIL	\$269,545	\$268,102	\$269,602	\$134,030	\$227,043	\$268,102	0.0%
DEPARTMENT TOTAL	\$269,545	\$268,102	\$269,602	\$134,030	\$227,043	\$268,102	0.0%

**EXPENDITURE BY CLASSIFICATION**

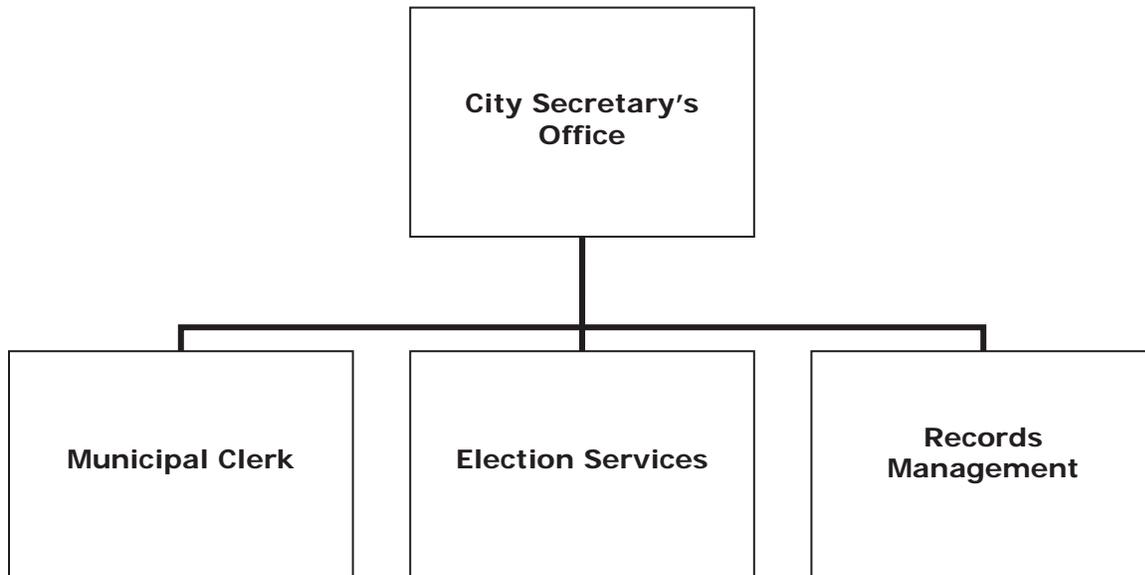
CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SUPPLIES	\$2,438	\$3,421	\$3,602	\$1,796	\$2,092	\$3,497	2.22%
SERVICES	267,107	264,681	266,000	132,234	224,951	264,605	-0.03%
CLASSIFICATION TOTAL	\$269,545	\$268,102	\$269,602	\$134,030	\$227,043	\$268,102	0.00%

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
MAYOR AND COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERSONNEL TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

**MAYOR AND COUNCIL  
GOVERNING BODY  
001-0101-411**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
51-00 OFFICE SUPPLIES	\$270	\$735	\$735	\$129	\$172	\$735
52-00 PERSONNEL SUPPLIES	84	0	181	75	180	76
54-00 OPERATING SUPPLIES	2,084	2,686	2,686	1,592	1,740	2,686
SUPPLIES	\$2,438	\$3,421	\$3,602	\$1,796	\$2,092	\$3,497
71-10 LEGAL SERVICES	\$192,848	\$239,305	\$227,738	\$108,677	\$190,433	\$239,305
71-19 OTHER LEGAL SERVICES	61,034	0	11,567	9,393	11,567	0
74-00 OPERATING SERVICES	1,116	2,000	1,819	965	1,416	1,924
75-10 TRAINING	1,320	1,818	1,818	527	527	1,818
75-20 TRAVEL REIMBURSEMENTS	260	3,313	3,477	1,720	1,720	3,313
75-30 MEMBERSHIPS	8,153	7,774	8,719	8,717	8,717	7,774
78-00 CONTRACT SERVICES	0	0	8,336	0	8,336	0
79-10 COMMUNITY EVENTS/PROGRAMS	2,376	10,471	2,526	2,235	2,235	10,471
SERVICES	\$267,107	\$264,681	\$266,000	\$132,234	\$224,951	\$264,605
<b>MAYOR AND COUNCIL</b>	<b>\$269,545</b>	<b>\$268,102</b>	<b>\$269,602</b>	<b>\$134,030</b>	<b>\$227,043</b>	<b>\$268,102</b>



## City Secretary

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### Mission Statement

The City Secretary's office provides a conduit of information regarding the operation of the City of Friendswood to the citizens of Friendswood, elected officials, City Staff, and other interested parties in accordance with State law, the charter of the City of Friendswood and other rules and regulations as adopted.

### Current Operations

#### Municipal Clerk

The department of the **City Secretary** is staffed by five employees. The City Secretary reports directly to the Mayor and City Council. Services provided by the City Secretary's office focus on administrative, records (internal and external), elections and providing information to the citizens of Friendswood, elected officials and City Staff. The City Secretary's office provides information, as requested, regarding operation of the City to the community as a whole, including the Mayor, Councilmembers, City Staff, citizens and interested parties; maintains custody of all municipal records; administers the Records Management Program; and, recommends rules and regulations to be adopted by ordinance to protect the safety and security of the municipal records.

Additionally, the City Secretary's office attends and records the minutes of all official meetings of Council, attests to all instruments requiring execution, conducts and coordinates the City election, and provides election services to other entities. These activities also include coordinating the appointments of volunteers to the boards, committees and commissions, providing staff support for Council activities, managing the bid process, publishing official notices of the City, issuing certain licenses and permits, coordinating updates to the Friendswood Code of Ordinances, and performing other duties and responsibilities that may be required.

All meetings held by Council have met the Open Meetings Act requirements. As per the Open Meetings Act, all meetings are open to the public, except when there is a necessity to meet in Executive Session (closed to the public) under the provisions of Section 551, Texas Government Code, to discuss only very specific topics as allowed by law.

#### Election Services

The City Secretary's office conducts all City elections as called for in accordance with Texas Municipal Laws and Charter provisions of the City of Friendswood, in addition to conducting a joint election with Galveston County Consolidated Drainage District. The electronic election equipment has increased the efficiency of the election process.

#### Records Management Program

According to Chapter 1248, Acts of the 71<sup>st</sup> Legislature, a Records Management Program is required. This program provides for an efficient, economical and effective control over the creation, distribution, organization, maintenance, use, and disposition of all City records through a comprehensive system of integrated procedures for the management of records or their ultimate disposition in accordance with State law.

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

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

### Highlights of the Budget

#### Election Services

This budget year we will be conducting a special bond election in November 2013 as well as the City's general election and a joint election with GCCDD in May 2014.

#### Records Management Program

The FY14 budget continues to provide for the Records Management Program. A records storage area that is part of the Public Safety Building houses Police, Municipal Court and Fire Marshal/Emergency Operations Center's records. Discussions have been ongoing regarding projecting and planning for a second records storage center to replace the existing records storage center for the City Manager's office, Administrative Services, Community Services, Public Works, Community Development, Library, and City Secretary's office. The current records storage center is at an off-site storage facility that is climate controlled and built to withstand 120 MPH winds. An architectural study was conducted in FY 2006-07 for building a new records management facility to house records from all departments and this project was moved into the CIP for future consideration.

In addition to managing the records manually, the City Secretary's office uses the Laserfiche Records Management Module to enhance the Records Management Program electronically. With the Records Management Edition, records policies are enforced regardless of records' format, location or content. It also automates life cycle management from document creation to final disposition, runs reports detailing where records are in their life cycle and which records are eligible for transfer, accession or destruction, logs all system activity, providing an audit trail that can be used to prove adherence to the Records Management Plan and compliance regulations, ensures the future accessibility of archived records with storage, safeguards records with comprehensive access controls, supports compliance with the Texas State Library Retention Schedule, regulations, and also reduces litigation risks associated with expired and outdated records.

In the FY 2010-11 budget, Council approved the Freedom of Information Act (FOIA) Systems software to assist with implementing the Texas Public Information Act. With the volume of open records requests the City receives, this system manages the process by handling and automating all aspects of the open records process, saving valuable Staff time with improved oversight and reporting. This web based system has streamlined the open records process by coordinating, with the City Secretary's Records Division oversight and management, with all City departments throughout the life of a request from start to finish. The goal to make requests for public information an automated, streamlined process for both citizens and staff is now achieved through the implementation of the FOIA system.

An objective was also met to connect the City Secretary's office to the City Attorney's office through FOIA in order to further streamline the public information request process and to reduce response time. This has continued to be quite successful. Records Coordinators are trained in the use of the FOIA software and policies of the program with updated training as necessary. The program consists of managing the Records Centers, the records retention

program, the open records program and coordination with all departments on all aspects of records management.

**Records and Laserfiche Program**

The FY14 budget continues to fund the records and Laserfiche program. The scanning of all records of City Council meetings and other documents will carry on as well as continuing the program for citywide access to many documents. (i.e. minutes, ordinances, resolutions, contracts, deeds, easements, vehicle titles, etc.) This program allows additional electronic capability for all departments to search, access and retrieve city records and continue to scan most documents approved by Council and make available to City Staff for search, retrieval, e-mail and print capabilities. This process eliminates the need for hard copies to be produced and stored by numerous departments. The Laserfiche program has been in place since 2005 and will continue as a permanent service of the City Secretary’s office, with the expansion of records provided as technology allows.

In 2009, the City Secretary’s office implemented Laserfiche Weblink so citizens and the general public would be able to access the City’s records from the City’s website. Laserfiche Weblink publishes select documents in a Laserfiche repository to the Internet in read-only format. This project has been very successful and continues to provide easy access for the public to review the City’s documents that are commonly requested through the Public Information Act.

**The following item is included in the FY14 adopted budget:**

**Decision Package (Funded)**

November 2013 Election Services	One-Time Cost	\$20,500
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**2013-2014 Departmental Goals and Performance Measures by Division**

**Municipal Clerk Goals:**

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

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

**Objectives:**

1. Post all agenda, minutes, paperless agenda packets, or additional documents of City Council meetings and Commission, Committee and Board meeting agendas and minutes on the City’s website.
2. Make available on the website Public Information Act request information and forms as well as a public link to FOIA, voting and election information and results, press

## City Secretary

releases related to elections and City Secretary services, Council information and biographies, volunteer committee forms, legal notices and other information.

<b>Municipal Clerk Division</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
Number of full time equivalents (FTE's)	3.0	3.0	3.0	3.0	3.0
Department Expenditures	\$274,970	\$272,673	\$280,935	\$280,935	\$287,598
<b>Outputs (Goals 1 &amp; 2)</b>					
# of Alcohol permits	20	34	26	26	29
# of Bids Administered	19	8	9	9	8
# of Contracts	56	66	76	76	86
# of Copies made	75,581	80,000	81,000	81,000	82,000
# of Liens-filed/released	0	0	2	2	2
# of Notices posted-Council / Committees / Boards / Commissions	122	132	135	135	138
# of Indexes of Records	40	38	38	38	38
# of Ordinances Prepared	50	45	45	45	45
# of Ordinances, Bids, Notices, Press Releases published	81	60	60	60	60
# of Resolutions Prepared	39	35	35	35	35
<b>Outputs (Goals 3, 4 &amp; 5)**</b>					
# of Executive Sessions	22	14	13	13	12
# of Public Hearings	18	13	15	15	17
# of Regular Meetings	18	15	13	13	13
# of Special Meetings	9	3	5	5	5
# of Special Sessions / Work Sessions	55	62	64	64	64
# of Pages of minutes	365	228	200	200	200
<b>Measures of Efficiency</b>					
Monthly Operational Cost	\$22,914	\$22,723	\$23,411	\$23,411	\$23,967
Department Expenditures per capita	\$7.49	\$7.39	\$7.50	\$7.50	\$7.57

**Election Services Division:**

**Goals:**

- Provide accurate and impartial general and special elections to serve the voters of the City of Friendswood for the City’s elections as well as the Galveston County Consolidated Drainage District
- To also provide staff support and election services to the Friendswood Independent School District for general and special elections.

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

<b>Election Services</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE’s)	1.2	1.2	1.2	1.2	1.2
Department Expenditures	\$6,940	\$16,133	\$20,560	\$20,560	\$41,053
<b>Outputs</b>					
# of General Elections Held	1	1	1	1	1
# of Bond Elections Held	0	0	0	0	1
# of Election Challenges	0	0	0	0	0
# of Irregularities	0	0	0	0	0
<b>Measures of Effectiveness</b>					
Total Number of Voters for General Elections	2,089	3,766	1,939	1,939	2,000
Total Number of Voters for Bond Election	0	0	0	0	3,391
<b>Measures of Efficiency</b>					
Department Expenditures per voter	\$3.32	\$4.28	\$10.60	\$10.60	\$7.62
Department Expenditures per capita	\$0.19	\$0.44	\$0.55	\$0.55	\$1.08

**Records Management Division:**

**Goals:**

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

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

**Objectives:**

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

<b>Records Management</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	2.0	2.0	2.0	2.0	2.0
Department Expenditures	\$108,682	\$111,487	\$126,199	\$126,199	\$132,787
<b>Outputs</b>					
# of Open Records Requests Processed	1,304	1,305	1,300	1,312	1,309
# of Pages Provided to Public	11,278	20,253	15,000	15,316	17,785
# of Attorney General Opinions Obtained	27	41	35	38	40
# of Scanning & Laserfiche Documents	353	327	330	330	333
<b>Measures of Efficiency</b>					
Monthly Operational Cost	\$9,057	\$9,291	\$10,517	\$10,517	\$11,066
Department Expenditures per capita	\$2.96	\$3.02	\$3.37	\$3.37	\$3.50

**CITY SECRETARY'S OFFICE  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
MUNICIPAL CLERK	\$272,673	\$278,032	\$280,935	\$193,027	\$270,051	\$287,598	3.4%
ELECTION SERVICES	16,133	20,560	20,560	7,501	7,501	41,053	99.7%
RECORDS MANAGEMENT	111,487	126,199	129,033	83,335	117,599	132,787	5.2%
<b>DEPARTMENT TOTAL</b>	<b>\$400,293</b>	<b>\$424,791</b>	<b>\$430,528</b>	<b>\$283,863</b>	<b>\$395,151</b>	<b>\$461,438</b>	<b>8.6%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SALARIES AND BENEFITS	\$362,135	\$363,552	\$366,259	\$255,170	\$355,750	\$379,699	4.4%
SUPPLIES	16,591	12,826	13,572	4,600	6,788	12,826	0.0%
MAINTENANCE	0	140	511	510	510	140	0.0%
SERVICES	21,567	48,273	50,186	23,583	32,103	68,773	42.5%
<b>CLASSIFICATION TOTAL</b>	<b>\$400,293</b>	<b>\$424,791</b>	<b>\$430,528</b>	<b>\$283,863</b>	<b>\$395,151</b>	<b>\$461,438</b>	<b>8.6%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
MUNICIPAL CLERK	3.00	3.00	3.00	3.00	3.00	3.00	0.0%
ELECTION SERVICES	0.20	0.20	0.20	0.20	0.20	0.20	0.0%
RECORDS MANAGEMENT	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
<b>PERSONNEL TOTAL</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>0.0%</b>

**CITY SECRETARY'S OFFICE  
MUNICIPAL CLERK  
001-0201-411**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$177,622	\$179,143	\$180,944	\$130,145	\$180,944	\$185,646
41-30 OVERTIME PAY	5,112	5,559	5,559	1,390	1,853	5,559
41-43 LONGEVITY PAY	1,460	1,000	1,000	990	990	1,215
41-44 VEHICLE ALLOWANCE	5,411	5,400	5,400	3,825	5,400	5,400
41-45 INCENTIVE-CERTIFICATE PAY	1,350	900	900	675	900	900
41-49 CELL PHONE ALLOWANCE	2,470	2,460	2,460	1,640	2,460	2,460
41-90 ACCRUED PAYROLL	1,744	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	14,570	14,478	14,616	10,318	14,616	14,958
47-20 TMRS RETIREMENT	30,580	30,318	30,599	21,656	30,599	31,932
48-10 HEALTH/DENTAL INSURANCE	16,016	12,245	12,248	9,239	12,248	12,966
48-20 LIFE INSURANCE	488	497	497	373	497	513
48-30 DISABILITY INSURANCE	509	518	518	388	517	537
48-40 WORKERS COMP INSURANCE	238	232	232	165	220	233
48-50 EAP SERVICES	175	175	175	130	173	172
48-90 FLEX PLAN ADMINISTRATION	127	128	128	96	128	128
<b>SALARIES AND BENEFITS</b>	<b>\$257,872</b>	<b>\$253,053</b>	<b>\$255,276</b>	<b>\$181,030</b>	<b>\$251,545</b>	<b>\$262,619</b>
51-00 OFFICE SUPPLIES	\$3,111	\$4,528	\$4,528	\$1,065	\$2,750	\$4,528
52-00 PERSONNEL SUPPLIES	55	0	66	66	88	0
54-00 OPERATING SUPPLIES	814	550	550	359	479	550
58-00 OPERATING EQUIPMENT<\$5000	926	345	1,025	761	1,015	345
<b>SUPPLIES</b>	<b>\$4,906</b>	<b>\$5,423</b>	<b>\$6,169</b>	<b>\$2,251</b>	<b>\$4,332</b>	<b>\$5,423</b>
73-50 SURETY BONDS	\$0	\$75	\$75	\$71	\$95	\$75
74-00 OPERATING SERVICES	1,349	4,765	4,699	602	803	4,765
74-01 POSTAL / COURIER SERVICES	455	2,120	2,120	364	485	2,120
74-91 ADVERTISING/PUBLIC NOTICE	938	2,822	2,822	1,232	2,822	2,822
74-97 RECRUITMENT ADVERTISING	168	0	0	0	0	0
75-10 TRAINING	2,587	4,204	4,204	2,571	3,428	4,204
75-20 TRAVEL REIMBURSEMENTS	3,865	4,479	4,479	4,446	5,928	4,479
75-30 MEMBERSHIPS	533	1,091	1,091	460	613	1,091
77-10 SOFTWARE LICENSE FEES	0	0	0	0	0	0
<b>SERVICES</b>	<b>\$9,895</b>	<b>\$19,556</b>	<b>\$19,490</b>	<b>\$9,746</b>	<b>\$14,174</b>	<b>\$19,556</b>
<b>MUNICIPAL CLERK</b>	<b>\$272,673</b>	<b>\$278,032</b>	<b>\$280,935</b>	<b>\$193,027</b>	<b>\$270,051</b>	<b>\$287,598</b>

**CITY SECRETARY'S OFFICE  
ELECTION SERVICES  
001-0202-414**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$0	\$0	\$0	\$1,285	\$1,285	\$0
41-30 OVERTIME PAY	951	2,371	2,371	360	360	2,371
42-20 PART-TIME WAGES	3,186	5,030	5,030	1,639	1,639	5,014
47-10 SOCIAL SECURITY/MEDICARE	0	181	181	38	38	181
47-20 TMRS RETIREMENT	0	370	370	81	81	376
48-40 WORKERS COMP INSURANCE	0	0	0	0	0	3
<b>SALARIES AND BENEFITS</b>	<b>\$4,137</b>	<b>\$7,952</b>	<b>\$7,952</b>	<b>\$3,403</b>	<b>\$3,403</b>	<b>\$7,945</b>
54-00 OPERATING SUPPLIES	\$8,968	\$6,355	\$6,355	\$2,028	\$2,028	\$6,355
58-00 OPERATING EQUIPMENT<\$5000	220	122	122	0	0	122
<b>SUPPLIES</b>	<b>\$9,188</b>	<b>\$6,477</b>	<b>\$6,477</b>	<b>\$2,028</b>	<b>\$2,028</b>	<b>\$6,477</b>
67-00 COMPUTER EQUIP MAINT	\$0	\$140	\$511	\$510	\$510	\$140
<b>MAINTENANCE</b>	<b>\$0</b>	<b>\$140</b>	<b>\$511</b>	<b>\$510</b>	<b>\$510</b>	<b>\$140</b>
74-01 POSTAL / COURIER SERVICES	\$67	\$100	\$100	\$88	\$88	\$100
74-91 ADVERTISING/PUBLIC NOTICE	774	212	212	82	82	212
75-10 TRAINING	200	200	200	200	200	200
75-20 TRAVEL REIMBURSEMENTS	97	138	138	0	0	138
78-00 CONTRACT SERVICES	1,670	3,527	3,527	1,190	1,190	24,027
78-30 RENTAL	0	1,814	1,443	0	0	1,814
<b>SERVICES</b>	<b>\$2,808</b>	<b>\$5,991</b>	<b>\$5,620</b>	<b>\$1,560</b>	<b>\$1,560</b>	<b>\$26,491</b>
<b>ELECTION SERVICES</b>	<b>\$16,133</b>	<b>\$20,560</b>	<b>\$20,560</b>	<b>\$7,501</b>	<b>\$7,501</b>	<b>\$41,053</b>

**CITY SECRETARY'S OFFICE  
RECORDS MANAGEMENT  
001-0203-419**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$65,228	\$66,432	\$66,825	\$48,180	\$66,825	\$69,363
41-30 OVERTIME PAY	3,001	4,440	4,440	194	2,259	4,440
41-43 LONGEVITY PAY	236	0	0	0	0	170
41-45 INCENTIVE-CERTIFICATE PAY	1,150	1,500	1,500	1,125	1,500	1,500
41-90 ACCRUED PAYROLL	4,062	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	5,461	5,536	5,566	3,566	5,566	5,420
47-20 TMRS RETIREMENT	11,528	11,281	11,342	7,735	11,342	11,978
48-10 HEALTH/DENTAL INSURANCE	8,805	12,674	12,674	9,479	12,674	15,625
48-20 LIFE INSURANCE	189	185	185	138	184	193
48-30 DISABILITY INSURANCE	187	192	192	143	191	201
48-40 WORKERS COMP INSURANCE	90	84	84	59	79	87
48-50 EAP SERVICES	117	117	117	86	115	115
48-90 FLEX PLAN ADMINISTRATION	72	106	106	32	67	43
<b>SALARIES AND BENEFITS</b>	<b>\$100,126</b>	<b>\$102,547</b>	<b>\$103,031</b>	<b>\$70,737</b>	<b>\$100,802</b>	<b>\$109,135</b>
51-00 OFFICE SUPPLIES	\$284	\$329	\$329	\$102	\$136	\$329
52-00 PERSONNEL SUPPLIES	70	0	0	0	0	0
54-00 OPERATING SUPPLIES	100	109	109	31	41	109
58-00 OPERATING EQUIPMENT<\$5000	2,043	488	488	188	251	488
<b>SUPPLIES</b>	<b>\$2,497</b>	<b>\$926</b>	<b>\$926</b>	<b>\$321</b>	<b>\$428</b>	<b>\$926</b>
74-00 OPERATING SERVICES	\$379	\$9,027	\$11,377	\$2,350	\$3,133	\$9,027
74-01 POSTAL / COURIER SERVICES	28	0	0	0	0	0
74-11 PROFESSIONAL/CODE SERVICE	4,620	8,641	8,641	5,737	7,649	8,641
75-10 TRAINING	0	74	74	0	0	74
75-20 TRAVEL REIMBURSEMENTS	9	631	631	362	483	631
75-30 MEMBERSHIPS	0	74	74	0	0	74
78-00 CONTRACT SERVICES	3,828	4,279	4,279	3,828	5,104	4,279
<b>SERVICES</b>	<b>\$8,864</b>	<b>\$22,726</b>	<b>\$25,076</b>	<b>\$12,277</b>	<b>\$16,369</b>	<b>\$22,726</b>
<b>RECORDS MANAGEMENT</b>	<b>\$111,487</b>	<b>\$126,199</b>	<b>\$129,033</b>	<b>\$83,335</b>	<b>\$117,599</b>	<b>\$132,787</b>



## City Manager

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### Mission Statement

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

### Current Operations

#### Administration

This division encompasses the City Manager's core administrative and oversight functions; as well as communication management and organizational development and planning. Division staff provides wide-ranging administrative support activities for the City Manager including: policy research, program analysis, Council agenda development, departmental records coordination, project administration, general public information, and management of citizen requests for service.

#### Economic Development

In order to provide Friendswood a more stable economic future by expanding the city's commercial tax base, this division is responsible for developing and administering programs to retain and attract businesses that are compatible with our community's vision and values.

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

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

### Highlights of the Budget

The FY 2013-14 Budget continues to fund important citywide communications programs, including the Focus on Friendswood newsletter as well as the City's Public-Educational-Governmental (PEG) access channel. The Focus on Friendswood newsletter contains valuable City news, events, and announcements that are mailed to residents quarterly. Beginning this budget year, the City will begin the process of moving the Focus on Friendswood to a fully electronic document. The newsletter will be e-mailed to residents who sign up, and archived editions will also be found on the City's website. The elimination of the printing and mailing of the newsletter is estimated to save a total of approximately \$32,000 per year by the next budget cycle.

This year will mark the eighth year that the City's PEG channel is utilized, and FY 2014 will be the seventh full year that City Council and Board, Commission and Committee meetings will be televised on the channel. It will also mark the sixth year that the City's upgraded multi-camera system is operational in the City Council chamber and the fifth year that an upgraded audio system is also utilized in the City Council chamber. This is the third year that new strategically placed televisions will be broadcasting the PEG channel in public areas within City Hall, increasing our communication infrastructure with the community. The goal of the PEG channel is to communicate with residents about City related programs, meetings, services, events, job postings, and emergency information.

## City Manager

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In correlation with each department, the City Manager's Office's activities are intended to achieve the City's overall strategic goals. Fiscal Year 2013 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 seventh straight year that we have budgeted funds for Staff development services.

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

To maximize our resources, the City continues to participate in regional economic development partnerships that advocate and pursue issues that are important for retaining and strengthening the economic base and business climate of our area. These partnerships include membership in the Friendswood Chamber of Commerce, Galveston County Economic Alliance and the Bay Area Houston Economic Partnership.

In 2012, the Economic Development Office received three marketing awards from the International Economic Development Council recognizing the City's innovative and successful strategies to promote economic development through the Live Here Work Here campaign, New Business Guide, and Retail Recruitment Advertisement.

### Highlights of the Budget

The following items are included in the FY14 adopted budget.

#### Decision Packages (Funded)

Television Monitors for City Council Chamber & wiring (PEG Funding)	One-Time Cost	\$8,000
Music on PEG Channel (PEG Funding)	One-Time Cost	\$199
	Ongoing Cost	\$900

**2013-2014 Departmental Goals and Performance Measures by division**

**City Manager Administration:**

**Goals:**

- Provide professional management and leadership that support the success of the organization.
- Deliver responsive, quality customer service to the City Council, citizens, and other agencies
- Support vital community connections with our citizens, neighborhood and civic associations, and news media

**Supports the City's Strategic Goals:** 1-Communications, 4-Partnerships, and 6-Organizational Development

**Objective A:**

- Conduct strategic planning activities
- Ensure that departmental work plans are supportive of City Council goals
- Prepare information on City services, events, and policies for outside agencies as requested.
- Promote interaction and collaboration with Friendswood citizens and civic associations

<b>City Manager Administration</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	4.5	3.65	3.65	3.15	3.15
Department Expenditures	\$597,451	\$543,652	\$534,524	\$534,524	\$518,437
<b>Outputs</b>					
# of Long-Range Planning Sessions Conducted with City Council	3	1	3	3	3
# of Long-Range Planning Projects by Staff	2	2	2	2	2
# of Senior Staff development initiatives	1	1	1	1	1
# of Departmental work plans that include elements which directly or indirectly support Council goals	7	8	8	8	8
Agenda Preparation (# of City Council agenda items)	270	208	220	220	220
# of Council meetings attended	28	20	20	20	20
# of information requests completed for other agencies	12	12	12	12	12
# of Association meetings attended by Staff	12	12	12	12	12
# of notices, bulletins, or other informational media provided to Associations	18	18	18	18	18

## City Manager

# of Specific citizen inquiries /complaints addressed (walk-ins, phone calls, email)	1,728	936	951	951	1,000
<b>Measures of Efficiency</b>					
Monthly cost to operate the City's Manager's Department	\$49,788	\$45,304	\$44,544	\$44,544	\$43,203
Department Expenditures per capita	\$16.28	\$14.73	\$14.27	\$14.27	\$13.65

### **Objective B:**

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

<b>Outputs (number of)</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
Releases, advisories, or tip sheets prepared	183	189	180	185	185
City-related news articles written	596	438	475	500	510
Annual page views on the City's website	756,187	743,127	750,000	750,000	800,000
<b>Number of Email Subscribers:</b>					
Agendas	--	2,389	2,400	2,525	2,800
City newsletters	--	159	550	619	650
Community Development	--	1,811	2,000	2,058	2,500
Construction Updates	--	3,211	3,400	3,433	3,500
Economic Development	--	2,840	3,000	3,013	3,500
Emergency Management	--	5,527	5,700	5,913	5,600
Events and Recreation	--	4,705	5,000	5,185	5,500
General City	--	4,965	5,250	5,641	6,000
Job postings	--	2,443	3,000	5,767	6,000
Law enforcement	--	5,575	5,800	6,212	6,500
Legal Notices	--	1,507	1,500	1,694	2,000
Library	--	2,573	2,500	2,767	3,000
Planning and Zoning agendas	--	393	400	586	700

**Objective C:**

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

<b>Outputs (number of)</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
Focus on Friendswood quarterly newsletter editions mailed	69,600	69,500	69,500	73,500	17,000*
City Meetings Broadcast on PEG channel	42	33	33	35	30
Community videos produced	1	8	1	1	1

\*Starting April 2014, the quarterly newsletter will be sent electronically. Less than 500 will be printed and mailed.

**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

<b>Economic Development</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	1.0	1.0	1.0	1.0	1.0
Department Expenditures	\$243,064	\$241,278	\$256,833	\$256,833	\$268,238
<b>Outputs (number of)</b>					
Chamber & Regional Partnership meetings attended	28	35	35	38	35
Trade Shows attended	3	4	3	3	4
Quarterly Electronic Newsletter distribution to potential business prospects, developers, and brokers	1,082	1,085	1,075	1,075	1,080
Attendees at Annual Broker & Developer Day event hosted by CEDC	51	50	40	40	45
New Businesses, Expansions, & Remodels in the Downtown Neighborhood Empowerment Zone (NEZ#1)	25	30	25	25	25
Business Prospect Inquiries	83	92	100	105	110
Friendswood Civilian Labor Force/Unemployment Rate	18,152/ 6.8%	18,423/ 8.0%	19,484/ 5.4%	19,484/ 5.4%	19,500/ 5.5%
CEDC meetings attended	15	14	14	14	14
Discussion Items	55	45	35	35	35
<b>Measures of Efficiency</b>					
Monthly Operational Cost	\$20,255	\$20,107	\$21,403	\$21,403	\$22,353
Department Expenditures per capita	\$6.62	\$6.54	\$6.85	\$6.85	\$7.06

**CITY MANAGER'S OFFICE  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION	\$543,652	\$534,524	\$539,435	\$363,136	\$496,497	\$518,437	-3.0%
ECONOMIC DEVELOPMENT	241,278	256,833	272,318	184,464	251,369	268,238	4.4%
<b>DEPARTMENT TOTAL</b>	<b>\$784,930</b>	<b>\$791,357</b>	<b>\$811,753</b>	<b>\$547,600</b>	<b>\$747,866</b>	<b>\$786,675</b>	<b>-0.6%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SALARIES AND BENEFITS	\$601,646	\$564,717	\$570,113	\$414,492	\$562,099	\$580,061	2.7%
SUPPLIES	14,071	20,269	20,269	5,527	11,872	28,569	40.9%
SERVICES	169,213	200,371	215,371	127,581	173,895	178,045	-11.1%
CAPITAL OUTLAY	0	6,000	6,000	0	0	0	-100.0%
<b>CLASSIFICATION TOTAL</b>	<b>\$784,930</b>	<b>\$791,357</b>	<b>\$811,753</b>	<b>\$547,600</b>	<b>\$747,866</b>	<b>\$786,675</b>	<b>-0.6%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION*	3.65	3.65	3.15	3.15	3.15	3.15	-13.7%
ECONOMIC DEVELOPMENT	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
<b>PERSONNEL TOTAL</b>	<b>4.65</b>	<b>4.65</b>	<b>4.15</b>	<b>4.15</b>	<b>4.15</b>	<b>4.15</b>	<b>-10.8%</b>

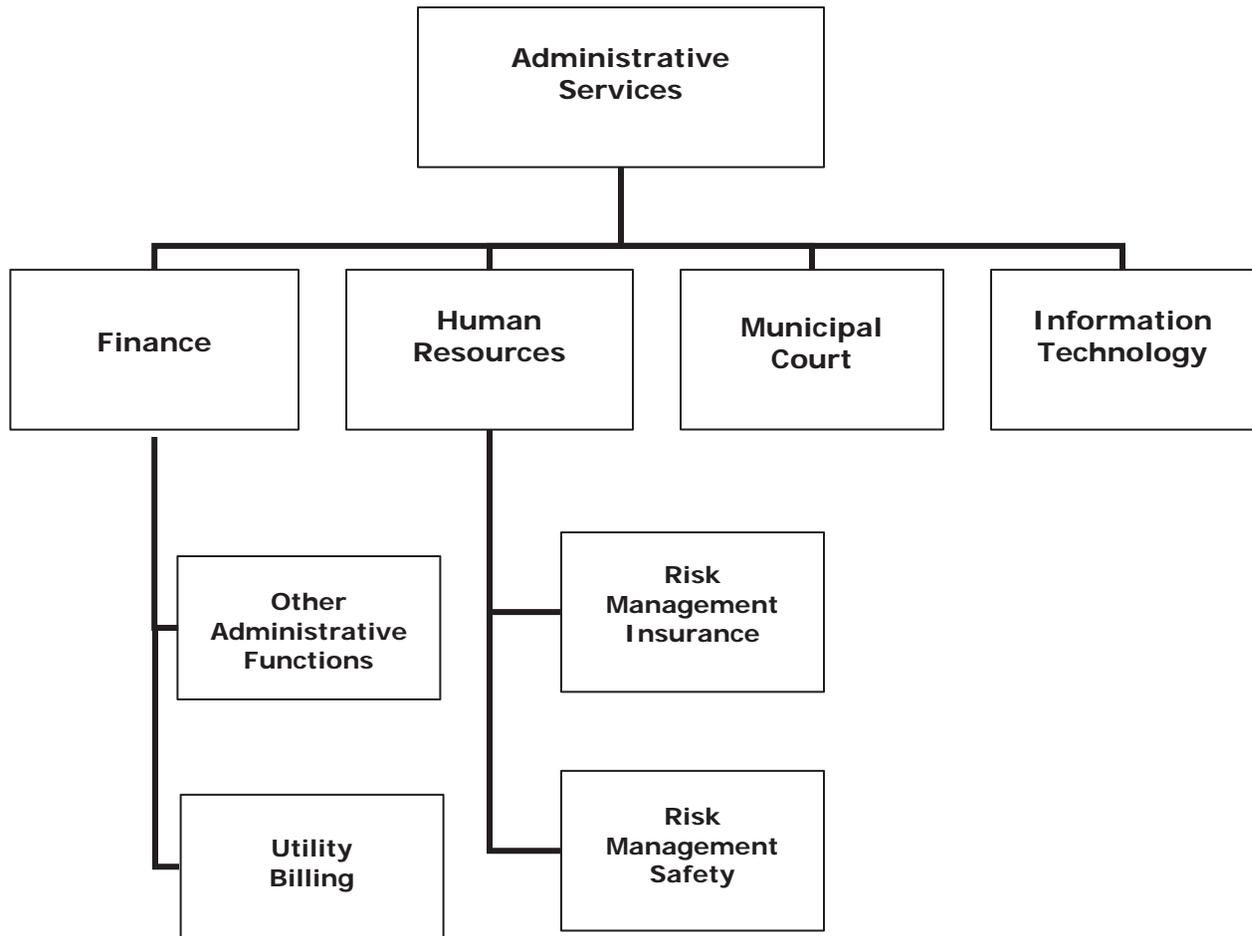
\*Staffing reduction through attrition.

**CITY MANAGER  
ADMINISTRATION  
001-0301-413**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$309,908	\$286,230	\$290,186	\$211,204	\$290,186	\$299,590
41-30 OVERTIME PAY	5,275	4,938	4,938	3,956	4,938	4,938
41-43 LONGEVITY PAY	3,170	3,060	3,060	3,045	3,045	3,244
41-44 VEHICLE ALLOWANCE	8,336	6,210	6,210	4,399	6,210	6,210
41-45 INCENTIVE-CERTIFICATE PAY	5,075	3,900	3,900	3,150	3,900	4,200
41-49 CELL PHONE ALLOWANCE	1,965	1,593	1,593	1,062	1,593	1,593
42-20 PART-TIME WAGES	15,469	14,617	14,646	8,306	8,306	0
47-10 SOCIAL SECURITY/MEDICARE	22,445	23,496	23,801	14,912	22,083	23,442
47-20 TMRS RETIREMENT	52,343	47,921	48,542	35,664	48,452	50,985
48-10 HEALTH/DENTAL INSURANCE	31,428	26,536	26,536	20,034	26,712	28,240
48-20 LIFE INSURANCE	857	794	794	601	801	828
48-21 TERM LIFE INSURANCE	1,460	1,460	1,460	1,095	1,460	1,460
48-30 DISABILITY INSURANCE	895	828	828	628	837	866
48-40 WORKERS COMP INSURANCE	429	387	387	279	372	374
48-50 EAP SERVICES	267	242	242	171	228	181
48-90 FLEX PLAN ADMINISTRATION	264	256	256	192	256	256
<b>SALARY AND BENEFITS</b>	<b>\$459,586</b>	<b>\$422,468</b>	<b>\$427,379</b>	<b>\$308,698</b>	<b>\$419,379</b>	<b>\$426,407</b>
51-00 OFFICE SUPPLIES	\$2,117	\$4,777	\$4,777	\$720	\$1,500	\$4,777
52-00 PERSONNEL SUPPLIES	0	400	400	0	0	400
54-00 OPERATING SUPPLIES	1,703	1,767	1,767	980	1,480	2,067
58-00 OPERATING EQUIPMENT<\$5000	0	0	0	0	0	8,000
<b>SUPPLIES</b>	<b>\$3,820</b>	<b>\$6,944</b>	<b>\$6,944</b>	<b>\$1,700</b>	<b>\$2,980</b>	<b>\$15,244</b>
74-00 OPERATING SERVICES	\$9,892	\$9,525	\$9,525	\$6,580	\$8,580	\$2,199
74-01 POSTAL / COURIER SERVICES	529	1,450	1,450	316	516	1,450
74-21 FRIENDSWOOD NEWSLETTER	40,579	40,000	40,000	30,616	40,616	25,000
74-92 SPECIAL EVENTS	419	1,089	1,089	16	16	1,089
75-10 TRAINING	1,680	4,039	4,039	2,074	2,574	4,039
75-20 TRAVEL REIMBURSEMENTS	3,932	7,738	7,738	3,428	3,928	7,738
75-30 MEMBERSHIPS	1,262	2,862	2,862	1,312	1,312	2,862
75-40 PUBLICATIONS	235	300	300	0	200	300
76-12 TELEPHONE/COMMUNICATIONS	108	109	109	108	108	109
78-00 CONTRACT SERVICES	21,610	32,000	32,000	8,288	16,288	32,000
<b>SERVICES</b>	<b>\$80,246</b>	<b>\$99,112</b>	<b>\$99,112</b>	<b>\$52,738</b>	<b>\$74,138</b>	<b>\$76,786</b>
88-00 CAPITAL EQUIPMENT	\$0	\$6,000	\$6,000	\$0	\$0	\$0
<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ADMINISTRATION</b>	<b>\$543,652</b>	<b>\$534,524</b>	<b>\$539,435</b>	<b>\$363,136</b>	<b>\$496,497</b>	<b>\$518,437</b>

**CITY MANAGER  
ECONOMIC DEVELOPMENT  
001-0303-419**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$99,887	\$99,964	\$100,358	\$73,310	\$100,358	\$104,217
41-43 LONGEVITY PAY	740	800	800	795	795	860
41-44 VEHICLE ALLOWANCE	5,411	5,400	5,400	3,825	5,400	5,400
41-45 INCENTIVE-CERTIFICATE PAY	1,800	1,800	1,800	1,350	1,800	1,800
41-49 CELL PHONE ALLOWANCE	1,024	1,020	1,020	680	1,020	1,020
47-10 SOCIAL SECURITY/MEDICARE	8,097	8,100	8,130	5,915	8,130	8,249
47-20 TMRS RETIREMENT	16,995	16,992	17,053	12,488	17,053	17,983
48-10 HEALTH/DENTAL INSURANCE	7,339	7,395	7,395	6,854	7,395	13,326
48-20 LIFE INSURANCE	270	276	276	207	276	287
48-30 DISABILITY INSURANCE	283	289	289	216	288	301
48-40 WORKERS COMP INSURANCE	134	133	133	95	127	132
48-50 EAP SERVICES	58	58	58	43	57	57
48-90 FLEX PLAN ADMINISTRATION	22	22	22	16	21	22
<b>SALARIES AND BENEFITS</b>	<b>\$142,060</b>	<b>\$142,249</b>	<b>\$142,734</b>	<b>\$105,794</b>	<b>\$142,720</b>	<b>\$153,654</b>
51-00 OFFICE SUPPLIES	\$372	\$4,000	\$3,775	\$410	\$547	\$4,000
52-00 PERSONNEL SUPPLIES	0	0	225	0	225	0
54-00 OPERATING SUPPLIES	9,383	9,325	9,325	3,417	8,120	9,325
58-00 OPERATING EQUIPMENT<\$5000	496	0	0	0	0	0
<b>SUPPLIES</b>	<b>\$10,251</b>	<b>\$13,325</b>	<b>\$13,325</b>	<b>\$3,827</b>	<b>\$8,892</b>	<b>\$13,325</b>
74-00 OPERATING SERVICES	\$7,558	\$13,900	\$13,900	\$2,960	\$3,960	\$13,900
74-01 POSTAL / COURIER SERVICES	922	1,000	1,000	1	1	1,000
74-91 ADVERTISING/PUBLIC NOTICE	11,068	21,750	21,750	14,580	19,096	21,750
75-10 TRAINING	2,326	3,090	3,090	1,840	2,453	3,090
75-20 TRAVEL REIMBURSEMENTS	2,563	2,599	2,599	1,380	1,840	2,599
75-30 MEMBERSHIPS	1,665	1,745	1,745	1,185	1,635	1,745
78-00 CONTRACT SERVICES	62,865	57,175	57,175	37,897	55,772	57,175
79-21 PRGM 380 ECON DEV GRANTS	0	0	15,000	15,000	15,000	0
<b>SERVICES</b>	<b>\$88,967</b>	<b>\$101,259</b>	<b>\$116,259</b>	<b>\$74,843</b>	<b>\$99,757</b>	<b>\$101,259</b>
<b>ECONOMIC DEVELOPMENT</b>	<b>\$241,278</b>	<b>\$256,833</b>	<b>\$272,318</b>	<b>\$184,464</b>	<b>\$251,369</b>	<b>\$268,238</b>



## Administrative Services

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### Department Mission

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

### Current Operations

**Finance** is comprised of two areas of responsibilities: Accounting and Fiscal Operations.

- **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. Accounting staff, working with external auditors, performs the annual audit and prepares the Comprehensive Annual Financial Report.
- **Fiscal Operations** is responsible for developing and managing the City's adopted budget, coordinating utility billing, collection and customer information functions, generating purchase orders daily, processing payments for the alarm permit/fines program. With oversight from the City's Investment Committee and in accordance with the City's Investment Policy, Fiscal Operations staff assists the Director of Administrative Services investing the City's financial resources.

**Municipal Court** is responsible for bringing fair and impartial conclusion to all misdemeanor cases filed in the City by maintaining accurate records of all court cases filed and disposed of, as well as processing payments and serving warrants. Municipal Court also operates the City's Teen Court which allows juvenile offenders to take responsibility for their actions through involvement in the judicial process. With the exception of holidays, the Municipal Court is held each Wednesday evening and on the second and last Wednesday mornings of the month. Municipal Court also operates the City's Teen Court program; holding two sessions per month. This schedule helps minimize the delay in setting court dates and promotes efficient operations.

**Human Resources/Risk Management** is responsible for all human resource and risk management functions, which includes personnel recruitment and retention, compensation, EEO compliance, employee benefits, training and development, new employee orientation, employee safety, unemployment claims, liability and property insurance claims, personnel policy interpretation and updates.

**Information Technology (IT)** is responsible for providing reliable computer systems and timely and efficient systems support to all departments by maximizing technology related resources, maintaining a current standard of hardware and software, and offering technical guidance and planning for future systems direction and support. IT Services operates and maintains the City's computer hardware and software, and assists staff in hardware and software usage and training.

**Departmental Accomplishments in FY 2012-13**

- Earned the City’s 24<sup>th</sup> GFOA Award for Excellence in Financial Reporting
- Earned the City’s 4<sup>th</sup> State Comptroller Leadership Circle Recognition
- Earned the City’s 9<sup>th</sup> GFOA Distinguished Budget Presentation Award
- Implemented RemitPlus scanning software for utility billing check payment processing
- Implemented electronic deposit of utility billing check payments
- Virtualized 10 servers
- Upgraded e-mail Server and added archiving feature
- Released a request for proposal (RFP) to replace the City’s enterprise software
- Completed a request for proposal (RFP) for water meter reading services, executed the contract and seamless transition to new meter reading company
- Increased security for Municipal Court by checking handbags/briefcases other packages being brought into the court
- Implemented use of hand-held wands to search for weapons
- Installed visual equipment in court room and court lobby
- Changed key pad entry into court room and offices to security badge entry
- Added handicap access to front doors of Municipal Court

**Highlights of the Budget**

The following items are included in the FY14 adopted budget:

**Forces at Work/Decision Packages (Funded)**

Health Insurance Cost Increase (FAW) GF-\$34,370/W&S Fund-\$13,268 (Will be allocated to City departments in FY14)	Ongoing Cost	\$47,638
Windstorm Insurance Increase (GF-\$9,145/W&S Fund-\$3,585)	Ongoing Cost	\$12,730
Insurance Increase for Splash Pad	Ongoing Cost	\$250
Worker’s Compensation Insurance Increase (FAW) GF & W/S Fund cost share	Ongoing Cost	\$2,600
Worker’s Compensation Insurance Increase (FAW) (related to Animal Control Facility volunteer hours)	Ongoing Cost	\$2,000
Inter-local Agreement League City GRID (FAW)	Ongoing Cost	\$12,000
Automated Water Meter Reading Monitors (W/S Fund)	One-Time Cost	\$12,750
Purchasing Manager (1 FTE)	Ongoing Cost	\$50,260
	One-Time Cost	\$3,230
Volunteer Background Checks	Ongoing Cost	\$1,500

**Major Departmental Goals for FY 2013-14**

- Award contract for Enterprise Software and begin implementation
- Implement an internal IT Help Desk/Work order system
- Complete server virtualization
- Continued enhancement of the Utility Billing page of the City’s website to improve customer service
- Offer automatic payment of utility bill via credit card
- Submit City’s investment policy for Government Treasurers Organization of Texas (GTOT) certification
- Implement new employee evaluation software system
- Participate in the Traffic Safety Initiative sponsored by Texas Municipal Court Education Center

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

## Administrative Services

### Performance Measures by Division

<b>Finance</b> (Accounting & Fiscal Operations)	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	11.5	12.5	12.5	12.5	13.5
Division Expenditures	\$1,207,673	\$1,235,003	\$1,358,553	\$1,348,184	\$1,431,455
<b>Outputs</b>					
Prepare CAFR	Yes	Yes	Yes	Yes	Yes
Prepare monthly financial reports	Yes	Yes	Yes	Yes	Yes
Prepare proposed & adopted budget document	Yes	Yes	Yes	Yes	Yes
Complete weekly A/P check run	Yes	Yes	Yes	Yes	Yes
Maintain false alarm/permits program	Yes	Yes	Yes	Yes	Yes
Utility bills generated	Yes	Yes	Yes	Yes	Yes
<b>Measures of Effectiveness</b>					
GFOA CAFR Award	Yes	Yes	Yes	Yes	Yes
Financial Reports delivered monthly	15 <sup>th</sup> of each month				
GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Proposed & Adopted budgets delivered by charter requirement dates	Yes	Yes	Yes	Yes	Yes
A/P checks issued	Weekly	Weekly	Weekly	Weekly	Weekly
False alarm and permit invoices issued and payments processed	Within 45 days	Within 45 days	Within 30 days	Within 30 days	Within 15 days
% of bi-monthly billings produced by the 15 <sup>th</sup> & 30 <sup>th</sup> of each month (4 utility cycles - 12,866 accounts)	67%	71%	100%	83%	100%
<b>Measures of Efficiency</b>					
Monthly cost to manage City's financial affairs	\$100,639	\$102,917	\$113,213	\$112,349	\$119,288
Division expenditures per capita	\$32.90	\$33.46	\$36.26	\$35.98	\$37.70

## Administrative Services

<b>Municipal Court</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	7.7	7.7	7.7	7.7	6.7
Division Expenditures	\$570,433	\$570,433	\$636,496	\$585,914	\$593,074
<b>Outputs</b>					
Revenue generated	\$929,527	\$959,675	\$976,700	\$934,823	\$917,907
# of cases filed with court	8,765	8,188	8,535	8,118	8,118
# of cases disposed	7,660	8,834	8,712	7,956	7,956
# of Teen Court offenses	46	115	75	94	94
# of defendants entered in Omnibase warrant tracking software	592	1,328	836	1,339	977
# of warrants issued	3,830	2,898	4,348	3,273	3,652
# of new traffic citations	6,883	6,342	6,624	6,347	6,347
# of new non-traffic citations	1,882	1,846	1,911	1,771	1,771
<b>Measures of Effectiveness</b>					
% of warrants cleared*	99%	143%	125%	124%	114%
# of defendants cleared from Omnibase warrant tracking software	561	768	702	895	750
# of Municipal Court sessions held	74	73	72	74	74
# of Teen Court sessions held	15	22	23	23	23
# of Teen Court jury and community service terms sentenced	1,810	4,025	3,015	2,433	2,756
Cost per case	\$65.08	\$69.67	\$77.95	\$72.61	\$75.32
<b>Measures of Efficiency</b>					
Monthly cost to operate the City's Municipal Court division	\$47,538	\$47,536	\$53,096	\$48,826	\$49,423
Division expenditures per capita	\$15.50	\$15.54	\$17.26	\$15.64	\$15.62

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

## Administrative Services

<b>Human Resources, Insurance, &amp; Risk Management</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
City's total full time equivalents (FTE)	214.07	214.07	216.07	215.22*	216.22
Division's # of FTE's	5	5	5	5	5
Division Expenditures	\$697,931	\$692,090	\$768,008	\$734,998	\$802,449
<b>Outputs</b>					
# of Job Requisitions Processed	25	45	25	35	20
# of pre-employment drug screenings completed	New measure Data not available	72	14	71	55
# of criminal background checks completed	New measure Data not available	72	4	70	55
# of employees trained during new hire orientation	New measure Data not available	32	19	29	25
# of employees trained during safety meetings	New measure Data not available	394	455	540	540
<b>Measures of Effectiveness</b>					
Total # of applications processed	600	1,027	700	750	750
Total # of new hire orientation sessions held	10	11	12	9	12
Total # of safety meetings and programs conducted	27	31	36	44	42
Total # of work-related reportable incidents	1	8	2	6	4
<b>Measures of Efficiency</b>					
Employee Turnover Rate	5.6%	13.6%	8.4%	12.0%	5.0%
Division expenditures per City's total full time equivalents (FTE)	\$3,260	\$3,233	\$3,554	\$3,415	\$3,711

\*\*Full-time equivalents (FTE) reduced due to overstatement of Library part-time hours worked

## Administrative Services

<b>Information Technology</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	3	3	3	4	4
Division Expenditures	\$657,200	\$733,888	\$761,511	\$792,050	\$813,486
<b>Outputs</b>					
# of users supported	New measure Data not available	210	212	202	202
# of work orders closed	New measure Data not available	New measure Data not available	1,000	2,400	2,400
# of PC's/laptops/iPads supported	New measure Data not available	New measure Data not available	230	220	220
# of servers supported	New measure Data not available	New measure Data not available	14	19	19
# of printers/scanners supported	New measure Data not available	New measure Data not available	30	30	34/21
# of applications supported	New measure Data not available	New measure Data not available	40+	40+	40+
# of networks supported	New measure Data not available	New measure Data not available	10 net/subnet	10 net/subnet	5 net/subnet
<b>Measures of Effectiveness</b>					
% of Server, software, network availability during normal business hours	99%	99%	99.9%	99.9%	99.9%
% of support hours	85%	85%	75%	75%	35%
% of project hours	15%	15%	25%	25%	65%
Average time to close work orders (hours)	New measure Data not available	< 1 hour			
<b>Measures of Efficiency</b>					
Average # of work order request closed per month	New measure Data not available	200			
Division expenditures per full time employee (FTE)	\$3,070	\$3,428	\$3,524	\$3,680	\$3,762
Division expenditures per capita	\$17.90	\$19.88	\$20.32	\$21.14	\$21.43

**ADMINISTRATIVE SERVICES  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
FINANCE	\$755,687	\$778,357	\$787,245	\$569,413	\$769,727	\$862,411	10.8%
OTHER FUNCTIONS	199,810	214,478	214,478	147,735	201,967	214,478	0.0%
MUNICIPAL COURT	570,433	637,152	636,496	443,875	585,914	593,074	-6.9%
HUMAN RESOURCES	348,125	533,886	401,220	260,234	375,301	415,871	-22.1%
INSURANCE (GF)	139,668	134,100	134,100	128,248	138,325	143,495	7.0%
RISK MANAGEMENT (GF)	108,084	127,967	129,002	82,861	114,539	132,443	3.5%
INFORMATION TECHNOLOGY	733,888	761,511	846,567	534,622	792,050	813,486	6.8%
UTILITY BILLING (W/S)	279,505	365,718	398,271	244,647	376,490	354,566	-3.0%
INSURANCE (W/S)	90,178	91,800	91,800	80,942	101,257	95,385	3.9%
RISK MANAGEMENT (W/S)	6,035	15,255	15,255	4,134	5,576	15,255	0.0%
<b>DEPARTMENT TOTAL</b>	<b>\$3,231,413</b>	<b>\$3,660,224</b>	<b>\$3,654,434</b>	<b>\$2,496,711</b>	<b>\$3,461,146</b>	<b>\$3,640,464</b>	<b>-0.5%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SALARIES AND BENEFITS	\$2,108,069	\$2,407,945	\$2,278,585	\$1,600,281	\$2,234,218	\$2,369,328	-1.6%
SUPPLIES	38,023	75,213	75,490	30,944	45,583	84,714	12.6%
MAINTENANCE	56,115	70,967	69,886	36,968	57,101	69,487	-2.1%
SERVICES	953,267	1,067,217	1,171,991	809,267	1,088,644	1,089,053	2.0%
CAPITAL OUTLAY	51,489	16,000	35,600	19,600	35,600	16,000	0.0%
OTHER	24,450	22,882	22,882	(349)	0	11,882	-48.1%
<b>CLASSIFICATION TOTAL</b>	<b>\$3,231,413</b>	<b>\$3,660,224</b>	<b>\$3,654,434</b>	<b>\$2,496,711</b>	<b>\$3,461,146</b>	<b>\$3,640,464</b>	<b>-0.5%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
FINANCE	8.50	8.50	8.50	8.50	8.50	9.50	11.8%
OTHER FUNCTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
MUNICIPAL COURT*	7.70	7.70	7.70	7.70	6.70	6.70	-13.0%
HUMAN RESOURCES	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
INSURANCE (GF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
RISK MANAGEMENT (GF)	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
INFORMATION TECHNOLOGY	3.00	4.00	4.00	4.00	4.00	4.00	0.0%
UTILITY BILLING (W/S)	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
INSURANCE (W/S)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
RISK MANAGEMENT (W/S)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>PERSONNEL TOTAL</b>	<b>28.20</b>	<b>29.20</b>	<b>29.20</b>	<b>29.20</b>	<b>28.20</b>	<b>29.20</b>	<b>0.0%</b>

\*Staffing reduction through attrition.

**ADMINISTRATIVE SERVICES  
FINANCE  
001-0401-415**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$506,851	\$508,936	\$516,069	\$374,214	\$516,069	\$565,360
41-20 PART-TIME WAGES	11,123	13,401	13,480	9,444	13,480	13,993
41-30 OVERTIME PAY	885	1,317	1,317	750	900	1,317
41-43 LONGEVITY PAY	3,440	3,980	3,980	3,940	3,940	4,450
41-45 INCENTIVE-CERTIFICATE PAY	11,700	12,000	12,000	9,000	12,000	12,000
41-49 CELL PHONE ALLOWANCE	1,145	1,140	1,140	760	1,140	1,140
47-10 SOCIAL SECURITY/MEDICARE	39,453	40,256	40,808	29,746	40,808	44,791
47-20 TMRS RETIREMENT	83,538	84,296	85,420	62,175	85,420	93,330
48-10 HEALTH/DENTAL INSURANCE	35,735	38,157	38,157	29,090	38,157	47,758
48-20 LIFE INSURANCE	1,389	1,452	1,452	1,066	1,452	1,536
48-30 DISABILITY INSURANCE	1,454	1,511	1,511	1,111	1,511	1,644
48-40 WORKERS COMP INSURANCE	663	660	660	474	660	694
48-50 EAP SERVICES	520	525	525	388	525	545
48-90 FLEX PLAN ADMINISTRATION	347	361	361	164	361	258
<b>SALARIES AND BENEFITS</b>	<b>\$698,243</b>	<b>\$707,992</b>	<b>\$716,880</b>	<b>\$522,322</b>	<b>\$716,423</b>	<b>\$788,816</b>
51-00 OFFICE SUPPLIES	\$2,470	\$4,120	\$4,120	\$2,082	\$2,582	\$4,120
52-00 PERSONNEL SUPPLIES	283	0	0	0	0	0
54-00 OPERATING SUPPLIES	1,967	1,957	1,957	810	1,590	3,487
58-00 OPERATING EQUIPMENT<\$5000	0	515	515	0	2	2,215
<b>SUPPLIES</b>	<b>\$4,720</b>	<b>\$6,592</b>	<b>\$6,592</b>	<b>\$2,892</b>	<b>\$4,174</b>	<b>\$9,822</b>
71-20 AUDIT SERVICES	\$29,096	\$29,096	\$29,096	\$26,550	\$29,096	\$29,096
71-40 CONSULTING SERVICES	1,850	15,770	15,770	4,590	4,668	15,770
74-00 OPERATING SERVICES	1,542	4,006	4,006	1,942	2,142	4,006
74-01 POSTAL / COURIER SERVICES	2,881	2,850	2,850	2,053	2,850	2,850
74-97 RECRUITMENT ADVERTISING	0	500	500	0	0	500
75-10 TRAINING	3,832	4,923	4,923	3,955	4,155	4,923
75-20 TRAVEL REIMBURSEMENTS	4,776	4,980	4,980	4,593	4,650	4,980
75-30 MEMBERSHIPS	905	1,030	1,030	400	900	1,030
78-00 CONTRACT SERVICES	755	618	618	169	669	618
<b>SERVICES</b>	<b>\$45,637</b>	<b>\$63,773</b>	<b>\$63,773</b>	<b>\$44,252</b>	<b>\$49,130</b>	<b>\$63,773</b>
98-30 PROVISION FOR UNCOLL A/R	\$7,087	\$0	\$0	(\$53)	\$0	\$0
<b>OTHER</b>	<b>\$7,087</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$53)</b>	<b>\$0</b>	<b>\$0</b>
<b>FINANCE</b>	<b>\$755,687</b>	<b>\$778,357</b>	<b>\$787,245</b>	<b>\$569,413</b>	<b>\$769,727</b>	<b>\$862,411</b>

**ADMINISTRATIVE SERVICES  
OTHER ADMINISTRATIVE FUNCTIONS  
001-0406-415**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
74-31 TAX APPRAISAL SERVICES	\$113,067	\$143,328	\$143,328	\$104,071	\$139,866	\$143,328
74-32 TAX COLLECTION SERVICES	7,080	7,725	7,725	3,592	7,184	7,725
74-33 PROPERTY TAX REFUND	74,591	58,025	58,025	37,288	49,717	58,025
74-35 COUNTY TAX OFFICE IN CH	4,896	5,000	5,000	2,784	5,000	5,000
74-91 ADVERTISING/PUBLIC NOTICE SERVICES	176	400	400	0	200	400
	<b>\$199,810</b>	<b>\$214,478</b>	<b>\$214,478</b>	<b>\$147,735</b>	<b>\$201,967</b>	<b>\$214,478</b>
<b>OTHER ADMIN FUNCTIONS</b>	<b>\$199,810</b>	<b>\$214,478</b>	<b>\$214,478</b>	<b>\$147,735</b>	<b>\$201,967</b>	<b>\$214,478</b>

**ADMINISTRATIVE SERVICES  
MUNICIPAL COURT  
001-0409-412**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$239,970	\$270,605	\$269,776	\$200,848	\$257,797	\$250,240
41-30 OVERTIME PAY	35,305	19,002	19,002	11,121	17,828	19,002
41-43 LONGEVITY PAY	2,740	3,540	3,980	3,980	3,980	2,300
41-45 INCENTIVE-CERTIFICATE PAY	10,780	26,640	26,640	8,315	10,940	12,780
41-49 CELL PHONE ALLOWANCE	140	420	420	280	420	420
41-90 ACCRUED PAYROLL	0	0	4,005	4,005	4,005	0
42-20 PART-TIME WAGES	125,103	113,691	113,691	92,199	125,691	125,658
47-10 SOCIAL SECURITY/MEDICARE	30,555	32,244	32,521	23,498	30,255	30,415
47-20 TMRS RETIREMENT	45,126	48,824	49,388	35,680	49,388	45,189
48-10 HEALTH/DENTAL INSURANCE	45,132	50,267	50,267	38,071	50,267	46,824
48-20 LIFE INSURANCE	685	765	765	582	765	698
48-30 DISABILITY INSURANCE	711	797	797	601	797	724
48-40 WORKERS COMP INSURANCE	762	1,014	1,014	747	1,014	978
48-50 EAP SERVICES	653	700	700	411	700	918
48-90 FLEX PLAN ADMINISTRATION	203	214	214	160	213	192
<b>SALARIES AND WAGES</b>	<b>\$537,865</b>	<b>\$568,723</b>	<b>\$573,180</b>	<b>\$420,498</b>	<b>\$554,060</b>	<b>\$536,338</b>
51-00 OFFICE SUPPLIES	\$5,574	\$9,910	\$9,910	\$3,732	\$4,732	\$9,900
52-00 PERSONNEL SUPPLIES	500	1,120	1,120	0	45	1,000
53-00 VEHICLE SUPPLIES	0	170	170	0	0	0
53-01 FUEL	0	3,633	0	0	0	0
54-00 OPERATING SUPPLIES	974	4,330	4,306	819	1,000	3,306
58-00 OPERATING EQUIPMENT<\$5000	480	2,800	2,800	0	0	2,000
<b>SUPPLIES</b>	<b>\$7,528</b>	<b>\$21,963</b>	<b>\$18,306</b>	<b>\$4,551</b>	<b>\$5,777</b>	<b>\$16,206</b>
63-00 VEHICLE MAINTENANCE	\$0	\$1,480	\$0	\$0	\$0	\$0
<b>MAINTENANCE</b>	<b>\$0</b>	<b>\$1,480</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
73-11 VEHICLE INSURANCE	\$0	\$805	\$805	\$0	\$0	\$0
73-22 LAW ENFORCEMENT	637	1,152	1,152	627	627	1,152
73-50 SURETY BONDS	0	355	355	0	0	355
74-00 OPERATING SERVICES	284	4,500	4,500	960	1,279	3,500
74-01 POSTAL / COURIER SERVICES	3,562	5,727	5,727	2,176	2,901	5,227
74-97 RECRUITMENT ADVERTISING	0	109	109	0	0	109
75-10 TRAINING	1,221	2,650	2,650	2,666	2,666	600
75-20 TRAVEL REIMBURSEMENTS	3,060	7,400	7,400	3,030	3,230	600
75-30 MEMBERSHIPS	310	310	310	240	310	310
75-40 PUBLICATIONS	36	36	36	36	36	36
76-12 TELEPHONE/COMMUNICATIONS	0	84	108	108	108	108
78-00 CONTRACT SERVICES	15,930	21,768	21,768	8,983	14,920	21,768
78-30 RENTAL	0	90	90	0	0	90
78-31 VEHICLE LEASE-INTERNAL	0	0	0	0	0	6,675
<b>SERVICES</b>	<b>\$25,040</b>	<b>\$44,986</b>	<b>\$45,010</b>	<b>\$18,826</b>	<b>\$26,077</b>	<b>\$40,530</b>
<b>MUNICIPAL COURT</b>	<b>\$570,433</b>	<b>\$637,152</b>	<b>\$636,496</b>	<b>\$443,875</b>	<b>\$585,914</b>	<b>\$593,074</b>

**ADMINISTRATIVE SERVICES  
HUMAN RESOURCES  
001-0410-415**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$208,187	\$211,500	\$212,242	\$147,221	\$209,619	\$216,991
41-30 OVERTIME PAY	2,811	2,573	2,573	763	2,573	2,573
41-41 MERIT PAY	0	135,000	0	0	0	0
41-43 LONGEVITY PAY	1,555	1,815	1,820	1,820	1,820	1,845
41-45 INCENTIVE-CERTIFICATE PAY	2,400	2,400	2,400	1,950	2,400	4,200
41-48 PAY PLAN ADJUSTMENTS	0	0	0	0	0	0
41-49 CELL PHONE ALLOWANCE	1,145	1,140	1,140	760	1,140	1,140
41-90 ACCRUED PAYROLL	0	0	548	548	548	0
47-10 SOCIAL SECURITY/MEDICARE	15,426	15,629	15,728	10,989	15,728	16,434
47-20 TMRS RETIREMENT	33,734	34,205	34,407	23,903	34,407	35,986
48-10 HEALTH/DENTAL INSURANCE	29,922	30,150	30,150	20,532	30,150	31,705
48-20 LIFE INSURANCE	577	588	588	412	588	602
48-30 DISABILITY INSURANCE	599	612	612	430	612	627
48-40 WORKERS COMP INSURANCE	265	265	265	182	265	4,263
48-50 EAP SERVICES	233	233	233	162	233	229
48-80 UNEMPLOYMENT COMPENSATION	8,159	25,000	25,000	5,439	12,332	25,000
48-90 FLEX PLAN ADMINISTRATION	237	275	275	227	275	275
<b>SALARIES AND BENEFITS</b>	<b>\$305,250</b>	<b>\$461,385</b>	<b>\$327,981</b>	<b>\$215,338</b>	<b>\$312,690</b>	<b>\$341,870</b>
51-00 OFFICE SUPPLIES	\$1,296	\$3,000	\$3,000	\$1,159	\$1,545	\$3,000
52-00 PERSONNEL SUPPLIES	112	1,500	1,767	251	340	1,500
52-21 5 STAR FUNCTION SUPPLIES	1,486	1,250	3,071	2,034	3,034	3,350
52-23 STAFF DEV PROG SUPPLIES	30	500	500	0	0	500
54-00 OPERATING SUPPLIES	2,348	2,500	2,500	2,483	2,500	2,500
58-00 OPERATING EQUIPMENT<\$5000	150	4,805	4,055	0	0	4,805
<b>SUPPLIES</b>	<b>\$5,422</b>	<b>\$13,555</b>	<b>\$14,893</b>	<b>\$5,927</b>	<b>\$7,419</b>	<b>\$15,655</b>
71-40 CONSULTING SERVICES	\$1,075	\$2,500	\$500	\$0	\$0	\$2,500
72-12 MEDICAL EXAMINATIONS	9,074	6,500	8,500	8,260	13,070	6,500
72-20 PERSONNEL EVENTS/PROGRAMS	5,032	7,136	7,136	6,906	7,136	7,136
72-21 5 STAR FUNCTION SERVICES	9,708	9,100	9,250	6,022	7,022	7,000
72-23 STAFF DEV PROG SERVICES	4,126	7,000	6,250	2,762	5,260	7,000
74-00 OPERATING SERVICES	3,065	12,110	11,360	5,277	8,277	13,610
74-01 POSTAL / COURIER SERVICES	143	375	375	133	375	375
74-91 ADVERTISING/PUBLIC NOTICE	0	275	275	272	272	275
74-96 CRIMINAL HISTORY SERVICES	891	2,000	2,000	349	2,198	2,000
74-97 RECRUITMENT ADVERTISING	0	500	500	0	0	500
75-10 TRAINING	1,050	2,000	2,000	1,504	1,879	2,000
75-20 TRAVEL REIMBURSEMENTS	932	3,500	3,500	2,045	3,077	3,500
75-30 MEMBERSHIPS	583	700	700	660	660	700
75-40 PUBLICATIONS	40	0	0	0	0	0
76-12 TELEPHONE/COMMUNICATIONS	216	250	250	216	216	250
78-00 CONTRACT SERVICES	1,518	5,000	5,750	4,563	5,750	5,000
<b>SERVICES</b>	<b>\$37,453</b>	<b>\$58,946</b>	<b>\$58,346</b>	<b>\$38,969</b>	<b>\$55,192</b>	<b>\$58,346</b>
<b>HUMAN RESOURCES</b>	<b>\$348,125</b>	<b>\$533,886</b>	<b>\$401,220</b>	<b>\$260,234</b>	<b>\$375,301</b>	<b>\$415,871</b>

**ADMINISTRATIVE SERVICES  
INSURANCE  
001-0411-415**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
73-13 MOBILE EQUIPMENT	\$2,218	\$2,300	\$2,300	\$2,335	\$2,335	\$2,300
73-21 GENERAL LIABILITY	6,022	12,000	12,000	6,345	6,345	12,000
73-23 PUBLIC OFFICIAL	12,604	15,000	15,000	13,933	13,933	15,000
73-24 CRIME & ACCIDENT COVERAGE	1,820	2,200	2,200	1,838	1,838	2,200
73-31 WINDSTORM	80,334	64,000	64,000	70,256	80,333	73,145
73-32 REAL & PERSONAL PROPERTY	30,974	32,000	32,000	29,891	29,891	32,250
73-33 FLOOD	419	600	600	454	454	600
73-50 SURETY BONDS	1,019	1,100	1,100	1,019	1,019	1,100
73-80 PRIOR YEAR INSURANCE	4,258	4,900	4,900	2,177	2,177	4,900
<b>SERVICES</b>	<b>\$139,668</b>	<b>\$134,100</b>	<b>\$134,100</b>	<b>\$128,248</b>	<b>\$138,325</b>	<b>\$143,495</b>
<b>INSURANCE</b>	<b>\$139,668</b>	<b>\$134,100</b>	<b>\$134,100</b>	<b>\$128,248</b>	<b>\$138,325</b>	<b>\$143,495</b>

**ADMINISTRATIVE SERVICES  
RISK MANAGEMENT  
001-0412-415**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$60,129	\$60,734	\$61,574	\$44,032	\$59,156	\$63,530
41-30 OVERTIME PAY	85	2,573	2,573	135	2,573	2,573
41-43 LONGEVITY PAY	580	645	645	640	640	705
41-44 VEHICLE ALLOWANCE	5,411	5,400	5,400	3,825	5,400	5,400
41-45 INCENTIVE-CERTIFICATE PAY	2,100	2,100	2,100	1,575	2,100	2,100
41-49 CELL PHONE ALLOWANCE	1,145	1,140	1,140	760	1,140	1,140
47-10 SOCIAL SECURITY/MEDICARE	4,722	4,919	4,983	3,468	4,983	5,123
47-20 TMRS RETIREMENT	10,841	11,320	11,451	7,960	11,451	11,977
48-10 HEALTH/DENTAL INSURANCE	12,484	12,585	12,585	9,454	12,585	13,326
48-20 LIFE INSURANCE	166	168	168	126	168	177
48-30 DISABILITY INSURANCE	172	176	176	132	176	184
48-40 WORKERS COMP INSURANCE	86	86	86	61	86	88
48-50 EAP SERVICES	58	58	58	43	58	57
48-90 FLEX PLAN ADMINISTRATION	84	84	84	63	84	84
<b>SALARIES AND BENEFITS</b>	<b>\$98,063</b>	<b>\$101,988</b>	<b>\$103,023</b>	<b>\$72,274</b>	<b>\$100,600</b>	<b>\$106,464</b>
51-00 OFFICE SUPPLIES	\$30	\$300	\$300	\$79	\$79	\$300
52-00 PERSONNEL SUPPLIES	28	0	0	0	0	0
54-00 OPERATING SUPPLIES	1,884	5,750	5,750	4,435	4,535	5,750
58-00 OPERATING EQUIPMENT<\$5000	2,584	5,829	5,829	0	2,917	5,829
<b>SUPPLIES</b>	<b>\$4,526</b>	<b>\$11,879</b>	<b>\$11,879</b>	<b>\$4,514</b>	<b>\$7,531</b>	<b>\$11,879</b>
72-20 PERSONNEL EVENTS/PROGRAMS	\$5,107	\$4,500	\$5,500	\$5,226	\$5,409	\$4,500
74-00 OPERATING SERVICES	7	2,500	1,500	0	0	2,500
74-94 PERMITS & INSPECTION FEES	0	200	200	0	0	200
75-10 TRAINING	138	3,500	3,500	421	421	3,500
75-20 TRAVEL REIMBURSEMENTS	0	3,000	3,000	328	328	3,000
75-30 MEMBERSHIPS	243	400	400	98	250	400
<b>SERVICES</b>	<b>\$5,495</b>	<b>\$14,100</b>	<b>\$14,100</b>	<b>\$6,073</b>	<b>\$6,408</b>	<b>\$14,100</b>
<b>RISK MANAGEMENT</b>	<b>\$108,084</b>	<b>\$127,967</b>	<b>\$129,002</b>	<b>\$82,861</b>	<b>\$114,539</b>	<b>\$132,443</b>

**ADMINISTRATIVE SERVICES  
INFORMATION TECHNOLOGY  
001-0416-419**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$219,180	\$242,369	\$244,808	\$161,620	\$244,808	\$276,686
41-30 OVERTIME PAY	7,286	4,545	4,545	5,307	7,107	4,545
41-31 HOLIDAY HRS WORKED	230	0	0	55	73	0
41-43 LONGEVITY PAY	2,170	2,365	2,365	2,350	2,350	2,545
41-45 INCENTIVE-CERTIFICATE PAY	2,100	2,100	2,100	1,575	2,100	2,100
41-49 CELL PHONE ALLOWANCE	3,193	3,180	3,180	2,120	3,180	4,200
47-10 SOCIAL SECURITY/MEDICARE	17,326	18,858	19,045	12,844	17,125	21,603
47-20 TMRS RETIREMENT	36,553	39,691	40,071	27,022	36,029	46,039
48-10 HEALTH/DENTAL INSURANCE	22,546	29,279	29,279	17,072	24,908	31,896
48-20 LIFE INSURANCE	596	661	661	467	623	765
48-30 DISABILITY INSURANCE	621	710	710	487	649	800
48-40 WORKERS COMP INSURANCE	524	570	570	373	497	654
48-50 EAP SERVICES	175	202	202	134	179	229
48-90 FLEX PLAN ADMINISTRATION	127	171	171	97	129	149
<b>SALARIES AND BENEFITS</b>	<b>\$312,627</b>	<b>\$344,701</b>	<b>\$347,707</b>	<b>\$231,523</b>	<b>\$339,757</b>	<b>\$392,211</b>
51-00 OFFICE SUPPLIES	\$23	\$0	\$0	\$0	\$0	\$0
52-00 PERSONNEL SUPPLIES	89	0	0	0	0	0
54-00 OPERATING SUPPLIES	506	1,150	1,150	216	516	1,150
57-00 COMPUTER SUPPLIES	1,140	2,630	2,630	528	1,028	2,630
58-00 OPERATING EQUIPMENT<\$5000	11,166	7,072	7,072	7,020	10,020	5,450
<b>SUPPLIES</b>	<b>\$12,924</b>	<b>\$10,852</b>	<b>\$10,852</b>	<b>\$7,764</b>	<b>\$11,564</b>	<b>\$9,230</b>
67-00 COMPUTER EQUIP MAINT	\$56,115	\$68,830	\$68,830	\$36,569	\$56,569	\$68,830
<b>MAINTENANCE</b>	<b>\$56,115</b>	<b>\$68,830</b>	<b>\$68,830</b>	<b>\$36,569</b>	<b>\$56,569</b>	<b>\$68,830</b>
75-10 TRAINING	\$6,040	\$8,400	\$8,400	\$1,305	\$2,805	\$8,400
75-20 TRAVEL REIMBURSEMENTS	176	930	930	51	150	930
75-30 MEMBERSHIPS	195	195	195	195	195	195
77-20 SOFTWARE SUPPORT SERVICES	213,823	228,025	228,025	201,548	212,548	222,112
77-30 INTERNET/WIRELESS SERVICE	30,807	38,278	38,278	26,546	37,546	38,278
78-00 CONTRACT SERVICES	40,226	23,400	85,850	9,521	85,850	35,400
78-30 RENTAL	9,466	21,900	21,900	0	9,466	21,900
<b>SERVICES</b>	<b>\$300,733</b>	<b>\$321,128</b>	<b>\$383,578</b>	<b>\$239,166</b>	<b>\$348,560</b>	<b>\$327,215</b>
84-00 CAPITAL OPERATING EQUIP	\$46,414	\$0	\$0	\$0	\$0	\$0
88-00 CAPITAL EQUIPMENT	5,075	16,000	35,600	19,600	35,600	16,000
<b>CAPITAL OUTLAY</b>	<b>\$51,489</b>	<b>\$16,000</b>	<b>\$35,600</b>	<b>\$19,600</b>	<b>\$35,600</b>	<b>\$16,000</b>
<b>INFORMATION TECHNOLOGY</b>	<b>\$733,888</b>	<b>\$761,511</b>	<b>\$846,567</b>	<b>\$534,622</b>	<b>\$792,050</b>	<b>\$813,486</b>

**ADMINISTRATIVE SERVICES  
UTILITY BILLING (WATER AND SEWER FUND)  
401-0401-415**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$108,910	\$142,897	\$144,242	\$94,943	\$144,242	\$144,294
41-30 OVERTIME PAY	2,536	3,072	3,072	3,091	3,234	3,072
41-41 MERIT PAY	0	15,000	0	0	0	0
41-43 LONGEVITY PAY	1,374	1,155	1,155	1,145	1,145	1,170
41-45 INCENTIVE-CERTIFICATE PAY	1,100	1,800	1,800	1,000	1,800	1,200
41-90 ACCRUED PAYROLL	2,059	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	8,460	10,740	10,843	7,242	11,507	11,222
47-20 TMRS RETIREMENT	17,891	23,215	23,425	15,643	23,425	23,764
48-10 HEALTH/DENTAL INSURANCE	12,706	23,970	23,970	14,300	23,970	16,933
48-20 LIFE INSURANCE	297	397	397	281	397	406
48-30 DISABILITY INSURANCE	308	413	413	292	413	417
48-40 WORKERS COMP INSURANCE	140	178	178	118	178	773
48-50 EAP SERVICES	175	233	233	163	233	229
48-90 FLEX PLAN ADMINISTRATION	65	86	86	108	144	149
<b>SALARIES AND BENEFITS</b>	<b>\$156,021</b>	<b>\$223,156</b>	<b>\$209,814</b>	<b>\$138,326</b>	<b>\$210,688</b>	<b>\$203,629</b>
51-00 OFFICE SUPPLIES	\$1,387	\$1,100	\$1,700	\$1,111	\$1,700	\$1,400
52-00 PERSONNEL SUPPLIES	84	0	0	0	0	0
54-00 OPERATING SUPPLIES	1,164	5,301	3,802	1,399	3,802	3,801
58-00 OPERATING EQUIPMENT<\$5000	0	103	3,598	2,662	3,451	12,853
<b>SUPPLIES</b>	<b>\$2,635</b>	<b>\$6,504</b>	<b>\$9,100</b>	<b>\$5,172</b>	<b>\$8,953</b>	<b>\$18,054</b>
68-00 EQUIPMENT MAINTENANCE	\$0	\$657	\$1,056	\$399	\$532	\$657
<b>MAINTENANCE</b>	<b>\$0</b>	<b>\$657</b>	<b>\$1,056</b>	<b>\$399</b>	<b>\$532</b>	<b>\$657</b>
71-20 AUDIT SERVICES	\$20,484	\$20,498	\$20,498	\$18,450	\$20,498	\$20,498
74-00 OPERATING SERVICES	1,352	11,662	11,662	1,508	6,182	2,287
74-01 POSTAL / COURIER SERVICES	34,597	35,274	36,474	24,795	36,454	36,474
75-10 TRAINING	0	412	412	105	105	412
75-20 TRAVEL REIMBURSEMENTS	216	221	221	139	213	221
77-10 SOFTWARE LICENSE FEE	0	2,080	13,780	11,700	11,700	2,080
78-00 CONTRACT SERVICES	46,837	42,372	72,372	44,349	81,165	58,372
<b>SERVICES</b>	<b>\$103,486</b>	<b>\$112,519</b>	<b>\$155,419</b>	<b>\$101,046</b>	<b>\$156,317</b>	<b>\$120,344</b>
98-30 PROVISION FOR UNCOLL A/R	\$17,363	\$22,882	\$22,882	(\$296)	\$0	\$11,882
<b>OTHER</b>	<b>\$17,363</b>	<b>\$22,882</b>	<b>\$22,882</b>	<b>(\$296)</b>	<b>\$0</b>	<b>\$11,882</b>
<b>UTILITY BILLING</b>	<b>\$279,505</b>	<b>\$365,718</b>	<b>\$398,271</b>	<b>\$244,647</b>	<b>\$376,490</b>	<b>\$354,566</b>

**ADMINISTRATIVE SERVICES  
INSURANCE (WATER AND SEWER FUND)  
401-0411-415**

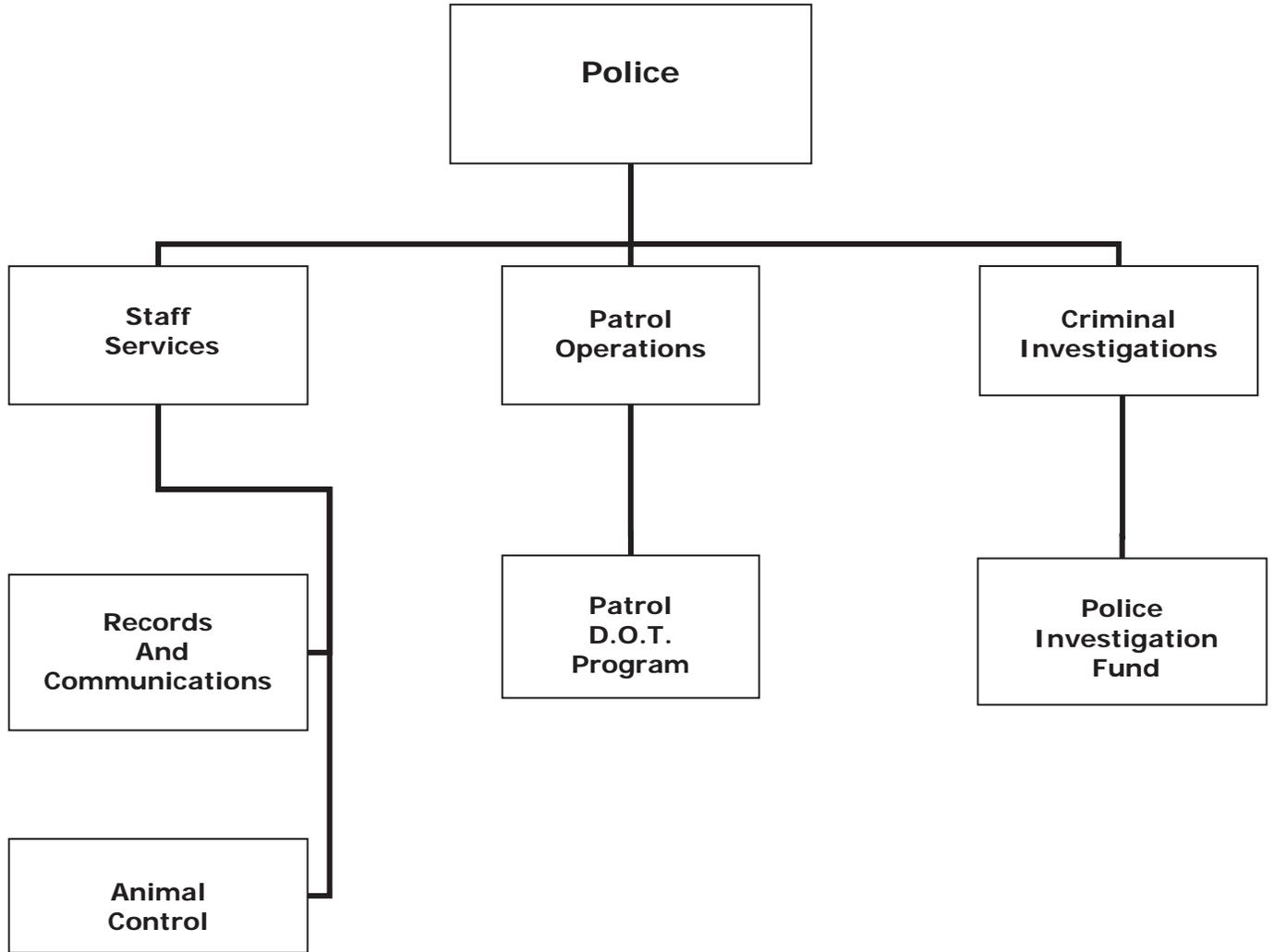
ACCOUNT DESCRIPTION		FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
73-13	MOBILE EQUIPMENT	\$1,479	\$4,000	\$4,000	\$1,557	\$1,557	\$4,000
73-21	GENERAL LIABILITY	4,015	11,000	11,000	4,230	4,230	11,000
73-23	PUBLIC OFFICIAL	8,403	11,000	11,000	9,288	9,288	11,000
73-24	CRIME & ACCIDENT COVERAGE	1,096	1,500	1,500	1,107	1,107	1,500
73-31	WINDSTORM	49,424	35,800	35,800	39,850	59,850	39,385
73-32	REAL & PERSONAL PROPERTY	25,342	28,000	28,000	24,456	24,771	28,000
73-33	FLOOD	419	500	500	454	454	500
<b>SERVICES</b>		<b>\$90,178</b>	<b>\$91,800</b>	<b>\$91,800</b>	<b>\$80,942</b>	<b>\$101,257</b>	<b>\$95,385</b>
<b>INSURANCE</b>		<b>\$90,178</b>	<b>\$91,800</b>	<b>\$91,800</b>	<b>\$80,942</b>	<b>\$101,257</b>	<b>\$95,385</b>

**ADMINISTRATIVE SERVICES  
RISK MANAGEMENT (WATER AND SEWER FUND)  
401-0412-415**

ACCOUNT DESCRIPTION		FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
51-00	OFFICE SUPPLIES	\$0	\$500	\$500	\$0	\$0	\$500
52-00	PERSONNEL SUPPLIES	130	250	250	0	0	250
54-00	OPERATING SUPPLIES	138	500	500	124	165	500
58-00	OPERATING EQUIPMENT<\$5000 SUPPLIES	0	2,618	2,618	0	0	2,618
		<b>\$268</b>	<b>\$3,868</b>	<b>\$3,868</b>	<b>\$124</b>	<b>\$165</b>	<b>\$3,868</b>
72-20	PERSONNEL EVENTS/PROGRAMS	\$3,264	\$3,000	\$4,000	\$3,912	\$5,216	\$3,000
74-00	OPERATING SERVICES	0	4,029	3,029	0	0	4,029
75-10	TRAINING	1,390	1,850	1,850	0	0	1,850
75-20	TRAVEL REIMBURSEMENTS	918	2,156	2,156	0	0	2,156
75-30	MEMBERSHIPS SERVICES	195	352	352	98	195	352
		<b>\$5,767</b>	<b>\$11,387</b>	<b>\$11,387</b>	<b>\$4,010</b>	<b>\$5,411</b>	<b>\$11,387</b>
	<b>RISK MANAGEMENT</b>	<b>\$6,035</b>	<b>\$15,255</b>	<b>\$15,255</b>	<b>\$4,134</b>	<b>\$5,576</b>	<b>\$15,255</b>

**Police Department**

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**Mission Statement**

The Friendswood Police Department is organized, equipped, and trained to provide responsive service in a community-police partnership. The Department focuses all available resources to promote community safety, suppress crime, ensure the safe, orderly movement of traffic, and protect the constitutional rights of all persons.

**Fiscal Year 2013 – 14 Accomplishments**

Friendswood was named the 20<sup>th</sup> Safest City in America in 2013. The recognition, calculated on cities with a population of 25,000 or more, is based on the total number of crimes per 1,000 residents. This makes Friendswood the second safest city in Texas, and one of only five in Texas rated in the nation's top 100 safest.

The Department actively seeks alternative revenue streams to maintain and improve service levels to City residents. Grant funding and special partnerships enable the Police Department to finance programs and services that benefit the community. Current programs and partnerships include: Crime Victim Assistance program, Bulletproof Vest Partnership, DWI Enforcement grant (H-GAC), cost sharing programs with Clear Creek Independent School District and Friendswood Independent School District for school safety programs, and task force partnerships with the FBI Safe Streets Task Force and Houston area High Intensity Drug Trafficking Area (HIDTA).

**Current Operations**

The purpose of intelligence-led community policing is to provide rapid police services, criminal investigations, and collaborative problem solving initiatives for the community.

- First Response-This activity is mandated by Art. 2.13, Code of Criminal Procedure (CCP). Provides emergency response to 9-1-1 calls, enforce traffic and criminal laws and address problems related to order maintenance and quality of life. Provide preventative patrol and police services designed to respond to calls for service and to suppress criminal activity.
- Traffic Enforcement-Mandated by Ch. 543 of the Transportation Code. The purpose is to investigate accidents, analyze collisions, target enforcement efforts and coordinate multiple agencies to facilitate traffic management in order to improve traffic safety. Included in this category is the Commercial Vehicle Inspection program.
- Detain and House Prisoners-Detain prisoners in locked cells while awaiting a magistrate or transfer to another jail facility. Fingerprint and photograph prisoners. Inventory, secure and store prisoners' personal property until release or transfer. Document activities including monitoring meals, intake and release of prisoners, secure all fines and bonds collected from prisoners and deposit to Municipal Court.
- Animal Control-Mandated by Ch 10, Friendswood Code of Ordinances. The primary function and intent of the animal control division is protection of the health, safety and welfare of the citizens of the City by controlling the animal population and establishing uniform rules and regulations for the control and eradication of rabies.

- Organized Crime-This activity is mandated by Art. 2.13, CCP; Ch. 481, Health and Safety Code; Ch. 61, CCP. This functional area investigates the possession, manufacture, and illegal sale of controlled substances, gang related crime and gathers and disseminates information regarding criminal activity to the patrol division. Work with other law enforcement in an undercover capacity, working in a multi-agency task force setting.

### **Criminal Investigations**

The purpose of criminal investigations is to provide investigative support that requires a particularly high level of expertise. This service is provided to police officers, victims, external members of the criminal justice agencies, and the public, in order to protect victims and the public.

- Centralized Investigations-This is a core activity mandated by Art. 2.13, CCP. The Department has pooled its investigative resources into one division that conducts criminal investigations (homicide, robbery, child abuse, family violence, deviant crimes, forgery and other financial crimes, juvenile investigations and auto theft); sex offender registration and recovery of stolen property.
- Forensic Services-These services are critical to the police investigator and to the successful prosecution of criminal cases. It includes fingerprint identification, crime laboratory, evidence control, crime scene investigation, and photography and evidence collection.
- Victim Services-This activity is mandated by Ch. 56, CCP. Provide for assistance to crime victims and provide community education and referral programs related to crime victim issues.

### **Operations Support**

Operations support provides intake and processing of police calls for service. It provides fleet, equipment and facility maintenance services so that police services can be delivered effectively. Information resources are also provided along with administrative and fiscal support to police department employees so they can perform their jobs safely and efficiently. In addition, professional development and training are provided to employees so that they can perform their duties in accordance with department values. Specialized critical incident management is also included in this functional area.

- Communications-Mandated by Ch. 77, Health and Safety Code. Serve as primary call taker for all emergency calls for Police, Fire, and EMS. Take call information and dispatch units to calls for service. Input information into the computer aided dispatch system. Receive and send information such as driver license checks, vehicle registrations, and officer location to the field units as necessary.
- Emergency Services-Includes the specially trained and equipped teams of officers for tactical and hostage negotiations support. These highly trained officers are responsible for formulating and executing action plans to manage critical incidents.
- Community Partnerships-Assist in crime prevention and problem solving, work with residents and businesses to solve problems that lead to crime, community liaison to improve communication and understanding of police operations. Programs in the

category include the school resource officers and Drug Abuse Resistance Education (DARE).

- Administration-Manage all police programs to maximize efficiency and provide effective delivery of services. Manage the budget for the department, ensuring that the department is fiscally responsible. Maintain open communication with other department and governmental agencies. Coordinate investigation of internal and external complaints of alleged police personnel misconduct of both sworn officers and civilians. Manage records and provide reports to the public, other law enforcement agencies and City Hall. Coordinate special projects and plan for the future growth of department in size and service. Coordinate, manage, and research all existing and new grants available for the department. Prepare and submit grant preapproval requests to City Council prior to applying for grants.
- Recruitment and Training – Program seeks qualified police officer and non-sworn applicants, conducts initial screening interviews to determine if basic requirements are satisfied, tests applicants for basic skills, compatible behavior traits and conducts background investigations. Trains and monitors employees so that the department has highly qualified and competent staff members to meet the expectations of the public.
- Internal Affairs-Activity is mandated by Sec. 143.312, Local Government Code. Includes investigation of potential policy violations in a timely manner and provides feedback to the public in order to maintain trust and confidence in internal affairs investigations process.
- Public Information-Coordinate and provide departmental information to the public including press releases, releases of suspect descriptions, crime alerts, and interact with the public at community events. Provide copies of recorded events in response to public information or court requests.
- Vehicle and Equipment Maintenance-Provide maintenance and support of City vehicles and equipment for the department to ensure dependable transportation and operations. Manage fleet and all equipment used for police services on a 24 hour, seven day a week schedule.
- 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.

**Highlights of the Budget**

The Fiscal Year 2013-14 budget for the police department addresses requirements to maintain current operations with a request for one additional sworn peace officer position to be hired mid-year. The current full authorized sworn strength is 59 officers.

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 13 years. An application for continued funding will be submitted for \$54,400.

The budget includes funding for replacement vehicles from the Vehicle Replacement Fund. Based on annual mileage of 25,000 per year, there will be a need to replace four marked patrol vehicles, an animal control truck and one criminal investigation staff vehicle; at time of replacement each vehicle will have over 100,000 miles.

**The following items are included with the FY14 adopted budget:**

**FAW Decision Packages (Funded)**

Fuel Increase – Administration	Ongoing Cost	\$10,778
Fuel Increase – Patrol	Ongoing Cost	\$35,005
Fuel Increase – CID	Ongoing Cost	\$17,914
Fuel Increase – Animal Control	Ongoing Cost	\$2,520
T-1 Line Radio Maintenance Contract Increase	Ongoing Cost	\$10,020
Breath Alcohol Testing (BAT) Program Services Increase	Ongoing Cost	\$3,798
Animal Control Cleaning Contract Services	Ongoing Cost	\$29,304

**Decision Packages (Funded by other source)**

Dispatch Console Upgrade (Grant and PIF funding source)	One-Time Cost	\$274,900
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**Decision Packages (Funded)**

Full-time Police Officer (1 FTE mid-year hire)	One-Time Cost	\$16,300
	Ongoing Cost	\$47,900
Police Patrol Chevy Tahoe Vehicle with associated operating costs	One-Time Cost	\$55,850
	Ongoing Cost	\$10,067

### 2013-2014 Departmental Goals and Performance Measures

#### Major Departmental Goals:

- Use Intelligence-Led Policing to increase efficiency in service delivery
- Provide quality police services to our community
- Improve traffic safety
- Actively involve residents and the business community in crime prevention and promoting community safety awareness
- Improve the quality of Animal Control Services

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

Police Department	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Estimated	FY14 Forecast
<b>Inputs</b>					
# of full time sworn peace officers	58	58	58	59	59
Department Expenditures	\$7,943,327	\$8,212,818	\$8,191,470	\$8,306,437	\$8,668,295
<b>Outputs</b>					
Total # of Arrests	1,962	1,885	1,885	1,888	1,906
# of Police Calls For Service	14,865	14,463	14,463	14,704	14,849
# of Animal Impounded	1,114	1,128	1,128	1,142	1,142
<b>Measures of Effectiveness</b>					
Crime Rate	9.36	9.86	9.86	13.80	13.94
Offense Clearance Rate	58.75	65	65	60	60
# of Traffic Accidents	399	428	428	406	410
# of Animal Adoptions	235	386	386	386	386
<b>Measures of Efficiency</b>					
Average Response Time	0:08:26	0:08:17	0:08:17	0:08:08	0:10:00
#minutes from request to arrival – Priority 1	0:04:44	0:04:09	0:04:09	0:04:20	0:04:30
Animal Live Release Rate	89%	80.41%	80%	80%	80%
Monthly cost to operate the City's Police Department	\$661,944	\$684,402	\$682,623	\$692,203	\$722,358
Department Expenditures per Capita	\$216.40	\$222.48	\$218.63	\$221.69	\$228.30

**POLICE DEPARTMENT  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION	\$695,774	\$717,505	\$725,106	\$510,051	\$752,548	\$637,720	-11.1%
COMMUNICATIONS	972,365	967,711	972,256	718,774	1,015,535	1,022,860	5.7%
PATROL	4,743,124	4,733,719	4,804,236	3,375,343	4,735,714	5,119,945	8.2%
PATROL-DOT PROGRAM	90,454	101,244	96,997	48,299	48,390	105,826	4.5%
CRIMINAL INVESTIGATIONS	1,383,067	1,344,347	1,373,926	1,022,691	1,400,425	1,420,200	5.6%
ANIMAL CONTROL	328,034	326,944	335,644	231,184	353,825	361,744	10.6%
<b>DEPARTMENT TOTAL</b>	<b>\$8,212,818</b>	<b>\$8,191,470</b>	<b>\$8,308,165</b>	<b>\$5,906,342</b>	<b>\$8,306,437</b>	<b>\$8,668,295</b>	<b>5.8%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SALARIES AND BENEFITS	\$7,079,046	\$7,112,774	\$7,188,884	\$5,192,693	\$7,203,751	\$7,431,778	4.5%
SUPPLIES	417,218	397,406	406,516	256,845	435,323	483,736	21.7%
MAINTENANCE	153,597	159,022	175,833	97,285	169,136	182,668	14.9%
SERVICES	453,891	474,697	490,980	343,505	481,808	485,692	2.3%
CAPITAL OUTLAY	109,066	47,571	45,952	16,014	16,419	84,421	77.5%
<b>CLASSIFICATION TOTAL</b>	<b>\$8,212,818</b>	<b>\$8,191,470</b>	<b>\$8,308,165</b>	<b>\$5,906,342</b>	<b>\$8,306,437</b>	<b>\$8,668,295</b>	<b>5.8%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION	5.00	5.00	5.00	5.00	5.00	5.00	0.0%
COMMUNICATIONS	13.60	13.60	13.60	13.60	13.60	13.60	0.0%
PATROL	44.80	45.80	45.80	45.80	45.80	46.80	2.2%
PATROL-DOT PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
CRIMINAL INVESTIGATIONS	12.00	12.00	12.00	12.00	12.00	12.00	0.0%
ANIMAL CONTROL	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
<b>PERSONNEL TOTAL</b>	<b>80.40</b>	<b>81.40</b>	<b>81.40</b>	<b>81.40</b>	<b>81.40</b>	<b>82.40</b>	<b>1.2%</b>

**POLICE  
ADMINISTRATION  
001-2101-421**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$442,130	\$464,899	\$470,913	\$329,613	\$475,913	\$404,422
41-30 OVERTIME PAY	24,623	4,771	4,771	16,843	25,457	4,771
41-31 HOLIDAY HRS WORKED	714	0	0	1,552	2,069	0
41-43 LONGEVITY PAY	4,845	4,995	4,995	4,970	4,970	4,615
41-45 INCENTIVE-CERTIFICATE PAY	9,200	9,600	9,600	6,700	9,600	6,600
41-49 CELL PHONE ALLOWANCE	3,038	2,940	2,940	2,005	2,940	2,760
41-50 CLOTHING ALLOWANCE	600	800	800	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	34,645	36,064	36,524	25,694	39,853	31,569
47-20 TMRS RETIREMENT	75,679	76,076	77,014	56,477	81,841	67,159
48-10 HEALTH/DENTAL INSURANCE	35,385	38,820	38,820	22,771	38,820	27,778
48-20 LIFE INSURANCE	1,222	1,289	1,289	951	1,268	1,121
48-30 DISABILITY INSURANCE	1,276	1,345	1,345	992	1,323	1,170
48-40 WORKERS COMP INSURANCE	4,276	4,411	4,411	3,121	4,411	3,567
48-50 EAP SERVICES	277	292	292	210	292	229
48-90 FLEX PLAN ADMINISTRATION	165	171	171	126	171	149
<b>SALARIES AND BENEFITS</b>	<b>\$638,075</b>	<b>\$646,473</b>	<b>\$653,885</b>	<b>\$472,025</b>	<b>\$688,928</b>	<b>\$555,910</b>
51-00 OFFICE SUPPLIES	\$11,361	\$18,683	\$18,872	\$8,831	\$12,275	\$18,683
52-00 PERSONNEL SUPPLIES	2,462	5,094	5,094	616	2,316	5,094
53-00 VEHICLE SUPPLIES	17	944	944	0	0	944
53-01 FUEL	15,483	7,218	7,218	10,840	14,453	17,996
54-00 OPERATING SUPPLIES	1,223	3,966	3,966	1,350	1,800	3,966
58-00 OPERATING EQUIPMENT <\$5000	2,841	5,686	5,686	1,307	2,743	5,686
<b>SUPPLIES</b>	<b>\$33,387</b>	<b>\$41,591</b>	<b>\$41,780</b>	<b>\$22,944</b>	<b>\$33,587</b>	<b>\$52,369</b>
63-00 VEHICLE MAINTENANCE	\$2,872	\$5,000	\$5,000	\$1,368	\$3,824	\$5,000
66-00 FACILITY MAINTENANCE	790	1,286	1,286	0	900	1,286
68-00 EQUIPMENT MAINTENANCE	0	849	849	0	250	849
<b>MAINTENANCE</b>	<b>\$3,662</b>	<b>\$7,135</b>	<b>\$7,135</b>	<b>\$1,368</b>	<b>\$4,974</b>	<b>\$7,135</b>
71-40 CONSULTING SERVICES	\$0	\$2,178	\$2,178	\$0	\$5,800	\$2,178
73-11 VEHICLE INSURANCE	2,160	850	850	1,620	2,160	850
73-22 LAW ENFORCEMENT	1,912	1,912	1,912	1,881	1,912	1,912
74-00 OPERATING SERVICES	1,903	2,316	2,316	1,685	2,247	2,316
74-01 POSTAL / COURIER SERVICES	1,242	1,188	1,188	647	1,213	1,188
75-10 TRAINING	2,090	2,223	2,223	115	1,153	2,223
75-20 TRAVEL REIMBURSEMENTS	1,450	1,510	1,510	57	576	1,510
75-30 MEMBERSHIPS	840	1,030	1,030	840	840	1,030
78-30 RENTAL	2,396	2,442	2,442	1,876	2,501	2,442
78-31 VEHICLE LEASE-INTERNAL	6,657	6,657	6,657	4,993	6,657	6,657
<b>SERVICES</b>	<b>\$20,650</b>	<b>\$22,306</b>	<b>\$22,306</b>	<b>\$13,714</b>	<b>\$25,059</b>	<b>\$22,306</b>
<b>ADMINISTRATION</b>	<b>\$695,774</b>	<b>\$717,505</b>	<b>\$725,106</b>	<b>\$510,051</b>	<b>\$752,548</b>	<b>\$637,720</b>

**POLICE  
COMMUNICATIONS  
001-2110-421**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$564,451	\$591,167	\$594,584	\$421,610	\$585,291	\$625,290
41-30 OVERTIME PAY	72,192	44,003	44,003	45,522	70,696	44,003
41-31 HOLIDAY HRS WORKED	19,032	0	0	16,543	19,532	0
41-43 LONGEVITY PAY	7,826	8,275	8,275	8,215	8,215	8,980
41-45 INCENTIVE-CERTIFICATE PAY	21,700	21,600	21,600	16,180	21,600	23,220
41-49 CELL PHONE ALLOWANCE	1,497	1,560	1,560	1,005	1,560	1,560
41-90 ACCRUED PAYROLL	720	0	0	0	0	0
42-20 PART-TIME WAGES	19,962	23,057	23,328	16,069	23,328	24,250
47-10 SOCIAL SECURITY/MEDICARE	52,481	53,013	53,295	39,053	55,862	53,870
47-20 TMRS RETIREMENT	107,314	103,912	104,487	79,216	104,487	111,576
48-10 HEALTH/DENTAL INSURANCE	60,967	74,033	74,033	48,991	74,033	72,642
48-20 LIFE INSURANCE	1,580	1,650	1,650	1,207	1,650	1,742
48-30 DISABILITY INSURANCE	1,640	1,710	1,710	1,252	1,710	1,808
48-40 WORKERS COMP INSURANCE	809	785	785	586	785	1,234
48-50 EAP SERVICES	826	933	933	666	933	975
48-90 FLEX PLAN ADMINISTRATION	488	532	532	296	532	406
<b>SALARIES AND BENEFITS</b>	<b>\$933,485</b>	<b>\$926,230</b>	<b>\$930,775</b>	<b>\$696,411</b>	<b>\$970,214</b>	<b>\$971,556</b>
52-00 PERSONNEL SUPPLIES	\$3,876	\$2,700	\$2,996	\$2,924	\$3,496	\$2,700
54-00 OPERATING SUPPLIES	1,110	1,319	1,319	1,047	1,319	1,319
58-00 OPERATING EQUIPMENT<\$5000	567	1,703	1,407	755	1,007	1,703
<b>SUPPLIES</b>	<b>\$5,553</b>	<b>\$5,722</b>	<b>\$5,722</b>	<b>\$4,726</b>	<b>\$5,822</b>	<b>\$5,722</b>
68-00 EQUIPMENT MAINTENANCE	\$19,129	\$17,764	\$16,623	\$9,138	\$16,623	\$27,784
<b>MAINTENANCE</b>	<b>\$19,129</b>	<b>\$17,764</b>	<b>\$16,623</b>	<b>\$9,138</b>	<b>\$16,623</b>	<b>\$27,784</b>
73-50 SURETY BONDS	\$213	\$350	\$426	\$213	\$284	\$350
74-00 OPERATING SERVICES	862	875	1,940	1,220	1,627	875
74-01 POSTAL / COURIER SERVICES	178	303	303	84	209	303
74-97 RECRUITMENT ADVERTISING	150	528	528	0	0	528
75-10 TRAINING	3,325	4,638	4,638	2,844	3,792	4,638
75-20 TRAVEL REIMBURSEMENTS	2,326	3,327	3,327	1,514	2,879	3,327
75-30 MEMBERSHIPS	571	698	698	269	328	698
75-40 PUBLICATIONS	0	25	25	0	0	25
76-11 ELECTRICITY	2,041	1,956	1,956	1,689	1,956	1,759
76-12 TELEPHONE/COMMUNICATIONS	4,253	4,200	4,200	388	11,430	4,200
78-00 CONTRACT SERVICES	279	623	623	278	371	623
78-30 RENTAL	0	472	472	0	0	472
<b>SERVICES</b>	<b>\$14,198</b>	<b>\$17,995</b>	<b>\$19,136</b>	<b>\$8,499</b>	<b>\$22,876</b>	<b>\$17,798</b>
88-00 CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0
<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COMMUNICATIONS</b>	<b>\$972,365</b>	<b>\$967,711</b>	<b>\$972,256</b>	<b>\$718,774</b>	<b>\$1,015,535</b>	<b>\$1,022,860</b>

**POLICE  
PATROL  
001-2120-421**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$2,251,110	\$2,312,651	\$2,339,080	\$1,656,459	\$2,304,459	\$2,516,244
41-20 PART-TIME WAGES	0	58,064	58,064	4,752	6,336	58,451
41-30 OVERTIME PAY	383,989	406,104	413,832	265,110	353,480	409,854
41-31 HOLIDAY HRS WORKED	86,148	0	0	71,050	94,733	0
41-43 LONGEVITY PAY	19,092	19,650	19,650	19,793	19,793	22,645
41-45 INCENTIVE-CERTIFICATE PAY	79,450	84,000	84,000	62,425	84,000	89,400
41-49 CELL PHONE ALLOWANCE	4,194	4,620	5,070	3,325	5,070	5,760
41-90 ACCRUED PAYROLL	11,914	0	1,734	3,839	3,839	0
42-20 PART-TIME WAGES	57,709	62,652	63,087	51,819	63,087	54,942
47-10 SOCIAL SECURITY/MEDICARE	210,927	215,357	217,545	156,818	217,545	231,149
47-20 TMRS RETIREMENT	442,715	449,643	454,101	325,841	454,101	492,349
48-10 HEALTH/DENTAL INSURANCE	340,947	346,862	346,859	242,944	346,859	361,002
48-20 LIFE INSURANCE	6,261	6,583	6,583	4,767	6,356	7,089
48-30 DISABILITY INSURANCE	6,504	6,932	6,932	4,968	6,624	7,464
48-40 WORKERS COMP INSURANCE	28,364	26,716	26,716	20,368	27,157	31,585
48-50 EAP SERVICES	2,757	2,943	2,943	2,049	2,732	3,069
48-90 FLEX PLAN ADMINISTRATION	1,122	1,204	1,204	822	1,096	1,414
<b>SALARY AND BENEFITS</b>	<b>\$3,933,203</b>	<b>\$4,003,981</b>	<b>\$4,047,400</b>	<b>\$2,897,149</b>	<b>\$3,997,267</b>	<b>\$4,292,417</b>
51-00 OFFICE SUPPLIES	\$8	\$551	\$551	\$0	\$0	\$923
52-00 PERSONNEL SUPPLIES	34,910	39,219	44,819	15,310	44,819	40,069
53-00 VEHICLE SUPPLIES	344	2,508	2,408	287	2,408	3,945
53-01 FUEL	177,683	155,889	159,522	125,670	181,522	202,027
54-00 OPERATING SUPPLIES	39,085	36,643	36,643	21,165	36,643	37,643
54-10 PDRAD PROGRAM SUPPLIES	119	0	4,579	40	120	0
58-00 OPERATING EQUIPMENT<\$5000	31,767	37,553	34,166	7,243	32,345	42,978
<b>SUPPLIES</b>	<b>\$283,916</b>	<b>\$272,363</b>	<b>\$282,688</b>	<b>\$169,715</b>	<b>\$297,857</b>	<b>\$327,585</b>
63-00 VEHICLE MAINTENANCE	\$82,926	\$81,000	\$88,900	\$51,800	\$88,900	\$82,980
64-00 OPERATING MAINTENANCE	1,208	2,120	2,120	960	1,280	2,120
68-00 EQUIPMENT MAINTENANCE	31,258	30,024	30,024	14,185	30,024	35,822
<b>MAINTENANCE</b>	<b>\$115,392</b>	<b>\$113,144</b>	<b>\$121,044</b>	<b>\$66,945</b>	<b>\$120,204</b>	<b>\$120,922</b>
72-12 MEDICAL EXAMINATIONS	\$0	\$800	\$800	\$0	\$0	\$800
73-11 VEHICLE INSURANCE	10,309	10,576	10,576	7,732	10,309	12,181
73-22 LAW ENFORCEMENT	19,750	20,076	20,076	19,434	19,434	20,726
73-40 ANIMAL MORTALITY INS	650	690	1,127	1,127	1,127	1,190
74-00 OPERATING SERVICES	12,337	7,797	10,297	5,098	10,297	7,797
74-01 POSTAL / COURIER SERVICES	1,249	1,115	1,115	853	1,115	1,115
74-97 RECRUITMENT ADVERTISING	0	1,011	1,011	360	485	1,011
74-98 JUDGMENTS & DAMAGE CLAIM	1,891	1,000	2,619	2,118	2,618	1,000
75-10 TRAINING	11,007	15,537	15,632	8,711	13,706	14,037
75-20 TRAVEL REIMBURSEMENTS	6,246	6,266	7,247	1,527	6,477	6,466
75-30 MEMBERSHIPS	535	802	1,112	1,031	1,031	802
76-12 TELEPHONE/COMMUNICATIONS	31,805	35,000	35,000	28,709	31,625	35,000
78-30 RENTAL	3,250	3,900	8,450	4,550	8,450	3,900
78-31 VEHICLE LEASE-INTERNAL	212,090	212,090	212,090	159,068	212,091	188,575
<b>SERVICES</b>	<b>\$311,119</b>	<b>\$316,660</b>	<b>\$327,152</b>	<b>\$240,318</b>	<b>\$318,765</b>	<b>\$294,600</b>
83-00 VEHICLES	\$80	\$10,000	\$8,381	\$1,216	\$1,621	\$60,850
88-00 CAPITAL EQUIPMENT	99,414	17,571	17,571	0	0	23,571
<b>CAPITAL OUTLAY</b>	<b>\$99,494</b>	<b>\$27,571</b>	<b>\$25,952</b>	<b>\$1,216</b>	<b>\$1,621</b>	<b>\$84,421</b>
<b>PATROL</b>	<b>\$4,743,124</b>	<b>\$4,733,719</b>	<b>\$4,804,236</b>	<b>\$3,375,343</b>	<b>\$4,735,714</b>	<b>\$5,119,945</b>

**POLICE  
PATROL DOT PROGRAM  
001-2125-421**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$53,898	\$54,640	\$53,730	\$26,662	\$26,662	\$54,207
41-30 OVERTIME PAY	1,851	4,177	4,177	779	779	4,177
41-43 LONGEVITY PAY	500	565	705	705	705	0
41-45 INCENTIVE-CERTIFICATE PAY	1,200	1,200	1,200	600	600	0
41-90 ACCRUED PAYROLL	0	0	1,093	1,093	1,093	0
47-10 SOCIAL SECURITY/MEDICARE	4,134	4,346	4,371	2,154	2,154	4,467
47-20 TMRS RETIREMENT	8,959	9,443	9,493	4,656	4,656	9,266
48-10 HEALTH/DENTAL INSURANCE	6,971	7,542	7,395	3,703	3,703	13,326
48-20 LIFE INSURANCE	142	152	152	76	76	152
48-30 DISABILITY INSURANCE	147	158	158	79	79	157
48-40 WORKERS COMP INSURANCE	595	594	594	307	307	586
48-50 EAP SERVICES	55	58	58	29	29	57
48-90 FLEX PLAN ADMINISTRATION	21	22	22	11	11	84
<b>SALARIES AND BENEFITS</b>	<b>\$78,473</b>	<b>\$82,897</b>	<b>\$83,148</b>	<b>\$40,854</b>	<b>\$40,854</b>	<b>\$86,479</b>
52-00 PERSONNEL SUPPLIES	\$120	\$295	\$0	\$0	\$0	\$295
53-00 VEHICLE SUPPLIES	20	215	0	0	0	215
53-01 FUEL	4,760	6,879	6,879	2,115	2,115	6,879
54-00 OPERATING SUPPLIES	25	103	28	28	28	103
58-00 OPERATING EQUIPMENT<\$5000	260	1,015	0	0	0	1,015
<b>SUPPLIES</b>	<b>\$5,185</b>	<b>\$8,507</b>	<b>\$6,907</b>	<b>\$2,143</b>	<b>\$2,143</b>	<b>\$8,507</b>
63-00 VEHICLE MAINTENANCE	\$566	\$2,004	\$622	\$621	\$621	\$2,004
<b>MAINTENANCE</b>	<b>\$566</b>	<b>\$2,004</b>	<b>\$622</b>	<b>\$621</b>	<b>\$621</b>	<b>\$2,004</b>
73-11 VEHICLE INSURANCE	\$580	\$627	\$627	\$435	\$435	\$627
74-00 OPERATING SERVICES	0	345	0	0	0	345
75-10 TRAINING	0	706	0	0	0	706
75-20 TRAVEL REIMBURSEMENTS	56	515	50	50	50	515
76-12 TELEPHONE/COMMUNICATIONS	516	565	565	387	478	565
78-31 VEHICLE LEASE-INTERNAL	5,078	5,078	5,078	3,809	3,809	6,078
<b>SERVICES</b>	<b>\$6,230</b>	<b>\$7,836</b>	<b>\$6,320</b>	<b>\$4,681</b>	<b>\$4,772</b>	<b>\$8,836</b>
<b>PATROL-DOT PROGRAM</b>	<b>\$90,454</b>	<b>\$101,244</b>	<b>\$96,997</b>	<b>\$48,299</b>	<b>\$48,390</b>	<b>\$105,826</b>

**POLICE  
CRIMINAL INVESTIGATIONS  
001-2130-421**

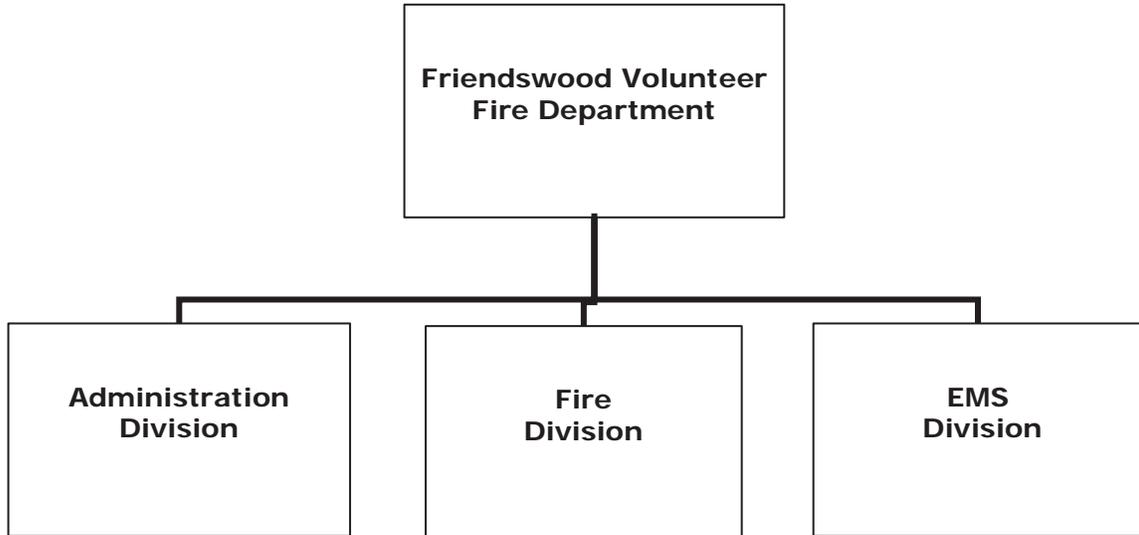
ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$763,366	\$786,520	\$798,581	\$574,902	\$798,581	\$819,248
41-30 OVERTIME PAY	98,496	52,028	56,113	55,313	73,751	52,028
41-31 HOLIDAY HRS WORKED	2,802	0	0	2,038	2,717	0
41-43 LONGEVITY PAY	7,333	8,020	8,020	7,960	7,960	8,730
41-45 INCENTIVE-CERTIFICATE PAY	29,850	28,800	28,800	22,050	28,800	30,000
41-49 CELL PHONE ALLOWANCE	5,460	5,520	5,520	3,680	5,520	5,520
41-50 CLOTHING ALLOWANCE	9,125	9,200	9,200	4,600	9,200	9,200
41-90 ACCRUED PAYROLL	649	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	66,886	64,373	65,296	48,683	65,296	66,673
47-20 TMRS RETIREMENT	143,130	138,777	140,657	104,715	140,657	146,785
48-10 HEALTH/DENTAL INSURANCE	105,193	109,647	109,647	84,839	109,647	122,015
48-20 LIFE INSURANCE	2,108	2,180	2,180	1,638	2,184	2,274
48-30 DISABILITY INSURANCE	2,201	2,275	2,275	1,711	2,281	2,369
48-40 WORKERS COMP INSURANCE	8,772	8,301	8,301	6,221	8,295	8,750
48-50 EAP SERVICES	684	700	700	516	688	688
48-90 FLEX PLAN ADMINISTRATION	232	238	238	178	237	238
<b>SALARIES &amp; BENEFITS</b>	<b>\$1,246,287</b>	<b>\$1,216,579</b>	<b>\$1,235,528</b>	<b>\$919,044</b>	<b>\$1,255,814</b>	<b>\$1,274,518</b>
52-00 PERSONNEL SUPPLIES	\$1,889	\$1,311	\$1,311	\$458	\$1,311	\$1,311
53-00 VEHICLE SUPPLIES	0	80	80	0	0	80
53-01 FUEL	51,028	31,547	31,547	33,108	54,144	49,461
54-00 OPERATING SUPPLIES	2,839	4,992	4,992	3,391	4,521	4,992
58-00 OPERATING EQUIPMENT<\$5000	2,724	4,787	4,787	1,623	2,164	4,787
<b>SUPPLIES</b>	<b>\$58,480</b>	<b>\$42,717</b>	<b>\$42,717</b>	<b>\$38,580</b>	<b>\$62,140</b>	<b>\$60,631</b>
63-00 VEHICLE MAINTENANCE	\$13,139	\$15,000	\$25,630	\$18,043	\$24,057	\$20,744
64-00 OPERATING MAINTENANCE	65	783	783	65	87	783
68-00 EQUIPMENT MAINTENANCE	0	819	819	148	197	819
<b>MAINTENANCE</b>	<b>\$13,204</b>	<b>\$16,602</b>	<b>\$27,232</b>	<b>\$18,256</b>	<b>\$24,341</b>	<b>\$22,346</b>
73-11 VEHICLE INSURANCE	\$6,806	\$7,320	\$7,320	\$5,105	\$6,807	\$7,320
73-22 LAW ENFORCEMENT	7,010	7,010	7,010	6,896	6,896	7,010
73-50 SURETY BONDS	0	71	71	71	71	71
74-00 OPERATING SERVICES	10,353	14,199	13,009	3,513	4,684	8,455
74-01 POSTAL / COURIER SERVICES	917	968	968	897	1,196	968
74-98 JUDGMENTS & DAMAGE CLAIM	500	0	0	0	0	0
75-10 TRAINING	8,986	7,779	6,741	6,741	6,684	7,779
75-20 TRAVEL REIMBURSEMENTS	4,372	3,205	5,433	3,432	4,576	3,205
75-30 MEMBERSHIPS	750	1,105	1,105	805	835	1,105
76-12 TELEPHONE/COMMUNICATIONS	2,017	2,315	2,315	1,428	1,904	2,315
77-30 INTERNET/WIRELESS SERVICE	108	1,200	1,200	465	1,200	1,200
78-31 VEHICLE LEASE-INTERNAL	23,277	23,277	23,277	17,458	23,277	23,277
<b>SERVICES</b>	<b>\$65,096</b>	<b>\$68,449</b>	<b>\$68,449</b>	<b>\$46,811</b>	<b>\$58,130</b>	<b>\$62,705</b>
<b>CRIMINAL INVESTIGATIONS</b>	<b>\$1,383,067</b>	<b>\$1,344,347</b>	<b>\$1,373,926</b>	<b>\$1,022,691</b>	<b>\$1,400,425</b>	<b>\$1,420,200</b>

**POLICE  
ANIMAL CONTROL  
001-2150-441**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$152,383	\$158,839	\$157,867	\$96,108	\$148,144	\$163,844
41-30 OVERTIME PAY	20,401	5,052	5,052	19,155	25,540	5,052
41-31 HOLIDAY HRS WORKED	2,612	0	0	72	2,096	0
41-43 LONGEVITY PAY	862	1,050	1,173	1,173	1,173	635
41-45 INCENTIVE-CERTIFICATE PAY	2,460	1,260	1,260	630	630	1,740
41-49 CELL PHONE ALLOWANCE	422	420	420	210	420	420
41-90 ACCRUED PAYROLL	1,517	0	2,094	2,094	2,094	0
47-10 SOCIAL SECURITY/MEDICARE	12,884	12,087	12,182	8,518	13,777	12,793
47-20 TMRS RETIREMENT	27,385	25,973	26,167	18,650	24,867	27,248
48-10 HEALTH/DENTAL INSURANCE	25,516	28,886	28,886	18,582	28,886	36,083
48-20 LIFE INSURANCE	421	444	444	294	444	455
48-30 DISABILITY INSURANCE	436	459	459	303	459	474
48-40 WORKERS COMP INSURANCE	1,855	1,762	1,762	1,172	1,762	1,776
48-50 EAP SERVICES	224	233	233	158	233	229
48-90 FLEX PLAN ADMINISTRATION	145	149	149	91	149	149
<b>SALARIES AND BENEFITS</b>	<b>\$249,523</b>	<b>\$236,614</b>	<b>\$238,148</b>	<b>\$167,210</b>	<b>\$250,674</b>	<b>\$250,898</b>
52-00 PERSONNEL SUPPLIES	\$860	\$830	\$830	\$0	\$830	\$830
53-00 VEHICLE SUPPLIES	0	104	0	0	0	0
53-01 FUEL	10,872	8,229	8,229	6,598	11,797	10,749
54-00 OPERATING SUPPLIES	17,220	14,624	15,053	10,168	18,557	15,053
54-95 CHEMICALS	7	429	0	0	0	0
58-00 OPERATING EQUIPMENT<\$5000	1,738	2,290	2,590	1,971	2,590	2,290
<b>SUPPLIES</b>	<b>\$30,697</b>	<b>\$26,506</b>	<b>\$26,702</b>	<b>\$18,737</b>	<b>\$33,774</b>	<b>\$28,922</b>
63-00 VEHICLE MAINTENANCE	\$1,644	\$2,373	\$3,177	\$957	\$2,373	\$2,477
<b>MAINTENANCE</b>	<b>\$1,644</b>	<b>\$2,373</b>	<b>\$3,177</b>	<b>\$957</b>	<b>\$2,373</b>	<b>\$2,477</b>
72-12 MEDICAL EXAMINATIONS	\$0	\$200	\$200	\$0	\$0	\$200
73-11 VEHICLE INSURANCE	801	1,315	1,315	601	801	1,315
74-00 OPERATING SERVICES	2,326	2,550	3,050	1,337	2,550	2,700
74-10 ADOPTION RELATED SERVICES	22,594	22,905	28,784	19,596	38,173	33,355
74-97 RECRUITMENT ADVERTISING	0	300	300	0	0	300
75-10 TRAINING	651	1,466	966	0	0	1,466
75-20 TRAVEL REIMBURSEMENTS	296	985	985	0	0	985
75-30 MEMBERSHIPS	150	150	150	0	100	0
76-12 TELEPHONE/COMMUNICATIONS	1,548	2,833	2,833	1,161	1,548	2,833
76-13 NATURAL GAS	0	450	0	0	0	0
76-20 JANITORIAL SERVICES	0	0	0	0	0	29,304
78-00 CONTRACT SERVICES	0	65	802	613	802	65
78-31 VEHICLE LEASE-INTERNAL	8,232	8,232	8,232	6,174	8,232	6,924
<b>SERVICES</b>	<b>\$36,598</b>	<b>\$41,451</b>	<b>\$47,617</b>	<b>\$29,482</b>	<b>\$52,206</b>	<b>\$79,447</b>
88-00 CAPITAL EQUIPMENT	\$9,572	\$20,000	\$20,000	\$14,798	\$14,798	\$0
<b>CAPITAL OUTLAY</b>	<b>\$9,572</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$14,798</b>	<b>\$14,798</b>	<b>\$0</b>
<b>ANIMAL CONTROL</b>	<b>\$328,034</b>	<b>\$326,944</b>	<b>\$335,644</b>	<b>\$231,184</b>	<b>\$353,825</b>	<b>\$361,744</b>

# Friendswood Volunteer Fire Department

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### Mission Statement

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

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

To meet this mission the Friendswood Volunteer Fire Department shall:

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

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

And we are happy to be: **Celebrating over 62 Years of Service**

### Current Operations

The Friendswood Volunteer Fire Department, Inc. (FVFD) is a 501(c)(3) non-profit corporation that was created in 1951 and is dedicated to the protection of life and property by providing fire suppression, rescue, EMS services, hazardous material response, and public education on fire and injury prevention to the citizens of Friendswood. The 108 dedicated volunteers of the FVFD provide organization, administration, public education, and maintenance, training, and volunteer manpower. These volunteers are supplemented by a small staff of part-time paid personnel who help provide services during the normal workdays. The City provides the Fire Department with Fire and EMS vehicles and other required capital equipment, four fire stations, dispatch services and an operating budget that provides the necessary funds for management and operation of the Department. The City and the FVFD signed a contract for services which was effective beginning October 1, 2004. The FVFD is responsible for the operations and management of the part-time crew and full-time employees of the FVFD. The FVFD is responsible for administering one full-time paid supervisor a fire captain, one full time paramedic, one full time administrative manager and one part-time clerk and a pool of part-time firefighters, paramedics, and emergency medical technicians. This contract has also established performance standards and reporting requirements for the services we provide to the city.

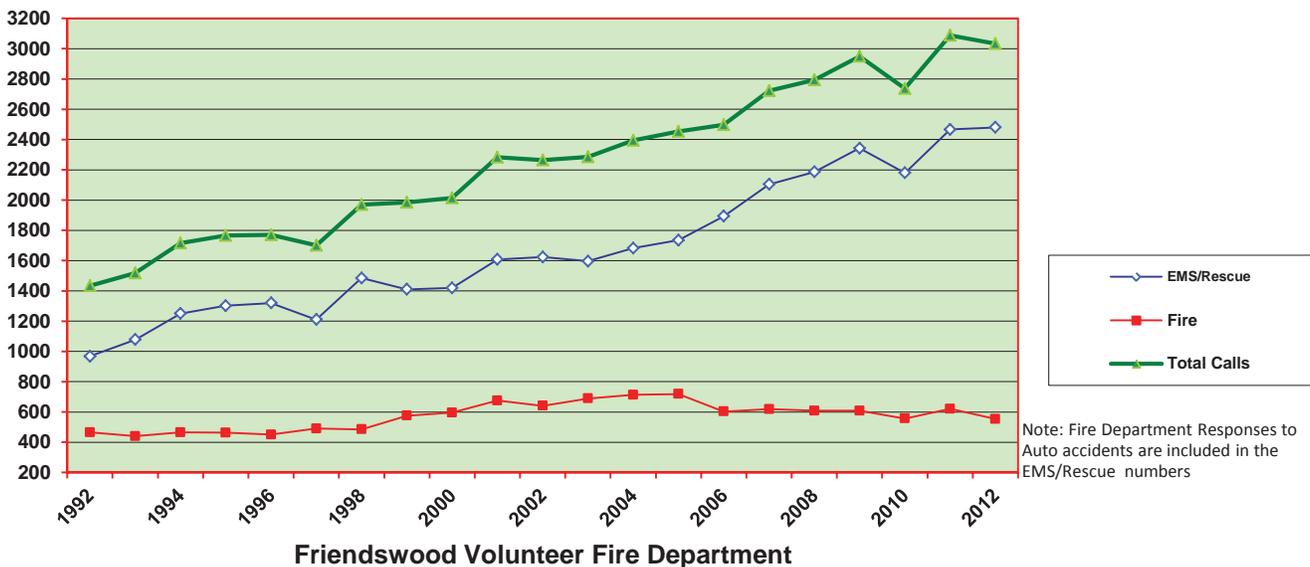
The use of volunteers saves the City an estimated \$5.9 million dollars (\$5,900,000) annually in salaries over what it would cost to provide a city of our size with a minimal level of services with a full paid department. Approximately 50,000 man-hours are provided by

## Volunteer Fire Department

volunteers performing fire suppression, rescue, EMS services, administration and management, and providing public education to the citizens of Friendswood. This is not taking into account the countless hours spent standing-by on-call in town ready to respond to an emergency.

Since 1992 the FVFD Fire and EMS has experienced a 100% growth in call volume as the city has grown in population and buildings. In 1992 the department responded to 1,442 calls for service. This past year 2012, the Department responded to over 3,033 calls for service. We anticipate those calls for service to continue to rise in FY2014, with EMS calls having the greatest increase in number. As call volume increases so does the overall cost of providing the services.

**Total Emergency Calls for Service**



The FVFD has two operational divisions, the Fire and EMS Divisions. A third division, the **Administrative Division** manages the administrative affairs of the department primarily related to financial matters and payroll, personnel management, recruitment issues, and facilities management. The Administrative Division is also responsible for public relations, which are beneficial to the fund raising and public awareness efforts of the department.

The **Fire Division** consists of 66 members who provide emergency fire suppression services and rescue services as well as related non-emergency functions such as public education of fire prevention, personnel training and equipment maintenance. These volunteers respond from four fire stations within the city. Fire service personnel participate in the "State Fireman's & Fire Marshal's Association" and/or the "Texas Commission on Fire Protection"

## Volunteer Fire Department

certification programs. The FVFD also has contracts to provide fire and rescue service to portions of both un-incorporated Harris and Galveston counties. The Fire Division has been very successful in acquiring several grants this past year that will enhance the programs offered by the Division and improve firefighter safety. With the addition of the new Fire Station #4 the Fire Division has seen a substantial growth in the membership number to provide staffing for the new station. During the past year the Fire Division has provided over 7,905 hours of training to their volunteer membership.

The **EMS Division** consists of 38 volunteers providing emergency medical care and transport to the residents of the City. These members staff three Advanced Life Support ambulances and four first responder vehicles as well as a supervisor's vehicle. All EMS services are provided in accordance with Texas Department of State Health Services (TDSHS) requirements for emergency medical providers. All personnel are certified through the TDSHS, which requires a minimum 160 hours training for an ECA and up to 2,200 hours of training for a Paramedic, followed by required continuing education.

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

In early 2011, Friendswood EMS was awarded the U.S. Congressional Fire Service Institute and Medic-Alert Foundation's "National Excellence in Fire-Service Based EMS for 2010". In 2012 Friendswood EMS was again recognized for its innovative and outstanding operations and was named the 2012 National Volunteer EMS Provider of the Year by EMS World Magazine. EMS Chief Lisa Camp and EMS members traveled to New Orleans, LA to accept this prestigious award.

### Highlights of the Budget

#### Departmental Measures

(City's Contribution to) Volunteer Fire Department	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Estimated	FY14 Forecast
<b>Inputs</b>					
Number of full time equivalents (FTE's)	0	0	0	0	0
City's Contribution to FVFD Expenditures	\$1,233,315	\$1,684,908	\$1,257,458	\$1,257,208	\$1,280,335
<b>Measures of Efficiency</b>					
City's average monthly contribution to FVFD	\$102,776	\$140,409	\$104,788	\$104,767	\$106,695
City's contribution to FVFD per capita	\$33.60	\$45.64	\$33.56	\$33.55	\$33.72

## Volunteer Fire Department

### Decision Package Operational Requests / Forces at work

Additional funding is requested to cover the following decision package requests. These requests include forces-at-work (FAW), Capital Funding from City Capital Funds, and supplemental funding requests (those capital requests funded by the Fire/EMS Water Donation Fund are listed separately below). These requests are submitted in a priority order as ranked by the FVFD and approved by the FVFD membership:

#### Decision Packages (Funded)

Increase in State Fireman's Pension Contribution	Ongoing Cost	\$ 15,552
Increase in Health Insurance Premium Costs	Ongoing Cost	\$ 3,125
EMS EPCR Software Annual License Costs	Ongoing Cost	\$ 4,200

#### Decision Packages (Unfunded)

Increase cost for Insurance Coverage's	Ongoing Cost	\$ 6,500
Increase Training Funds for Fire Division	Ongoing Cost	\$ 8,000
Building Maintenance Increase	Ongoing Cost	\$ 8,000
Fuel Cost Increases	Ongoing Cost	\$ 9,500
Increase Part-time Day Crew hourly Rate by \$0.50/hour	Ongoing Cost	\$ 9,880
Fire Alarm System Installation Costs for Stations #1, 2, & 3	One-Time Cost	\$ 13,000
Fire Alarm monitoring monthly fee increase	Ongoing Cost	\$ 7,200

#### Capital Equipment:

In our 15-year capital equipment plan which was presented to Council in FY 09, we have the following capital equipment and vehicles identified for purchase this fiscal year using funding provided through the Fire /EMS Fund Water Bill Donation Fund account managed by the FVFD. A copy of the 15 year plan is available by request from FVFD.

Purchase Replacement Fire Truck Lease over 8 years \$72k / year \$470k (Payments to begin in FY15)	One-Time Cost	\$ 72,000
Replacement for Squad 21	One Time Cost	\$ 50,000
Replacement for Utility 21	One-Time Cost	\$ 30,000
Replacement Fire Duty Officer Response Vehicle - 2199	One-Time Cost	\$ 55,000
Lease Payment Engine 2 Replacement (5 payments remaining)	One-Time Cost	\$ 72,000
Lease Payment Engine 3 Replacement (3 payments remaining)	One-Time Cost	\$ 61,680
<b>Total Request from Fire/EMS Fund</b>		<b>\$340,680</b>

## Volunteer Fire Department

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### Capital Improvement Plan:

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

#### Decision Packages (Unfunded)

Add Temporary Modular Office Building at Station #1	One-Time Cost	\$ 15,000
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### New Headquarters Fire Station to Replace Station #1:

#### Decision Packages (Unfunded)

New 20,000 sq. foot Headquarters Fire Station (# 5) to replace Fire Station #1, Design Engineering	One-Time Cost	\$ 550,000
New 20,000 sq. foot Headquarters Fire Station (# 5) to replace Station #1, Construction Funds	One-Time Cost	\$ 6,000,000
<b>Total Request for the City's CIP Plan</b>		<b>\$6,550,000</b>

(Bond election proposition #1)

**FRIENDSWOOD VOLUNTEER FIRE DEPT  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
FIRE ADMINISTRATION	\$1,684,908	\$1,257,458	\$1,257,458	\$950,344	\$1,257,208	\$1,280,335	1.8%
DEPARTMENT TOTAL	\$1,684,908	\$1,257,458	\$1,257,458	\$950,344	\$1,257,208	\$1,280,335	1.8%

**EXPENDITURE BY CLASSIFICATION**

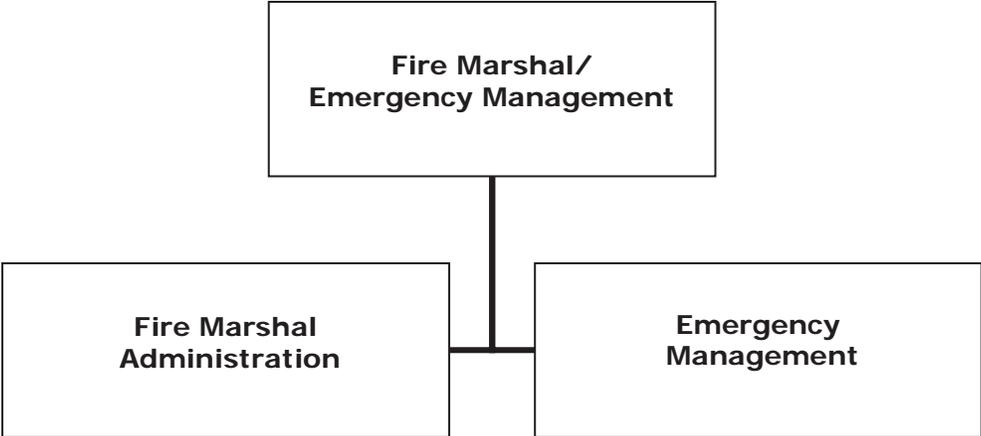
CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SERVICES	\$1,220,638	\$1,257,458	\$1,257,458	\$950,344	\$1,257,208	\$1,280,335	1.8%
CAPITAL OUTLAY	464,270	0	0	0	0	0	0.0%
CLASSIFICATION TOTAL	\$1,684,908	\$1,257,458	\$1,257,458	\$950,344	\$1,257,208	\$1,280,335	1.8%

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
FIRE ADMINISTRATION	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
PERSONNEL TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0%

**FRIENDSWOOD VOLUNTEER FIRE DEPT  
FIRE ADMINISTRATION  
001-2201-422**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
78-61 FIRE/EMS SERVICES	\$1,192,458	\$1,227,458	\$1,227,458	\$920,594	\$1,227,458	\$1,250,335
78-62 FIRE/EMS SERVICE RUNS SERVICES	28,180 \$1,220,638	30,000 \$1,257,458	30,000 \$1,257,458	29,750 \$950,344	29,750 \$1,257,208	30,000 \$1,280,335
88-00 CAPITAL EQUIPMENT CAPITAL OUTLAY	\$464,270 \$464,270	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
<b>FIRE ADMINISTRATION-FVFD</b>	<b>\$1,684,908</b>	<b>\$1,257,458</b>	<b>\$1,257,458</b>	<b>\$950,344</b>	<b>\$1,257,208</b>	<b>\$1,280,335</b>



### Mission Statement

It is the mission of the Friendswood Fire Marshal's Office and the Office of Emergency Management to provide the highest quality of services to the people who live, work and visit the City of Friendswood.

### Current Operations

#### Fire Marshal's Office

The Fire Marshal's Office (FMO) has the primary responsibility of investigating fires, hazardous material incidents, and environmental incidents. The FMO investigates fires for origin and cause, and is responsible for filing appropriate criminal charges that may arise from an investigation. Fire prevention activities include business/commercial inspections, review of new building plans, and design approval of fire alarm and sprinkler systems. Fire safety public education programs are presented year-around by request from the public. The FMO also monitors fire lane violations, illegal use of fireworks, life safety violations, and issues citations as warranted. The FMO coordinates with pipeline companies to maintain current mapping of pipeline locations and company contact information.

The Fire Marshal, Deputy Director, and two (2) Assistant Fire Marshals are state certified peace officers, arson investigators, fire inspectors, and instructors. The part-time inspectors are state certified fire inspectors.

#### Office of Emergency Management

The Office of Emergency Management (OEM) is responsible for the emergency preparedness program of the City. The Fire Marshal is the Emergency Management Coordinator. The OEM is responsible for maintaining and implementing the City's Emergency Operations Plan (EOP). The EOP and 22 supplemental annexes, including all additional planning documents, meet state and federal requirements.

The OEM continued the semi-annual review process of the Hazard Analysis and Mitigation Plan (Local Mitigation Plan-LMP) in preparation for the pending update in 2014. The OEM provides and distributes emergency preparedness materials to citizens and businesses through a public education outreach program. To maintain compliance with the National Incident Management System (NIMS), OEM staff members continue to conduct training programs for emergency management operations and response procedures to all City Staff members and elected officials.

The FMO maintains the Emergency Operations Center (EOC) enabling quick activation to support any emergency or non-emergency operation utilizing an all hazards approach. The OEM strives to improve the City's Public Safety response capabilities through planning efforts and coordination with Harris and Galveston Counties.

### Accomplishments in Fiscal Year 2012 – 13

- Completed a total of 903 annual and 812 follow-up type inspections on all commercial businesses, institutions, foster homes, nursing homes, and apartment complexes for a grand total of 1,715 inspections within the City, to ensure compliance with fire and life safety codes.
- Maintained all emergency management plans at the Advanced Preparedness Level as recognized by the State of Texas to ensure Emergency Management Performance Grant (EMPG) eligibility
- Conducted semi-annual meetings with the Hazard Mitigation Committee to ensure all data is updated in a timely and effective manner, to increase public education and awareness of the purpose of the plan, solicit increased public participation, and identify stakeholders.

### Highlights of the Budget

#### 2013-2014 Departmental Goals and Performance Measures

#### Major Departmental Goals:

- Conduct thorough annual fire prevention inspections in all facilities (commercial businesses, apartment complexes, schools, city facilities, day care facilities, foster homes and nursing homes) within the City to reduce the number of fire code violations, life safety hazards and the number of fires.
- Provide continuing contribution for the Design Criteria Manual as well as participation in Design Review Committee (DRC) meetings to address developer and contractor questions during the conceptual stages of the development process.
- Review and complete all submitted plan reviews within two working days (48 hours).
- Instruct, educate, and inform the public in aspects of fire safety and prevention, along with emergency preparedness training, through awareness and educational programs.
- Review or update the emergency preparedness planning documents within a five-year cycle per FEMA and Texas Department of Emergency Management (TDEM) guidelines.
- Meet and maintain state and federal mandated continuing education training requirements for full-time employees.

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

## Fire Marshal

Fire Marshal's Office and Emergency Management	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Estimated	FY14 Forecast
<b>Inputs – Fire Marshal's Office</b>					
# of full time equivalents (FTE's)	4.80	4.80	4.80	4.80	4.80
Division Expenditures	\$504,088	\$544,165	\$558,573	\$562,869	\$581,256
<b>Inputs – Emergency Management</b>					
# of full time equivalents (FTE's)	1.3	1.3	1.3	1.3	1.3
Division Expenditures	\$276,512	\$186,277	\$136,377	\$166,483	\$139,264
<b>Outputs</b>					
# of Total Inspections Conducted	1,444	1,715	1,500	1,500	1,500
# of Hours from Total Inspections Conducted (New Measure in 2013)	--	--	716	716	716
# of Building Plans Reviewed	139	128	108	108	110
# of DRC's Meetings Attended	44	49	72	72	65
# of Life Safety/Fire Code Complaints Investigated	25	24	22	22	22
# of Fire/Life Safety Investigations	12	10	10	10	8
# of Educational Classes Presented	18	15	12	12	12
# of Instructional Staff Hours	38	30	25	30	30
Annual total hours of FMO/OEM staff training attended (Based on an estimated 250 hours/ yr)	178	250	250	250	250
# of EOP, Supplemental Annexes & Planning Document Reviews Conducted and Submitted	5	11	4	4	5
Hazard Mitigation Plan Review and submittal for FEMA approval (every 5 years/current plan dated 10/2009)	--	--	--	--	Yes
<b>Measures of Effectiveness</b>					
% of Commercial Businesses Inspected	100%	100%	100%	100%	100%
Average Time for each Inspection (New Measure for 2013)	--	--	25-30 minutes	25-30 minutes	25-30 minutes
% of Building Plans reviewed in 48 hours	90%	90%	90%	90%	90%
% of annual training met based on the average minimum requirement of 250 hours per year	89%	100%	100%	100%	100%
Maintained Advanced Level of Emergency Preparedness by reviewing and updating the EOP and annexes (% approved by State)	100%	100%	100%	100%	100%
<b>Measures of Efficiency – Fire Marshal</b>					
Division expenditures per FTE	\$105,018	\$113,368	\$116,369	\$117,264	\$121,095
Division expenditures per capita	\$13.78	\$14.74	\$14.91	\$15.02	\$15.31
<b>Measures of Efficiency – Emergency Mgt</b>					
Division expenditures per FTE	\$212,702	\$143,288	\$104,905	\$128,063	\$107,126
Division expenditures per capita	\$7.53	\$5.05	\$3.64	\$4.44	\$3.67

**FIRE MARSHAL'S OFFICE  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION	\$544,166	\$558,027	\$562,869	\$382,087	\$562,512	\$581,256	4.2%
EMERGENCY MANAGEMENT	186,277	136,377	166,714	80,752	166,483	139,264	2.1%
<b>DEPARTMENT TOTAL</b>	<b>\$730,443</b>	<b>\$694,404</b>	<b>\$729,583</b>	<b>\$462,839</b>	<b>\$728,996</b>	<b>\$720,520</b>	<b>3.8%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SALARIES AND BENEFITS	\$554,649	\$568,106	\$575,080	\$400,559	\$577,027	\$594,222	4.6%
SUPPLIES	79,629	38,782	60,407	17,164	62,407	38,482	-0.8%
MAINTENANCE	8,701	6,694	9,694	1,198	9,694	6,694	0.0%
SERVICES	60,172	80,822	84,402	43,918	76,327	81,122	0.4%
CAPITAL OUTLAY	27,292	0	0	0	3,541	0	0.0%
<b>CLASSIFICATION TOTAL</b>	<b>\$730,443</b>	<b>\$694,404</b>	<b>\$729,583</b>	<b>\$462,839</b>	<b>\$728,996</b>	<b>\$720,520</b>	<b>3.8%</b>

**PERSONNEL SUMMARY BY DIVISION**

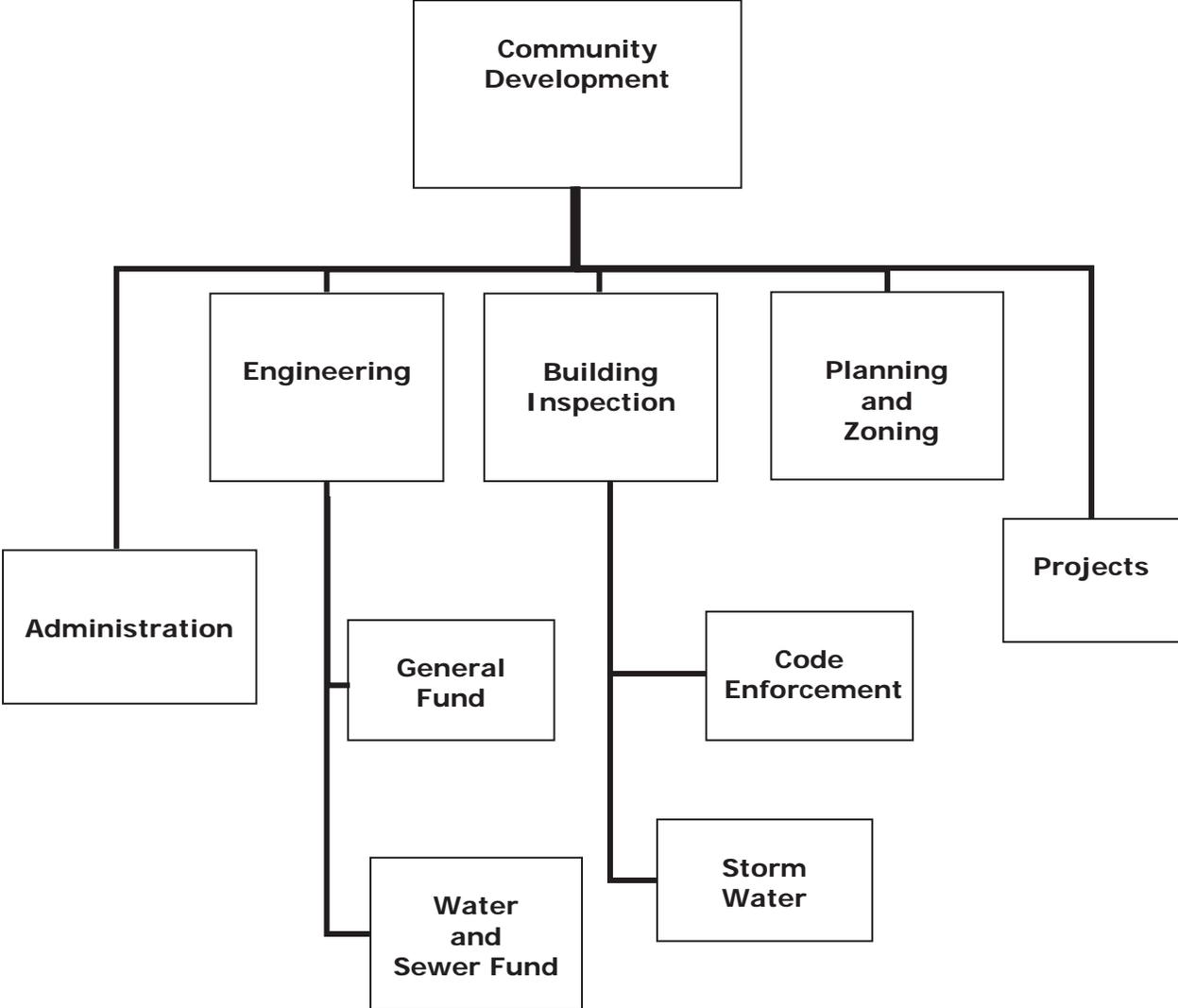
DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION	4.80	4.80	4.80	4.80	4.80	4.80	0.0%
EMERGENCY MANAGEMENT	1.30	1.30	1.30	1.30	1.30	1.30	0.0%
<b>PERSONNEL TOTAL</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>0.0%</b>

**FIRE MARSHAL'S OFFICE  
ADMINISTRATION  
001-2501-422**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$313,095	\$317,381	\$320,943	\$227,925	\$320,943	\$327,049
41-30 OVERTIME PAY	10,629	16,310	16,310	7,245	16,310	16,310
41-31 HOLIDAY HRS WORKED	34	0	0	195	309	0
41-43 LONGEVITY PAY	2,320	2,580	2,580	2,560	2,580	2,810
41-44 VEHICLE ALLOWANCE	5,411	5,400	5,400	(2,025)	0	0
41-45 INCENTIVE-CERTIFICATE PAY	9,000	9,000	9,000	6,750	9,000	10,800
41-49 CELL PHONE ALLOWANCE	4,278	4,260	4,260	2,840	4,260	4,260
42-20 PART-TIME WAGES	25,944	26,577	27,005	20,344	27,125	31,016
47-10 SOCIAL SECURITY/MEDICARE	26,632	28,348	28,653	19,051	29,110	29,051
47-20 TMRS RETIREMENT	53,837	55,333	55,955	38,252	58,005	57,331
48-10 HEALTH/DENTAL INSURANCE	27,049	27,526	27,526	20,435	27,526	37,103
48-20 LIFE INSURANCE	859	880	880	648	880	908
48-30 DISABILITY INSURANCE	897	918	918	680	918	946
48-40 WORKERS COMP INSURANCE	3,722	3,664	3,664	2,576	3,664	3,768
48-50 EAP SERVICES	503	525	525	429	572	516
48-90 FLEX PLAN ADMINISTRATION	210	212	212	204	272	275
<b>SALARIES AND BENEFITS</b>	<b>\$484,420</b>	<b>\$498,914</b>	<b>\$503,831</b>	<b>\$348,109</b>	<b>\$501,474</b>	<b>\$522,143</b>
51-00 OFFICE SUPPLIES	\$1,273	\$1,268	\$1,268	\$1,032	\$1,268	\$1,268
52-00 PERSONNEL SUPPLIES	2,087	2,571	2,571	1,032	2,571	2,571
53-00 VEHICLE SUPPLIES	0	506	506	16	506	506
53-01 FUEL	6,338	5,080	5,080	3,430	7,080	5,080
54-00 OPERATING SUPPLIES	3,754	3,769	3,769	2,918	3,769	3,469
58-00 OPERATING EQUIPMENT<\$5000	16,028	4,300	3,925	436	3,925	4,300
<b>SUPPLIES</b>	<b>\$29,480</b>	<b>\$17,494</b>	<b>\$17,119</b>	<b>\$8,864</b>	<b>\$19,119</b>	<b>\$17,194</b>
63-00 VEHICLE MAINTENANCE	\$2,229	\$2,346	\$2,346	\$856	\$2,346	\$2,346
68-00 EQUIPMENT MAINTENANCE	230	964	964	203	964	964
<b>MAINTENANCE</b>	<b>\$2,459</b>	<b>\$3,310</b>	<b>\$3,310</b>	<b>\$1,059</b>	<b>\$3,310</b>	<b>\$3,310</b>
73-11 VEHICLE INSURANCE	\$0	\$2,296	\$2,296	\$0	\$2,296	\$2,296
73-22 LAW ENFORCEMENT	2,549	2,549	2,549	2,508	2,549	2,549
74-00 OPERATING SERVICES	1,845	2,840	2,840	895	2,840	2,840
74-01 POSTAL / COURIER SERVICES	44	264	264	73	264	264
74-94 PERMITS/INSPECTION/TEST	1,105	770	1,070	595	1,070	770
74-97 RECRUITMENT ADVERTISING	0	84	84	0	84	84
75-10 TRAINING	3,224	4,654	4,654	4,305	4,654	4,654
75-20 TRAVEL REIMBURSEMENTS	663	3,440	3,440	2,551	3,440	3,440
75-30 MEMBERSHIPS	240	465	465	155	465	465
77-30 INTERNET/WIRELESS SERVICE	0	2,400	2,400	1,800	2,400	2,700
78-00 CONTRACT SERVICES	3,205	3,500	3,500	0	3,500	3,500
78-30 RENTAL	35	150	150	0	150	150
78-31 VEHICLE LEASE-INTERNAL	14,897	14,897	14,897	11,173	14,897	14,897
<b>SERVICES</b>	<b>\$27,807</b>	<b>\$38,309</b>	<b>\$38,609</b>	<b>\$24,055</b>	<b>\$38,609</b>	<b>\$38,609</b>
<b>ADMINISTRATION</b>	<b>\$544,166</b>	<b>\$558,027</b>	<b>\$562,869</b>	<b>\$382,087</b>	<b>\$562,512</b>	<b>\$581,256</b>

**FIRE MARSHAL'S OFFICE  
EMERGENCY MANAGEMENT  
001-2510-422**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$36,051	\$36,464	\$36,752	\$26,486	\$37,752	\$38,018
41-30 OVERTIME PAY	1,138	1,442	1,442	604	1,442	1,442
41-43 LONGEVITY PAY	625	690	690	685	685	750
41-45 INCENTIVE-CERTIFICATE PAY	2,100	2,100	2,100	1,575	2,100	2,100
41-49 CELL PHONE ALLOWANCE	542	540	540	360	540	540
42-20 PART-TIME WAGES	18,530	16,681	18,235	14,428	21,237	17,397
47-10 SOCIAL SECURITY/MEDICARE	4,512	4,431	4,572	3,377	4,877	4,609
47-20 TMRS RETIREMENT	6,316	6,429	6,499	4,625	6,499	6,801
48-20 LIFE INSURANCE	100	102	102	77	103	105
48-30 DISABILITY INSURANCE	104	105	105	79	105	110
48-40 WORKERS COMP INSURANCE	72	69	73	52	73	70
48-50 EAP SERVICES	117	117	117	86	117	115
48-90 FLEX PLAN ADMINISTRATION	22	22	22	16	22	22
<b>SALARIES AND BENEFITS</b>	<b>\$70,229</b>	<b>\$69,192</b>	<b>\$71,249</b>	<b>\$52,450</b>	<b>\$75,552</b>	<b>\$72,079</b>
51-00 OFFICE SUPPLIES	\$526	\$1,053	\$1,053	\$684	\$1,053	\$1,053
52-00 PERSONNEL SUPPLIES	2,471	2,500	2,500	0	2,500	2,500
53-00 VEHICLE SUPPLIES	136	364	364	0	364	364
53-01 FUEL	823	3,814	3,814	0	3,814	3,814
54-00 OPERATING SUPPLIES	2,775	4,431	4,431	2,343	4,431	4,431
58-00 OPERATING EQUIPMENT<\$5000	43,418	9,126	31,126	5,273	31,126	9,126
<b>SUPPLIES</b>	<b>\$50,149</b>	<b>\$21,288</b>	<b>\$43,288</b>	<b>\$8,300</b>	<b>\$43,288</b>	<b>\$21,288</b>
63-00 VEHICLE MAINTENANCE	\$1,433	\$1,659	\$1,659	\$139	\$1,659	\$1,659
68-00 EQUIPMENT MAINTENANCE	4,809	1,725	4,725	0	4,725	1,725
<b>MAINTENANCE</b>	<b>\$6,242</b>	<b>\$3,384</b>	<b>\$6,384</b>	<b>\$139</b>	<b>\$6,384</b>	<b>\$3,384</b>
74-00 OPERATING SERVICES	\$14,045	\$15,048	\$15,048	\$11,418	\$15,048	\$15,048
75-10 TRAINING	1,569	1,722	1,722	550	1,722	1,722
75-20 TRAVEL REIMBURSEMENTS	2,652	1,819	3,119	2,192	3,119	1,819
75-30 MEMBERSHIPS	403	518	518	385	518	518
76-12 TELEPHONE/COMMUNICATIONS	2,481	5,521	5,521	3,189	5,521	5,521
77-30 INTERNET/WIRELESS SERVICE	0	1,500	2,000	1,079	2,000	1,500
78-00 CONTRACT SERVICES	10,000	6,300	7,780	0	7,780	6,300
78-30 RENTAL	1,215	2,010	2,010	1,050	2,010	2,010
78-41 ENVIRONMENTAL CLEAN UP	0	8,075	8,075	0	0	8,075
<b>SERVICES</b>	<b>\$32,365</b>	<b>\$42,513</b>	<b>\$45,793</b>	<b>\$19,863</b>	<b>\$37,718</b>	<b>\$42,513</b>
84-00 CAPITAL OPERATING EQUIP	\$12,064	\$0	\$0	\$0	\$0	\$0
88-00 CAPITAL EQUIPMENT	15,228	0	0	0	3,541	0
<b>CAPITAL OUTLAY</b>	<b>\$27,292</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,541</b>	<b>\$0</b>
<b>EMERGENCY MANAGEMENT</b>	<b>\$186,277</b>	<b>\$136,377</b>	<b>\$166,714</b>	<b>\$80,752</b>	<b>\$166,483</b>	<b>\$139,264</b>



### Mission Statement

Community Development consists of several divisions including Administration, Building Permits and Inspections; Code Enforcement and Storm Water Management; Planning and Zoning; Capital Projects and Engineering. Together, the department strives to ensure that all developers, builders and residents within the City comply with city ordinances, as well as any State requirements, in order to maintain the safety and quality of life that so many Friendswood citizens value and appreciate. Our staff provides advanced planning and outstanding services in order to help improve mobility, drainage and utility systems, safe buildings and a clean environment.

### Current Operations

#### Building Permits & Inspections

The building division is responsible for reviewing plans and issuing permits for building, electrical, plumbing and mechanical work and inspecting the work as it is completed. Inspectors take on a great responsibility in enforcing building code standards adopted by City Council and those set forth by the State.

#### Code Enforcement & Storm Water Management

Code Enforcement personnel investigates complaints concerning the possibility of unlawful work done without proper permits, licenses, occupancy, land use violations, substandard and dangerous buildings complaints, sign violations and high grass and weed complaints. Storm water management is a program designed to reduce the amount of pollutants discharged from cities and urbanized areas into creeks and streams. The City of Friendswood's program has been developed in accordance with the guidelines set forth by Texas Commission on Environmental Quality.

#### Planning & Zoning

The Planning & Zoning division's primary responsibility is to ensure that the Subdivision Ordinance and Zoning Ordinance adopted by the City are enforced. Development Review Committee (DRC) meetings hosted by the department provide the community's owners and developers with valuable information regarding the steps to develop or build on their properties. Representatives from the following City departments attend DRC meetings: Planning, Engineering, Building, Community Services, Economic Development, Fire Marshal's Office, and the Police Department. Outside agency representatives from Galveston County Consolidated Drainage District and Galveston County Health District also attend. This division also works with the Planning and Zoning Commission and oversees the platting and zone change processes.

#### Capital Projects & Engineering

Capital Projects staff oversees the construction of many projects throughout the City. The projects are either city sponsored or privately sponsored. Most projects require inspections by project managers on a regular basis to confirm that new construction of public infrastructure within City rights-of-way is compliant with the ordinances and policies. The Capital Projects Staff constantly monitors infrastructure projects that are in process and keeps citizens updated on these projects by periodically posting updates on the City's web site and via the City's e-mail notification system when warranted. The rehabilitation of the City's existing infrastructure will allow the City to continue to provide quality service to residents and visitors alike while also accommodating new development.

Engineering staff oversees the review of drainage and underground utility plans, as well as maintaining a close working relationship with Galveston County Consolidated Drainage District to improve storm water drainage throughout the City. In addition, as a part of the functions of the Engineering division, development Permits are typically issued to property owners clearing undeveloped land, right-of-way permits are issued for work taking place in any City right-of-Ways and Attachment #4's are drainage calculations provided for homeowners (in most cases) with existing homes adding impervious cover to their property.

### **Other departmental functions/accomplishments**

In addition to the regular Development Review Committee meetings, the Community Development Department provides and distributes information to citizens and developers in as many formats as possible.

- Community Development News – a quarterly departmental newsletter that highlights current topics, permits issued reports, updates on CIP projects, ordinance changes/updates and pictures of current development.
- Builder Meetings – the Building Division hosts several meetings throughout the year to provide contractors with current information regarding changes in ordinance, fees and processes.
- Pre-Construction Meetings – required prior to any contractor starting construction on a job site for a new commercial building; the general contractor and all subcontractors are required to attend.
- Regular Updates to Web Site – Capital Projects posts regular updates regarding road closures and traffic concerns on the City's web site in order to keep citizens informed.
- P&Z Agenda Packets – on the day of a P&Z meeting, similar to City Council's agenda packets, the P&Z Agenda Packets are made available on the City's web site.
- Notification Policy – citizens have the option to sign up and receive e-mail notifications regarding changes to Permitted Use Table (located in Appendix C, Zoning Ordinance) and other development related issues; staff will also provide an informational flyer to include in Utility Billing's new customer packets and to distribute as a one-time mail out to all citizens.

The quarterly newsletter has been underway since January 2009 and has received positive feedback. The number of newsletter recipients increased from 1,703 in FY12 to 1,957 in FY13.

Educated and informed employees have a broader knowledge base and with the wide variety of certifications, staff becomes more versatile and better able to assist citizens and perform their job duties. To that end, the City strives to continue our employees' education/certification/licenses through professional development. Examples of some of those required certifications and licenses include plumbing, building, electrical and mechanical, Certified Floodplain Manager, code enforcement, Engineer in Training, Professional Engineer, and excavation and shoring certifications.

## Community Development

The following includes some of the City's Capital Improvement Projects that the Community Development Staff have been working on in FY 13.

<b>Capital Improvement Projects in Process</b>			
Library Expansion Design Planning	Blackhawk at FM 2351 Traffic Signal Upgrade		Water Plants #2, #5, and #7 Replacements <i>(WP #5 pictured at left)</i>
Lift Stations #3, #6 and #18		Fire Station #3 Renovations <i>(Pictured at left)</i>	Irrigation along FM 2351 Medians
Friendswood Link Rd Phase 2	Lake Friendswood Design Planning	Blackhawk, Oak Vista, & Wandering Trail Paving Project <i>(Blackhawk pictured at right)</i>	

## Community Development

### Highlights of the Budget

The following item is included in the FY14 adopted budget:

#### Decision Packages (Funded)

Fuel Increase – CIP Administration	Ongoing Cost	\$789
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### 2013-2014 Departmental Goals and Performance Measures by Division

#### Major Departmental Goals:

- Strives to improve communication to citizens and developers
- Processes applications for all types of work which requires inspections
- Ensure citizens abide by the building codes and ordinances adopted by City Council or as required by the State of Texas or any other agency

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

Administration	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Estimated	FY14 Forecast
<b>Inputs</b>					
# of full time equivalents (FTE's)	2.39	2.39	2.39	1.39*	1.39
Division Expenditures	\$348,919	\$299,933	\$258,666	\$259,921	\$268,422
<b>Measures of Efficiency</b>					
Average Expenditures per month	\$29,077	\$24,994	\$21,556	\$21,660	\$22,369
Division Expenditures per capita	\$9.51	\$8.13	\$6.90	\$6.94	\$9.70

\*During FY13, the FTEs reflect department reorganization which eliminated an administrative secretary position from CDD Administration division and an administrative assistant position from CDD Inspections, replacing both with permit technician positions in the CDD Planning and Zoning division.

## Community Development

Planning and Zoning Division	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Estimated	FY14 Forecast
<b>Inputs</b>					
# of full time equivalents (FTE's)	2.0	2.6	2.6	4.6*	4.6
Division Expenditures	\$165,189	\$188,122	\$225,864	\$208,301	\$235,633
<b>Outputs</b>					
# of DRC Meetings Scheduled	60	57	60	60	60
# of Planning and Zoning Meetings held	22	21	23	23	24
# of Certificates of Platting Exemption	3	4	1	1	2
# of Preliminary Plats	3	4	5	5	4
# of Final Plats	10	10	19	19	15
# of Commercial Site Plans	5	9	14	14	10
# of Zone Changes	7	3	3	3	5
# of Appeals/Variances/ Special Exceptions	2	4	3	3	3
<b>Measures of Effectiveness</b>					
Avg. days to complete Site Plan **	15	8	14	14	14
Avg. days to complete Final Plat **	10	8	16	16	15
Avg. days to complete Preliminary Plat **	12	26	7	7	10
<b>Measures of Efficiency</b>					
Average Expenditures per month	\$13,766	\$15,677	\$18,822	\$17,358	\$19,636
Division expenditures per full-time equivalents (FTE's)	\$82,595	\$72,355	\$86,871	\$80,116	\$70,844

\*During FY13, the FTEs reflect department reorganization which eliminated an administrative secretary position from CDD Administration division and an administrative assistant position from CDD Inspections, replacing both with permit technician positions in the CDD Planning and Zoning division.

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

## Community Development

<b>Inspection and Code Enforcement</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	5.9	5.9	5.9*	4.9	4.9
Division Expenditures	\$432,669	\$452,373	\$452,408	\$449,526	\$435,960
<b>Outputs</b>					
# of New Residential permits issued	167	168	195	195	180
# of New Commercial permits issued	4	3	6	6	5
# of Commercial additions/alter permits issued	37	79	72	72	70
# of Inspections	9,186	10,485	11,414*	11,414*	10,000
<b>Measures of Effectiveness</b>					
Avg days to complete Single Family Home plan reviews **	2.6	3.6	9.5	9.5	8.0
Avg day to complete Commercial plan reviews **	13	11	22	22	20
% of Inspections done within 24 hours of notification	100%	100%	100%	100%	100%
Avg days to complete a Commercial add/alteration **	6	1.7	3	3	4
Avg days to complete a Residential add/alteration **	8	2.8	8	8	5
<b>Measures of Efficiency</b>					
Average Expenditures per month	\$36,056	\$37,698	\$37,700	\$37,461	\$36,330
Division expenditures per full-time equivalents (FTE's)	\$73,334	\$76,673	\$76,679	\$76,191	\$73,892

Note: In Fiscal Year 2013, it is estimated that the City of Friendswood conducted almost 5.5 inspections per hour during City workdays.

\*During FY13, the FTEs reflect department reorganization which eliminated an administrative secretary position from CDD Administration division and an administrative assistant position from CDD Inspections, replacing both with permit technician positions in the CDD Planning and Zoning division.

\*\* A number of factors change review times from year to year, including the number of corrections needed once submissions are reviewed and City Staff workload/availability.

## Community Development

<b>Engineering and Capital Projects</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	6.0	6.0	6.0	6.0	6.0
Division Expenditures	\$498,584	\$470,307	\$511,141	\$509,319	\$533,753
<b>Outputs</b>					
# of Construction Plan Review	37	21	26	26	28
# of Construction Right of Way Permits	31	14	24	24	23
# of Development Permits	13	16	24	24	18
# of Attachment 4 (Impervious Cover Reviews)	49	47	29	29	41
# of CIP Projects Completed	6	4	3	3	6
# of construction site visits per workday	12	12	12	12	12
# of Residential Sections Completed	7	5	5	5	6
<b>Measures of Effectiveness</b>					
Average days for plan reviews	18	14	8	8	10
% of Field inspections completed within 24 hours of notification	100%	100%	100%	100%	100%
<b>Measures of Efficiency</b>					
Average Expenditures per month	\$41,549	\$39,192	\$42,595	\$42,443	\$44,479
Division expenditures per full-time equivalents (FTE's)	\$83,097	\$78,385	\$85,190	\$84,887	\$88,959

**COMMUNITY DEVELOPMENT  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION	\$299,933	\$258,666	\$260,088	\$184,851	\$259,921	\$268,422	3.8%
PLANNING AND ZONING	188,122	225,864	228,229	165,090	208,301	235,633	4.3%
INSPECTION	388,843	373,803	375,845	248,483	375,124	365,727	-2.2%
CODE ENFORCEMENT	63,530	78,605	78,398	44,129	74,402	70,233	-10.7%
ENGINEERING (GF)	53,803	77,827	80,859	54,466	73,844	71,664	-7.9%
CAPITAL PROJECTS (GF)	268,293	268,329	272,376	198,040	272,179	291,377	8.6%
ENGINEERING (W/S)	67,768	77,944	82,218	43,438	83,922	80,419	3.2%
CAPITAL PROJECTS (W/S)	80,443	87,041	88,092	59,532	79,374	90,293	3.7%
<b>DEPARTMENT TOTAL</b>	<b>\$1,410,735</b>	<b>\$1,448,079</b>	<b>\$1,466,105</b>	<b>\$998,029</b>	<b>\$1,427,067</b>	<b>\$1,473,768</b>	<b>1.8%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SALARIES AND BENEFITS	\$1,325,869	\$1,313,325	\$1,331,999	\$944,290	\$1,297,974	\$1,288,675	-1.9%
SUPPLIES	24,705	29,582	28,198	13,836	31,923	30,371	2.7%
MAINTENANCE	3,128	3,309	4,468	1,760	3,992	3,309	0.0%
SERVICES	57,033	101,863	101,440	38,143	93,178	151,413	48.6%
<b>CLASSIFICATION TOTAL</b>	<b>\$1,410,735</b>	<b>\$1,448,079</b>	<b>\$1,466,105</b>	<b>\$998,029</b>	<b>\$1,427,067</b>	<b>\$1,473,768</b>	<b>1.8%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION	2.39	2.39	2.39	2.39	1.39	1.39	-41.8%
PLANNING AND ZONING	2.60	2.60	2.60	2.60	4.60	4.60	76.9%
INSPECTION	4.90	4.90	4.90	4.90	3.90	3.90	-20.4%
CODE ENFORCEMENT	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
ENGINEERING (GF)	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
CAPITAL PROJECTS (GF)	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
ENGINEERING (W/S)	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
CAPITAL PROJECTS (W/S)	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
<b>PERSONNEL TOTAL</b>	<b>16.89</b>	<b>16.89</b>	<b>16.89</b>	<b>16.89</b>	<b>16.89</b>	<b>16.89</b>	<b>0.0%</b>

**COMMUNITY DEVELOPMENT  
ADMINISTRATION  
001-3501-419**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$201,689	\$171,227	\$173,176	\$124,121	\$173,176	\$177,659
41-30 OVERTIME PAY	437	500	500	358	500	500
41-43 LONGEVITY PAY	1,445	1,460	1,460	1,449	1,449	1,604
41-44 VEHICLE ALLOWANCE	8,890	7,506	7,506	5,317	7,506	7,506
41-45 INCENTIVE-CERTIFICATE PAY	1,476	1,500	1,500	1,125	1,500	1,500
41-49 CELL PHONE ALLOWANCE	1,992	1,640	1,640	1,093	1,640	1,640
42-20 PART-TIME WAGES	0	0	1,200	151	1,200	0
47-10 SOCIAL SECURITY/MEDICARE	15,134	13,488	13,729	9,531	14,303	13,977
47-20 TMRS RETIREMENT	33,725	28,662	28,966	20,844	28,966	30,223
48-10 HEALTH/DENTAL INSURANCE	21,516	18,536	18,536	13,927	18,569	19,632
48-20 LIFE INSURANCE	551	474	474	355	474	493
48-30 DISABILITY INSURANCE	575	495	495	371	495	514
48-40 WORKERS COMP INSURANCE	325	224	226	159	226	222
48-50 EAP SERVICES	154	139	139	103	139	137
48-90 FLEX PLAN ADMINISTRATION	119	114	114	86	115	114
<b>SALARIES AND BENEFITS</b>	<b>\$288,028</b>	<b>\$245,965</b>	<b>\$249,661</b>	<b>\$178,990</b>	<b>\$250,258</b>	<b>\$255,721</b>
51-00 OFFICE SUPPLIES	\$3,660	\$6,000	\$5,020	\$2,734	\$5,020	\$6,000
52-00 PERSONNEL SUPPLIES	84	99	99	88	88	99
54-00 OPERATING SUPPLIES	758	219	219	207	219	219
58-00 OPERATING EQUIPMENT<\$5000	2,177	0	0	0	0	0
<b>SUPPLIES</b>	<b>\$6,679</b>	<b>\$6,318</b>	<b>\$5,338</b>	<b>\$3,029</b>	<b>\$5,327</b>	<b>\$6,318</b>
74-00 OPERATING SERVICES	\$397	\$100	\$100	\$0	\$100	\$100
74-01 POSTAL / COURIER SERVICES	538	1,500	1,500	254	854	1,500
75-10 TRAINING	554	800	777	50	454	800
75-20 TRAVEL REIMBURSEMENTS	419	400	423	411	411	400
75-30 MEMBERSHIPS	918	933	933	917	917	933
78-00 CONTRACT SERVICES	2,400	2,650	1,356	1,200	1,600	2,650
<b>SERVICES</b>	<b>\$5,226</b>	<b>\$6,383</b>	<b>\$5,089</b>	<b>\$2,832</b>	<b>\$4,336</b>	<b>\$6,383</b>
<b>ADMINISTRATION</b>	<b>\$299,933</b>	<b>\$258,666</b>	<b>\$260,088</b>	<b>\$184,851</b>	<b>\$259,921</b>	<b>\$268,422</b>

**COMMUNITY DEVELOPMENT  
PLANNING AND ZONING  
001-3502-419**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$130,078	\$149,226	\$149,128	\$108,228	\$137,304	\$151,777
41-30 OVERTIME PAY	0	1,500	1,500	572	572	1,500
41-43 LONGEVITY PAY	605	971	1,163	1,163	1,163	682
41-44 VEHICLE ALLOWANCE	1,755	3,240	3,240	2,295	3,240	3,240
41-45 INCENTIVE-CERTIFICATE PAY	3,300	4,800	4,800	2,225	4,700	3,000
41-49 CELL PHONE ALLOWANCE	672	1,152	1,152	768	1,152	1,152
41-90 ACCRUED PAYROLL	0	0	1,771	1,770	1,770	0
47-10 SOCIAL SECURITY/MEDICARE	10,148	11,882	12,025	8,677	11,467	12,023
47-20 TMRS RETIREMENT	21,283	25,082	25,373	18,276	21,570	25,609
48-10 HEALTH/DENTAL INSURANCE	9,678	13,373	13,373	10,101	12,138	21,942
48-20 LIFE INSURANCE	353	414	414	315	353	424
48-30 DISABILITY INSURANCE	368	432	432	329	368	439
48-40 WORKERS COMP INSURANCE	168	195	195	137	168	188
48-50 EAP SERVICES	134	152	152	112	134	149
48-90 FLEX PLAN ADMINISTRATION	50	56	56	42	56	119
<b>SALARIES AND BENEFITS</b>	<b>\$178,592</b>	<b>\$212,475</b>	<b>\$214,774</b>	<b>\$155,010</b>	<b>\$196,156</b>	<b>\$222,244</b>
52-00 PERSONNEL SUPPLIES	\$59	\$59	\$59	\$57	\$76	\$59
54-00 OPERATING SUPPLIES	615	1,526	1,592	347	1,592	1,526
<b>SUPPLIES</b>	<b>\$674</b>	<b>\$1,585</b>	<b>\$1,651</b>	<b>\$404</b>	<b>\$1,668</b>	<b>\$1,585</b>
74-00 OPERATING SERVICES	\$475	\$312	\$312	\$0	\$312	\$312
74-98 JUDGMENTS & DAMAGE CLAIM	0	1,000	1,000	0	0	1,000
75-10 TRAINING	3,631	5,300	4,855	4,368	4,855	5,300
75-20 TRAVEL REIMBURSEMENTS	4,455	4,285	4,730	4,728	4,730	4,285
75-30 MEMBERSHIPS	295	907	907	580	580	907
<b>SERVICES</b>	<b>\$8,856</b>	<b>\$11,804</b>	<b>\$11,804</b>	<b>\$9,676</b>	<b>\$10,477</b>	<b>\$11,804</b>
<b>PLANNING AND ZONING</b>	<b>\$188,122</b>	<b>\$225,864</b>	<b>\$228,229</b>	<b>\$165,090</b>	<b>\$208,301</b>	<b>\$235,633</b>

**COMMUNITY DEVELOPMENT  
INSPECTIONS  
001-3528-424**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$252,040	\$233,546	\$230,195	\$154,955	\$230,195	\$230,033
41-30 OVERTIME PAY	3,688	3,830	3,830	3,158	3,830	3,830
41-43 LONGEVITY PAY	1,147	1,450	1,501	1,500	1,500	1,247
41-44 VEHICLE ALLOWANCE	585	1,080	1,080	765	1,080	1,080
41-45 INCENTIVE-CERTIFICATE PAY	4,846	4,410	4,410	2,755	4,410	2,910
41-49 CELL PHONE ALLOWANCE	2,125	2,202	2,202	1,315	2,202	2,202
41-90 ACCRUED PAYROLL	0	0	5,953	5,953	5,953	0
47-10 SOCIAL SECURITY/MEDICARE	18,949	17,815	18,018	12,396	19,062	17,529
47-20 TMRS RETIREMENT	41,277	38,491	38,905	26,610	39,145	38,298
48-10 HEALTH/DENTAL INSURANCE	37,893	32,300	32,300	22,259	32,300	32,018
48-20 LIFE INSURANCE	705	648	648	445	648	640
48-30 DISABILITY INSURANCE	731	675	675	464	675	665
48-40 WORKERS COMP INSURANCE	633	605	605	409	605	568
48-50 EAP SERVICES	329	286	286	196	286	281
48-90 FLEX PLAN ADMINISTRATION	184	169	169	175	169	275
<b>SALARIES AND BENEFITS</b>	<b>\$365,132</b>	<b>\$337,507</b>	<b>\$340,777</b>	<b>\$233,355</b>	<b>\$342,059</b>	<b>\$331,576</b>
52-00 PERSONNEL SUPPLIES	\$826	\$1,000	\$1,000	\$874	\$1,000	\$1,000
53-00 VEHICLE SUPPLIES	0	264	174	0	174	264
53-01 FUEL	8,804	7,524	7,524	4,173	9,564	7,524
54-00 OPERATING SUPPLIES	0	1,680	1,025	398	1,025	1,680
58-00 OPERATING EQUIPMENT<\$5000	0	500	500	0	500	500
<b>SUPPLIES</b>	<b>\$9,630</b>	<b>\$10,968</b>	<b>\$10,223</b>	<b>\$5,445</b>	<b>\$12,263</b>	<b>\$10,968</b>
63-00 VEHICLE MAINTENANCE	\$2,653	\$1,467	\$1,557	\$901	\$1,557	\$1,467
<b>MAINTENANCE</b>	<b>\$2,653</b>	<b>\$1,467</b>	<b>\$1,557</b>	<b>\$901</b>	<b>\$1,557</b>	<b>\$1,467</b>
73-11 VEHICLE INSURANCE	\$1,784	\$1,573	\$1,573	\$1,338	\$1,573	\$1,573
74-00 OPERATING SERVICES	347	1,589	1,589	0	1,589	1,589
74-97 RECRUITMENT ADVERTISING	0	0	466	0	466	0
75-10 TRAINING	1,165	2,232	2,032	745	1,993	2,232
75-20 TRAVEL REIMBURSEMENTS	48	3,940	3,206	789	1,052	3,940
75-30 MEMBERSHIPS	1,105	2,955	2,955	676	1,105	2,955
78-00 CONTRACT SERVICES	0	4,593	4,488	0	4,488	4,593
78-31 VEHICLE LEASE-INTERNAL	6,979	6,979	6,979	5,234	6,979	4,834
<b>SERVICES</b>	<b>\$11,428</b>	<b>\$23,861</b>	<b>\$23,288</b>	<b>\$8,782</b>	<b>\$19,245</b>	<b>\$21,716</b>
<b>INSPECTION</b>	<b>\$388,843</b>	<b>\$373,803</b>	<b>\$375,845</b>	<b>\$248,483</b>	<b>\$375,124</b>	<b>\$365,727</b>

**COMMUNITY DEVELOPMENT  
CODE ENFORCEMENT  
001-3528-429**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$40,898	\$41,548	\$41,958	\$27,795	\$38,477	\$36,080
41-30 OVERTIME PAY	129	500	500	156	500	500
41-43 LONGEVITY PAY	150	215	215	210	210	285
41-45 INCENTIVE-CERTIFICATE PAY	276	300	300	275	300	600
41-49 CELL PHONE ALLOWANCE	542	540	540	315	540	540
47-10 SOCIAL SECURITY/MEDICARE	2,887	2,944	2,975	2,015	3,062	2,847
47-20 TMRS RETIREMENT	6,555	6,719	6,783	4,489	6,288	6,031
48-10 HEALTH/DENTAL INSURANCE	7,339	7,395	7,395	5,112	7,395	5,021
48-20 LIFE INSURANCE	114	116	116	85	116	99
48-30 DISABILITY INSURANCE	118	120	120	88	120	104
48-40 WORKERS COMP INSURANCE	118	120	120	79	120	101
48-50 EAP SERVICES	58	58	58	43	58	57
48-90 FLEX PLAN ADMINISTRATION	84	84	84	53	84	22
<b>SALARIES AND BENEFITS</b>	<b>\$59,268</b>	<b>\$60,659</b>	<b>\$61,164</b>	<b>\$40,715</b>	<b>\$57,271</b>	<b>\$52,287</b>
52-00 PERSONNEL SUPPLIES	\$131	\$200	\$475	\$357	\$475	\$200
53-01 FUEL	485	2,254	2,254	0	2,254	2,254
54-00 OPERATING SUPPLIES	0	222	222	45	135	222
58-00 OPERATING EQUIPMENT<\$5000	1,594	0	0	0	0	0
<b>SUPPLIES</b>	<b>\$2,210</b>	<b>\$2,676</b>	<b>\$2,951</b>	<b>\$402</b>	<b>\$2,864</b>	<b>\$2,676</b>
63-00 VEHICLE MAINTENANCE	\$195	\$463	\$1,532	\$742	\$1,532	\$463
<b>MAINTENANCE</b>	<b>\$195</b>	<b>\$463</b>	<b>\$1,532</b>	<b>\$742</b>	<b>\$1,532</b>	<b>\$463</b>
74-00 OPERATING SERVICES	\$242	\$848	\$392	\$0	\$392	\$392
74-41 CODE ENFORCEMENT SERVICES	0	4,138	4,008	0	4,008	4,138
75-10 TRAINING	175	100	300	300	300	100
75-20 TRAVEL REIMBURSEMENTS	0	0	734	0	734	0
75-30 MEMBERSHIPS	0	106	106	90	90	106
77-30 INTERNET/WIRELESS SERVICE	0	0	456	304	456	456
78-31 VEHICLE LEASE-INTERNAL	1,347	1,347	1,347	1,010	1,347	1,347
78-42 STORM WATER MANAGEMENT	93	8,268	5,408	566	5,408	8,268
<b>SERVICES</b>	<b>\$1,857</b>	<b>\$14,807</b>	<b>\$12,751</b>	<b>\$2,270</b>	<b>\$12,735</b>	<b>\$14,807</b>
<b>CODE ENFORCEMENT</b>	<b>\$63,530</b>	<b>\$78,605</b>	<b>\$78,398</b>	<b>\$44,129</b>	<b>\$74,402</b>	<b>\$70,233</b>

**COMMUNITY DEVELOPMENT  
ENGINEERING  
001-3531-431**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$31,198	\$44,238	\$46,204	\$33,418	\$41,924	\$11,991
41-30 OVERTIME PAY	384	500	500	0	56	0
41-43 LONGEVITY PAY	157	0	0	0	0	0
41-45 INCENTIVE-CERTIFICATE PAY	525	0	550	400	450	0
41-49 CELL PHONE ALLOWANCE	247	0	495	360	405	0
41-90 ACCRUED PAYROLL	3,354	0	0	0	1,222	0
47-10 SOCIAL SECURITY/MEDICARE	2,675	3,422	3,429	2,419	3,370	0
47-20 TMRS RETIREMENT	5,603	6,974	6,988	5,338	6,921	0
48-10 HEALTH/DENTAL INSURANCE	4,052	12,585	12,585	6,349	7,055	0
48-20 LIFE INSURANCE	95	124	124	95	106	0
48-30 DISABILITY INSURANCE	98	128	128	100	112	0
48-40 WORKERS COMP INSURANCE	83	103	103	77	85	0
48-50 EAP SERVICES	44	58	58	43	48	0
48-90 FLEX PLAN ADMINISTRATION	16	22	22	16	18	0
<b>SALARIES AND BENEFITS</b>	<b>\$48,531</b>	<b>\$68,154</b>	<b>\$71,186</b>	<b>\$48,615</b>	<b>\$61,773</b>	<b>\$11,991</b>
52-00 PERSONNEL SUPPLIES	\$274	\$418	\$418	\$399	\$418	\$418
53-01 FUEL	77	0	0	1,054	3,054	0
54-00 OPERATING SUPPLIES	0	1,137	1,137	67	967	1,137
58-00 OPERATING EQUIPMENT<\$5000	0	667	667	0	667	667
<b>SUPPLIES</b>	<b>\$351</b>	<b>\$2,222</b>	<b>\$2,222</b>	<b>\$1,520</b>	<b>\$5,106</b>	<b>\$2,222</b>
63-00 VEHICLE MAINTENANCE	\$19	\$530	\$530	\$77	\$350	\$530
<b>MAINTENANCE</b>	<b>\$19</b>	<b>\$530</b>	<b>\$530</b>	<b>\$77</b>	<b>\$350</b>	<b>\$530</b>
74-00 OPERATING SERVICES	\$0	\$749	\$749	\$0	\$594	\$749
74-97 RECRUITMENT ADVERTISING	300	0	0	0	300	0
75-10 TRAINING	0	1,000	1,000	344	954	1,000
75-20 TRAVEL REIMBURSEMENTS	436	530	530	0	420	530
75-30 MEMBERSHIPS	274	750	750	355	455	750
78-00 CONTRACT SERVICES	2,545	2,545	2,545	2,545	2,545	52,545
78-31 VEHICLE LEASE-INTERNAL	1,347	1,347	1,347	1,010	1,347	1,347
<b>SERVICES</b>	<b>\$4,902</b>	<b>\$6,921</b>	<b>\$6,921</b>	<b>\$4,254</b>	<b>\$6,615</b>	<b>\$56,921</b>
<b>ENGINEERING</b>	<b>\$53,803</b>	<b>\$77,827</b>	<b>\$80,859</b>	<b>\$54,466</b>	<b>\$73,844</b>	<b>\$71,664</b>

\* The engineering position is vacant for FY2014. The salary dollars associated with the position have been distributed to contract services for engineering services.

**COMMUNITY DEVELOPMENT  
CIP ADMINISTRATION  
001-3770-431**

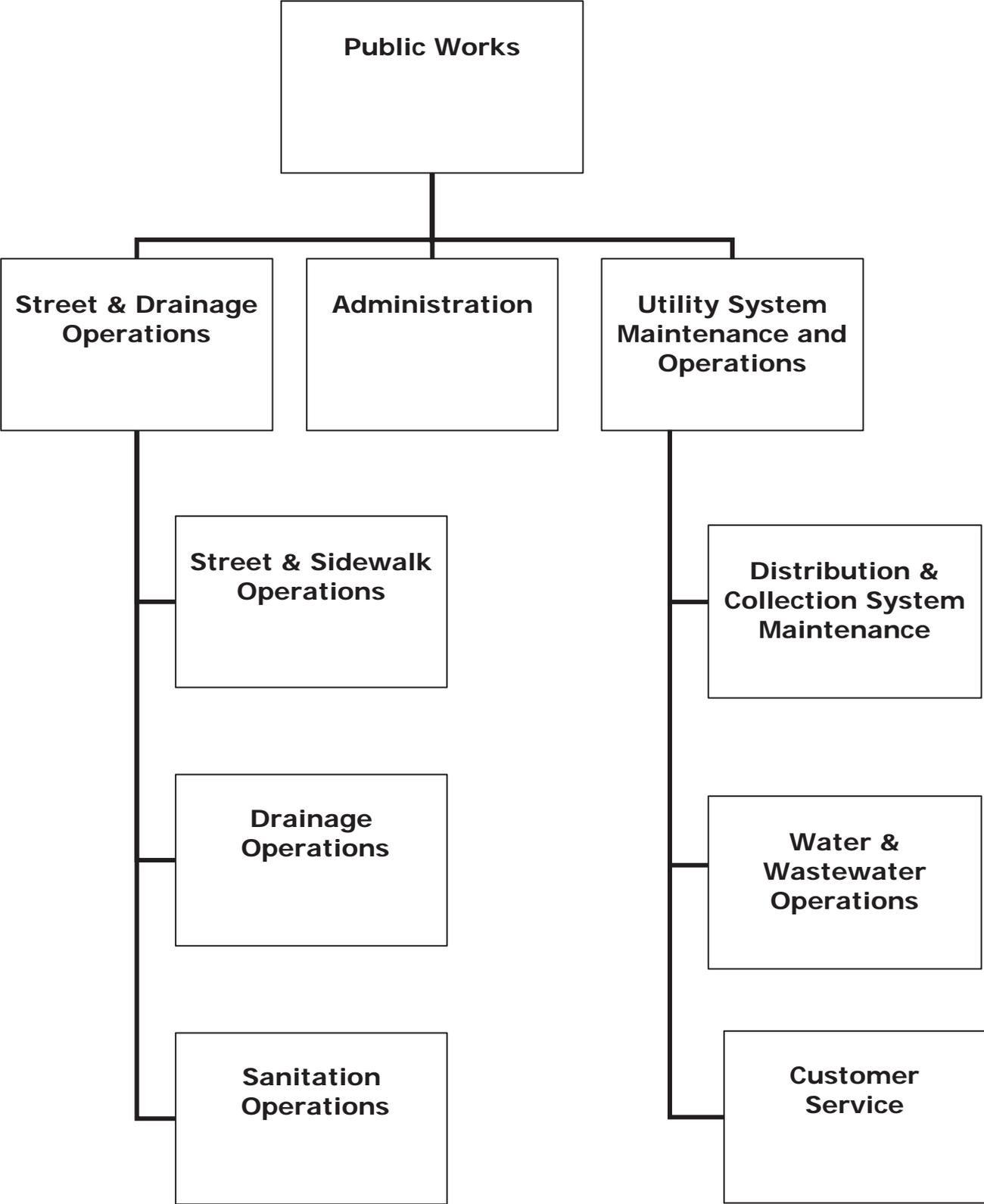
ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$174,292	\$174,074	\$177,358	\$129,731	\$177,358	\$188,460
41-30 OVERTIME PAY	2,181	0	0	569	759	0
41-43 LONGEVITY PAY	975	1,170	1,170	1,155	1,155	1,345
41-44 VEHICLE ALLOWANCE	5,411	5,400	5,400	3,825	5,400	5,400
41-45 INCENTIVE-CERTIFICATE PAY	5,400	5,400	5,400	4,050	5,400	5,400
41-49 CELL PHONE ALLOWANCE	2,531	2,520	2,520	1,680	2,520	2,520
47-10 SOCIAL SECURITY/MEDICARE	13,522	13,267	13,518	10,025	13,367	14,694
47-20 TMRS RETIREMENT	29,782	29,398	29,910	22,022	29,910	32,233
48-10 HEALTH/DENTAL INSURANCE	28,052	28,286	28,286	21,247	28,329	29,950
48-20 LIFE INSURANCE	477	483	483	363	484	502
48-30 DISABILITY INSURANCE	497	503	503	380	507	549
48-40 WORKERS COMP INSURANCE	536	530	530	385	513	523
48-50 EAP SERVICES	175	175	175	129	172	172
48-90 FLEX PLAN ADMINISTRATION	43	43	43	36	48	65
<b>SALARIES AND BENEFITS</b>	<b>\$263,874</b>	<b>\$261,249</b>	<b>\$265,296</b>	<b>\$195,597</b>	<b>\$265,922</b>	<b>\$281,813</b>
52-00 PERSONNEL SUPPLIES	\$472	\$520	\$520	\$271	\$520	\$520
53-00 VEHICLE SUPPLIES	0	122	122	0	0	122
53-01 FUEL	2,362	1,154	1,154	1,114	1,485	1,943
54-00 OPERATING SUPPLIES	45	302	302	45	302	302
58-00 OPERATING EQUIPMENT<\$5000	0	205	205	0	205	205
<b>SUPPLIES</b>	<b>\$2,879</b>	<b>\$2,303</b>	<b>\$2,303</b>	<b>\$1,430</b>	<b>\$2,512</b>	<b>\$3,092</b>
63-00 VEHICLE MAINTENANCE	\$220	\$637	\$637	\$0	\$500	\$637
<b>MAINTENANCE</b>	<b>\$220</b>	<b>\$637</b>	<b>\$637</b>	<b>\$0</b>	<b>\$500</b>	<b>\$637</b>
73-11 VEHICLE INSURANCE	\$0	\$510	\$510	\$0	\$510	\$510
74-00 OPERATING SERVICES	3	53	53	0	15	53
74-97 RECRUITMENT ADVERTISING	0	325	325	0	0	325
75-10 TRAINING	0	1,086	1,086	25	925	1,086
75-20 TRAVEL REIMBURSEMENTS	0	387	387	0	278	387
75-30 MEMBERSHIPS	0	250	250	0	100	250
78-00 CONTRACT SERVICES	0	212	212	0	100	212
78-31 VEHICLE LEASE-INTERNAL	1,317	1,317	1,317	988	1,317	3,012
<b>SERVICES</b>	<b>\$1,320</b>	<b>\$4,140</b>	<b>\$4,140</b>	<b>\$1,013</b>	<b>\$3,245</b>	<b>\$5,835</b>
<b>CIP ADMINISTRATION</b>	<b>\$268,293</b>	<b>\$268,329</b>	<b>\$272,376</b>	<b>\$198,040</b>	<b>\$272,179</b>	<b>\$291,377</b>

**COMMUNITY DEVELOPMENT  
ENGINEERING (WATER AND SEWER)  
401-3531-434**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$32,625	\$32,795	\$33,423	\$24,087	\$33,423	\$34,609
41-30 OVERTIME PAY	207	0	0	44	709	0
41-43 LONGEVITY PAY	235	300	300	295	295	360
41-45 INCENTIVE-CERTIFICATE PAY	600	600	600	450	600	600
41-49 CELL PHONE ALLOWANCE	422	420	420	280	373	420
41-90 ACCRUED PAYROLL	(391)	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	2,555	2,553	2,601	1,888	2,517	2,651
47-20 TMRS RETIREMENT	5,321	5,318	5,416	3,929	5,239	5,618
48-10 HEALTH/DENTAL INSURANCE	5,031	5,172	5,172	3,809	5,079	5,370
48-20 LIFE INSURANCE	91	91	91	69	92	94
48-30 DISABILITY INSURANCE	94	95	95	71	95	98
48-40 WORKERS COMP INSURANCE	79	78	78	56	75	78
48-50 EAP SERVICES	58	58	58	43	57	57
48-90 FLEX PLAN ADMINISTRATION	22	22	22	16	21	22
<b>SALARIES AND BENEFITS</b>	<b>\$46,949</b>	<b>\$47,502</b>	<b>\$48,276</b>	<b>\$35,037</b>	<b>\$48,575</b>	<b>\$49,977</b>
51-00 OFFICE SUPPLIES	\$0	\$42	\$42	\$0	\$42	\$42
53-01 FUEL	0	0	0	1,054	1,405	0
<b>SUPPLIES</b>	<b>\$0</b>	<b>\$42</b>	<b>\$42</b>	<b>\$1,054</b>	<b>\$1,447</b>	<b>\$42</b>
71-30 ENGINEERING SERVICES	\$20,621	\$30,136	\$33,636	\$7,347	\$33,636	\$30,136
75-10 TRAINING	198	0	0	0	0	0
75-20 TRAVEL REIMBURSEMENTS	0	264	264	0	264	264
<b>SERVICES</b>	<b>\$20,819</b>	<b>\$30,400</b>	<b>\$33,900</b>	<b>\$7,347</b>	<b>\$33,900</b>	<b>\$30,400</b>
<b>ENGINEERING</b>	<b>\$67,768</b>	<b>\$77,944</b>	<b>\$82,218</b>	<b>\$43,438</b>	<b>\$83,922</b>	<b>\$80,419</b>

**COMMUNITY DEVELOPMENT  
CIP ADMINISTRATION (WATER AND SEWER)  
401-3770-434**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$56,053	\$57,241	\$58,094	\$42,079	\$56,105	\$59,583
41-30 OVERTIME PAY	2,103	3,500	3,500	1,046	1,395	3,500
41-43 LONGEVITY PAY	340	405	405	400	533	465
41-45 INCENTIVE-CERTIFICATE PAY	2,400	2,400	2,400	1,800	2,400	2,400
41-49 CELL PHONE ALLOWANCE	542	540	540	360	480	540
41-90 ACCRUED PAYROLL	(1,055)	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	4,620	4,826	4,891	3,482	4,643	5,084
47-20 TMRS RETIREMENT	9,590	9,991	10,124	7,135	9,513	10,552
48-10 HEALTH/DENTAL INSURANCE	335	335	335	246	328	348
48-20 LIFE INSURANCE	155	160	160	118	157	166
48-30 DISABILITY INSURANCE	162	166	166	123	164	172
48-40 WORKERS COMP INSURANCE	170	170	170	123	164	177
48-50 EAP SERVICES	58	58	58	43	57	57
48-90 FLEX PLAN ADMINISTRATION	22	22	22	16	21	22
<b>SALARIES AND BENEFITS</b>	<b>\$75,495</b>	<b>\$79,814</b>	<b>\$80,865</b>	<b>\$56,971</b>	<b>\$75,960</b>	<b>\$83,066</b>
52-00 PERSONNEL SUPPLIES	\$231	\$250	\$250	\$170	\$227	\$250
53-00 VEHICLE SUPPLIES	0	212	212	0	0	212
53-01 FUEL	2,051	2,558	2,558	364	485	2,558
54-00 OPERATING SUPPLIES	0	448	448	18	24	448
<b>SUPPLIES</b>	<b>\$2,282</b>	<b>\$3,468</b>	<b>\$3,468</b>	<b>\$552</b>	<b>\$736</b>	<b>\$3,468</b>
63-00 VEHICLE MAINTENANCE	\$41	\$212	\$212	\$40	\$53	\$212
<b>MAINTENANCE</b>	<b>\$41</b>	<b>\$212</b>	<b>\$212</b>	<b>\$40</b>	<b>\$53</b>	<b>\$212</b>
73-11 VEHICLE INSURANCE	\$1,308	\$849	\$849	\$981	\$1,308	\$849
74-00 OPERATING SERVICES	0	694	694	0	0	694
74-01 POSTAL / COURIER SERVICES	0	30	30	0	0	30
75-10 TRAINING	0	264	264	0	0	264
75-20 TRAVEL REIMBURSEMENTS	0	264	264	0	0	264
75-30 MEMBERSHIPS	0	129	129	0	0	129
78-31 VEHICLE LEASE-INTERNAL	1,317	1,317	1,317	988	1,317	1,317
<b>SERVICES</b>	<b>\$2,625</b>	<b>\$3,547</b>	<b>\$3,547</b>	<b>\$1,969</b>	<b>\$2,625</b>	<b>\$3,547</b>
<b>CIP ADMINISTRATION</b>	<b>\$80,443</b>	<b>\$87,041</b>	<b>\$88,092</b>	<b>\$59,532</b>	<b>\$79,374</b>	<b>\$90,293</b>



### Mission Statement

The Public Works Department makes every effort to improve the quality of life by providing advance planning and outstanding services that improve drainage and utility systems for all citizens, businesses, and visitors.

### Fiscal Year 2012 – 13 Accomplishments

#### Our staff accomplished the following:

- 210,500 street joints and cracks in streets were sealed
- 7,379 linear feet of sidewalks were raised
- 382 linear feet of sidewalks were removed and replaced
- 207 linear feet of curb replacement
- 54,258 square feet of streets were raised
- 437 signs installed
- 25 street banners were hung
- 59 fire hydrants painted
- 223 water meters changed out
- 480 bacteriological samples were collected

#### The following were completed through the Sewer Rehab Project:

- 8,927 linear feet of cleaning and TV inspection of sanitary sewer lines
- 6,127 linear feet of Cured in Place Pipe, CIPP Liner for sanitary sewer lines

### Current Operations

Current operations emphasize long-range planning practices and programs that cover a variety of activities within the Department, such as:

- Concrete Street Repair and Asphalt Overlay Programs
- Sanitary Sewer Rehabilitation Program

#### Street Maintenance Program

This is the tenth year of this program. This program is intended to be an on-going maintenance project to repair and reconstruct existing concrete streets, sidewalks, curbs, sealing and asphalt overlays. Included in this year's budget is \$500,000 for this program.

#### Sanitary Sewer Rehabilitation Program

This program will begin its twelfth year and is the City's primary effort to reduce the amount of infiltration and inflow (I&I) into the collection system. Through this program, a portion of the entire wastewater collection system is cleaned and inspected by camera. Damaged sections are located and a suitable method is selected for the repair. Included in this year's budget is \$300,000 for this program.

**Meter Change out Program**

This program is to replace the old and the dead meters. New meters provide accurate reading that will account correct water usage. It reduces the loss of revenue and the unaccounted water. This program will also assist in complying with the water conservation plan.

**Water Wise Program**

Water Wise Program is to educate students about water conservation. The City of Friendswood through an inter-local agreement with Harris-Galveston Coastal Subsidence District sponsors a water conservation program known as "Learning to Be Water Wise & Energy Efficient". The City has sponsored the Bales Intermediate and Windsong Intermediate and will continue to do so.

**Water Operations**

Harris-Galveston Coastal Subsidence District (HGCSO) requires 80% of the City's total water usage is purchased surface water. The City has managed to meet this requirement since its conception in 2001. It has been and will be a goal to meet it again this year and years to come. Prior to this mandate the City experienced ranges between 60-70%. As the population continues to grow, the need for water will grow as well. The City has purchased additional surface water in order to meet the future demands.

**Highlights of the Budget**

**The following items are included with the FY14 adopted budget:**

**Decision Packages (Funded)**

Fuel Increase – Streets/Sidewalk Ops (FAW - GF)	Ongoing Cost	\$4,354
Fuel Increase – Drainage Ops (FAW - GF)	Ongoing Cost	\$8,058
COH 96 inch raw water line cost recovery (FAW - W/S)	Ongoing Cost	\$70,000
Fuel Adjustment Reduction – Water Operations (FAW - W/S)	Ongoing Cost	(\$4,200)
Fuel Adjustment Reduction – Sewer Operations (FAW - W/S)	Ongoing Cost	(\$10,800)
Water Meter Reading Service Contract Increase (W/S)	Ongoing cost	\$23,547
Dump Truck (W&S Fund working capital)	One-time cost	\$98,000
Sewer Jet Cleaning Machine (W&S Fund working capital)	One-time cost	\$105,000

**Public Works**

**2013-2014 Departmental Performance Measures by Division**

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

<b>Street/Sidewalk Operations</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	11.00	11.00	11.00	11.00	11.00
Department Expenditures	\$1,078,443	\$1,076,675	\$1,158,067	\$1,156,121	\$1,152,008
<b>Outputs</b>					
# of Street Signs Replaced in Program	408	437	356	356	350
# of Street Signs Repaired / Replaced by work orders	217	363	346	346	375
Sidewalk Raised (lf)	14,101	7,379	9,415	9,415	9,000
Sidewalk Removed & Replaced (lf)	453	382	542	542	500
Street Raising (sf)	43,343	54,258	69,567	69,567	50,000
# of Completed Work Orders for Streets	420	369	514	514	500
<b>Measures of Effectiveness</b>					
Average # of days to complete Signs work orders	2.03	1.84	1.58	1.58	1.60
% of work orders for Signs completed within 10 days	90.32%	96.45%	99.71%	99.71%	99%
Average # of days to complete Street work orders	4.29	3.62	4.46	4.46	4.50
% of Street work orders completed within 10 days	87.85%	93.50%	92.41%	92.41%	92%
<b>Measures of Efficiency</b>					
Monthly cost to operate the Streets/Sidewalk division	\$89,870	\$89,723	\$96,506	\$96,343	\$96,001
Division expenditures per capita	\$29.38	\$29.17	\$30.91	\$30.86	\$30.34

## Public Works

<b>Drainage Operations</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	4.00	4.00	4.00	4.00	4.00
Department Expenditures	\$326,325	\$351,795	\$347,180	\$356,224	\$362,819
<b>Outputs</b>					
Ditches Cleaned (ft)	5,191	4,349	1,461	1,461	3,000
Road side Ditches Mowed (ac)	788.98	869.79	903.07	903.07	900
Storm Pipe Cleaned (ft)	217	15	532	532	300
Debris Cleaned (cy)	306	680	818	818	600
# of Work Orders	149	187	250	250	225
<b>Measures of Effectiveness</b>					
Average # of days to complete work orders	3.23	3.93	6.41	6.41	4.00
% of work orders completed within 10 working days	94.63%	97.33%	87.60%	87.60%	90%
<b>Measures of Efficiency</b>					
Monthly cost to operate the Drainage Operations	\$27,194	\$29,317	\$28,932	\$29,686	\$30,235
Division expenditures per capita	\$8.89	\$9.53	\$9.26	\$9.51	\$9.56

## Public Works

<b>Water Operations</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	9.30	9.30	9.30	9.30	9.30
Department Expenditures	\$2,355,827	\$2,270,245	\$2,447,521	\$2,492,076	\$2,531,073
<b>Outputs</b>					
# of Active Utility Accounts	12,145	12,410	12,646	12,676	12,866
# of Completed Work Orders	2,278	1,703	1,433	1,433	1,500
# of meter change outs	103	155	275	275	250
# of Service Lines Repaired	194	154	151	151	150
# of Main Lines Repaired	516	112	193	193	250
# of Lines Flushed	646	725	587	587	600
# of Fire Hydrants Serviced	112	5	37	37	50
Ground Water Pumpage (MG)	57.864	4.085	2.281	2.281	10
Surface Water Pumpage (MG)	2,279.658	1,673.781	2,033.218	2,033.218	2,200
Total Water Usage (MG)	2,337.523	1,677.866	2,035.499	2,035.499	2,210
Total Daily Average Water Production (MG)	6.404	4.584	5.577	5.577	6.000
Total Surface Water Purchased (MG)	2,279.658	1,673.781	2,033.218	2,033.218	2,200
<b>Measures of Effectiveness</b>					
Average # of days to complete work orders	1.07	1.07	1.07	1.07	1.00
% of work orders within 2 working days	98.99%	98.83%	98.88%	98.88%	98%
<i>Maintain Subsidence Districts mandates of having at least 80% of the City's total water usage be purchased surface water</i>					
% of Purchased Surface Water Usage	97.52%	99.76%	99.89%	99.89%	97%
<b>Measures of Efficiency</b>					
Monthly cost to operate the City's Water Operations	\$196,319	\$189,187	\$203,960	\$207,673	\$210,923
Division expenditures per capita	\$64.18	\$61.50	\$65.32	\$66.51	\$66.63

## Public Works

<b>Sewer Operations</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	9.00	9.00	9.00	9.00	9.00
Department Expenditures	\$2,122,778	\$2,121,923	\$2,501,188	\$2,506,867	\$2,470,207
<b>Outputs</b>					
# of Completed Work Orders	713	786	785	785	750
Sewer Treatment Total All Flows (MG)	1,017.314	1,086.423	1,078.912	1,078.912	1,100
Sewer Treatment Total Daily Average (MG)	2.787	2.968	2.956	2.956	3
# of Service Lines Repaired	55	60	53	53	60
# of Main Lines repaired	14	12	8	8	10
# of Sewer Lines cleaned	24,496	24,245	26,565	26,565	25,000
# of Manholes repaired	34	17	29	29	25
# of Sewer Main Stoppages	45	54	50	50	50
# of Service Lines Stoppages	357	350	361	361	375
# of Lift Station repairs	407	439	488	488	450
<b>Measures of Effectiveness</b>					
Average # of days to complete work orders	1.05	1.08	1.07	1.07	1.00
% of work orders completed within 2 working days	99.15%	98.98%	98.34%	98.34%	98%
<b>Measures of Efficiency</b>					
Monthly cost to operate the City's Sewer Operations	\$176,898	\$176,827	\$208,432	\$208,906	\$205,851
Division expenditures per capita	\$57.83	\$57.48	\$66.76	\$66.91	\$65.06

## Public Works

<b>Utility Customer Service</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Projection</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	2.00	2.00	2.00	2.00	2.00
Department Expenditures	\$159,875	\$161,948	\$158,575	\$181,984	\$189,413
<b>Outputs</b>					
# of Active Utility Accounts	12,145	12,410	12,646	12,676	12,866
# of Completed Work Orders	n/a	n/a	n/a	1,619*	3,500
# of cut-offs	n/a	n/a	1047	1,047	1,000
# of reconnects	n/a	n/a	n/a	866	850
# of work orders closed	n/a	n/a	n/a	866	850
<b>Measures of Effectiveness</b>					
# of work orders completed per FTE	n/a	n/a	n/a	809.5	1,750
% of work orders closed out	n/a	n/a	n/a	100%	100%
<b>Measures of Efficiency</b>					
Monthly cost to operate the City's Utility Customer Service	\$13,323	\$13,496	\$13,215	\$15,165	\$15,784
Division expenditures per capita	\$4.36	\$4.39	\$4.23	\$4.86	\$4.99

*\*Started logging May 2013*

**PUBLIC WORKS  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION (GF)	\$256,195	\$284,624	\$287,359	\$204,576	\$287,963	\$292,891	2.9%
STREET/SIDEWALK OPERATIONS	1,076,675	1,158,067	1,167,390	837,542	1,156,121	1,152,008	-0.5%
DRAINAGE OPERATIONS	351,795	347,180	347,628	229,373	356,224	362,819	4.5%
SANITATION OPERATIONS	41,839	0	0	0	0	0	0.0%
ADMINISTRATION (W/S)	71,267	72,265	73,058	49,910	68,547	75,025	3.8%
WATER OPERATIONS (W/S)	2,270,254	2,447,521	2,512,437	1,685,308	2,492,076	2,531,073	3.4%
SEWER OPERATIONS (W/S)	2,121,923	2,501,188	2,524,580	1,748,902	2,506,867	2,470,207	-1.2%
CUSTOMER SERVICE (W/S)	161,948	158,575	183,577	115,487	181,984	189,413	19.4%
<b>DEPARTMENT TOTAL</b>	<b>\$6,351,896</b>	<b>\$6,969,420</b>	<b>\$7,096,029</b>	<b>\$4,871,098</b>	<b>\$7,049,782</b>	<b>\$7,073,436</b>	<b>1.5%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SALARIES AND BENEFITS	\$2,329,356	\$2,363,013	\$2,384,536	\$1,710,991	\$2,422,275	\$2,444,459	3.4%
SUPPLIES	227,086	314,058	303,058	179,150	266,832	313,267	-0.3%
MAINTENANCE	298,027	513,309	558,268	296,975	496,348	509,676	-0.7%
SERVICES	3,389,610	3,687,045	3,752,607	2,574,566	3,703,439	3,644,039	-1.2%
CAPITAL OUTLAY	24,385	0	5,565	0	0	0	0.0%
OTHER	83,432	91,995	91,995	109,416	160,888	161,995	76.1%
<b>CLASSIFICATION TOTAL</b>	<b>\$6,351,896</b>	<b>\$6,969,420</b>	<b>\$7,096,029</b>	<b>\$4,871,098</b>	<b>\$7,049,782</b>	<b>\$7,073,436</b>	<b>1.5%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION (GF)	2.33	2.33	2.33	2.33	2.33	2.33	0.0%
STREET/SIDEWALK OPERATIONS	11.00	11.00	11.00	11.00	11.00	11.00	0.0%
DRAINAGE OPERATIONS	4.00	4.00	4.00	4.00	4.00	4.00	0.0%
SANITATION OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ADMINISTRATION (W/S)	1.00	1.00	1.00	1.00	1.00	1.00	0.0%
WATER OPERATIONS (W/S)	9.30	9.30	9.30	9.30	9.30	9.30	0.0%
SEWER OPERATIONS (W/S)	9.00	9.00	9.00	9.00	9.00	9.00	0.0%
CUSTOMER SERVICE (W/S)	2.00	2.00	2.00	2.00	2.00	2.00	0.0%
<b>PERSONNEL TOTAL</b>	<b>38.63</b>	<b>38.63</b>	<b>38.63</b>	<b>38.63</b>	<b>38.63</b>	<b>38.63</b>	<b>0.0%</b>

**PUBLIC WORKS  
ADMINISTRATION (GENERAL FUND)  
001-3401-431**

ACCOUNT DESCRIPTION		FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$182,938	\$200,464	\$202,683	\$147,046	\$202,683	\$208,982
41-30	OVERTIME PAY	769	1,000	1,000	523	697	1,000
41-43	LONGEVITY PAY	2,225	2,456	2,456	2,444	2,444	2,595
41-44	VEHICLE ALLOWANCE	6,451	7,182	7,182	5,087	7,182	7,182
41-45	INCENTIVE-CERTIFICATE PAY	300	300	300	75	300	300
41-49	CELL PHONE ALLOWANCE	1,580	1,756	1,756	1,170	1,756	1,756
47-10	SOCIAL SECURITY/MEDICARE	13,226	15,526	15,696	10,379	16,452	16,328
47-20	TMRS RETIREMENT	30,318	33,232	33,578	24,417	33,786	35,207
48-10	HEALTH/DENTAL INSURANCE	15,017	17,516	17,516	10,146	17,516	14,305
48-20	LIFE INSURANCE	502	555	555	418	557	578
48-30	DISABILITY INSURANCE	525	580	580	437	583	604
48-40	WORKERS COMP INSURANCE	239	258	258	186	258	257
48-50	EAP SERVICES	128	136	136	100	136	134
48-90	FLEX PLAN ADMINISTRATION	110	113	113	85	113	113
	<b>SALARIES AND BENEFITS</b>	<b>\$254,328</b>	<b>\$281,074</b>	<b>\$283,809</b>	<b>\$202,513</b>	<b>\$284,463</b>	<b>\$289,341</b>
51-00	OFFICE SUPPLIES	\$734	\$1,273	\$1,273	\$970	\$1,293	\$1,273
52-00	PERSONNEL SUPPLIES	0	210	210	6	200	210
54-00	OPERATING SUPPLIES	107	138	138	120	138	138
	<b>SUPPLIES</b>	<b>\$841</b>	<b>\$1,621</b>	<b>\$1,621</b>	<b>\$1,096</b>	<b>\$1,631</b>	<b>\$1,621</b>
74-00	OPERATING SERVICES	\$0	\$100	\$100	\$0	\$100	\$100
74-01	POSTAL / COURIER SERVICES	206	228	228	15	228	228
75-10	TRAINING	247	562	562	350	562	562
75-20	TRAVEL REIMBURSEMENTS	0	410	410	0	350	410
75-30	MEMBERSHIPS	573	629	629	602	629	629
	<b>SERVICES</b>	<b>\$1,026</b>	<b>\$1,929</b>	<b>\$1,929</b>	<b>\$967</b>	<b>\$1,869</b>	<b>\$1,929</b>
	<b>ADMINISTRATION</b>	<b>\$256,195</b>	<b>\$284,624</b>	<b>\$287,359</b>	<b>\$204,576</b>	<b>\$287,963</b>	<b>\$292,891</b>

**PUBLIC WORKS  
STREET/SIDEWALK OPERATIONS  
001-3610-431**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$327,869	\$337,967	\$341,499	\$249,644	\$341,499	\$354,125
41-30 OVERTIME PAY	13,829	10,179	10,179	10,164	14,552	10,179
41-31 HOLIDAY HRS WORKED	0	0	0	335	447	0
41-43 LONGEVITY PAY	7,785	6,085	6,555	6,555	6,555	7,265
41-45 INCENTIVE-CERTIFICATE PAY	300	300	300	225	300	300
41-49 CELL PHONE ALLOWANCE	1,386	1,380	1,380	920	1,380	1,380
41-90 ACCRUED PAYROLL	5,713	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	25,892	25,698	25,968	18,977	27,902	26,213
47-20 TMRS RETIREMENT	55,721	55,480	56,031	41,829	57,300	59,235
48-10 HEALTH/DENTAL INSURANCE	56,189	66,747	66,747	49,227	66,747	71,595
48-20 LIFE INSURANCE	922	947	947	720	960	985
48-30 DISABILITY INSURANCE	955	977	977	746	995	1,024
48-40 WORKERS COMP INSURANCE	8,997	8,646	8,646	6,599	8,799	9,109
48-50 EAP SERVICES	564	583	583	431	583	574
48-90 FLEX PLAN ADMINISTRATION	276	342	342	256	341	342
<b>SALARIES AND BENEFITS</b>	<b>\$506,398</b>	<b>\$515,331</b>	<b>\$520,154</b>	<b>\$386,628</b>	<b>\$528,360</b>	<b>\$542,326</b>
51-00 OFFICE SUPPLIES	\$256	\$264	\$264	\$250	\$333	\$264
52-00 PERSONNEL SUPPLIES	7,028	7,348	7,348	6,244	8,325	7,348
53-01 FUEL	20,584	21,920	21,920	20,402	24,203	26,274
54-00 OPERATING SUPPLIES	4,725	3,703	4,703	3,590	4,703	5,500
54-74 SIGN MATERIALS	28,145	31,178	31,178	17,531	31,178	31,178
56-00 FACILITY SUPPLIES	278	361	361	354	361	361
58-00 OPERATING EQUIPMENT<\$5000	3,566	6,206	6,206	4,214	5,619	6,206
<b>SUPPLIES</b>	<b>\$64,582</b>	<b>\$70,980</b>	<b>\$71,980</b>	<b>\$52,585</b>	<b>\$74,722</b>	<b>\$77,131</b>
63-00 VEHICLE MAINTENANCE	\$6,589	\$13,654	\$13,654	\$8,698	\$13,654	\$13,654
65-10 STREET MAINTENANCE	60,689	71,455	73,955	48,773	68,955	71,455
65-15 BRIDGE MAINTENANCE	1,777	2,561	2,561	443	2,561	2,561
65-17 TRAFFIC LIGHT MAINTENANCE	75	318	318	0	318	318
65-20 SIDEWALK MAINTENANCE	7,736	9,050	9,050	8,694	9,050	9,050
68-00 EQUIPMENT MAINTENANCE	13,707	19,081	19,081	12,495	19,081	19,081
68-71 CONSTRUCTION EQUIP MAINT	3,079	3,181	3,181	0	3,181	3,181
<b>MAINTENANCE</b>	<b>\$93,652</b>	<b>\$119,300</b>	<b>\$121,800</b>	<b>\$79,103</b>	<b>\$116,800</b>	<b>\$119,300</b>
73-11 VEHICLE INSURANCE	\$4,223	\$4,987	\$4,987	\$3,167	\$4,987	\$4,987
74-00 OPERATING SERVICES	0	500	500	0	500	500
74-97 RECRUITMENT ADVERTISING	300	318	318	0	0	318
74-98 JUDGMENTS & DAMAGE CLAIM	0	0	1,000	1,000	1,000	0
75-10 TRAINING	0	297	297	0	297	297
75-20 TRAVEL REIMBURSEMENTS	6	111	111	0	111	111
75-30 MEMBERSHIPS	123	232	232	142	142	232
76-11 ELECTRICITY	400,978	437,600	437,600	309,651	420,792	393,508
76-25 SAFETY SERVICES	391	406	406	294	406	406
78-00 CONTRACT SERVICES	0	1,216	1,216	0	1,216	1,216
78-30 RENTAL	0	767	767	456	767	767
78-31 VEHICLE LEASE-INTERNAL	6,022	6,022	6,022	4,516	6,021	10,909
<b>SERVICES</b>	<b>\$412,043</b>	<b>\$452,456</b>	<b>\$453,456</b>	<b>\$319,226</b>	<b>\$436,239</b>	<b>\$413,251</b>
<b>STREET/SIDEWALK OPERATION</b>	<b>\$1,076,675</b>	<b>\$1,158,067</b>	<b>\$1,167,390</b>	<b>\$837,542</b>	<b>\$1,156,121</b>	<b>\$1,152,008</b>

**PUBLIC WORKS  
DRAINAGE OPERATIONS  
001-3620-431**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$187,329	\$186,142	\$188,510	\$135,558	\$188,510	\$192,666
41-30 OVERTIME PAY	10,337	6,138	7,468	6,317	11,423	6,138
41-31 HOLIDAY HRS WORKED	0	0	0	406	541	0
41-43 LONGEVITY PAY	6,340	7,075	5,275	5,275	5,275	5,620
41-45 INCENTIVE-CERTIFICATE PAY	1,100	900	900	675	900	900
41-49 CELL PHONE ALLOWANCE	542	540	540	360	480	540
41-90 ACCRUED PAYROLL	1,479	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	14,787	14,199	14,380	10,608	14,144	14,550
47-20 TMRS RETIREMENT	32,344	31,301	31,670	23,205	30,940	32,671
48-10 HEALTH/DENTAL INSURANCE	39,111	40,384	40,384	30,335	40,447	42,761
48-20 LIFE INSURANCE	519	516	516	389	519	538
48-30 DISABILITY INSURANCE	537	538	538	406	541	557
48-40 WORKERS COMP INSURANCE	4,519	4,633	4,633	3,450	4,600	4,808
48-50 EAP SERVICES	282	292	292	216	288	287
48-90 FLEX PLAN ADMINISTRATION	104	108	108	81	108	108
<b>SALARIES AND BENEFITS</b>	<b>\$299,330</b>	<b>\$292,766</b>	<b>\$295,214</b>	<b>\$217,281</b>	<b>\$298,716</b>	<b>\$302,144</b>
52-00 PERSONNEL SUPPLIES	\$2,968	\$3,811	\$3,811	\$2,772	\$3,811	\$3,811
53-01 FUEL	5,786	0	0	4,892	6,523	8,058
54-00 OPERATING SUPPLIES	786	794	794	394	794	794
58-00 OPERATING EQUIPMENT<\$5000	1,774	4,830	4,830	55	3,754	4,830
<b>SUPPLIES</b>	<b>\$11,314</b>	<b>\$9,435</b>	<b>\$9,435</b>	<b>\$8,113</b>	<b>\$14,882</b>	<b>\$17,493</b>
65-30 DRAINAGE MAINTENANCE	\$12,565	\$39,129	\$37,113	\$779	\$37,113	\$37,316
<b>MAINTENANCE</b>	<b>\$12,565</b>	<b>\$39,129</b>	<b>\$37,113</b>	<b>\$779</b>	<b>\$37,113</b>	<b>\$37,316</b>
74-00 OPERATING SERVICES	\$0	\$500	\$500	\$0	\$500	\$500
74-98 JUDGMENTS & DAMAGE CLAIM	0	352	352	0	0	352
75-30 MEMBERSHIPS	123	126	142	142	142	142
78-30 RENTAL	0	794	794	0	794	794
78-31 VEHICLE LEASE-INTERNAL	4,078	4,078	4,078	3,058	4,077	4,078
<b>SERVICES</b>	<b>\$4,201</b>	<b>\$5,850</b>	<b>\$5,866</b>	<b>\$3,200</b>	<b>\$5,513</b>	<b>\$5,866</b>
84-00 CAPITAL OPERATING EQUIP	\$24,385	\$0	\$0	\$0	\$0	\$0
<b>CAPITAL OUTLAY</b>	<b>\$24,385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DRAINAGE OPERATIONS</b>	<b>\$351,795</b>	<b>\$347,180</b>	<b>\$347,628</b>	<b>\$229,373</b>	<b>\$356,224</b>	<b>\$362,819</b>

**PUBLIC WORKS  
SANITATION OPERATIONS  
001-3630-432**

ACCOUNT DESCRIPTION		FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
78-43	HHW AGREEMENT W PEARLAND SERVICES	\$41,839	\$0	\$0	\$0	\$0	\$0
	<b>SANITATION OPERATIONS</b>	<b>\$41,839</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PUBLIC WORKS  
ADMINISTRATION (WATER AND SEWER FUND)  
401-3601-434**

ACCOUNT DESCRIPTION		FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$37,549	\$37,798	\$38,442	\$27,848	\$38,442	\$39,503
41-30	OVERTIME PAY	293	1,000	1,000	139	285	1,000
41-43	LONGEVITY PAY	525	590	590	585	585	645
41-45	INCENTIVE-CERTIFICATE PAY	1,500	1,500	1,500	975	1,500	1,500
41-90	ACCRUED PAYROLL	581	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	2,648	2,694	2,743	1,974	3,122	2,810
47-20	TMRS RETIREMENT	6,223	6,374	6,474	4,614	6,412	6,768
48-10	HEALTH/DENTAL INSURANCE	12,207	12,558	12,558	9,249	12,558	13,037
48-20	LIFE INSURANCE	104	105	105	80	107	110
48-30	DISABILITY INSURANCE	108	109	109	83	111	114
48-40	WORKERS COMP INSURANCE	49	48	48	35	47	50
48-50	EAP SERVICES	58	58	58	43	57	57
48-90	FLEX PLAN ADMINISTRATION	22	22	22	16	21	22
	<b>SALARIES AND BENEFITS</b>	<b>\$61,867</b>	<b>\$62,856</b>	<b>\$63,649</b>	<b>\$45,641</b>	<b>\$63,247</b>	<b>\$65,616</b>
51-00	OFFICE SUPPLIES	\$325	\$558	\$558	\$360	\$558	\$558
52-00	PERSONNEL SUPPLIES	0	24	24	0	0	24
54-00	OPERATING SUPPLIES	104	143	143	106	143	143
54-77	WATER CONSERVE LITERATURE SUPPLIES	1,442	1,589	1,589	1,404	1,404	1,589
		<b>\$1,871</b>	<b>\$2,314</b>	<b>\$2,314</b>	<b>\$1,870</b>	<b>\$2,105</b>	<b>\$2,314</b>
73-11	VEHICLE INSURANCE	\$798	\$500	\$500	\$599	\$798	\$500
74-22	CONSUMER CONFIDENCE RPT SERVICES	6,731	6,595	6,595	1,800	2,397	6,595
		<b>\$7,529</b>	<b>\$7,095</b>	<b>\$7,095</b>	<b>\$2,399</b>	<b>\$3,195</b>	<b>\$7,095</b>
	<b>PUBLIC WORKS ADMIN</b>	<b>\$71,267</b>	<b>\$72,265</b>	<b>\$73,058</b>	<b>\$49,910</b>	<b>\$68,547</b>	<b>\$75,025</b>

**PUBLIC WORKS  
WATER OPERATIONS (WATER AND SEWER FUND)  
401-3642-434**

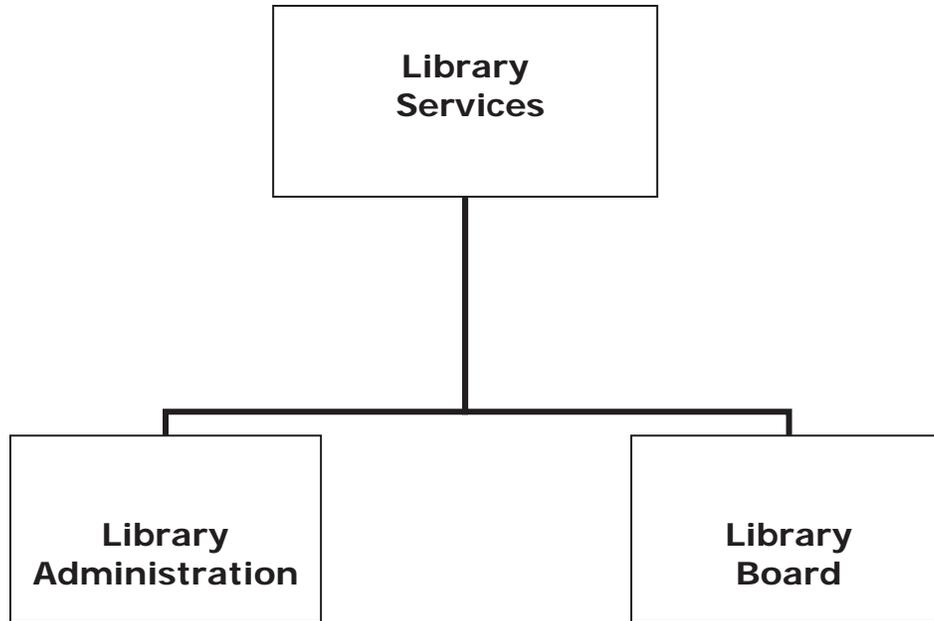
ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$338,738	\$359,770	\$362,316	\$233,566	\$359,770	\$366,189
41-30 OVERTIME PAY	53,734	45,858	46,704	51,228	58,304	45,858
41-31 HOLIDAY HRS WORKED	1,398	0	0	995	1,327	0
41-43 LONGEVITY PAY	6,161	6,253	5,440	5,439	5,439	5,913
41-45 INCENTIVE-CERTIFICATE PAY	3,283	2,790	2,790	1,595	2,790	2,490
41-49 CELL PHONE ALLOWANCE	1,212	1,302	1,302	841	1,302	1,302
41-90 ACCRUED PAYROLL	3,398	0	1,858	1,857	1,857	0
47-10 SOCIAL SECURITY/MEDICARE	29,127	29,226	29,565	21,232	32,955	30,035
47-20 TMRS RETIREMENT	63,870	64,843	65,534	46,146	66,742	66,933
48-10 HEALTH/DENTAL INSURANCE	64,150	71,088	71,088	47,724	71,088	78,769
48-20 LIFE INSURANCE	961	1,003	1,003	725	967	1,018
48-30 DISABILITY INSURANCE	996	1,040	1,040	752	1,003	1,059
48-40 WORKERS COMP INSURANCE	4,470	4,214	4,214	3,141	4,188	5,451
48-50 EAP SERVICES	518	542	542	397	529	533
48-90 FLEX PLAN ADMINISTRATION	311	326	326	199	265	345
<b>SALARIES AND BENEFITS</b>	<b>\$572,327</b>	<b>\$588,255</b>	<b>\$593,722</b>	<b>\$415,837</b>	<b>\$608,527</b>	<b>\$605,895</b>
51-00 OFFICE SUPPLIES	\$146	\$264	\$264	\$96	\$264	\$264
52-00 PERSONNEL SUPPLIES	5,360	6,829	6,829	4,197	5,596	6,829
53-00 VEHICLE SUPPLIES	9	750	750	0	0	750
53-01 FUEL	53,240	48,991	48,991	30,882	46,676	44,791
54-00 OPERATING SUPPLIES	9,427	10,568	15,044	11,744	15,044	15,044
54-75 WATER METERS & BOXES	38,681	50,545	38,545	29,660	38,545	50,545
54-76 WATER METERS-REPL PROGRAM	5,688	30,000	30,000	12,719	23,830	30,000
54-95 CHEMICALS	786	15,476	11,000	0	1,217	11,000
56-00 FACILITY SUPPLIES	0	1,112	1,112	12	12	1,112
58-00 OPERATING EQUIPMENT<\$5000	4,958	10,300	10,300	6,156	8,208	10,300
<b>SUPPLIES</b>	<b>\$118,295</b>	<b>\$174,835</b>	<b>\$162,835</b>	<b>\$95,466</b>	<b>\$139,392</b>	<b>\$170,635</b>
63-00 VEHICLE MAINTENANCE	\$6,869	\$9,406	\$9,406	\$4,346	\$4,460	\$9,406
65-41 DISTRIBUTION LINE MAINT	81,589	105,189	105,189	70,963	93,117	105,189
65-42 WATER WELL MAINTENANCE	0	78	78	8	11	78
65-43 WATER PLANT MAINTENANCE	38,598	51,824	63,529	29,454	49,934	51,824
65-46 FIRE HYDRANT MAINTENANCE	0	38,820	32,000	14,974	17,465	37,000
65-47 WATER METER MAINTENANCE	1,156	6,784	6,784	1,368	1,824	6,784
68-00 EQUIPMENT MAINTENANCE	4,810	5,126	5,126	5,083	5,087	5,126
68-71 CONSTRUCTION EQUIP MAINT	3,096	5,937	5,937	0	0	5,937
<b>MAINTENANCE</b>	<b>\$136,118</b>	<b>\$223,164</b>	<b>\$228,049</b>	<b>\$126,196</b>	<b>\$171,898</b>	<b>\$221,344</b>
71-40 CONSULTING SERVICES	\$31,698	\$34,000	\$26,935	\$18,616	\$26,927	\$32,500
73-11 VEHICLE INSURANCE	1,417	1,065	1,065	1,063	1,063	1,065
74-00 OPERATING SERVICES	24,084	49,230	54,230	17,784	49,819	49,230
74-01 POSTAL / COURIER SERVICES	263	1,000	2,820	1,295	1,727	2,820
74-71 PURCHASED WATER	1,036,022	1,048,000	1,048,000	710,794	1,033,000	1,048,000
74-94 PERMITS & INSPECTION FEES	30,874	36,678	38,178	37,297	37,297	38,178
74-97 RECRUITMENT ADVERTISING	0	200	200	0	0	200
74-98 JUDGMENTS & DAMAGE CLAIM	500	519	519	210	210	519
75-10 TRAINING	550	4,348	4,348	1,795	1,795	4,348
75-20 TRAVEL REIMBURSEMENTS	35	925	925	0	50	925
75-30 MEMBERSHIPS	924	1,488	1,488	1,009	1,009	1,488
76-11 ELECTRICITY	202,741	168,000	188,000	132,967	197,289	169,057
76-12 TELEPHONE/COMMUNICATIONS	845	1,481	1,481	928	928	1,481
76-13 NATURAL GAS	2,197	2,066	2,066	729	1,972	2,066
76-25 SAFETY SERVICES	125	142	142	94	125	142
78-00 CONTRACT SERVICES	10,256	0	39,744	0	39,744	0
78-30 RENTAL	279	1,204	1,204	229	305	1,204
78-31 VEHICLE LEASE-INTERNAL	13,596	13,596	13,596	10,197	13,596	12,651
78-40 POLLUTION CONTROL & ABATE	18,270	19,132	19,132	14,210	18,947	19,132
<b>SERVICES</b>	<b>\$1,374,676</b>	<b>\$1,383,074</b>	<b>\$1,444,073</b>	<b>\$949,217</b>	<b>\$1,425,803</b>	<b>\$1,385,006</b>
84-00 CAPITAL OPERATING EQUIP	\$0	\$0	\$5,565	\$0	\$0	\$0
88-00 CAPITAL EQUIPMENT	0	0	0	0	0	0
<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
93-42 95 CITY OF HOUSTON BONDS	\$68,838	\$78,193	\$78,193	\$98,592	\$146,456	\$148,193
<b>OTHER</b>	<b>\$68,838</b>	<b>\$78,193</b>	<b>\$78,193</b>	<b>\$98,592</b>	<b>\$146,456</b>	<b>\$148,193</b>
<b>WATER OPERATIONS</b>	<b>\$2,270,254</b>	<b>\$2,447,521</b>	<b>\$2,512,437</b>	<b>\$1,685,308</b>	<b>\$2,492,076</b>	<b>\$2,531,073</b>

**PUBLIC WORKS  
SEWER OPERATIONS (WATER AND SEWER FUND)  
401-3647-433**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$314,053	\$328,065	\$331,150	\$224,101	\$328,065	\$330,458
41-30 OVERTIME PAY	45,624	30,843	31,448	29,377	39,169	30,843
41-31 HOLIDAY HRS WORKED	1,494	0	0	1,478	1,971	0
41-43 LONGEVITY PAY	5,597	5,400	4,795	4,795	4,795	5,375
41-45 INCENTIVE-CERTIFICATE PAY	2,925	2,700	2,700	2,175	2,700	3,300
41-49 CELL PHONE ALLOWANCE	542	1,140	1,140	360	1,140	540
41-90 ACCRUED PAYROLL	10,884	0	0	0	0	0
47-10 SOCIAL SECURITY/MEDICARE	26,592	26,025	26,261	18,576	28,905	25,966
47-20 TMRS RETIREMENT	58,459	57,388	57,869	40,961	59,359	58,801
48-10 HEALTH/DENTAL INSURANCE	68,859	72,265	72,265	53,504	72,265	78,405
48-20 LIFE INSURANCE	892	919	919	649	919	922
48-30 DISABILITY INSURANCE	923	949	949	670	949	955
48-40 WORKERS COMP INSURANCE	4,268	3,990	3,990	2,887	3,990	4,709
48-50 EAP SERVICES	515	525	525	369	525	516
48-90 FLEX PLAN ADMINISTRATION	201	194	194	139	194	194
<b>SALARIES AND BENEFITS</b>	<b>\$541,828</b>	<b>\$530,403</b>	<b>\$534,205</b>	<b>\$380,041</b>	<b>\$544,945</b>	<b>\$540,984</b>
52-00 PERSONNEL SUPPLIES	\$5,076	\$7,330	\$7,330	\$3,864	\$5,652	\$7,330
53-01 FUEL	19,775	39,284	39,284	10,760	21,347	28,484
54-00 OPERATING SUPPLIES	3,079	3,086	3,086	2,940	3,050	3,086
56-00 FACILITY SUPPLIES	0	368	368	0	0	368
58-00 OPERATING EQUIPMENT<\$5000	0	2,120	2,120	468	1,652	2,120
<b>SUPPLIES</b>	<b>\$27,930</b>	<b>\$52,188</b>	<b>\$52,188</b>	<b>\$18,032</b>	<b>\$31,701</b>	<b>\$41,388</b>
62-40 FENCE MAINTENANCE	\$0	\$1,061	\$1,061	\$0	\$500	\$1,061
63-00 VEHICLE MAINTENANCE	3,253	4,770	4,770	4,652	4,770	4,770
65-51 COLLECTION LINE MAINTENANCE	22,849	26,082	26,160	15,060	26,160	26,082
65-52 LIFT STATION MAINTENANCE	23,286	49,219	76,731	61,766	76,731	49,219
68-00 EQUIPMENT MAINTENANCE	3,485	47,897	59,897	7,967	59,897	47,897
68-71 CONSTRUCTION EQUIP MAINT	995	1,167	1,167	0	959	1,167
<b>MAINTENANCE</b>	<b>\$53,868</b>	<b>\$130,196</b>	<b>\$169,786</b>	<b>\$89,445</b>	<b>\$169,017</b>	<b>\$130,196</b>
73-11 VEHICLE INSURANCE	\$2,468	\$3,037	\$3,037	\$1,851	\$2,468	\$3,037
74-00 OPERATING SERVICES	8	588	588	0	0	588
74-73 BLACKHAWK WW OPERATIONS	1,338,593	1,596,000	1,596,000	1,123,403	1,590,784	1,596,000
75-10 TRAINING	956	3,393	3,393	2,008	2,677	3,393
75-20 TRAVEL REIMBURSEMENTS	28	790	790	0	0	790
75-30 MEMBERSHIPS	123	746	746	217	289	746
76-11 ELECTRICITY	129,213	151,000	131,000	110,427	134,427	117,801
76-12 TELEPHONE/COMMUNICATIONS	387	388	388	77	77	388
76-13 NATURAL GAS	5,877	10,470	10,470	5,884	7,845	10,470
76-25 SAFETY SERVICES	125	142	142	94	125	142
78-30 RENTAL	0	2,120	2,120	2,155	2,155	2,120
78-31 VEHICLE LEASE-INTERNAL	5,925	5,925	5,925	4,444	5,925	8,362
<b>SERVICES</b>	<b>\$1,483,703</b>	<b>\$1,774,599</b>	<b>\$1,754,599</b>	<b>\$1,250,560</b>	<b>\$1,746,772</b>	<b>\$1,743,837</b>
90-61 BLACKHAWK WWTP OPER RESERVE	\$14,594	\$13,802	\$13,802	\$10,824	\$14,432	\$13,802
<b>OTHER</b>	<b>\$14,594</b>	<b>\$13,802</b>	<b>\$13,802</b>	<b>\$10,824</b>	<b>\$14,432</b>	<b>\$13,802</b>
<b>SEWER OPERATIONS</b>	<b>\$2,121,923</b>	<b>\$2,501,188</b>	<b>\$2,524,580</b>	<b>\$1,748,902</b>	<b>\$2,506,867</b>	<b>\$2,470,207</b>

**PUBLIC WORKS  
UTILITY CUSTOMER SERVICE (WATER AND SEWER FUND)  
401-3648-434**

ACCOUNT DESCRIPTION		FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$62,743	\$63,187	\$60,220	\$39,029	\$60,220	\$63,294
41-30	OVERTIME PAY	3,322	2,000	2,000	2,367	3,156	2,000
41-43	LONGEVITY PAY	1,565	1,695	1,695	1,631	1,631	1,450
41-45	INCENTIVE-CERTIFICATE PAY	300	300	300	225	300	300
41-49	CELL PHONE ALLOWANCE	844	840	840	490	840	840
41-90	ACCRUED PAYROLL	155	0	629	628	628	0
47-10	SOCIAL SECURITY/MEDICARE	4,941	4,858	4,948	3,149	5,108	4,770
47-20	TMRS RETIREMENT	10,737	10,604	10,788	6,931	10,490	10,774
48-10	HEALTH/DENTAL INSURANCE	7,339	7,542	11,019	7,724	10,299	13,336
48-20	LIFE INSURANCE	177	179	179	118	179	177
48-30	DISABILITY INSURANCE	181	183	183	121	183	183
48-40	WORKERS COMP INSURANCE	814	780	780	505	780	808
48-50	EAP SERVICES	117	117	117	77	117	115
48-90	FLEX PLAN ADMINISTRATION	43	43	85	55	85	106
	<b>SALARIES AND BENEFITS</b>	<b>\$93,278</b>	<b>\$92,328</b>	<b>\$93,783</b>	<b>\$63,050</b>	<b>\$94,017</b>	<b>\$98,153</b>
51-00	OFFICE SUPPLIES	\$0	\$286	\$286	\$0	\$0	\$286
52-00	PERSONNEL SUPPLIES	1,066	1,273	1,273	885	1,273	1,273
54-00	OPERATING SUPPLIES	1,187	744	744	728	744	744
58-00	OPERATING EQUIPMENT<\$5000	0	382	382	375	382	382
	<b>SUPPLIES</b>	<b>\$2,253</b>	<b>\$2,685</b>	<b>\$2,685</b>	<b>\$1,988</b>	<b>\$2,399</b>	<b>\$2,685</b>
63-00	VEHICLE MAINTENANCE	\$1,824	\$1,520	\$1,520	\$1,452	\$1,520	\$1,520
	<b>MAINTENANCE</b>	<b>\$1,824</b>	<b>\$1,520</b>	<b>\$1,520</b>	<b>\$1,452</b>	<b>\$1,520</b>	<b>\$1,520</b>
74-00	OPERATING SERVICES	\$0	\$1,315	\$1,315	\$0	\$116	\$1,315
75-10	TRAINING	0	264	264	0	0	264
75-20	TRAVEL REIMBURSEMENTS	0	84	84	0	6	84
78-00	CONTRACT SERVICES	64,593	60,379	83,926	48,997	83,926	83,926
78-31	VEHICLE LEASE-INTERNAL	0	0	0	0	0	1,466
	<b>SERVICES</b>	<b>\$64,593</b>	<b>\$62,042</b>	<b>\$85,589</b>	<b>\$48,997</b>	<b>\$84,048</b>	<b>\$87,055</b>
	<b>UTILITY CUSTOMER SERVICE</b>	<b>\$161,948</b>	<b>\$158,575</b>	<b>\$183,577</b>	<b>\$115,487</b>	<b>\$181,984</b>	<b>\$189,413</b>



## **Library Services**

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### **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 99,000 physical items and 123 magazine and newspaper subscriptions. The library also provides access to over 26,000 downloadable e-books, audiobooks and videos. The physical collection also includes popular and educational videos, compact discs, audiobooks and electronic resources.

Adult services staff serve the community through reference services online, by email, in-person and by phone. The Library also provides internet computers, access to word processing and spreadsheet software, and a fee based printing service. Classes are offered in basic computer skills, basic word processing and use of electronic resources. Electronic resources include full text articles from over 1,200 periodicals and reference works, an auto repair database, online foreign language courses, and an online guide to fiction and nonfiction literature. Adult educational and cultural programs are provided throughout the year. Beginning in 2010 the library began offering a service allowing citizens to download best-selling audiobooks, eBooks, and videos 24/7 to their PC, tablet, or smart phone at home, in the office or from anywhere in the world.

Children's services include toddler and preschool ages. Story times are offered three times per week and outreach story times are provided at area preschool and child care facilities. Special programs for children and young adults are offered throughout the year with a special emphasis on summer reading for children of all ages. After school programs are offered several times a week during the school year for upper elementary and junior high age children and a Saturday family story time is 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 2012-13

- The library began offering citizen access to the Zinio magazine database, providing full digital copies of popular and specialized magazine titles viewable on computer or mobile device
- The library also began subscribing to Atomic Training, providing citizens with online software training tutorials to over sixty applications including Microsoft, Adobe, Apple, and Google products
- The library partnered with Texas Workforce Solutions to offer regularly occurring Job Search Skills Seminars
- Staff reorganization and creation of position of Assistant Library Director
- Purchased Mifis (portable wireless access devices) for wireless Internet access for staff and the public in case of an emergency
- Increased the bandwidth of library Internet
- Reorganized library space to create a quieter magazine/newspaper reading area and space for young adult materials and activities
- Offered a mobile app for library services and programs

### Highlights of the Budget

### 2013-2014 Departmental Goals and Performance Measures

#### Major Departmental Goals for FY 2013-14

- Implement "1000 Books before Kindergarten" program
- Digitization of five years of local newspapers adding to the current in-house local newspaper database
- Circulation of Kindle reading devices to citizens
- Upgrade furnishings and item storage for comfort and ease of use in group and technology environments
- Provide regular outreach to Seniors in the use of library services, online resources, and programming opportunities

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

## Library Services

Library Department	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Estimated	FY14 Forecast
<b>Inputs</b>					
#of full time equivalents (FTE's)	14.37	14.37	14.37	14.37	14.37
Division Expenditures	\$979,978	\$1,004,303	\$1,019,967	\$1,069,561	\$1,056,034
<b>Outputs</b>					
# of Total physical items in library collection	97,622	99,501	99,000	99,000	98,000
# of Total electronic items in library collection	n/a	26,750	30,000	30,000	32,000
# of Items catalogued & processed	9,094	9,136	9,200	9,200	9,200
# of programs	769	764	784	784	784
# of Computers available public use	33	33	33	33	33
# of Reading club signups	2,348	2,480	2,500	2,500	2,550
<b>Measures of Effectiveness</b>					
# of Items checked out	349,223	355,447	360,000	360,000	365,000
# of Attendance at programs	23,639	25,419	26,000	26,500	28,000
# of Computer usage	24,351	25,933	26,000	26,500	28,000
# of Library visits	162,596	157,451	160,000	161,000	162,000
# of Reading club completion	71%	70%	70%	75%	75%
# of Reference transactions	28,780	30,744	30,000	30,000	30,000
# of Loans received from other libraries	851	754	750	750	725
# of Loans provided to other libraries	219	1,185	1,000	1,000	1,000
<b>Measures of Efficiency*</b>					
Circulation per capita	8.8	8.8	8.9	8.9	9.0
Items per capita	2.18	2.46	2.45	2.35	2.20
Sq. footage per capita	0.39	0.39	0.39	0.39	0.39
Monthly cost to operate	\$81,665	\$83,692	\$84,997	\$89,130	\$88,003
Department expenditures per capita	\$26.70	\$27.21	\$27.22	\$28.55	\$28.19

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

**LIBRARY SERVICES  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION	\$953,192	\$976,588	\$986,807	\$702,434	\$989,643	\$1,017,655	4.2%
LIBRARY BOARD	51,111	43,379	87,188	15,722	79,918	38,379	-11.5%
<b>DEPARTMENT TOTAL</b>	<b>\$1,004,303</b>	<b>\$1,019,967</b>	<b>\$1,073,995</b>	<b>\$718,156</b>	<b>\$1,069,561</b>	<b>\$1,056,034</b>	<b>3.5%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SALARIES AND BENEFITS	\$809,881	\$835,274	\$842,814	\$603,180	\$845,973	\$876,341	4.9%
SUPPLIES	173,060	158,113	198,764	100,531	198,746	156,213	-1.2%
MAINTENANCE	680	1,100	1,100	0	1,093	1,100	0.0%
SERVICES	20,682	25,480	31,317	14,445	23,749	22,380	-12.2%
<b>CLASSIFICATION TOTAL</b>	<b>\$1,004,303</b>	<b>\$1,019,967</b>	<b>\$1,073,995</b>	<b>\$718,156</b>	<b>\$1,069,561</b>	<b>\$1,056,034</b>	<b>3.5%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION*	14.72	14.72	14.72	14.72	14.37	14.37	-2.4%
LIBRARY BOARD	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
<b>PERSONNEL TOTAL</b>	<b>14.72</b>	<b>14.72</b>	<b>14.72</b>	<b>14.72</b>	<b>14.37</b>	<b>14.37</b>	<b>-2.4%</b>

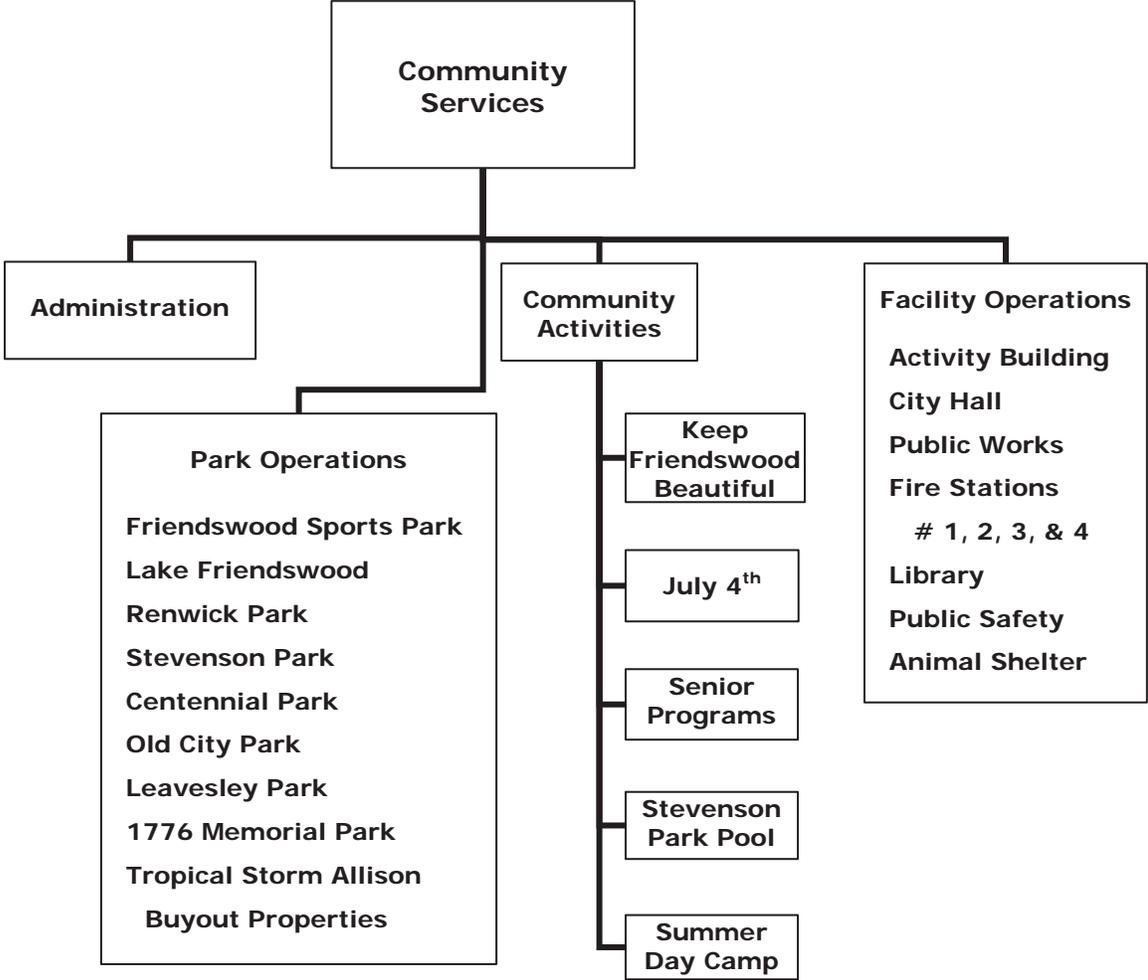
\* Library full-time equivalent were overstated in prior years and have been adjusted based on actual positions held

**LIBRARY  
ADMINISTRATION  
001-6310-459**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$492,134	\$502,221	\$507,489	\$363,744	\$507,489	\$525,686
41-20 PART-TIME WAGES	53,216	64,949	65,369	40,686	64,949	67,931
41-30 OVERTIME PAY	3,274	855	855	1,804	2,405	855
41-31 HOLIDAY HRS WORKED	707	0	0	274	832	0
41-43 LONGEVITY PAY	6,515	7,165	7,165	7,115	7,115	7,755
41-45 INCENTIVE-CERTIFICATE PAY	9,900	11,700	11,700	7,425	11,700	11,700
41-49 CELL PHONE ALLOWANCE	603	600	600	400	600	600
42-20 PART-TIME WAGES	42,603	45,985	46,415	34,608	46,144	46,036
47-10 SOCIAL SECURITY/MEDICARE	45,197	47,110	47,578	33,996	49,054	49,185
47-20 TMRS RETIREMENT	88,312	91,581	92,535	65,820	92,535	99,890
48-10 HEALTH/DENTAL INSURANCE	62,265	57,887	57,887	43,483	57,977	61,298
48-20 LIFE INSURANCE	1,506	1,515	1,515	1,137	1,516	1,590
48-30 DISABILITY INSURANCE	1,564	1,580	1,580	1,182	1,576	1,652
48-40 WORKERS COMP INSURANCE	731	754	754	530	707	751
48-50 EAP SERVICES	1,025	1,050	1,050	733	1,050	1,090
48-90 FLEX PLAN ADMINISTRATION	329	322	322	243	324	322
<b>SALARIES AND BENEFITS</b>	<b>\$809,881</b>	<b>\$835,274</b>	<b>\$842,814</b>	<b>\$603,180</b>	<b>\$845,973</b>	<b>\$876,341</b>
51-00 OFFICE SUPPLIES	\$1,191	\$2,000	\$2,000	\$1,122	\$2,000	\$2,000
54-00 OPERATING SUPPLIES	12,160	13,400	13,400	6,827	13,400	13,400
54-82 BOOKS	94,935	89,000	90,202	62,121	90,202	89,000
54-83 PERIODICALS	571	900	900	497	663	900
54-84 VIDEOS	6,250	6,569	6,569	5,883	6,569	6,569
54-85 AUDIO BOOKS	12,505	13,110	13,140	8,692	13,140	13,110
54-87 CD	515	515	515	473	515	515
54-88 ELECTRONIC RESOURCES	5,596	5,700	6,700	5,238	6,700	5,700
58-00 OPERATING EQUIPMENT<\$5000	585	600	600	552	600	600
<b>SUPPLIES</b>	<b>\$134,308</b>	<b>\$131,794</b>	<b>\$134,026</b>	<b>\$91,405</b>	<b>\$133,789</b>	<b>\$131,794</b>
64-00 OPERATING MAINTENANCE	\$286	\$400	\$400	\$0	\$400	\$400
68-00 EQUIPMENT MAINTENANCE	0	200	200	0	200	200
<b>MAINTENANCE</b>	<b>\$286</b>	<b>\$600</b>	<b>\$600</b>	<b>\$0</b>	<b>\$600</b>	<b>\$600</b>
74-00 OPERATING SERVICES	\$9	\$70	\$70	\$0	\$70	\$70
74-01 POSTAL / COURIER SERVICES	2,684	2,300	2,747	2,180	2,747	2,300
74-97 RECRUITMENT ADVERTISING	300	500	500	0	0	500
75-10 TRAINING	1,276	1,500	1,405	1,348	1,797	1,300
75-20 TRAVEL REIMBURSEMENTS	1,513	1,500	1,500	1,434	1,500	1,500
75-30 MEMBERSHIPS	1,130	1,200	1,295	1,295	1,295	1,400
79-10 COMMUNITY EVENTS/PROGRAMS	1,805	1,850	1,850	1,592	1,872	1,850
<b>SERVICES</b>	<b>\$8,717</b>	<b>\$8,920</b>	<b>\$9,367</b>	<b>\$7,849</b>	<b>\$9,281</b>	<b>\$8,920</b>
<b>LIBRARY ADMINISTRATION</b>	<b>\$953,192</b>	<b>\$976,588</b>	<b>\$986,807</b>	<b>\$702,434</b>	<b>\$989,643</b>	<b>\$1,017,655</b>

**LIBRARY  
LIBRARY BOARD  
001-6319-459**

ACCOUNT DESCRIPTION		FY12	FY13	FY13	FY13	FY13	FY14
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2013	YEAR END ESTIMATE	ADOPTED BUDGET
51-00	OFFICE SUPPLIES	\$0	\$50	\$50	\$0	\$0	\$50
54-00	OPERATING SUPPLIES	61	75	75	0	75	75
54-82	BOOKS	8,781	6,400	7,321	951	8,321	6,400
54-84	VIDEOS	5,225	3,200	3,963	2,743	5,463	3,379
54-85	AUDIO BOOKS	4,122	4,579	5,149	1,112	4,595	3,500
54-87	CD	0	515	515	416	515	515
54-88	ELECTRONIC RESOURCES	2,160	4,500	7,190	2,690	7,190	4,500
58-00	OPERATING EQUIPMENT<\$5000	18,403	7,000	40,475	1,214	38,798	6,000
	<b>SUPPLIES</b>	<b>\$38,752</b>	<b>\$26,319</b>	<b>\$64,738</b>	<b>\$9,126</b>	<b>\$64,957</b>	<b>\$24,419</b>
68-00	EQUIPMENT MAINTENANCE	\$394	\$500	\$500	\$0	\$493	\$500
	<b>MAINTENANCE</b>	<b>\$394</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>\$493</b>	<b>\$500</b>
71-40	CONSULTING SERVICES	\$0	\$5,000	\$4,451	\$0	\$0	\$2,000
74-00	OPERATING SERVICES	80	100	2,223	1,557	2,223	2,300
75-10	TRAINING	51	260	260	0	0	2,260
75-20	TRAVEL REIMBURSEMENTS	2,633	2,200	2,200	1,524	2,355	2,200
78-00	CONTRACT SERVICES	4,480	5,300	3,726	0	3,307	1,000
79-10	COMMUNITY EVENTS/PROGRAMS	4,721	3,700	9,090	3,515	6,583	3,700
	<b>SERVICES</b>	<b>\$11,965</b>	<b>\$16,560</b>	<b>\$21,950</b>	<b>\$6,596</b>	<b>\$14,468</b>	<b>\$13,460</b>
	<b>LIBRARY BOARD</b>	<b>\$51,111</b>	<b>\$43,379</b>	<b>\$87,188</b>	<b>\$15,722</b>	<b>\$79,918</b>	<b>\$38,379</b>



## Community Services

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### Mission Statement

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

### Departmental Accomplishments in FY 2012-13

- Installed first of three phases of the new Splash Pad at Stevenson Park
- Installed additional field lighting for field #33 at Centennial Park
- Increased adult exercise program participation by 20% combining three separate programs into one
- Introduced the new recreational program Yoga
- Keep Friendswood Beautiful Committee received the award for Sustained Excellence for 2011-2013 thru the Keep Texas Beautiful Association
- Keep Friendswood Beautiful Committee received 3<sup>rd</sup> Place in the Governor's Community Achievement Award

### Current Operations

The Community Services Department is comprised of Park Operations, Building Operations, Senior Activity Program, Recreation Programs, and Special Events. Community Services Department's goal is to provide quality programs and facilities that the entire family can enjoy and utilize.

#### Park Operations

The City of Friendswood currently maintains approximately 200 acres of parkland throughout the City. Parks Operations maintains Centennial Park, Friendswood Sportspark, Leavesley Park, Old City Park, Renwick Park, Stevenson Park Multi-purpose Complex and 1776 Park.

The park's maintenance schedule provides for mowing of Renwick Park, Old City Park, Moore Road and 1776 Park on a biweekly basis. Stevenson Park and Centennial Park are mowed on a weekly basis. All parks are cleaned and maintained by staff on a weekly basis while Renwick Park is cleaned 6 days per week and Centennial Park 6 days per week by contracted Janitorial services. Parks staff maintains all irrigation systems in parks, around city buildings and the medians on Friendswood Drive. Maintenance items such as plumbing repairs, electrical repairs, landscape maintenance, field layout and striping, tree trimming and removal, fence and gate repairs, field lighting maintenance and repairs and softball infield maintenance are some of the major tasks also performed by the Parks staff.

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

## Community Services

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### Facility Operations

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

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

### Recreation Programs

The goal is to provide fun and safe recreational programs/events for citizens of all ages. The objective is to focus on recreational activities that impact both need and interest of the community. Recreational programs include the Senior Activity Program, Summer Day Camp, Sesquicentennial Swimming Pool, Adult Sport Leagues, Youth Events and Fitness Classes.

The Community Services 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 Mustangs, Friendswood Colts, Friendswood Broncos, Friendswood Girls Softball Association, Friendswood Little League, Friendswood Youth Lacrosse and the Space City Soccer Club.

## Highlights of the Budget

### Program Improvements

Program changes during this fiscal year include the restructuring of the department to reflect a Recreation Superintendent, a Recreation Manager and an Assistant to the Director position. These new positions will help restructure job duties and responsibilities thus simplifying the job workload leading to more job productivity.

Additional program improvements include the expansion of the Summer Day Camp Program by adding 13 year olds to the program along with the addition of 25 more participants bring the total from 65 kids to 90 kids.

### Recreation Programs

- Continue Concert-In-The Park Series with 9 concerts from May through June
- Continue Movies –In-The Park Series with 6 movies from July through August
- Plan and Program the 119<sup>th</sup> Annual Fourth of July Celebration
- Plan and Program the 11<sup>th</sup> Annual Kid fish competition
- Plan and Program the 6<sup>th</sup> Annual Santa in the Park
- Plan and Program the youth competition events, such as MLB Pitch, Hit & Run, NFL Punt, Pass & Kick
- Plan and Program the Holiday Hustle Fun Run and Walk
- Plan and program a variety of recreational programs for adults and senior citizens

## Community Services

The following items are included in the FY14 adopted budget:

### Proposed FAW Decision Packages (Funded)

Increase in Operating Supplies, Facility Supplies, and Electricity for Splash Pad	Ongoing Cost	\$1,883
Increase in Insurance for Splash Pad (in ASO-HR Insurance)	Ongoing Cost	\$250
July 4 <sup>th</sup> Event (Historically Underfunded Overtime)	Ongoing Cost	\$12,436
Fuel increase for the Senior Citizen Program	Ongoing Cost	\$1,240
Fuel increase for the Parks Division	Ongoing Cost	\$2,445
Summer Camp Increase in Operating Expenses	Ongoing Cost	\$24,406
Increase in Vehicle Maintenance, Vehicle Insurance and Fuel in General Fund for new F250 Reg-Cab diesel truck	Ongoing Cost	\$5,050
Roof Replacement at Jones Hanger	One-time Cost	\$22,500
Equipment Maintenance Cost Increase	Ongoing Cost	\$4,000

The following items are not included in the FY14 adopted budget:

### Proposed Decision Packages (Unfunded)

Riding Lawn Mower Replacement	One-time Cost	\$8,500
Power wash, strip old paint and apply new paint on Jones Hangar	One-time Cost	\$4,000
Increase Parks Maintenance Costs for Old City Park	One-time Cost	\$15,000
Metal Picnic Tables (Stevenson Park, Splash Pad and Old City Park)	One-time Cost	\$13,000
Automatic Lighting System @ Renwick Park	One-time Cost	\$5,000
Drinking Fountain @ Centennial Park (possible shared cost with FISD; \$1,405)	One-time Cost	\$2,810
Projector and Drop Down Screen at Senior Center	One-time Cost	\$3,800
Spray Park Construction (Splash Pad-Phase 2)	One-time Cost	\$30,000
Phone System at Fire Station #1 (will replace existing analog phone system)	One-time Cost	\$12,000

## Community Services

### Departmental Performance Measures by Division

#### Major Departmental Goals for FY 2013-14

- Provide fun and safe recreational programs/events for all citizens of all ages.
- Continue to present a fun, safe environment that provides seniors with unique activities that offer wellness for the mind and body
- Offer existing programs and special events while developing new programs and amenities as the demand or interest increases
- Begin construction of Phase 2 of the Stevenson Park Splash pad
- Complete the final phase of ball field lighting at Centennial Park
- Begin initial phase of connecting city parks via the creek system as outlined in the Parks Master Plan with the installation of a pedestrian bridge connecting Stevenson and Old City Parks
- Updating, improving and expanding security equipment and procedures at all city facilities

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

<b>Administration</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY13 Estimated</b>	<b>FY14 Forecast</b>
<b>Inputs</b>					
# of full time equivalents (FTE's)	3.00	3.33	3.33	3.33	2.33*
Division Expenditures	\$272,111	\$312,252	\$336,794	\$345,623	\$301,145
<b>Outputs</b>					
# of grants applied for	1	1	1	1	1
# of committees and subcommittees	4	4	4	4	5
# of news alert subscribers	New measure data not available	New measure data not available	9,606	9,606	10,000
# of educational brochures produced	New measure data not available	New measure data not available	5	5	5
# of reservations for recreational facilities	New measure data not available	New measure data not available	2,500	2,777	2,500
<b>Measures of Effectiveness</b>					
Placement award with Keep Texas Beautiful	2 <sup>nd</sup> place	2 <sup>nd</sup> place	3 <sup>rd</sup> place	3 <sup>rd</sup> place	1 <sup>st</sup> place
Number and % of recreational facilities that took place	1,545	1,676	2,500/ 100%	2,587/ 93%	100%
<b>Measures of Efficiency</b>					
Monthly Cost to operate Admin Division	\$22,676	\$26,021	\$28,066	\$28,802	\$25,095
Division Expenditures per capita	\$7.41	\$8.46	\$8.99	\$9.22	\$7.93

\*After reorganization of department, one position from the administration division was transferred to the recreation division.

## Community Services

Recreation Programs	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Estimated	FY14 Forecast
<b>Inputs</b>					
# of Full-Time Equivalents (FTE's)	7.95	7.95	7.95	7.95	8.75
# of full time workers	1.00	1.00	1.00	1.00	2.00
# of summer camp seasonal workers	13	14	18	18	18
# of Stevenson park pool seasonal workers	14	17	19	19	15
Division Expenditures	\$552,143	\$691,550	\$621,031	\$714,403	\$744,885
<b>Outputs</b>					
# of Programs scheduled	87	88	88	90	95
# of fitness programs	4	4	5	5	5
# of Community Events scheduled	8	8	8	8	10
# of programs offered by Senior Citizen Program	162	219	250	250	275
# of visits to Sesquicentennial Pool	9,326	9,651	10,005	10,005	10,500
Total # of participants registered for Summer Camp	391	382	540	512	540
Total # of repeating participants of all 6 sessions of summer camp	249	243	326	326	300
# of teams registered in adult leagues	80	87	100	100	100
# of Reponses to Annual Survey	100	100	250	216	450
<b>Measures of Effectiveness</b>					
% of Events actually held	New measure Data not available	New measure Data not available	100%	88%	100%
% of households registered using RecTrac	25%	30%	45%	45%	50%
Average monthly attendance at Senior Citizen Programs	1,308	1,408	1,558	1,558	1,600
# of Responses to Percentage of participants "satisfied" with Parks	New measure Data not available	New measure Data not available	95.18%	95.18%	99%
% of children actually attended summer camp	100%	97.9%	100%	92.6%	100%
<b>Measures of Efficiency</b>					
Monthly Cost to operate All Recreation Programs	\$46,012	\$57,629	\$51,753	\$59,634	\$62,074
Division Expenditures per capita	\$14.22	\$18.73	\$16.57	\$19.07	\$19.62

\*After reorganization of department, one position from the administration division was transferred to the recreation division.

\*\*Staffing reduction of 0.20 FTEs from aerobics instructor positions switched to contract services.

## Community Services

Parks Operations	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Estimated	FY14 Forecast
<b>Inputs</b>					
# of full time equivalents (FTE's)	8.00	8.00	8.00	8.00	8.00
Division Expenditures	\$983,767	\$1,006,247	\$1,060,554	\$1,033,690	\$1,108,895
<b>Outputs</b>					
Total # of Maintenance Work Orders for Parks logged	87	73	56	60	60
Total acres of Athletic fields	New measure Data not available	New measure Data not available	80.3	80.3	80.3
Total acres of Park turf areas	New measure Data not available	New measure Data not available	97.08	97.08	97.08
# of Parks maintained by the City	7	7	7	7	8
# of Special Projects Requested	8	7	6	6	4
# of parks mowed	6	6	6	6	7
Total dollars spent for dead tree removal	\$11,475	\$19,625	\$10,000	\$13,925	\$10,000
<b>Measures of Effectiveness</b>					
# of Parks work orders completed within 5 days	77	68	50	39	54
% of Work Orders for Parks completed within 5 Days	88.5%	93.1%	90%	65%	90%
<b>Measures of Efficiency</b>					
Monthly Cost to operate Parks Operations	\$81,981	\$83,854	\$88,380	\$86,141	\$92,408
Division Expenditures per capita	\$26.80	\$27.26	\$28.31	\$27.59	\$29.21

## Community Services

Facility Operations	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Estimated	FY14 Forecast
<b>Inputs</b>					
# of full time equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00
Division Expenditures	\$725,147	\$722,584	\$716,099	\$707,591	\$700,454
<b>Outputs</b>					
Total square footage of City building facilities	86,385	91,027	91,027	91,027	91,027
Total # of Maintenance Work Orders for Buildings logged	521	982	560	614	575
<b>Measures of Effectiveness</b>					
# of work orders completed within 5 days	466	569	500	513	517
% of Work Orders for Building Maintenance completed within 5 days	89.4%	96.1%	90%	83.5%	90%
Average janitorial services cost per sq. foot (not including supplies)	\$1.20	\$1.26	\$1.37	\$1.26	\$1.37
<b>Measures of Efficiency</b>					
Monthly Cost to maintain and operate City Facilities	\$60,429	\$60,215	\$59,675	\$58,966	\$58,371
Division Expenditures per capita	\$19.76	\$19.57	\$19.11	\$18.89	\$18.58

**COMMUNITY SERVICES  
DEPARTMENT SUMMARY**

**EXPENDITURE BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION	\$312,252	\$336,794	\$340,375	\$254,252	\$345,623	\$301,145	-10.6%
RECREATION PROGRAM	691,550	621,031	694,232	423,560	714,403	744,885	19.9%
PARKS OPERATIONS	1,006,247	1,060,554	1,058,711	717,272	1,033,690	1,108,895	4.6%
FACILITY OPERATIONS	722,584	716,099	723,858	439,830	707,591	700,454	-2.2%
<b>DEPARTMENT TOTAL</b>	<b>\$2,732,633</b>	<b>\$2,734,478</b>	<b>\$2,817,176</b>	<b>\$1,834,914</b>	<b>\$2,801,307</b>	<b>\$2,855,379</b>	<b>4.4%</b>

**EXPENDITURE BY CLASSIFICATION**

CLASSIFICATION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
SALARIES AND BENEFITS	\$1,023,068	\$1,099,439	\$1,123,561	\$675,398	\$1,100,596	\$1,196,487	8.8%
SUPPLIES	159,671	158,031	176,166	118,393	175,656	172,342	9.1%
MAINTENANCE	240,463	266,306	259,537	187,522	278,405	286,252	7.5%
SERVICES	1,199,768	1,201,202	1,248,412	853,601	1,237,150	1,200,298	-0.1%
CAPITAL OUTLAY	109,663	9,500	9,500	0	9,500	0	-100.0%
<b>CLASSIFICATION TOTAL</b>	<b>\$2,732,633</b>	<b>\$2,734,478</b>	<b>\$2,817,176</b>	<b>\$1,834,914</b>	<b>\$2,801,307</b>	<b>\$2,855,379</b>	<b>4.4%</b>

**PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET	% CHANGE IN BUDGET FROM FY13 TO FY14
ADMINISTRATION*	3.33	3.33	3.33	3.33	3.33	2.33	-30.0%
RECREATION PROGRAM*	7.95	7.95	7.95	7.95	7.95	8.87	11.6%
PARKS OPERATIONS	8.00	8.00	8.00	8.00	8.00	8.00	0.0%
<b>PERSONNEL TOTAL</b>	<b>19.28</b>	<b>19.28</b>	<b>19.28</b>	<b>19.28</b>	<b>19.28</b>	<b>19.20</b>	<b>-0.4%</b>

\*In FY13 one position from the Administration division was moved to the Recreation Program division due to reorganization.  
In FY14, three aerobics instructor positions were transitioned to contract services in the Recreation Program division.  
The positions will not be filled; therefore the FTE are reduced.

**COMMUNITY SERVICES  
ADMINISTRATION  
001-6401-451**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$199,388	\$218,446	\$221,429	\$158,971	\$224,429	\$194,261
41-30 OVERTIME PAY	4,492	1,238	1,238	3,067	4,089	1,238
41-31 HOLIDAY HRS WORKED	309	0	0	108	144	0
41-43 LONGEVITY PAY	1,015	1,306	1,306	1,289	1,289	1,265
41-44 VEHICLE ALLOWANCE	6,451	7,182	7,182	5,087	5,087	7,182
41-45 INCENTIVE-CERTIFICATE PAY	150	600	600	725	1,025	900
41-49 CELL PHONE ALLOWANCE	1,399	1,576	1,576	1,050	1,576	1,576
47-10 SOCIAL SECURITY/MEDICARE	15,662	16,867	17,095	12,154	18,179	15,327
47-20 TMRS RETIREMENT	33,270	35,912	36,377	26,596	37,167	32,764
48-10 HEALTH/DENTAL INSURANCE	18,121	20,001	20,001	17,793	20,001	12,228
48-20 LIFE INSURANCE	553	607	607	456	607	553
48-30 DISABILITY INSURANCE	577	632	632	475	632	547
48-40 WORKERS COMP INSURANCE	259	281	281	201	281	239
48-50 EAP SERVICES	186	194	194	144	194	134
48-90 FLEX PLAN ADMINISTRATION	69	72	72	54	72	51
<b>SALARIES AND BENEFITS</b>	<b>\$281,901</b>	<b>\$304,914</b>	<b>\$308,590</b>	<b>\$228,170</b>	<b>\$314,772</b>	<b>\$268,265</b>
51-00 OFFICE SUPPLIES	\$1,681	\$3,655	\$2,678	\$1,552	\$2,678	\$3,145
52-00 PERSONNEL SUPPLIES	365	315	315	287	383	375
54-00 OPERATING SUPPLIES	824	1,096	1,198	1,010	1,198	1,096
58-00 OPERATING EQUIPMENT<\$5000	496	0	200	140	200	500
<b>SUPPLIES</b>	<b>\$3,366</b>	<b>\$5,066</b>	<b>\$4,391</b>	<b>\$2,989</b>	<b>\$4,459</b>	<b>\$5,116</b>
74-00 OPERATING SERVICES	\$269	\$500	\$280	\$0	\$280	\$500
74-01 POSTAL / COURIER SERVICES	2,802	500	1,300	841	1,300	1,300
75-10 TRAINING	2,445	1,850	1,850	1,328	1,328	2,000
75-20 TRAVEL REIMBURSEMENTS	2,326	3,245	3,245	2,400	2,965	3,245
75-30 MEMBERSHIPS	828	1,165	1,165	965	965	1,165
78-00 CONTRACT SERVICES	18,315	19,554	19,554	17,559	19,554	19,554
<b>SERVICES</b>	<b>\$26,985</b>	<b>\$26,814</b>	<b>\$27,394</b>	<b>\$23,093</b>	<b>\$26,392</b>	<b>\$27,764</b>
<b>ADMINISTRATION</b>	<b>\$312,252</b>	<b>\$336,794</b>	<b>\$340,375</b>	<b>\$254,252</b>	<b>\$345,623</b>	<b>\$301,145</b>

**COMMUNITY SERVICES  
RECREATION PROGRAMS  
001-6420-452**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$55,029	\$54,973	\$55,517	\$40,545	\$62,517	\$103,529
41-30 OVERTIME PAY	0	1,095	1,079	0	250	1,095
41-31 HOLIDAY HRS WORKED	197	0	16	103	250	0
41-43 LONGEVITY PAY	270	335	335	330	330	635
41-44 VEHICLE ALLOWANCE	5,411	5,400	5,400	3,825	5,400	5,400
41-45 INCENTIVE-CERTIFICATE PAY	600	3,000	3,000	450	600	3,300
41-49 CELL PHONE ALLOWANCE	1,145	1,140	1,140	760	1,140	1,140
41-90 ACCRUED PAYROLL	2,063	0	0	0	0	0
42-20 PART-TIME WAGES	4,586	3,316	3,316	3,407	4,983	0
47-10 SOCIAL SECURITY/MEDICARE	4,901	4,869	4,911	3,477	5,773	7,884
47-20 TMRS RETIREMENT	10,074	10,283	10,368	7,170	11,804	18,270
48-10 HEALTH/DENTAL INSURANCE	12,157	12,265	12,265	9,454	12,265	26,179
48-20 LIFE INSURANCE	150	152	152	116	152	271
48-30 DISABILITY INSURANCE	156	159	159	120	159	314
48-40 WORKERS COMP INSURANCE	135	117	117	94	117	134
48-50 EAP SERVICES	58	58	58	43	58	115
48-90 FLEX PLAN ADMINISTRATION	22	22	22	16	22	43
<b>SALARIES AND BENEFITS</b>	<b>\$96,954</b>	<b>\$97,184</b>	<b>\$97,855</b>	<b>\$69,910</b>	<b>\$105,820</b>	<b>\$168,309</b>
52-00 PERSONNEL SUPPLIES	\$155	\$40	\$382	\$382	\$382	\$114
54-00 OPERATING SUPPLIES	22,771	16,566	18,566	15,895	18,566	18,210
58-00 OPERATING EQUIPMENT<\$5000	514	1,212	1,138	700	1,138	1,212
<b>SUPPLIES</b>	<b>\$23,440</b>	<b>\$17,818</b>	<b>\$20,086</b>	<b>\$16,977</b>	<b>\$20,086</b>	<b>\$19,536</b>
74-00 OPERATING SERVICES	\$13,393	\$7,910	\$8,710	\$6,425	\$8,710	\$7,910
74-01 POSTAL / COURIER SERVICES	1,687	0	0	0	0	0
75-10 TRAINING	3,000	3,000	3,000	2,531	3,000	0
78-00 CONTRACT SERVICES	12,711	11,400	14,400	8,955	14,400	19,441
79-10 COMMUNITY EVENTS/PROGRAMS	19,164	25,001	46,968	44,725	46,968	24,201
<b>SERVICES</b>	<b>\$49,955</b>	<b>\$47,311</b>	<b>\$73,078</b>	<b>\$62,636</b>	<b>\$73,078</b>	<b>\$51,552</b>
<b>RECREATION PROGRAMS</b>	<b>\$170,349</b>	<b>\$162,313</b>	<b>\$191,019</b>	<b>\$149,523</b>	<b>\$198,984</b>	<b>\$239,397</b>

**COMMUNITY SERVICES  
JULY 4TH PROGRAM  
001-6422-452**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-30 OVERTIME PAY	\$21,043	\$12,375	\$12,375	\$0	\$25,916	\$22,375
47-10 SOCIAL SECURITY/MEDICARE	1,570	946	946	0	1,834	1,712
47-20 TMRS RETIREMENT	3,318	1,929	1,929	0	3,950	3,535
48-40 WORKERS COMP INSURANCE	184	0	0	0	0	236
<b>SALARIES AND BENEFITS</b>	<b>\$26,115</b>	<b>\$15,250</b>	<b>\$15,250</b>	<b>\$0</b>	<b>\$31,700</b>	<b>\$27,858</b>
51-00 OFFICE SUPPLIES	\$82	\$329	\$345	\$344	\$345	\$329
54-00 OPERATING SUPPLIES	2,800	2,381	1,808	1,025	1,808	1,181
<b>SUPPLIES</b>	<b>\$2,882</b>	<b>\$2,710</b>	<b>\$2,153</b>	<b>\$1,369</b>	<b>\$2,153</b>	<b>\$1,510</b>
74-00 OPERATING SERVICES	\$91	\$0	\$220	\$0	\$220	\$0
74-81 TRANSPORTATION SERVICES	4,519	5,209	5,209	0	5,209	5,209
78-00 CONTRACT SERVICES	800	0	0	0	0	0
78-30 RENTAL	15,060	12,560	12,560	12,560	12,560	12,560
79-10 COMMUNITY EVENTS/PROGRAMS	28,800	26,800	35,852	28,000	35,852	28,000
<b>SERVICES</b>	<b>\$49,270</b>	<b>\$44,569</b>	<b>\$53,841</b>	<b>\$40,560</b>	<b>\$53,841</b>	<b>\$45,769</b>
<b>JULY 4TH PROGRAM</b>	<b>\$78,267</b>	<b>\$62,529</b>	<b>\$71,244</b>	<b>\$41,929</b>	<b>\$87,694</b>	<b>\$75,137</b>

**COMMUNITY SERVICES  
SUMMER DAY CAMP  
001-6423-452**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
42-22 SEASONAL WAGES	\$50,390	\$50,474	\$65,054	\$16,626	\$65,054	\$65,054
47-10 SOCIAL SECURITY/MEDICARE	3,855	3,861	4,976	1,272	4,977	4,976
48-40 WORKERS COMP INSURANCE	588	587	748	180	748	717
<b>SALARIES AND BENEFITS</b>	<b>\$54,833</b>	<b>\$54,922</b>	<b>\$70,778</b>	<b>\$18,078</b>	<b>\$70,779</b>	<b>\$70,747</b>
52-00 PERSONNEL SUPPLIES	\$697	\$2,208	\$1,318	\$214	\$1,318	\$2,458
54-00 OPERATING SUPPLIES	6,619	7,010	9,200	4,811	9,219	8,060
<b>SUPPLIES</b>	<b>\$7,316</b>	<b>\$9,218</b>	<b>\$10,518</b>	<b>\$5,025</b>	<b>\$10,537</b>	<b>\$10,518</b>
74-00 OPERATING SERVICES	\$0	\$489	\$489	\$0	\$489	\$489
74-81 TRANSPORTATION SERVICES	4,411	6,180	8,180	1,271	8,180	8,180
74-97 RECRUITMENT ADVERTISING	0	338	338	75	338	338
75-20 TRAVEL REIMBURSEMENTS	44	414	414	31	414	414
76-12 TELEPHONE/COMMUNICATIONS	0	200	200	9	200	200
79-10 COMMUNITY EVENTS/PROGRAMS	13,853	12,516	17,766	2,186	17,766	17,766
<b>SERVICES</b>	<b>\$18,308</b>	<b>\$20,137</b>	<b>\$27,387</b>	<b>\$3,572</b>	<b>\$27,387</b>	<b>\$27,387</b>
<b>SUMMER DAY CAMP PROGRAM</b>	<b>\$80,457</b>	<b>\$84,277</b>	<b>\$108,683</b>	<b>\$26,675</b>	<b>\$108,703</b>	<b>\$108,652</b>

**COMMUNITY SERVICES  
KEEP FRIENDSWOOD BEAUTIFUL  
001-6424-458**

ACCOUNT DESCRIPTION		FY12	FY13	FY13	FY13	FY13	FY14
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2013	YEAR END ESTIMATE	ADOPTED BUDGET
51-00	OFFICE SUPPLIES	\$0	\$50	\$50	\$0	\$0	\$0
52-00	PERSONNEL SUPPLIES	394	637	534	0	534	360
54-00	OPERATING SUPPLIES	8,725	4,680	9,077	7,441	9,077	5,700
58-00	OPERATING EQUIPMENT<\$5000	4,500	0	1,500	1,500	1,500	0
	<b>SUPPLIES</b>	<b>\$13,619</b>	<b>\$5,367</b>	<b>\$11,161</b>	<b>\$8,941</b>	<b>\$11,111</b>	<b>\$6,060</b>
62-10	LANDSCAPING	\$7,162	\$13,995	\$11,196	\$8,551	\$11,196	\$12,491
	<b>MAINTENANCE</b>	<b>\$7,162</b>	<b>\$13,995</b>	<b>\$11,196</b>	<b>\$8,551</b>	<b>\$11,196</b>	<b>\$12,491</b>
74-00	OPERATING SERVICES	\$4,902	\$3,962	\$4,711	\$3,984	\$4,711	\$4,695
74-01	POSTAL / COURIER SERVICES	33	0	0	0	0	0
75-10	TRAINING	520	495	598	598	598	573
75-20	TRAVEL REIMBURSEMENTS	717	668	1,445	1,283	1,445	668
75-30	MEMBERSHIPS	100	100	100	100	100	100
79-10	COMMUNITY EVENTS/PROGRAMS	0	0	0	346	346	0
79-22	KFB BEAUTIFICATION GRANTS	0	2,000	2,000	0	0	2,000
	<b>SERVICES</b>	<b>\$6,272</b>	<b>\$7,225</b>	<b>\$8,854</b>	<b>\$6,311</b>	<b>\$7,200</b>	<b>\$8,036</b>
	<b>KEEP FRWD BEAUTIFUL COMMITTEE</b>	<b>\$27,053</b>	<b>\$26,587</b>	<b>\$31,211</b>	<b>\$23,803</b>	<b>\$29,507</b>	<b>\$26,587</b>

**COMMUNITY SERVICES  
STEVENSON PARK POOL  
001-6428-452**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-31 HOLIDAY HRS WORKED	\$152	\$0	\$0	\$0	\$0	\$0
42-22 SEASONAL WAGES	48,847	60,692	60,692	12,698	49,661	49,661
47-10 SOCIAL SECURITY/MEDICARE	3,748	4,643	4,643	971	3,799	3,799
48-40 WORKERS COMP INSURANCE	572	711	711	138	547	547
<b>SALARIES AND BENEFITS</b>	<b>\$53,319</b>	<b>\$66,046</b>	<b>\$66,046</b>	<b>\$13,807</b>	<b>\$54,007</b>	<b>\$54,007</b>
51-00 OFFICE SUPPLIES	\$48	\$244	\$244	\$0	\$157	\$244
52-00 PERSONNEL SUPPLIES	1,579	1,311	1,725	234	1,584	1,725
54-00 OPERATING SUPPLIES	2,196	2,247	1,833	704	1,865	1,833
54-95 CHEMICALS	6,215	7,262	6,526	4,879	6,526	7,262
56-00 FACILITY SUPPLIES	0	170	170	143	170	170
56-20 JANITORIAL SUPPLIES	126	504	504	182	504	504
58-00 OPERATING EQUIPMENT<\$5000	3,452	3,461	2,611	896	2,611	1,875
<b>SUPPLIES</b>	<b>\$13,616</b>	<b>\$15,199</b>	<b>\$13,613</b>	<b>\$7,038</b>	<b>\$13,417</b>	<b>\$13,613</b>
62-10 LANDSCAPING	\$0	\$129	\$129	\$0	\$0	\$129
65-61 SWIMMING POOL MAINTENANCE	1,125	3,593	3,593	3,232	3,593	3,593
66-00 FACILITY MAINTENANCE	790	5,250	4,350	2,998	4,350	3,750
<b>MAINTENANCE</b>	<b>\$1,915</b>	<b>\$8,972</b>	<b>\$8,072</b>	<b>\$6,230</b>	<b>\$7,943</b>	<b>\$7,472</b>
74-97 RECRUITMENT ADVERTISING	\$0	\$338	\$338	\$0	\$0	\$338
76-11 ELECTRICITY	19,902	19,517	19,517	13,568	19,517	17,551
76-12 TELEPHONE/COMMUNICATIONS	926	712	1,562	956	1,562	1,562
76-13 NATURAL GAS	196	2,870	6,018	8,746	8,745	2,870
76-20 JANITORIAL SERVICES	2,200	1,500	2,400	1,200	2,400	2,400
78-00 CONTRACT SERVICES	6,215	6,216	6,952	4,879	6,952	6,952
<b>SERVICES</b>	<b>\$29,439</b>	<b>\$31,153</b>	<b>\$36,787</b>	<b>\$29,349</b>	<b>\$39,176</b>	<b>\$31,673</b>
<b>STEVENSON PARK POOL</b>	<b>\$98,289</b>	<b>\$121,370</b>	<b>\$124,518</b>	<b>\$56,424</b>	<b>\$114,543</b>	<b>\$106,765</b>

**COMMUNITY SERVICES  
SENIOR PROGRAMS  
001-6429-452**

ACCOUNT DESCRIPTION		FY12	FY13	FY13	FY13	FY13	FY14
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	YTD 6/30/2013	YEAR END ESTIMATE	ADOPTED BUDGET
41-10	FULLTIME SALARIES & WAGES	\$79,638	\$81,240	\$81,683	\$58,702	\$81,683	\$84,873
41-20	PART-TIME WAGES	0	17,770	17,770	13,189	17,770	18,567
41-30	OVERTIME PAY	433	872	872	0	343	872
41-43	LONGEVITY PAY	505	665	1,101	1,101	1,101	780
41-90	ACCRUED PAYROLL	0	0	166	165	165	0
42-20	PART-TIME WAGES	12,405	0	0	0	0	0
47-10	SOCIAL SECURITY/MEDICARE	6,235	6,741	6,775	4,947	6,596	7,072
47-20	TMRS RETIREMENT	12,577	15,674	15,743	11,426	15,235	16,678
48-10	HEALTH/DENTAL INSURANCE	17,238	17,384	17,384	13,059	17,384	18,407
48-20	LIFE INSURANCE	220	226	226	169	225	237
48-30	DISABILITY INSURANCE	229	235	235	175	233	246
48-40	WORKERS COMP INSURANCE	1,170	1,279	1,279	872	1,279	1,269
48-50	EAP SERVICES	160	117	117	86	115	172
48-90	FLEX PLAN ADMINISTRATION	106	106	106	79	105	106
	<b>SALARIES AND BENEFITS</b>	<b>\$130,916</b>	<b>\$142,309</b>	<b>\$143,457</b>	<b>\$103,970</b>	<b>\$142,234</b>	<b>\$149,279</b>
51-00	OFFICE SUPPLIES	\$1,989	\$2,618	\$2,568	\$692	\$1,923	\$2,618
52-00	PERSONNEL SUPPLIES	72	75	125	125	125	75
53-01	FUEL	4,134	3,200	3,200	2,610	4,200	4,440
54-00	OPERATING SUPPLIES	4,282	5,253	6,882	2,931	4,908	7,653
58-00	OPERATING EQUIPMENT<\$5000	4,827	611	1,911	1,912	1,912	1,211
	<b>SUPPLIES</b>	<b>\$15,304</b>	<b>\$11,757</b>	<b>\$14,686</b>	<b>\$8,270</b>	<b>\$13,068</b>	<b>\$15,997</b>
63-00	VEHICLE MAINTENANCE	\$1,457	\$600	\$600	\$45	\$210	\$600
66-00	FACILITY MAINTENANCE	0	0	1,471	1,471	1,471	400
	<b>MAINTENANCE</b>	<b>\$1,457</b>	<b>\$600</b>	<b>\$2,071</b>	<b>\$1,516</b>	<b>\$1,681</b>	<b>\$1,000</b>
73-11	VEHICLE INSURANCE	\$791	\$778	\$778	\$593	\$791	\$778
74-00	OPERATING SERVICES	652	0	604	604	604	0
74-01	POSTAL / COURIER SERVICES	0	1,818	1,818	1,561	1,818	600
75-10	TRAINING	974	2,189	2,189	542	723	2,189
75-20	TRAVEL REIMBURSEMENTS	854	661	661	400	533	661
75-30	MEMBERSHIPS	85	85	85	0	85	85
76-12	TELEPHONE/COMMUNICATIONS	98	372	372	5	216	372
78-00	CONTRACT SERVICES	3,245	3,386	386	0	386	386
79-10	COMMUNITY EVENTS/PROGRAMS	(3,636)	0	450	7,745	12,833	17,000
	<b>SERVICES</b>	<b>\$3,063</b>	<b>\$9,289</b>	<b>\$7,343</b>	<b>\$11,450</b>	<b>\$17,989</b>	<b>\$22,071</b>
84-00	CAPITAL OPERATING EQUIP	\$86,395	\$0	\$0	\$0	\$0	\$0
	<b>CAPITAL OUTLAY</b>	<b>\$86,395</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>SENIOR ACTIVITY CENTER</b>	<b>\$237,135</b>	<b>\$163,955</b>	<b>\$167,557</b>	<b>\$125,206</b>	<b>\$174,972</b>	<b>\$188,347</b>

**COMMUNITY SERVICES  
PARKS OPERATIONS  
001-6430-456**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
41-10 FULLTIME SALARIES & WAGES	\$249,268	\$270,869	\$270,460	\$163,555	\$258,073	\$305,600
41-30 OVERTIME PAY	8,705	7,734	7,569	4,184	7,569	7,734
41-31 HOLIDAY HRS WORKED	71	0	165	164	880	0
41-43 LONGEVITY PAY	1,895	2,285	1,849	1,760	1,760	1,425
41-45 INCENTIVE-CERTIFICATE PAY	1,200	1,200	1,200	950	1,200	2,400
41-49 CELL PHONE ALLOWANCE	2,424	2,520	2,520	1,315	2,520	2,640
41-90 ACCRUED PAYROLL	927	0	2,980	2,980	2,980	0
47-10 SOCIAL SECURITY/MEDICARE	19,027	20,500	20,709	12,967	21,036	23,510
47-20 TMRS RETIREMENT	41,286	44,367	44,794	27,316	43,007	50,754
48-10 HEALTH/DENTAL INSURANCE	48,914	63,950	63,950	22,897	36,862	57,949
48-20 LIFE INSURANCE	696	759	759	490	759	850
48-30 DISABILITY INSURANCE	723	783	783	507	783	884
48-40 WORKERS COMP INSURANCE	3,288	3,207	3,207	1,950	3,207	3,519
48-50 EAP SERVICES	442	467	467	292	467	459
48-90 FLEX PLAN ADMINISTRATION	164	173	173	136	181	298
<b>SALARIES AND BENEFITS</b>	<b>\$379,030</b>	<b>\$418,814</b>	<b>\$421,585</b>	<b>\$241,463</b>	<b>\$381,284</b>	<b>\$458,022</b>
52-00 PERSONNEL SUPPLIES	\$6,257	\$6,277	\$6,754	\$5,187	\$6,795	\$6,277
53-00 VEHICLE SUPPLIES	16	106	106	40	53	106
53-01 FUEL	13,392	10,936	10,936	8,349	13,132	17,381
54-00 OPERATING SUPPLIES	13,506	14,803	8,665	5,407	8,665	15,278
54-95 CHEMICALS	2,317	15,188	3,688	1,466	2,705	12,188
56-00 FACILITY SUPPLIES	2,070	2,923	4,353	2,769	4,353	2,923
56-20 JANITORIAL SUPPLIES	6,614	8,380	8,380	6,283	8,377	8,380
58-00 OPERATING EQUIPMENT<\$5000	10,358	7,874	27,300	20,527	27,369	7,874
<b>SUPPLIES</b>	<b>\$54,530</b>	<b>\$66,487</b>	<b>\$70,182</b>	<b>\$50,028</b>	<b>\$71,449</b>	<b>\$70,407</b>
62-10 LANDSCAPING	\$33,706	\$22,184	\$28,184	\$27,376	\$31,184	\$28,184
62-20 LIGHTING MAINTENANCE	19,257	17,028	1,613	1,610	12,670	14,028
62-40 FENCE MAINTENANCE	380	1,293	1,293	250	583	1,293
63-00 VEHICLE MAINTENANCE	2,886	3,560	3,560	2,527	3,560	3,810
64-00 OPERATING MAINTENANCE	21,482	22,103	22,103	18,348	24,464	22,103
66-00 FACILITY MAINTENANCE	44,711	48,292	44,162	33,984	44,162	47,592
68-00 EQUIPMENT MAINTENANCE	3,677	5,062	5,062	2,806	3,741	9,062
<b>MAINTENANCE</b>	<b>\$126,099</b>	<b>\$119,522</b>	<b>\$105,977</b>	<b>\$86,901</b>	<b>\$120,364</b>	<b>\$126,072</b>
73-11 VEHICLE INSURANCE	\$1,723	\$2,286	\$2,286	\$1,292	\$2,286	\$3,086
74-00 OPERATING SERVICES	6,411	4,500	4,500	775	4,500	4,500
74-97 RECRUITMENT ADVERTISING	275	825	825	340	340	825
76-11 ELECTRICITY	150,976	149,628	149,628	124,825	149,628	135,960
76-13 NATURAL GAS	280	530	530	22	530	530
76-20 JANITORIAL SERVICES	31,926	22,370	34,316	15,457	34,316	32,400
76-25 SAFETY SERVICES	1,867	2,982	3,682	2,612	3,682	3,682
76-30 PEST CONTROL SERVICES	200	215	215	150	215	215
76-80 MOWING SERVICES	238,823	245,608	238,198	183,518	238,198	243,198
76-90 HOA MAINTENANCE FEES	4,350	4,239	4,239	1,650	4,350	4,239
78-00 CONTRACT SERVICES	2,714	5,440	5,440	3,283	5,440	5,440
78-30 RENTAL	435	1,000	1,000	0	1,000	1,000
78-31 VEHICLE LEASE-INTERNAL	6,608	6,608	6,608	4,956	6,608	19,319
<b>SERVICES</b>	<b>\$446,588</b>	<b>\$446,231</b>	<b>\$451,467</b>	<b>\$338,880</b>	<b>\$451,093</b>	<b>\$454,394</b>
84-00 CAPITAL OPERATING EQUIP	\$0	\$9,500	\$9,500	\$0	\$9,500	\$0
<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$0</b>	<b>\$9,500</b>	<b>\$0</b>
<b>PARKS OPERATIONS</b>	<b>\$1,006,247</b>	<b>\$1,060,554</b>	<b>\$1,058,711</b>	<b>\$717,272</b>	<b>\$1,033,690</b>	<b>\$1,108,895</b>

**COMMUNITY SERVICES  
FACILITY OPERATIONS  
001-6460-419**

ACCOUNT DESCRIPTION	FY12 ACTUAL	FY13 ORIGINAL BUDGET	FY13 AMENDED BUDGET	FY13 YTD 6/30/2013	FY13 YEAR END ESTIMATE	FY14 ADOPTED BUDGET
51-00 OFFICE SUPPLIES	\$0	\$1,000	\$1,000	\$237	\$1,000	\$1,000
54-00 OPERATING SUPPLIES	12,859	12,009	15,509	9,843	15,509	15,509
56-00 FACILITY SUPPLIES	8,519	9,939	11,031	6,907	11,031	11,615
56-20 JANITORIAL SUPPLIES	6	400	400	0	400	400
58-00 OPERATING EQUIPMENT<\$5000	4,214	1,061	1,436	769	1,436	1,061
<b>SUPPLIES</b>	<b>\$25,598</b>	<b>\$24,409</b>	<b>\$29,376</b>	<b>\$17,756</b>	<b>\$29,376</b>	<b>\$29,585</b>
62-10 LANDSCAPING	\$4,112	\$4,330	\$6,330	\$6,300	\$6,330	\$6,330
62-30 PARKING LOT MAINTENANCE	0	0	667	330	667	0
66-00 FACILITY MAINTENANCE	78,908	96,392	97,725	67,798	102,725	94,392
66-10 BUILDING RENOVATIONS	1,600	0	0	0	0	0
66-20 CONTINGENCY	0	0	0	0	0	20,000
68-00 EQUIPMENT MAINTENANCE	19,210	22,495	27,499	9,896	27,499	18,495
<b>MAINTENANCE</b>	<b>\$103,830</b>	<b>\$123,217</b>	<b>\$132,221</b>	<b>\$84,324</b>	<b>\$137,221</b>	<b>\$139,217</b>
74-00 OPERATING SERVICES	\$62,944	\$0	\$0	\$0	\$0	\$0
76-11 ELECTRICITY	232,189	278,140	278,140	167,206	256,873	250,115
76-12 TELEPHONE/COMMUNICATIONS	141,073	131,641	131,641	94,021	131,641	131,641
76-13 NATURAL GAS	3,209	3,821	3,821	3,099	3,821	3,821
76-20 JANITORIAL SERVICES	89,463	97,740	94,028	45,060	94,028	90,120
76-25 SAFETY SERVICES	7,917	7,400	7,641	4,858	7,641	7,400
76-30 PEST CONTROL SERVICES	3,340	4,016	3,275	2,130	3,275	2,840
76-80 MOWING SERVICES	0	7,000	7,000	0	7,000	7,000
78-00 CONTRACT SERVICES	24,608	33,000	31,000	18,185	31,000	33,000
78-30 RENTAL	5,145	5,715	5,715	3,191	5,715	5,715
<b>SERVICES</b>	<b>\$569,888</b>	<b>\$568,473</b>	<b>\$562,261</b>	<b>\$337,750</b>	<b>\$540,994</b>	<b>\$531,652</b>
82-30 PARKING/DRIVEWAYS/SIDEWALK	\$5,300	\$0	\$0	\$0	\$0	\$0
88-00 CAPITAL EQUIPMENT	17,968	0	0	0	0	0
<b>CAPITAL OUTLAY</b>	<b>\$23,268</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FACILITY OPERATIONS</b>	<b>\$722,584</b>	<b>\$716,099</b>	<b>\$723,858</b>	<b>\$439,830</b>	<b>\$707,591</b>	<b>\$700,454</b>

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## Personnel by Department Schedule

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

	FY12 Actual	FY13 Actual	FY14 Base Budget	FY14 FAW/DP	FY14 Adopted Budget
Municipal Clerk	3.20	3.20	3.20	0.00	3.20
Records Management	2.00	2.00	2.00	0.00	2.00
<b>Total City Secretary</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>0.00</b>	<b>5.20</b>
Administration <sup>1</sup>	3.65	3.65	3.15	0.00	3.15
Economic Development	1.00	1.00	1.00	0.00	1.00
<b>Total City Manager</b>	<b>4.65</b>	<b>4.65</b>	<b>4.15</b>	<b>0.00</b>	<b>4.15</b>
Finance - General Fund	8.50	8.50	8.50	1.00	9.50
Finance - Water and Sewer Fund	4.00	4.00	4.00	0.00	4.00
Municipal Court <sup>1</sup>	7.70	7.70	6.70	0.00	6.70
Human Resources	4.00	4.00	4.00	0.00	4.00
Risk Management - General Fund	1.00	1.00	1.00	0.00	1.00
Information Technology	3.00	4.00	4.00	0.00	4.00
<b>Total Administrative Services</b>	<b>28.20</b>	<b>29.20</b>	<b>28.20</b>	<b>1.00</b>	<b>29.20</b>
Administration	5.00	5.00	5.00	0.00	5.00
Communications	13.60	13.60	13.60	0.00	13.60
Patrol	44.80	45.80	45.80	1.00	46.80
DOT Patrol	1.00	1.00	1.00	0.00	1.00
Criminal Investigations	12.00	12.00	12.00	0.00	12.00
Animal Control	4.00	4.00	4.00	0.00	4.00
<b>Total Police</b>	<b>80.40</b>	<b>81.40</b>	<b>81.40</b>	<b>1.00</b>	<b>82.40</b>
Fire City Administration	0.00	0.00	0.00	0.00	0.00
<b>Total FVFD</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Administration	4.80	4.80	4.80	0.00	4.80
Emergency Management	1.30	1.30	1.30	0.00	1.30
<b>Total Fire Marshal</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>0.00</b>	<b>6.10</b>
Administration <sup>3</sup>	2.39	2.39	1.39	0.00	1.39
Planning and Zoning <sup>3</sup>	2.60	2.60	4.60	0.00	4.60
Engineering - General Fund	1.00	1.00	1.00	0.00	1.00
Engineering - Water and Sewer Funds	1.00	1.00	1.00	0.00	1.00
Inspection <sup>3</sup>	4.90	4.90	3.90	0.00	3.90
Code Enforcement	1.00	1.00	1.00	0.00	1.00
Projects - General Fund	2.00	2.00	2.00	0.00	2.00
Projects - Water and Sewer Funds	2.00	2.00	2.00	0.00	2.00
<b>Total Community Development</b>	<b>16.89</b>	<b>16.89</b>	<b>16.89</b>	<b>0.00</b>	<b>16.89</b>
Administration - General Fund	2.33	2.33	2.33	0.00	2.33
Administration - Water and Sewer Fund	1.00	1.00	1.00	0.00	1.00
Street Operations	11.00	11.00	11.00	0.00	11.00
Drainage Operations	4.00	4.00	4.00	0.00	4.00
Water Operations	9.30	9.30	9.30	0.00	9.30
Sewer Operations	9.00	9.00	9.00	0.00	9.00
Utility Customer Service	2.00	2.00	2.00	0.00	2.00
<b>Total Public Works</b>	<b>38.63</b>	<b>38.63</b>	<b>38.63</b>	<b>0.00</b>	<b>38.63</b>
Administration <sup>2</sup>	14.72	14.72	14.37	0.00	14.37
<b>Total Library</b>	<b>14.72</b>	<b>14.72</b>	<b>14.37</b>	<b>0.00</b>	<b>14.37</b>
Administration <sup>3</sup>	3.33	3.33	2.33	0.00	2.33
Parks Operations	8.00	8.00	8.00	0.00	8.00
Recreation Programs <sup>1&amp;3</sup>	7.95	7.95	8.87	0.00	8.87
Facility Operations	0.00	0.00	0.00	0.00	0.00
<b>Total Community Services</b>	<b>19.28</b>	<b>19.28</b>	<b>19.20</b>	<b>0.00</b>	<b>19.20</b>
<b>Total Personnel</b>	<b>214.07</b>	<b>216.07</b>	<b>214.14</b>	<b>2.00</b>	<b>216.14</b>

In FY14:

<sup>1</sup> Staffing reduction through attrition

<sup>2</sup> Library full-time equivalent were overstated in prior years and have been adjusted based on actual positions held

<sup>3</sup> Reorganization within department

## Decision Packages and Forces at Work

FY 2013-14 DECISION PACKAGES  
(included in the Adopted Budget)

GENERAL FUND

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
City Wide	Health Insurance Increase (3.0% + 3.5% starting January 2014) and Dental Insurance Increase (6%)	\$0	\$34,370	\$34,370	\$0	\$34,370
City Wide	Worker's Compensation Increase (1% to 1.5%) Increase for Worker's Compensation Insurance	\$0	\$2,000	\$2,000	\$0	\$2,000
ASO-Insurance	(Increase costs from Volunteer hours at Animal Control)	\$0	\$2,000	\$2,000	\$0	\$2,000
ASO-Insurance	Windstorm Insurance Increase (5%)	\$0	\$9,145	\$9,145	\$0	\$9,145
PD-Admin	Fuel Increase	\$0	\$10,778	\$10,778	\$0	\$10,778
PD-Patrol	Fuel Increase	\$0	\$35,005	\$35,005	\$0	\$35,005
PD-CID	Fuel Increase	\$0	\$17,914	\$17,914	\$0	\$17,914
PD-Animal Control	Fuel Increase	\$0	\$2,520	\$2,520	\$0	\$2,520
CDD-CIP Admin	Fuel Increase	\$0	\$789	\$789	\$0	\$789
PW-Street	Fuel Increase	\$0	\$4,354	\$4,354	\$0	\$4,354
PW-Drainage	Fuel Increase	\$0	\$8,058	\$8,058	\$0	\$8,058
CS-Senior Activity	Fuel Increase	\$0	\$1,240	\$1,240	\$0	\$1,240
CS-Parks Ops	Fuel Increase	\$0	\$2,445	\$2,445	\$0	\$2,445
PD/ASO-IT	League City GRID Annual Contract	\$0	\$12,000	\$12,000	\$0	\$12,000
PD-Communications	T-1 Line Radio Maintenance	\$0	\$10,020	\$10,020	\$0	\$10,020
PD-Patrol	Breath Alcohol Testing (BAT) Program Services Increase	\$0	\$3,798	\$3,798	\$0	\$3,798
PD-Animal Control	Animal Control Contract Cleaning Services (5 days a week)	\$0	\$29,304	\$29,304	\$0	\$29,304
CS-Parks Ops	Increase in operating supplies, facility supplies, & electricity for Spray Park (Splash Pad)	\$0	\$1,883	\$1,883	\$0	\$1,883
CS/ASO-Insurance	Increase in insurance for Splash Pad	\$0	\$250	\$250	\$0	\$250
CS-July 4th	July 4th Event (historically underfunded overtime)	\$0	\$12,436	\$12,436	\$0	\$12,436
CS-Parks	Ongoing costs for vehicle maintenance, vehicle insurance & fuel (for New F250 Reg-cab diesel truck)	\$0	\$5,050	\$5,050	\$0	\$5,050
<b>Forces at Work Total</b>		<b>\$0</b>	<b>\$205,359</b>	<b>\$205,359</b>	<b>\$0</b>	<b>\$205,359</b>
CMO-Admin	Music on PEG Channel	\$199	\$900	\$1,099	\$1,099	\$0
CMO-Admin	Television Monitors and wiring for City Council Chamber (PEG Funding)	\$8,000	\$0	\$8,000	\$8,000	\$0
CS-Summer Camp	Summer Day Camp - additional operating expenses	\$0	\$24,406	\$24,406	\$24,406	\$0
PD-Communications	Dispatch Console Upgrade (Possible Grant and PIF Funding)	\$274,900	\$0	\$274,900	\$274,900	\$0
PD-Animal Control	Increase Animal Control Adoption Related Services Expenses	\$0	\$10,000	\$10,000	\$10,000	\$0
ASO-IT	Software Upgrade (City Wide Phase In)	\$250,000	\$0	\$250,000	\$250,000	\$0
<b>Grant/Other Source Funding Total</b>		<b>\$533,099</b>	<b>\$35,306</b>	<b>\$568,405</b>	<b>\$568,405</b>	<b>\$0</b>
City Wide	Merit	\$0	\$239,561	\$239,561	\$0	\$239,561
CSO-Election	November Bond Election Services	\$20,500	\$0	\$20,500	\$0	\$20,500
FVFD-1	State FF Pension Contribution Increase	\$0	\$15,552	\$15,552	\$0	\$15,552
FVFD-2	Health Insurance Cost Increases	\$0	\$3,125	\$3,125	\$0	\$3,125
FVFD-3	Electronic Patient Care Report System - annual maintenance fee	\$0	\$4,200	\$4,200	\$0	\$4,200
ASO-Finance	Purchasing Manager (1 FTE) wages, benefits, & associated costs for MID-YEAR HIRE	\$3,230	\$50,260	\$53,490	\$0	\$53,490
ASO-Insurance	Background checks on Volunteers	\$0	\$1,500	\$1,500	\$0	\$1,500
CS-Parks	Roof replacement on Jones Hangar	\$22,500	\$0	\$22,500	\$0	\$22,500
CS-Parks	Increase in equipment maintenance cost	\$0	\$4,000	\$4,000	\$0	\$4,000
PD-Patrol	Police Officer (1 FTE)-wages, benefits, & overtime & associated costs for MID-YEAR HIRE	\$16,300	\$47,900	\$64,200	\$0	\$64,200
PD-Patrol	Chevy Tahoe Police Vehicle -with vehicle maintenance, vehicle insurance, & fuel ongoing costs (Addition to fleet)	\$55,850	\$10,067	\$65,917	\$0	\$65,917
<b>Decision Package Total</b>		<b>\$118,380</b>	<b>\$376,165</b>	<b>\$494,545</b>	<b>\$0</b>	<b>\$494,545</b>
<b>GENERAL FUND TOTAL</b>		<b>\$651,479</b>	<b>\$616,830</b>	<b>\$1,268,309</b>	<b>\$568,405</b>	<b>\$699,904</b>

WATER & SEWER FUND

DEPT	DESCRIPTION	ONE TIME COST	ONGOING COST	TOTAL	OUTSIDE REVENUE SOURCES	NET TOTAL
City Wide	Health Insurance Increase (3.0% + 3.5% starting January 2014) and Dental Insurance Increase (6%)	\$0	\$13,268	\$13,268	\$0	\$13,268
City Wide	Worker's Compensation Increase (1% to 1.5%)	\$0	\$600	\$600	\$0	\$600
City Wide	Windstorm Insurance Increase (5%)	\$0	\$3,585	\$3,585	\$0	\$3,585
PW-Water Ops	Fuel Adjustment	\$0	(\$4,200)	(\$4,200)	\$0	(\$4,200)
PW-Sewer Ops	Fuel Adjustment	\$0	(\$10,800)	(\$10,800)	\$0	(\$10,800)
Public Works	City of Houston 96" Raw Water Line Recovery Cost	\$0	\$70,000	\$70,000	\$0	\$70,000
Public Works	Water Meter Reading Service Contract Increase	\$0	\$23,547	\$23,547	\$0	\$23,547
<b>Forces at Work Total</b>		<b>\$0</b>	<b>\$96,000</b>	<b>\$96,000</b>	<b>\$0</b>	<b>\$96,000</b>
City Wide	Merit	\$0	\$24,665	\$24,665	\$0	\$24,665
ASO - Finance	Automated Water Meter Reading Monitors (qty 50 @ \$255)	\$12,750	\$0	\$12,750	\$0	\$12,750
Public Works	New Sewer Cleaning Jet Machine	\$105,000	\$0	\$105,000	\$0	\$105,000
Public Works	New Dump Truck	\$98,000	\$0	\$98,000	\$0	\$98,000
<b>Decision Package Total</b>		<b>\$215,750</b>	<b>\$24,665</b>	<b>\$240,415</b>	<b>\$0</b>	<b>\$240,415</b>
<b>WATER &amp; SEWER FUND TOTAL</b>		<b>\$215,750</b>	<b>\$120,665</b>	<b>\$336,415</b>	<b>\$0</b>	<b>\$336,415</b>

**FY 2013-14 DECISION PACKAGES  
(not included in the Adopted Budget)**

**GENERAL FUND**

DEPT	DESCRIPTION	ONE TIME	ONGOING	TOTAL	OUTSIDE	NET
		COST	COST		REVENUE	TOTAL
City Wide	MCI Increase	\$0	\$137,363	\$137,363	\$0	\$137,363
CS-Parks	Riding Lawn Mower (replace existing mower)	\$8,500	\$0	\$8,500	\$0	\$8,500
CS-Parks	Power wash, strip old paint and apply new paint on Jones Hangar	\$4,000	\$0	\$4,000	\$0	\$4,000
CS-Parks	Increase in park maintenance costs for Old City Park	\$15,000	\$0	\$15,000	\$0	\$15,000
CS-Parks	Metal Picnic Tables (Stevenson Park, Splash Pad and Old City Park)	\$13,000	\$0	\$13,000	\$0	\$13,000
CS-Parks	Auto Lighting System Renwick	\$5,000	\$0	\$5,000	\$0	\$5,000
CS-Parks	Drinking Fountains at Centennial Park (potential cost sharing with FISD \$1,405)	\$2,810	\$0	\$2,810	\$0	\$2,810
CS-Senior Ctr	Projector and Drop Down Screen at the Senior Center	\$3,800	\$0	\$3,800	\$0	\$3,800
CS-Parks	Spray Park Construction (Splash Pad-Phase 2)	\$30,000	\$0	\$30,000	\$0	\$30,000
CS-Facility Ops	Phone System at Fire Station #1 (will replace existing analog phone system)	\$12,000	\$0	\$12,000	\$0	\$12,000
FVFD-4	Increase cost for Insurance Coverage	\$0	\$6,500	\$6,500	\$0	\$6,500
FVFD-5	Firefighter Training Funds Increase	\$0	\$8,000	\$8,000	\$0	\$8,000
FVFD-6	Building Maintenance Increases	\$0	\$8,000	\$8,000	\$0	\$8,000
FVFD-7	Contract Increase for Fuel Cost	\$0	\$9,500	\$9,500	\$0	\$9,500
FVFD-8	Part-Time Staff Pay Increase	\$0	\$9,880	\$9,880	\$0	\$9,880
FVFD-9	Fire Alarm System Installation Costs	\$0	\$13,000	\$13,000	\$0	\$13,000
FVFD-10	Fire Alarm Monthly Monitoring Service Fee	\$0	\$7,200	\$7,200	\$0	\$7,200
FVFD	Add Temporary Modular Office Building at Station #1	\$0	\$15,000	\$15,000	\$0	\$15,000
CS-Parks	Renwick Park Field Lighting - Phase In	\$150,000	\$0	\$150,000	\$0	\$150,000
CS-Parks	(replace wooden poles with concrete poles and install new lights for 2 fields)	\$250,000	\$0	\$250,000	\$0	\$250,000
CS-Parks	Centennial Retention Field Lighting	\$250,000	\$0	\$250,000	\$0	\$250,000
<b>UNFUNDED DECISION PACKAGES TOTAL (General Fund)</b>		<b>\$494,110</b>	<b>\$214,443</b>	<b>\$708,553</b>	<b>\$0</b>	<b>\$708,553</b>

**WATER AND SEWER FUND**

DEPT	DESCRIPTION	ONE TIME	ONGOING	TOTAL	OUTSIDE	NET
		COST	COST		REVENUE	TOTAL
City Wide	MCI Increase	\$0	\$92,712	\$92,712	\$0	\$92,712
<b>UNFUNDED DECISION PACKAGES TOTAL (Water and Sewer Fund)</b>		<b>\$0</b>	<b>\$92,712</b>	<b>\$92,712</b>	<b>\$0</b>	<b>\$92,712</b>

## Tax Information

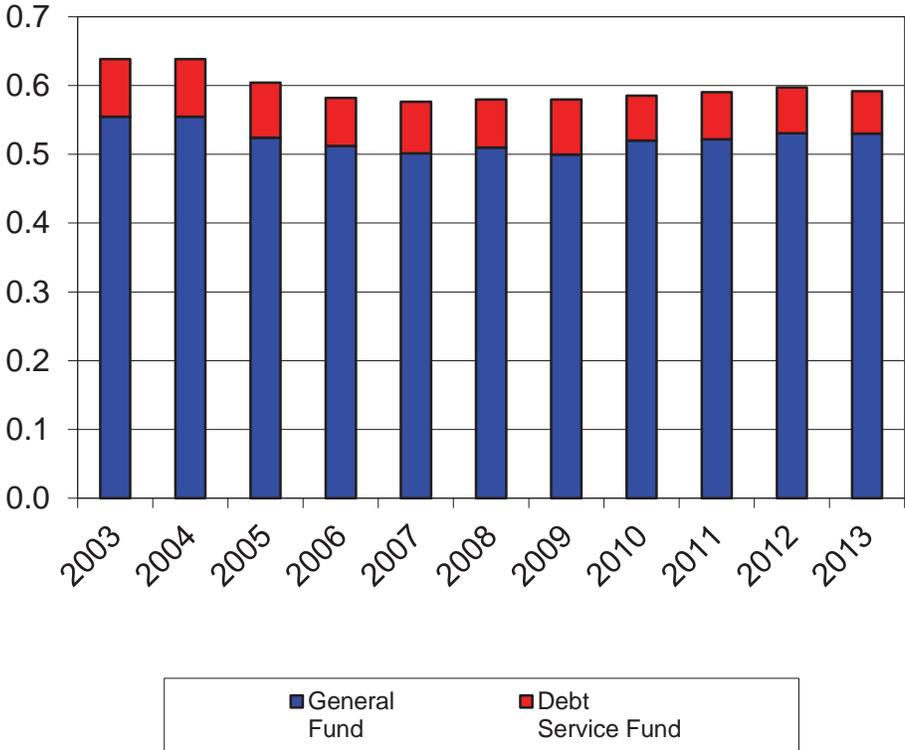
**ESTIMATED AD VALOREM TAX COLLECTIONS - Certified Roll**

Certified Taxable Value as of August 23, 2013	\$2,073,049,917	
Divided by 100	<u>100</u>	
Rate Base	\$20,730,499	
Tax Rate	<u>0.5914</u>	
Estimated Tax Levy	\$12,260,639	
Estimated Collection Rate	<u>99%</u>	
<b>Adjusted Tax Collections, 2013-14</b>		<b>\$12,138,033</b>
Estimated Value of Properties in ARB Review Status	\$92,942,130	
Divided by 100	<u>100</u>	
Rate Base	\$929,421	
Tax Rate	<u>0.5914</u>	
Estimated Tax Levy		\$549,688
Estimated Value Over 65 Frozen Ceilings	\$336,565,231	
Divided by 100	<u>100</u>	
Rate Base	\$3,365,652	
Tax Rate	<u>0.5914</u>	
Estimated Collection Rate & Levy	<u>98%</u>	<u>\$1,965,940</u>
<b>ESTIMATED TOTAL TAX LEVY</b>		<b><u>\$14,653,660</u></b>

**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
2002-03	2002	\$1,510,166,528	20%	\$0.6385	\$9,642,413	8.8%
2003-04	2003	\$1,689,163,292	20%	\$0.6385	\$10,785,308	11.9%
2004-05	2004	\$1,757,469,314	20%	\$0.6385	\$11,221,442	4.0%
2005-06	2005	\$1,840,094,487	20%	\$0.6040	\$11,114,170	-1.0%
2006-07	2006	\$2,011,630,820	20%	\$0.5821	\$11,708,758	5.3%
2007-08	2007	\$2,134,576,240	20%	\$0.5764	\$12,303,697	5.1%
2008-09	2008	\$2,242,178,295	20%	\$0.5797	\$12,998,473	5.6%
2009-10	2009	\$2,271,459,062	20%	\$0.5797	\$13,167,648	1.3%
2010-11	2010	\$2,336,118,472	20%	\$0.5851	\$13,668,629	3.8%
2011-12	2011	\$2,362,929,430	20%	\$0.5902	\$13,947,215	2.0%
2012-13	2012	\$2,392,531,721	20%	\$0.5970	\$14,283,414	2.4%
2013-14	2013	\$2,502,557,278	20%	\$0.5914	\$14,653,660	2.6%

### Tax Rate Comparison



### Historical Tax Rate Comparison

Fiscal Year	Tax Year	General Fund	Debt Service Fund	Total Tax Rate*
2003-04	2003	\$0.5547	\$0.0838	\$0.6385
2004-05	2004	\$0.5547	\$0.0838	\$0.6385
2005-06	2005	\$0.5243	\$0.0797	\$0.6040
2006-07	2006	\$0.5120	\$0.0701	\$0.5821
2007-08	2007	\$0.5016	\$0.0748	\$0.5764
2008-09	2008	\$0.5097	\$0.0700	\$0.5797
2009-10	2009	\$0.4997	\$0.0800	\$0.5797
2010-11	2010	\$0.5198	\$0.0653	\$0.5851
2011-12	2011	\$0.5218	\$0.0684	\$0.5902
2012-13	2012	\$0.5307	\$0.0663	\$0.5970
2013-14	2013	\$0.5303	\$0.0611	\$0.5914

\* Tax Rate Includes 20% Homestead Exemption

**Sales Tax Revenue Comparison  
FY10 through FY14**

Month of Receipt	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Adopted Budget
December	260,495	261,569	277,020	298,397	292,610
January	234,223	254,265	237,646	292,692	282,705
February	410,108	465,012	448,149	454,538	475,027
March	263,868	255,448	241,692	282,648	292,610
April	238,361	298,845	243,023	278,072	293,435
May	421,258	422,741	414,239	430,369	417,248
June	283,722	263,388	253,009	296,988	298,801
July	273,342	295,288	318,323	318,323	310,356
August	447,238	451,486	426,883	426,883	437,470
September	285,931	271,585	285,150	285,150	278,165
October	436,917	329,520	348,410	348,410	300,864
November	300,322	435,648	414,033	414,610	447,789
<b>Total</b>	<b>\$3,855,785</b>	<b>\$4,004,795</b>	<b>\$3,907,577</b>	<b>\$4,127,080</b>	<b>\$4,127,080</b>

Glossary  
Abbreviations and Acronyms

### ACCRUAL BASIS

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

### ACTIVITY

A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible. (e.g., police is an activity within the public safety function).

### AD VALOREM TAX

A tax based on value (e.g., a property tax).

### AGENCY FUND

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds. The agency fund also is used to report the assets and liabilities of Internal Revenue Service Code, Section 457, deferred compensation plans.

### AMORTIZATION

Apportionment or writing off of the cost of an intangible asset as an operational cost over the estimated useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

### APPROPRIATION

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

### ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes.

### ATTRITION

A gradual reduction in work force, as when workers resign or retire and are not replaced.

### BALANCED BUDGET

A budgeting term used to signify budgeted expenditures are offset by budgeted revenues. In some instances reserves set aside for a specific use could be included to offset budgeted expenditures; i.e. election equipment reserves set aside in previous fiscal years to replace outdated equipment in a future fiscal year.

### BASIS OF ACCOUNTING

A term used to refer to when revenues, expenditures, expenses, and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

### CAPITAL EXPENDITURES

Expenditures resulting in the acquisition of or addition to the government's general fixed assets

### CAPITAL IMPROVEMENT PROGRAM

(CIP) A term used to refer to a group of related infrastructure improvements planned for the future. The program can be, either, a five or a ten year plan.

### CAPITAL LEASE

An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in SFAS No. 13 for lease capitalization.

### CAPITAL PROJECTS FUND

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

### CASH BASIS

A basis of accounting under which transactions are recognized only when cash is received or disbursed

### DEBT SERVICE FUND

A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest (sometimes referred to as a SINKING FUND)

### DEBT SERVICE FUND REQUIREMENTS

The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

### DEBT SERVICE REQUIREMENTS

The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

### DEFERRED REVENUE

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are an example of deferred revenue.

### DELINQUENT TAXES

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

### DEPRECIATION

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

### ENTERPRISE FUND

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

revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or purposes.

### EXPENDITURES

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

### EXPENSES

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

### FISCAL YEAR

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

### FORCES AT WORK

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

### FRANCHISE

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

### FUND

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

### FUND BALANCE

The difference between fund assets and fund liabilities of governmental and similar trust funds

### FUND BALANCE-RESERVED FOR DEBT SERVICE

An account used to segregate a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.

### FUND BALANCE-RESERVE FOR ENCUMBRANCES

An account used to segregate a portion of fund balance for expenditures upon vendor performance.

### FUND BALANCE-RESERVE FOR PREPAID ITEMS

An account used to segregate a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources even though they are a component of net current assets.

### FUND TYPE

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

### GENERAL FUND

(GF) The fund used to account for all financial resources, except those required to be accounted for in another fund.

### GENERAL LONG-TERM DEBT

Long-term debt expected to be repaid from governmental funds.

### GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

### GOVERNMENTAL FUND TYPES

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, the funds are accounting segregation of financial resources. Expendable assets are assigned to the particular fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, used and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

### IMPACT FEES

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

### INTERFUND TRANSFERS

All inter-fund transactions except loans, quasi-external transactions and reimbursements.

### INTERGOVERNMENTAL REVENUES

Revenues from other governments in the forms of grants, entitlements, shared revenues or payment in lieu of taxes

### INTERNAL SERVICE FUND

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

### LEVY

(1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

### LIABILITIES

Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer or provide services to other entities in the future as a result of past transactions or events.

### MAJOR FUND

A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

### MAINTENANCE

The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs; replacement of parts, structural components and so forth and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

### MODIFIED ACCRUAL BASIS

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resources increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available to finance expenditures of the current." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis accounting.

### OBJECT

As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

### ORDINANCE

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

### ORGANIZATIONAL-UNIT CLASSIFICATION

(ORG UNIT) Expenditure classification according to responsibility centers within a government's organizational structure. Classification of expenditures by organizational unit is essential to fulfilling stewardship responsibility for individual government resources.

### PROPRIETARY FUND TYPES

Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

### RESERVED

An element of the equity section of the governmental fund balance sheet comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. When used in association with the governmental funds, the term "reserved" should be limited to describing the portion of fund balance that is (1) not available for appropriation or expenditure and/or (2) is segregated legally for a specific future use. A common example of the first type of reservation within the governmental funds is "reserved for inventories." Another example, "reserved for loans receivable," represents amounts expected to be collected in the future. Therefore, this receivable is not available for expenditure or appropriation at the balance sheet date. In this instance, the loans receivable amount is not associated with revenue recognition. However, if outstanding receivables (e.g., property taxes) are related to revenue that is not available, deferred revenue should be reported, *not* a reservation of fund balance. "Reserved for Encumbrances" is a common example of the second reserve type. This type of reserve is legally earmarked for a specific purpose. Generally, the reservations are based on third-party restrictions (e.g., contract with vendor).

### RETAINED EARNINGS

An equity account reflecting the accumulated earnings of an enterprise or internal service fund

### REVENUES

- (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as "other financing sources" rather than as revenues.
- (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

### SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

### TAX RATE

The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property.)

### TAX ROLL

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

### TRUST FUNDS

Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

### UNRESERVED

The equity section of the governmental fund balance sheet is comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. (Also reference Unreserved, Designated and Unreserved, Undesignated.)

### UNRESERVED, DESIGNATED

A designation of unreserved fund balance established by a government to indicate tentative plans for the use of current financial resources in the future. Examples of designations include equipment replacement and contingencies. These designations should not cause the government to report a deficit unreserved, undesignated fund balance. In addition, a government should not report a deficit unreserved, designated fund balance. In effect, a government cannot designate resources that are not available for expenditure.

### UNRESERVED, UNDESIGNATED

An "unreserved, undesignated fund balance" represents financial resources available to finance expenditures other than those tentatively planned by the government.

### VEHICLE REPLACEMENT PLAN

(VRP) A term used to refer to a plan of vehicle fleet replacements over the next ten years.

### WORKING CAPITAL

The difference between current assets and current liabilities of enterprise funds.

(Source: *2001 Governmental Accounting, Auditing and Financial Reporting* and other City Budgeting Terms)

## Abbreviations and Acronyms

### A

AED: Automated External Defibrillator  
AICPA: American Institute of Certified Public Accountants  
ASO: Administrative Services Office

### C

CAFR: Comprehensive Annual Financial Report  
CCISD: Clear Creek Independent School District  
CDD: Community Development Department  
CEDC: Community and Economic Development Committee  
CFS: Calls for Services  
CID: Criminal Investigation Division  
CIP: Capital Improvement Plan  
CMO: City Manager's Office  
CS: Community Services  
CSO: City Secretary's Office  
CCP: Code of Criminal Procedure

### D

DARE: Drug Abuse Resistance Education  
DOT: Department of Transportation  
DRC: Development Review Committee

### E

EDA: Economic Development Administration  
EEO: Equal Employment Opportunity  
EMPG: Emergency Management Planning Grant  
EMS: Emergency Management Service  
ETR: Effective Tax Rate

### F

FAA: Friendswood Animal Alliance  
FEMA: Federal Emergency Management Agency  
FISD: Friendswood Independent School District  
FMO: Fire Marshal's Office  
FOIA: Freedom of Information Act  
FSU: Field Service Unit  
FTE: Full Time Equivalent  
FVFD: Friendswood Volunteer Fire Department  
FY: Fiscal Year

### G

GAAP: Generally Accepted Accounting Principles  
GASB: Governmental Accounting Standards Board  
GCCDD: Galveston County Consolidated Drainage District  
GF: General Fund  
GFOA: Governmental Finance Officers Association  
GIS: Geographic Information System  
GO: General Obligation  
GLO: General Land Office  
GPM: Gallons per Minute  
GTOT: Government Treasurers Organization of Texas

### H

HIDTA: High Intensity Drug Trafficking Area Program  
HVAC: Heating, Ventilation, and Air Conditioning System

### I

I&I: Interest Infiltration and Inflow  
I&S: Interest and Sinking  
(tax rate used for debt retirement)  
IRS: Internal Revenue Service

### K

KFB: Keep Friendswood Beautiful

### L

LEOSE: Law Enforcement Officer Standards and Education

### M

M&CC: Mayor and City Council  
M&O: Maintenance and Operations  
(tax rate used for general operations)  
MCI: Municipal Cost Index

### P

PD: Police Department  
PEG: Public Education Governmental  
PIF: Police Investigation Fund  
PSB: Public Safety Building  
PW: Public Works

### S

SAN: Storage Area Network  
SECO: State Energy Conservation Office  
SETCIC: Southwest Texas Crime Information Center

### T

TDRA: Texas Disaster Recovery Assistance  
TAGO: Texas Attorney General's Office  
TMRS: Texas Municipal Retirement System

### V

VOCA: Victims of Crimes Act  
VRF: Vehicle Replacement Fund  
VRP: Vehicle Replacement Plan

### W

W&S: Water and Sewer  
W/S: Water and Sewer

### Y

YTD: Year to date

### Z

ZZB: Zero Based Budgeting  
(revenues & expenses net to zero)

## Budget and Tax Ordinances

**(Title: An ordinance adopting the City of Friendswood, Texas, General Budget for the Fiscal Year 2013/2014.)**

**ORDINANCE NO. 2013-37**

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FRIENDSWOOD, TEXAS, GENERAL BUDGET FOR THE FISCAL YEAR 2013/2014; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH FISCAL YEAR AS REFLECTED IN SAID BUDGET, AND MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT.**

\* \* \* \* \*

**WHEREAS**, on August 1, 2013, the City Manager presented to the City Council a proposed Budget of the expenditures of the City of Friendswood for the fiscal year 2013/2014, a summary copy of which is attached hereto as Exhibit "A" and is made a part hereof; and

**WHEREAS**, pursuant to notice as required by law, public hearings on such Budget were held in the Council Chambers in the City Hall, at which hearings all citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

**WHEREAS**, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interests of the citizens and taxpayers of the City; and

**WHEREAS**, a copy of the Budget has been filed with the City Secretary and the City Council desires to adopt the same; and

WHEREAS, in accordance with Section 8.03 (a) of the City Charter, the City Council has reviewed estimates of revenue to be derived by the City during the 2013/2014 fiscal year, and has determined that the proposed budgeted expenditures will not exceed total estimated income;

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

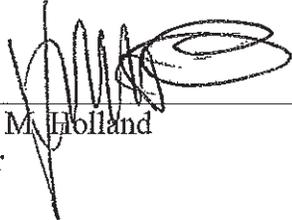
**Section 1.** The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct.

**Section 2.** In accordance with Section 8.03 (e) of the City Charter, the City Council hereby approves and adopts the Budget described above, the same being on file with the City Secretary. The City Secretary is hereby directed to place on said budget and to sign an endorsement reading as follows: "The Original General Budget of the City of Friendswood, Texas, for the fiscal year 2013/2014," and to keep such Budget on file in the City Secretary's Office as a public record.

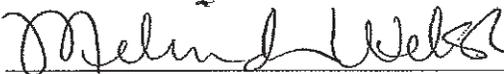
**Section 3.** In support of said Budget and by virtue of the adoption thereof, there are hereby appropriated out of available cash funds and out of the general and special revenues of the City that will be received in the treasury during the fiscal year 2013/2014, the amounts set forth in said approved 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;

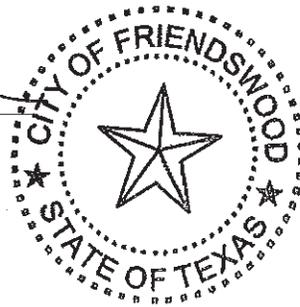
<b>Beginning Fund Balance, 10/01/2013</b>	<b>\$22,781,326</b>
<b>Total Revenues</b>	<b><u>\$34,292,438</u></b>
<b>Total Resources Available for Appropriation</b>	<b>\$57,073,764</b>
<b>Total Expenditures and Other Financing Uses</b>	<b><u>\$37,123,775</u></b>
<b>Ending Fund Balance, 9/30/2014</b>	<b><u>\$19,949,989</u></b>

**PASSED, APPROVED, AND ADOPTED on first and final reading this 7th day of October, 2013.**

  
\_\_\_\_\_  
Kevin M. Holland  
Mayor

ATTEST:

  
\_\_\_\_\_  
Melinda Welsh, TRMC  
City Secretary



**Ord 2013-37  
Exhibit A**

**CITY OF FRIENDSWOOD  
PROPOSED BUDGET SUMMARY  
FISCAL YEAR 2013-2014**

	<b>13-14 PROPOSED BUDGET</b>
<hr/>	
<b>REVENUES</b>	
Taxes	20,552,411
Charges for Services	9,933,143
Permits and Licenses	708,534
Fines	956,006
Intergovernmental Revenues	730,953
Interest	103,994
Vehicle Lease Reimbursements	321,725
Miscellaneous Receipts	<u>985,672</u>
<b>TOTAL REVENUES</b>	<b>34,292,438</b>
<b>Fund Balance Used or (Carried Forward)</b>	
General Fund	267,399
Police Investigation Fund	(316)
Municipal Court Building Security/Technology Fund	(1,331)
Parkland Dedication Fund	125,521
Tax Debt Service Fund	35,926
2010 GO Bond Fund	120,965
1776 Part Trust Fund	(75)
Water & Sewer Operations Fund	982,652
2006 Water and Sewer Bond Fund	739,835
2009 Water and Sewer Bond Fund	429,708
Water Impact Fees	69,488
Sewer Impact Fees	18,453
Water and Sewer Revenue Debt Service	950
Vehicle Replacement Plan Fund	<u>42,163</u>
	<b>2,831,337</b>
<b>Total Resources Available</b>	<b><u>37,123,775</u></b>
<b>EXPENDITURES</b>	
General Government	5,368,435
Public Safety	10,713,807
Community Development	1,452,162
Public Works	7,080,015
Community Services	3,834,353
Vehicle Replacement Fund	364,688
Capital Improvements	3,138,302
Debt Service	<u>5,172,013</u>
<b>TOTAL EXPENDITURES</b>	<b>37,123,775</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	
<b>BEGINNING FUND BALANCE</b>	<b><u>22,781,325</u></b>
<b>ENDING FUND BALANCE</b>	<b><u>19,949,988</u></b>

(Title: An ordinance providing for the levy and collection of ad valorem taxes of the City of Friendswood, Texas, for the tax year commencing October 1, 2013 and ending September 30, 2014.)

**ORDINANCE NO. 2013-38**

**AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF FRIENDSWOOD, TEXAS, FOR THE TAX YEAR COMMENCING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.**

\* \* \* \* \*

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

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

**WHEREAS**, the proposed tax rate for the current tax year of the City of Friendswood, Texas, consists of two such components, a tax rate of \$0.0611 for debt service and a tax rate of \$0.5303 to fund maintenance and operation expenditures; and

WHEREAS, by separate motions heretofore adopted by the City Council of the City of Friendswood, Texas, at a regular meeting of City Council held on this 7th day of October, 2013, said City Council has approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of this Ordinance have been timely and properly given and held; now, therefore

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

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

**Section 2.** There is hereby levied, for the tax year commencing October 1, 2013 and ending September 30, 2014, to fund the City's fiscal year 2013-2014 municipal budget, an ad valorem tax at the total rate of \$0.5914 on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits of the City, upon which an ad valorem tax is authorized by law to be levied by the City of Friendswood, Texas. All such taxes shall be assessed and collected in current money of the United States of America.

**Section 3.** Of the total tax levied in Section 2 hereof, \$0.5303 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2013-2014. **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**Section 4.** Of the total tax levied in Section 2 hereof, \$0.0611 is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully

authorized evidence of indebtedness issued by the City of Friendswood, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the fiscal year 2013-2014.

**Section 5.** All ad valorem taxes levied hereby, in the total amount of \$0.5914 on each One Hundred Dollars (\$100.00) of assessed valuation, as reflected by Sections 2, 3, and 4 hereof, shall be due and payable on or before January 31, 2014. All ad valorem taxes due the City of Friendswood, Texas, and not paid on or before January 31<sup>st</sup> following the year for which they were levied, shall bear penalty and interest as prescribed in the Texas Tax Code.

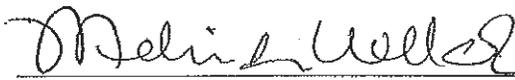
**Section 6.** In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate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

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

**PASSED, APPROVED, AND ADOPTED** on first and final reading this 7th day of October,  
2013.

  
\_\_\_\_\_  
Kevin M. Holland  
Mayor

ATTEST:

  
\_\_\_\_\_  
Melinda Welsh, TRMC  
City Secretary

