CITY OF FRIENDSWOOD, TEXAS

ANNUAL PROPOSED BUDGET

FISCAL YEAR 2025 - 2026



City of Friendswood Proposed Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of $2,302,791, which is an 8.3% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $515,726.

The City of Friendswood's total tax debt service obligation is $104,578,050

Debt service obligations of the City of Friendswood, secured by property taxes, in fiscal year 2025-26: $6,533,165.

Property Tax Comparison (per $100 valuation)	FY25 Adopted	FY26 Proposed
Proposed Tax Rate	$0.514172	$0.526746
Operating Rate (M&O)	$0.404140	$0.412323
Debt Rate (I&S)	$0.110032	$0.114423
No New Revenue Tax Rate	$0.495117	$0.501177
No New Revenue Operating Rate (M&O)	$0.378453	$0.397190
Voter Approved Tax Rate (includes unused increment)	$0.552283	$0.567235

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

City of Friendswood's 2025 proposed total tax rate is $0.526746 which includes the maintenance & operations (M&O) rate of $0.412323 and the debt service (I&S) rate of $0.114423.

City Council	Position	Vote on Budget	Vote on Tax Rate
Mike Foreman	Mayor		
Joe Matranga	Mayor Pro Tem		
John Ellisor	Position 1		
Sally Branson	Position 2		
Trish Hanks	Position 3		
Robert J. Griffon	Position 4		
Michael P. Ross	Position 6		

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

	FY24 Actuals	FY25 Amended Budget	FY25 Estimate	FY26 Proposed Budget
Notices required to be published in the Newspaper (S.B. 622)	19,303	86,484	14,865	35,644
Directly or Indirectly influencing or attemping to influence the outcome of legislation or admininstrative action (H.B. 1495)	0	0	0	0
Total Expenditures	**$19,303**	**$86,484**	**$14,865**	**$35,644**

Picture not available for proposed budget

CITY OF FRIENDSWOOD, TEXAS

ANNUAL PROPOSED BUDGET 2025 - 2026

October 1, 2025 - September 30, 2026

Mayor
Mike Foreman

Mayor Pro Tem
Joe Matranga

Position #1
John Ellisor

Position #2
Sally Branson

Position #3
Trish Hanks

Position #4
Robert J. Griffon

Position # 6
Michael P. Ross

City Manager
Morad Kabiri

Deputy City Manager
Steven Rhea

Assistant City Managers
Katina Hampton
Leticia Brysch

City Secretary
Raquel Martinez

City Attorney
Karen Horner

Police Chief
Josh Rogers

Emergency Services Director
Brian Mansfield

Community Development Director
Aubrey Harbin

Communications Director
Glenda Faulkner

Engineering Director
Jildardo Arias

Public Works Director
Steve Vavrecka

Municipal Court Director
Patricia Riffel

Library Director
Matt Riley

Parks & Recreation Director
James Toney

Human Resources Director
Haley Brown

Information Technology Director
Terry Prindle

Finance Director
Rhonda Bloskas

Deputy Finance Director
Jennifer Walker

Budget Manager
Andree Calhoun

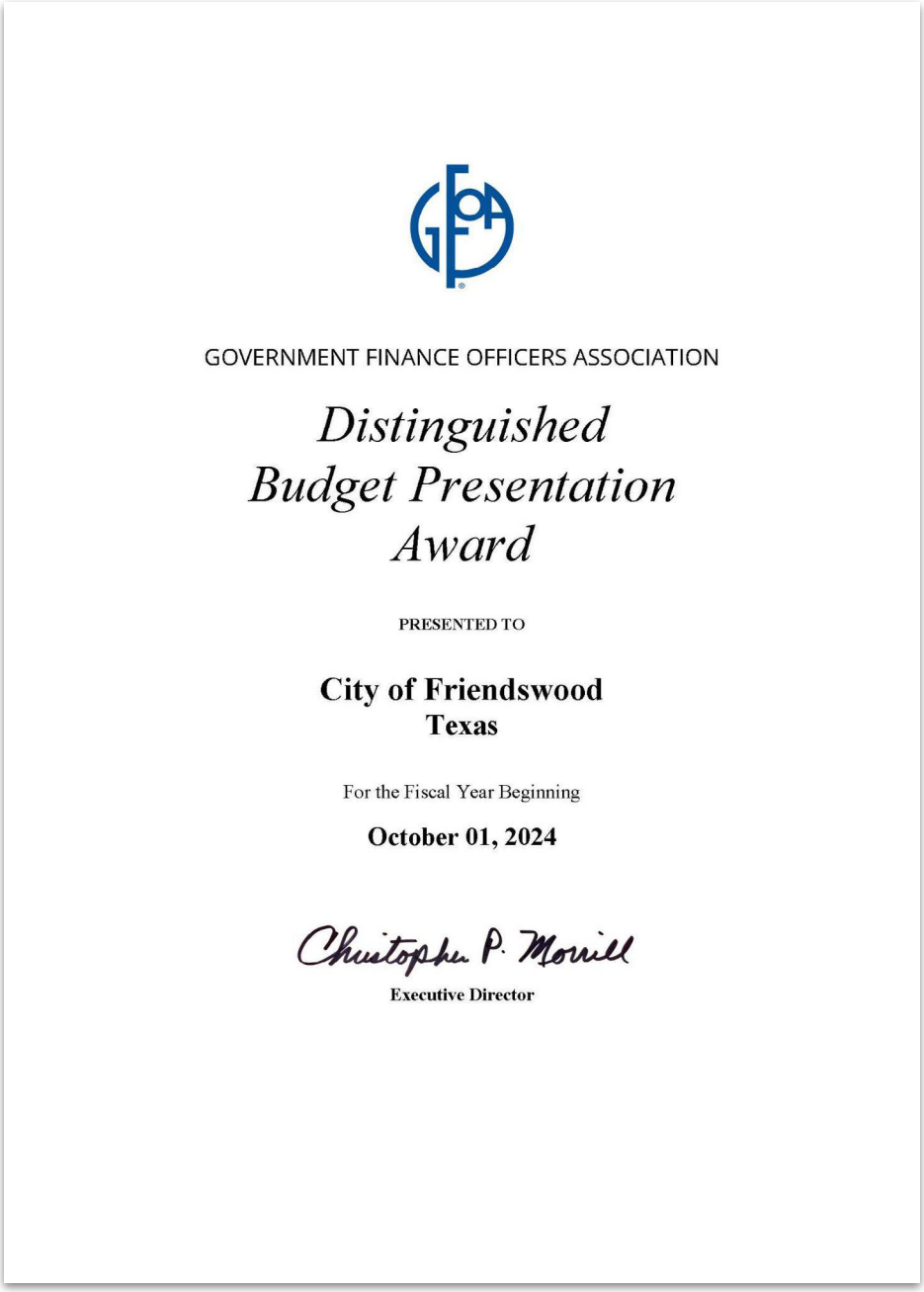
Thanks to all the City Staff who assisted throughout the budget process

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Friendswood. Texas** for its annual budget for the fiscal year beginning **October 1, 2024.**

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Friendswood
Texas

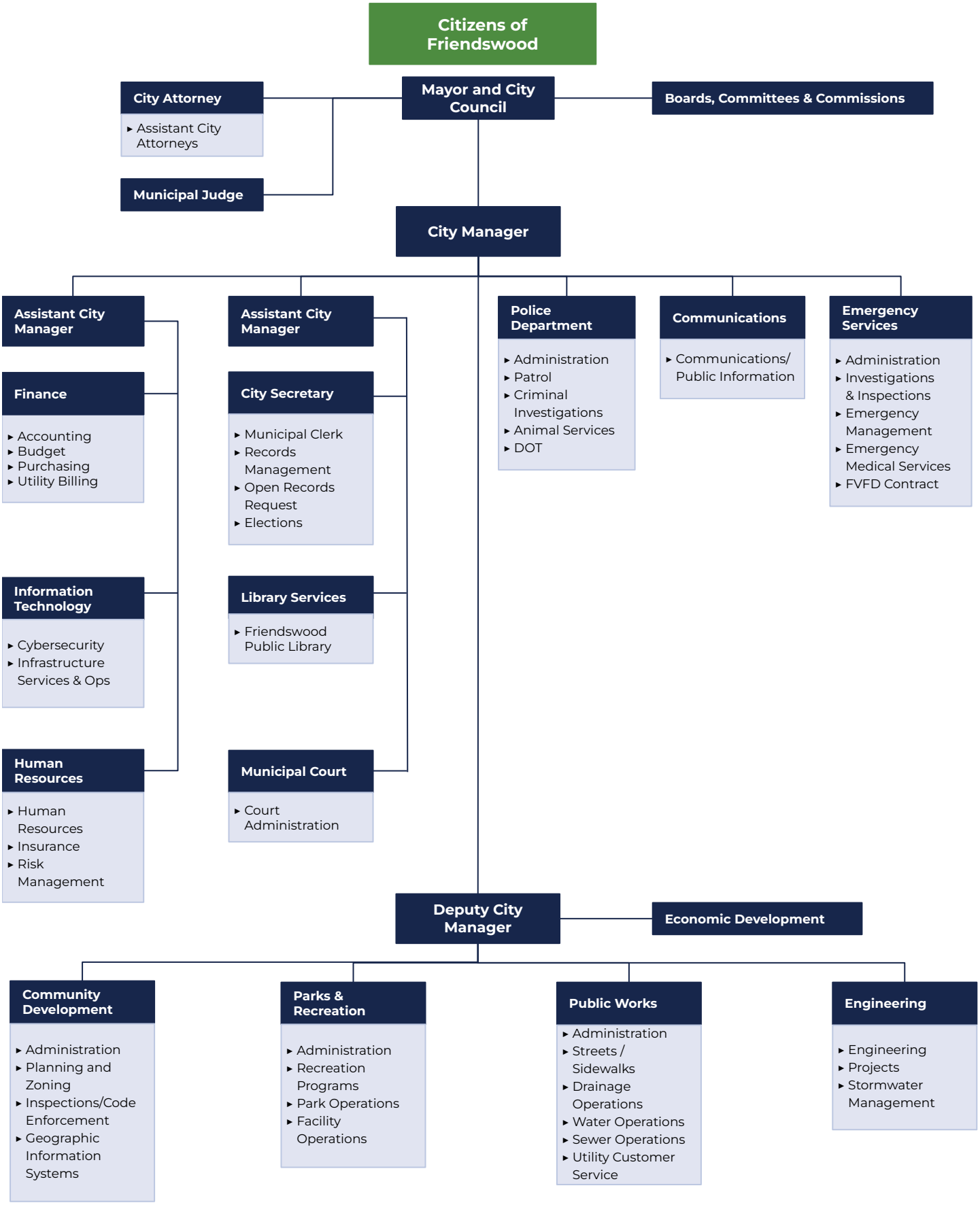
For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

CITY OF FRIENDSWOOD
Organization Chart



Guide to Use of the Budget

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

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

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

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

Governmental funds include General Fund, Police Investigation Funds, FVFD Donation Fund, 2017 Community Development Block Grant-Disaster Relief (Harris and Galveston County), 2021 Coronavirus State and Local Fiscal Recovery Fund, Municipal Court Fund, Sidewalk Installation Fund, Park Land Dedication Fund, Streets Maintenance Fund, Tax Debt Service Fund, 1776 Park Trust Fund, Downtown Economic Development Fund, and General Obligation Bond Construction Funds.

Enterprise funds include Water and Sewer Operation Fund, Water and Sewer Revenue Bond Construction Funds, Water and Sewer CIP/Impact Fee Funds, and Water and Sewer Revenue Debt Service Fund.

Additional funds include the Vehicle Replacement Fund.

The next section is reserved for the **Debt & Capital section**. The tax and revenue debt service portion of this section contains summary schedules, tax debt service and revenue debt service to maturity charts and payment schedules for each bond issue of the City. Currently, the City's Capital Improvement Plan is being reviewed by the Community Development Department and City departmental Directors. The proposed budget document includes available information from the Capital Improvement Program for the upcoming budget year by fund and project as well as the detail by object account.

The next section is entitled **Departmental Information**. Each department includes: (1) an organizational chart depicting the department structure; (2) department narrative, goals, objectives, and performance measures; (3) department summary with department totals across all funds and a departmental staffing table showing the full-time equivalents. The general ledger account number segment for fund, department and division accounts are included for cross-reference to the detail division budgets. The detailed departmental pages are formatted to include FY24 actual; FY25 adopted budget; FY25 amended budget; year-end estimate for FY25; and FY26 proposed budget data.

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

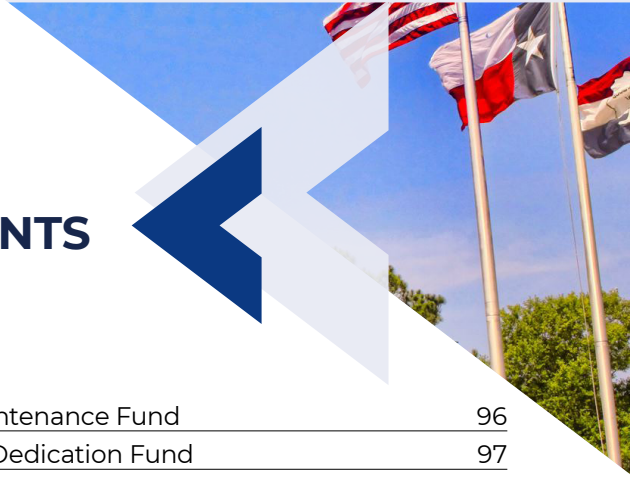


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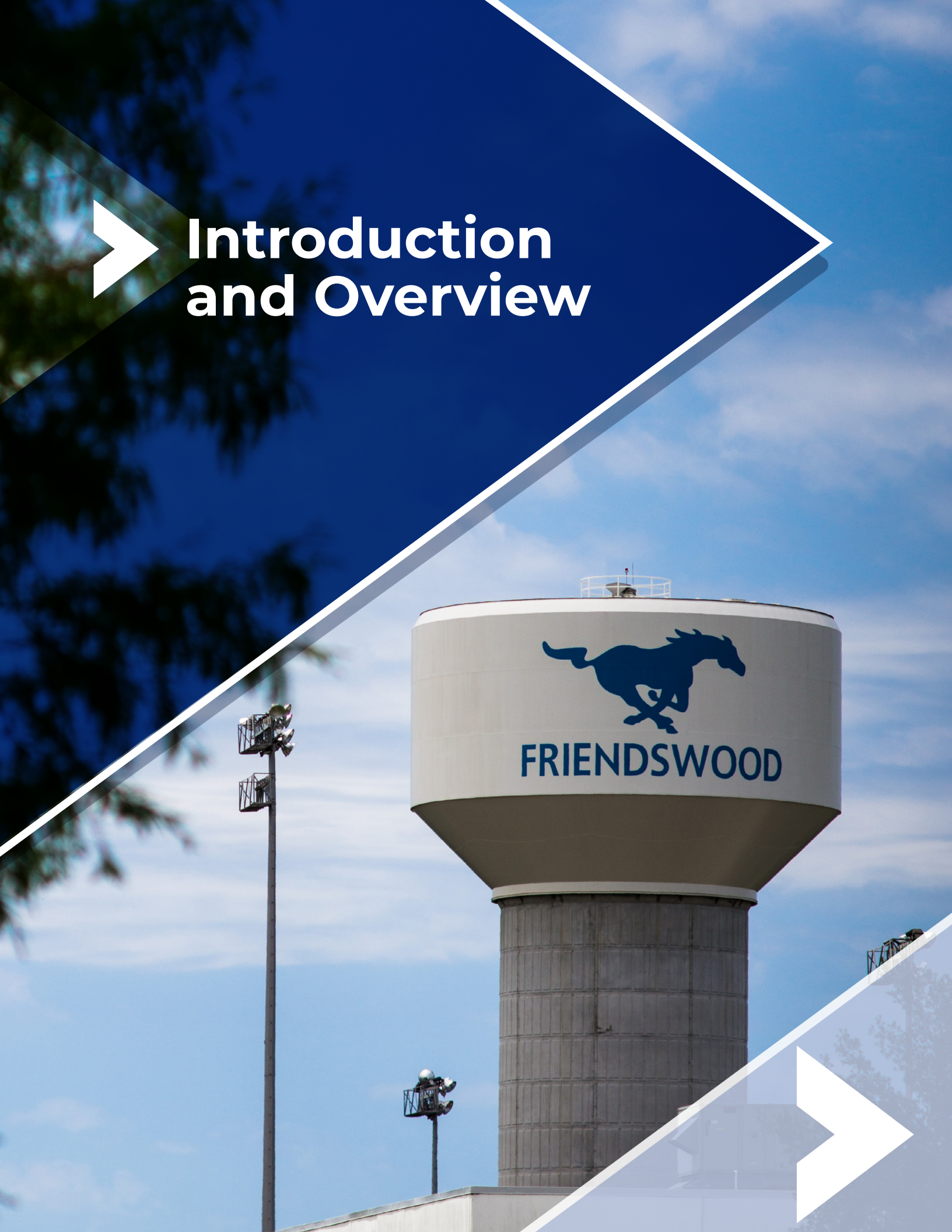
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Introduction and Overview



CITY OF FRIENDSWOOD

August 1, 2025

Honorable Mayor and City Council:

I am pleased to present you with this proposed budget for Fiscal Year 2025 – 2026. This year, like many of the previous ones, has been challenging. But nevertheless, the City continues to rise to the occasion to meet the demands at hand.

Moving into FY2026, we anticipate the continuation of certain budget drivers, inflation brought on by looming tariffs, high interest rates, increased competition to retain talent and leverage technology. Last year, the City completed a comprehensive pay plan analysis allowing the organization to better position itself in retaining the talented employees we have working in Friendswood. In FY2026, we anticipate the full impact of those salary adjustments on the base budget across nearly all departments.

Additionally, we are nearing the completion of our 2019 Bond Program. Though we celebrate its success, we now transition into the Operation & Maintenance side of things adjusting for fiscal pressures for increased insurance and utilities obligations, above and beyond the Debt Service component of pursuing these vital projects. But our mission does not stop here. As mentioned at the Council Retreat earlier this month, the City is already brainstorming on a potential bond election in FY2027. To achieve this, a lot of work needs to be completed this fiscal year to and including funding requests to undertake preliminary engineering and scoping for projects prior to the election to ensure that the estimated costs of the projects presented to the voters are sufficient.

With respect to new construction and property valuations, Friendswood continues to grow at a measured clip. We are starting to see milestone investments take shape. These include monumental projects like Castle Biosciences, the Friendswood City Center, and the Albritton. Once completed, these projects will both directly and indirectly stimulate the local economy, providing much needed property tax relief to our residents. However, initial indications from the Appraisal District show flat growth.

Based on certified values and how they've fluctuated from last year, staff recommends a tax rate to meet budget demands, support Forces at Work that were put in place a few years back and fund decision packages to address growing service needs. These include replacing vital equipment in our Police Department [tasers and a new K-9 officer], fulfilling a commitment to our EMS with three new FTEs and an increase to our contract with the Friendswood Volunteer Fire Department, as well as adding personnel in several departments to maintain service level expectations.

Knowing the difficulties that lay ahead, I would like to applaud Council for their leadership and for their support of the organization. The City continues to set the standard in financial transparency, public safety, emergency medical services, infrastructure, and recreational facilities development. These efforts have time and time again been recognized by numerous organizations resulting in accolades such as budget presentation and financial reporting recognition, Safest City, and "Best Places to Live" awards. They signify a tangible quality embedded in the City's team approach to not only its budgeting process, but all operations: the City's core values, "TRAQ" which stands for **T**rust, **R**espect, **A**ccountability, and **Q**uality. With these values, City Staff will continue to seek efficiencies in delivering services with limited resources.

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

Respectfully submitted,



Morad Kabiri, City Manager

Budget in Brief

The pages that follow summarize the City of Friendswood's fiscal year 2025-26 proposed budget.

Revenues

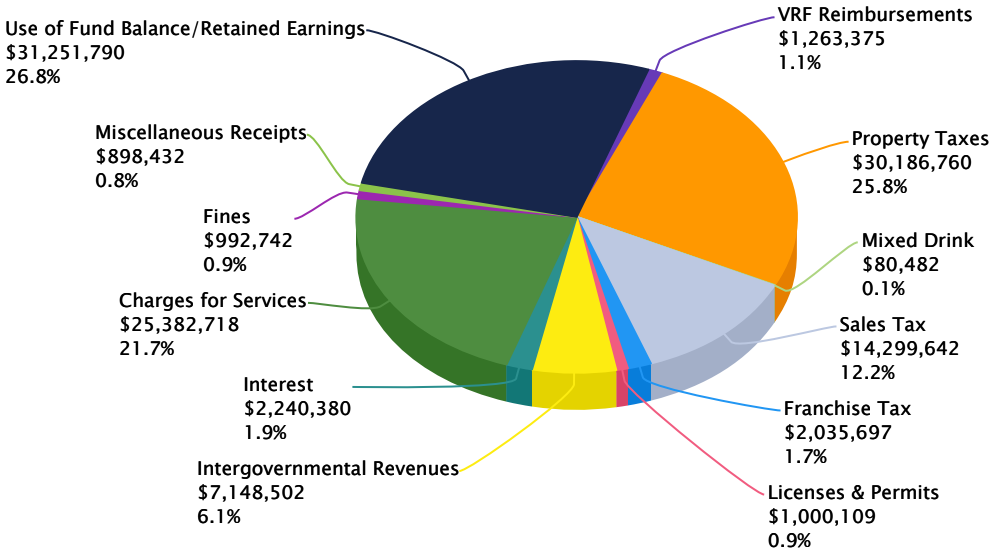
1. The budget includes total revenue projections of approximately $116.8 million in all funds. This is an increase of $8.6 million over the fiscal year 2024-25 adopted budget. The overall increase is due to the use fund balance for capital improvement project construction. Below are highlights of the revenue projections:
   - Property tax revenue reflects an increase for tax year 2025 of $2,349,062 over prior year budget projections. The increase is for operational expenses, deferred facilities maintenance, and debt service obligations related to the general obligation bonds authorized by voters in 2013 and 2019 as well as public property financing contracts.
   - Sales tax revenue budget is up approximately 15.4% based on fiscal year 2024-25 collections and includes revenue from the 1/8 of 1% sales tax for downtown economic development and 3/8 of 1% sales tax for streets maintenance.
   - Franchise tax revenue budget is down 2.6% based on fiscal year 2024-25 collections.
   - Intergovernmental revenue reflects a decrease of -44.27% or $5.7 million. The majority of the decrease is directly related to federal and state grants awarded in previous fiscal years.
   - Charges for Services budget is expected to increase 7.9% from the prior year budget. An increase of $238,455 is a result of EMS billing projections. As a result of the Utility Rate Study conducted in FY24, the City's utility rates increased in January 2025, and will increase again in January 2026, and January 2027. This planned increase is to support infrastructure needs of the water and sewer system.
   - Licenses and Permit revenue in the proposed budget is expected to increase 18.1% from last year's budget based on the anticipated growth in the pace of new residential construction.
   - Interest earnings are expected to decrease by about 6.1% from the prior year adopted budget. This is primarily due to decreases in general obligation bond fund balances and revenue bond fund balances as well as an anticipated nationwide interest rate reduction.
   - Vehicle Replacement Fund lease payments are expected to increase by 9.3% due to the addition of eight vehicles in FY2025.
   - Planned use of fund balance/retained earnings used to offset capital improvements is $31.3 million. These capital improvement projects are slated for completion over the next few years.
2. The FY26 proposed budget was developed with a tax rate projected to be $0.5267 per $100 valuation. As a result, approximately $515,726 in property tax revenue is expected to be generated from properties added to the tax roll this year (i.e. new construction).
   - The maintenance and operations (M&O) rate is projected to be $0.4123 and the interest and sinking or debt service (I&S) rate is projected to be $0.1144.
3. The estimated net taxable value adjusted for freeze ceilings is $5,709,672,601; an increase of $284,846,043 above certified values adjusted for freeze ceilings including supplemental rolls for tax year 2024.
   - Certified values from Galveston Central Appraisal District and Harris County Appraisal District indicate overall growth in property values.
   - The impact on property owner tax bills vary based on their individual circumstances. If a $200,000 home's value does not change from year-to-year, it would be taxed on a value of $160,000 due to the City's 20% homestead exemption. At the tax rate used to develop the proposed budget ($0.5267) the tax bill of $843 would increase $20 from prior tax year. The tax bill using the voter approved rate including any unused 2025 increment ($0.5672) would be $908.

Historical Revenue Budget (All Funds)

	FY26		FY25		FY24	
Revenue Source	Proposed	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
Property Taxes*	$30,186,760	8.4%	$27,837,698	10.4%	$25,218,251	11.7%
Sales Tax	$14,299,642	15.4%	$12,389,226	1.6%	$12,200,003	6.1%
Franchise Tax	$2,035,697	-2.6%	$2,090,697	-1.0%	$2,112,803	3.4%
Mixed Drink	$80,482	-7.8%	$87,281	12.8%	$77,372	32.3%
Licenses & Permits	$1,000,109	18.1%	$846,968	12.4%	$753,524	-13.8%
Intergovernmental Revenues**	$7,148,502	-44.3%	$12,826,661	-9.0%	$14,091,795	43.3%
Charges for Services	$25,382,718	7.9%	$23,525,618	14.8%	$20,493,742	8.4%
Fines	$992,742	-2.9%	$1,021,998	5.4%	$969,878	-0.1%
Interest	$2,240,380	-6.1%	$2,386,063	-15.8%	$2,834,082	59.1%
VRF Reimbursements	$1,263,375	9.3%	$1,155,526	3.9%	$1,112,395	11.4%
Miscellaneous Receipts	$898,432	2.5%	$876,931	-6.1%	$934,286	-2.0%
Fund Balance/Retained Earnings***	$31,251,790	35.1%	$23,128,056	-39.2%	$38,043,665	-13.0%
Total	**$116,780,629**	**8.0%**	**$108,172,723**	**-9.0%**	**$118,841,796**	**4.0%**

* Amounts include prior year delinquent property tax collections with penalty and interest.
** Includes Coronavirus State and Local Fiscal Recovery Grant and Community Development Block Grant funding
*** Fund Balance/Retained Earnings used for capital improvements expenses.

FY26 Proposed Budget Revenues
$116,780,629
(all funds)



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds total $31,251,790; resulting in revenues offsetting budgeted expenditures.

Expenditures

1. The proposed budget appropriates approximately $116.8 million in expenditures, excluding inter-fund transfers. This is an increase of approximately $8.6 million or 7.96% from prior year. This increase is primarily related to the budgeted use of bond and grant funds for drainage and water and sewer projects and increased operating expenditures due to deferred maintenance, increased personnel costs, and the addition of several positions. Details of these changes are explained below.
2. The budget includes $500,000 in the general fund for the purpose of funding deferred capital maintenance.
3. Personnel costs in the General Fund and Water and Sewer Fund make up 69% and 25% of their operational budgets, respectively. The proposed budget includes staffing of 287.76 full-time equivalents (FTE). Proposed changes in personnel expenditures include:
   - The proposed budget includes decision packages for funding merit increases in both the General Fund ($658,645) and Water and Sewer Fund ($79,078). This equates to an average of 2.75%. Merit increases are awarded based on individual employee performance.
   - The City Secretary's Office will receive an Administrative Assistant and the Finance Department will receive an Accounting Manager. This will restore staffing levels that were previously reduced during FY2024 due to a City reorganization. The Human Resources Department will receive a human resources generalist to accommodate the growth in employees due to previous EMS onboarding and proposed FY2026 staffing increases.
   - The Department of Emergency Services' Emergency Medical Services division will convert three part-time positions into three full-time positions. The required staffing levels have been met through mandatory overtime on the current full-time employees as the part-time labor pool has been insufficient. The cost for this conversion is $413,724 to the general fund. A deputy fire marshal and vehicle will be added to the Fire Prevention division.
   - The Police Department will gain three new communications officers to accommodate call volume increases, a records specialist in the Communications division, a crime analyst in the Criminal Investigations Division, and a new animal control officer and vehicle in the Animal Services division.
   - The Parks and Recreation department will add a new parks laborer and vehicle to accommodate increased greenspaces maintained by the Parks division as well as a position upgrade in the Administration division.
   - Public Works will add a crew leader and two maintenance workers plus a vehicle to the drainage division. An equipment operator will also be added to the drainage division. This is necessary to accommodate the drainage projects that have recently been completed as well as those that are planned.
   - The Community Development department will add a GIS analyst to the Geographic Information Systems division. The analyst will primarily aid the Public Works department.
4. The capital improvement payment for the Blackhawk Wastewater Treatment plant ($991,250) and funding related to Call #6 ($990,430) to the City of Houston for the Southeast Transmission Line (SETL) project are included in the capital budget in the Water and Sewer Fund.
5. Maintaining the City's current service levels requires additional funding for non-personnel related operational expenses. The Supplemental Information section of the proposed budget includes a detailed listing of the expenditures.
   - Forces at Work total $490,498 (General Fund) and $2,438,898 (Water and Sewer Fund).
   - Decision Packages total $2,803,261 (General Fund) and $397,783 (Water and Sewer Fund).
   - A listing of these departmental requests is also included in the Supplemental Information section as well as each departmental narrative.

6. In addition to the 2025-26 Forces at Work and Decision Packages, the proposed budget includes the following capital improvements:
   - $3,571,181 for streets improvements funded by additional ⅜ of 1% sales tax
   - $300,000 for collection line maintenance
   - $14,150,000 for G.O Bond projects authorized in 2019 round 3 (drainage improvements)
   - $19,198,816 for Water & Sewer projects funded with the 2025 Water & Sewer Revenue Bonds
   - $6,325,918 for Public Safety, Flood Control, Infrastructure, and Acquisitions projects to be funded with Community Development Block Grants and the Hazard Mitigation Grant Program
7. Fleet replacements included in the proposed Vehicle Replacement Fund budget total $617,570:
   - Police Department – 3 patrol units and 1 CID unit
   - Public Works - 3 trucks in the water utilities division, 1 truck in sewer operations, and 1 utility customer service truck
8. Debt Service payments funded and detailed in the proposed budget are:
   - Total Tax Debt Service (including capital leases) - $104,578,050
     - 2025-26 principal, interest & fiscal agent fee payments – $6,533,165
   - Total Water & Sewer Revenue Debt Service - $90,014,812
     - 2025-26 principal, interest & fiscal agent fee payments - $6,504,051
   - Total Capital Lease Debt Service for FVFD equipment funded with Fire & EMS donations:
     - 2025-26 principal and interest - $180,695
     1. Year 6 of 7-year principal and interest payment for a fire truck purchased in FY20
     2. Year 4 of 5-year principal and interest payment for SCBA tanks purchased in FY23

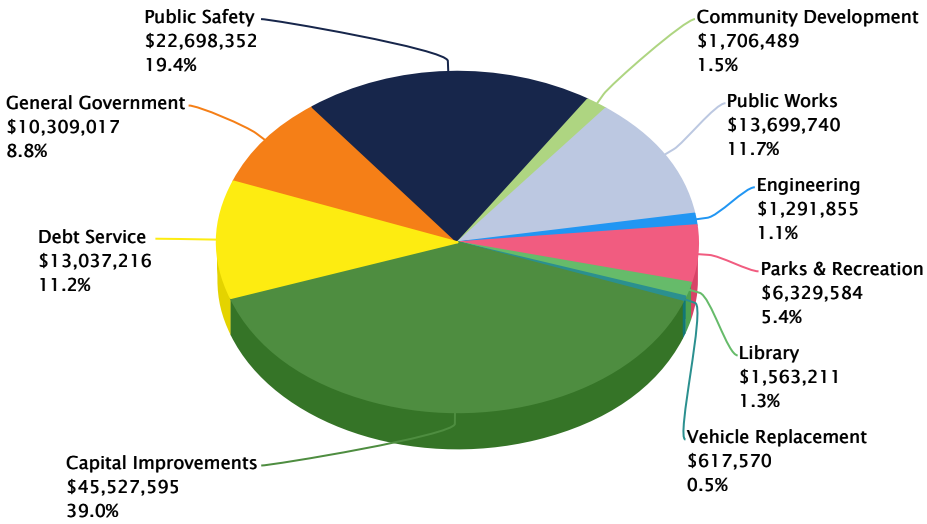
Historical Expenditure Budget (All Funds)

	FY26		FY25		FY24	
Expenditure	Proposed	Percent Change PY	Adopted	Percent Change PY	Adopted	Percent Change PY
General Government	$10,309,017	12.1%	$9,199,251	12.0%	$8,210,930	7.6%
Public Safety	$22,698,352	8.8%	$20,853,895	12.3%	$18,575,817	10.2%
Community Development	$1,706,489	15.2%	$1,481,710	-4.1%	$1,544,944	11.2%
Public Works	$13,699,740	-11.9%	$15,545,110	24.8%	$12,452,959	14.5%
Engineering	$1,291,855	-2.8%	$1,328,627	5.0%	$1,265,858	7.1%
Parks & Recreation	$6,329,584	5.5%	$5,997,440	4.9%	$5,715,517	10.6%
Library	$1,563,211	4.5%	$1,495,438	0.7%	$1,484,828	6.6%
Vehicle Replacement	$617,570	-20.6%	$777,500	84.1%	$422,420	-47.7%
Capital Improvements	$45,527,595	13.2%	$40,223,375	-30.4%	$57,753,573	-2.2%
Debt Service	$13,037,216	15.7%	$11,270,377	-1.3%	$11,414,950	15.5%
Total	**$116,780,629**	**8.0%**	**$108,172,723**	**-9.0%**	**$118,841,796**	**4.0%**

*General Government includes the following departments:

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

FY26 Proposed Budget Expenditures
$116,780,629
(all funds)



*Excludes inter-fund transfers. Uses of fund balance and retained earnings in several funds resulting in revenues offsetting budgeted expenditures.
**Public Safety includes Police Department, Department of Emergency Services, & Friendswood Volunteer Fire Department contract.

PROPOSED BUDGET

FISCAL YEAR 2025 - 2026

OPERATING FUNDS

$116.8 MILLION
REVENUE



$116.8 MILLION
EXPENDITURES

WHERE DOES THE MONEY COME FROM?

- **26%** PROPERTY TAX
- **<1%** PERMITS & LICENSES
- **6%** GRANTS & INTERLOCAL
- **21%** UTILITY SERVICES
- **14%** OTHER TAX
- **<1%** FINES
- **<1%** COMMUNITY SERVICES
- **31%** OTHER

WHERE DO THE DOLLARS GO?

- **9%** GENERAL GOVERNMENT
- **1%** ENGINEERING
- **19%** PUBLIC SAFETY
- **11%** DEBT SERVICES
- **1%** FLEET RREPLACE-MENT
- **1%** LIBRARY
- **5%** PARKS & RRECREATION
- **39%** CAPITAL IMPROVEMENTS
- **14%** COMMUNITY DEVELOPMENT & PUBLIC WORKS

City of Friendswood, Texas
City Overview



Community

Friendswood continues to be in the top category of most national surveys that rank the best places to live and raise a family. Some of the reasons why are the consistently low tax rate, low crime rate, proximity to the nation's sixth largest metropolitan area, and superior public schools. Within Friendswood are beautiful parks providing recreation facilities for all ages and outdoor entertainment and leisure activities throughout the year. It's a hometown respite for Friendswood's affluent resident base of well-educated, high-income families. More than half are professionals with an estimated average household income of $167,000 – one of the highest in the Houston area.

History

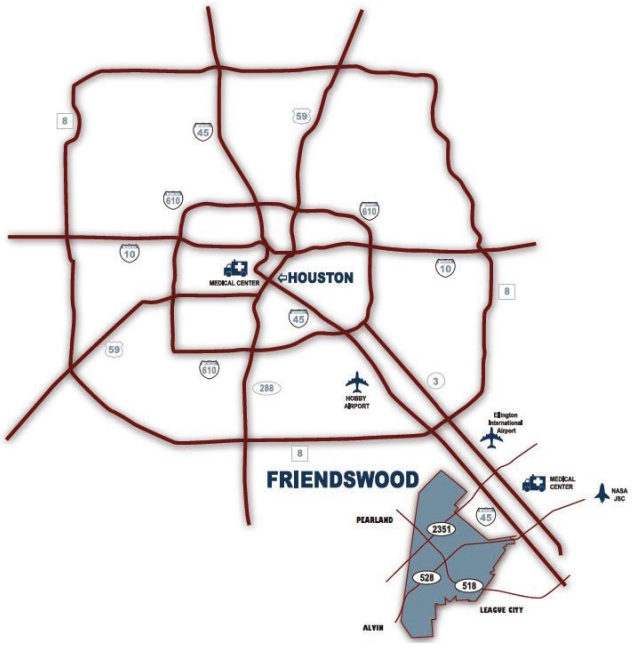
Friendswood was founded in 1895 as a Quaker colony; one of only three in Texas. After looking at Alvin and Galveston, Frank Brown located a 1,500 acre tract and suggested to his fellow settlers that they name the community "Friendswood" in honor of the Society of Friends. The town remained predominantly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

Today

Now 130 years after its founding, Friendswood is home for approximately 43,406 residents. The triad of Quaker values upon which Friendswood was founded: faith, family, and education, are still seen through the tremendous volunteer spirit at the roots of community involvement. Residents participate in civic and educational events. The Fourth of July celebration is the longest consecutive year's observance in America, dating back to 1895. In the present and looking forward, the goal is steady, sustained quality growth to perpetuate a well-balanced community. Friendswood offers single-family residential housing in pleasant, park-like settings which are tucked-away but accessible to needed paths of mobility. Friendswood is committed to attracting more local enterprises. Its "Live Here, Work Here" program encourages business owners to base their operations here, allowing them and their employees to take full advantage of Friendswood's amenities. This will complement and enhance the unique community environment present in Friendswood over the past 130 years; one that is cherished by residents and business owners alike.

Location

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



Business

Friendswood is the perfect choice for many types of commercial enterprises. Target markets include professional offices, retail, commercial, and light industrial developments. A key City focus is to encourage redevelopment of the downtown area along FM 518 and development of the City's "panhandle" area near FM 2351. City leaders have approved special tools and incentives to revitalize downtown to promote mixed-use, multi-story developments with pedestrian streetscapes and other amenities. The City offers competitive business incentives, including a municipal grant program, tax abatement that includes "green" development, freeport tax exemption, and downtown development fee waivers.

Education

The **Friendswood Independent School District** (FISD), established in 1948, is one of the top rated school districts in Texas. FISD covers 15 square miles and borders the Alvin, Pearland and Clear Creek school districts. FISD is in a great location for enrichment learning in Space, Engineering, Medicine, Marine Biology and Petrochemical areas. Their website is https://myfisd.com/

Clear Creek Independent School District (CCISD) serves numerous communities across 103 square miles on both sides of Clear Lake and Interstate 45. CCISD proudly serves the educational growth of approximately 40,000 students. It is the 29th largest school district in Texas, out of 1,207 districts. Their website is https://www.ccisd.net/

Long Term Planning

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

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

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



The last MYFP was presented to Council on June 3, 2024 for Fiscal Years 2025-2029. This is a high-level overview. It plans for the General Fund and Debt Service Fund. Critical assumptions and planning factors were outlined. Revenue planning data considered while building the MYFP is residential and commercial growth projections, current trends, tax base, fiscal policies, revenue forecasting, adjustments to fees or the addition of new fees and alternative revenue sources.

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

Expenditures for personnel are increased each year by 4% for wages and benefits. Non-personnel expenditures are increased year over year by 5% which is based on historical trends. Other planning assumptions taken into consideration is the required 90-day operating reserve balance by the City's financial policy. The policy does allow the use of unassigned fund balance (above the 90-day reserve) for expenditures such as:

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

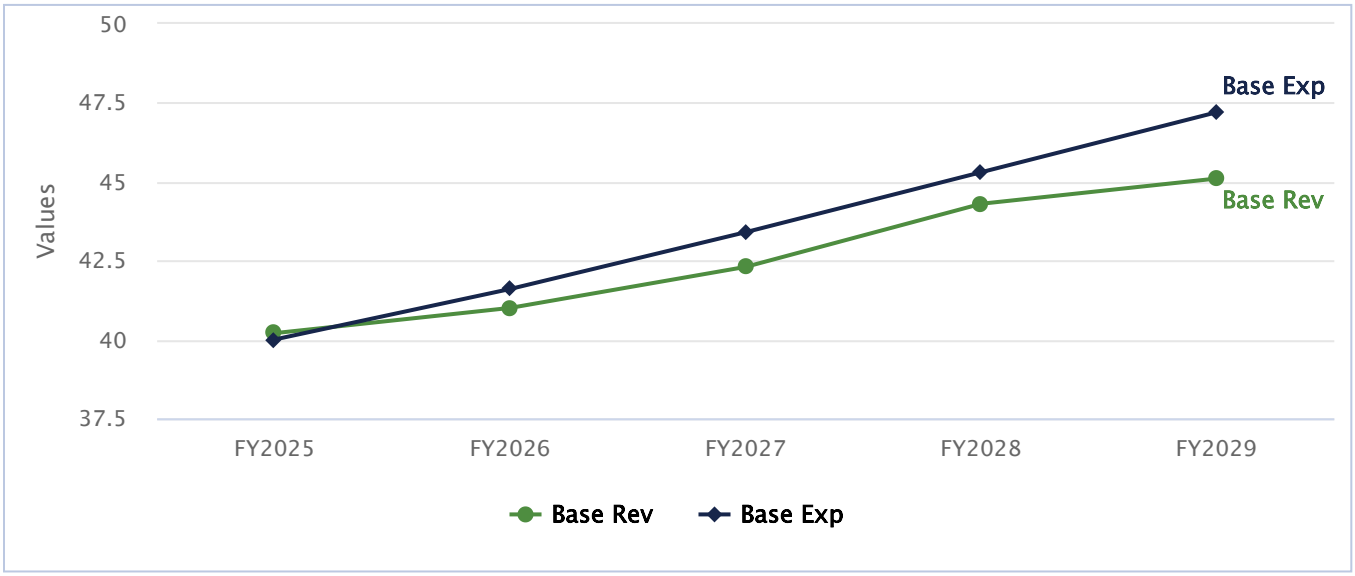
General Fund – Baseline Revenues & Expenditures (No New Revenue Rate)

The chart below reflects the MYFP assumptions of the estimated no new revenue rate (NNRR) as of June 3, 2024, and expenditures to meet current service level expectations and debt service. At the NNRR, revenue (green line) is not projected to adequately support current service level expenses for the upcoming years, and there are no decision packages or forces at work included.



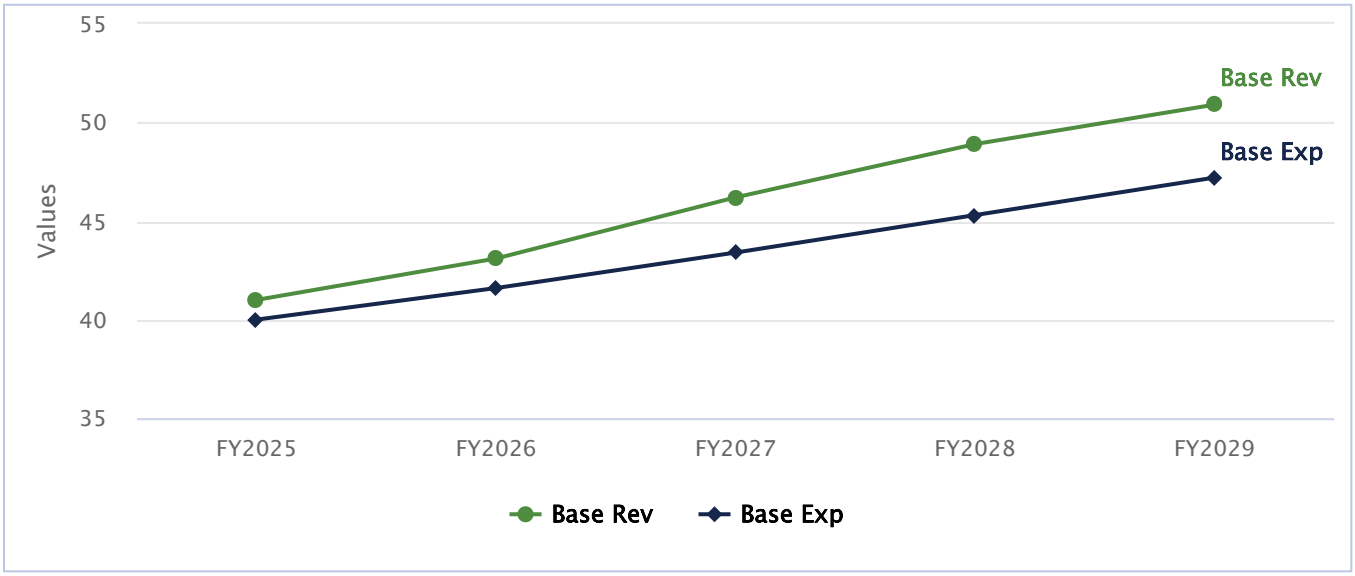
General Fund – Baseline Revenues & Expenditures (flat tax rate)

The second chart reflects a MYFP scenario using the estimated flat tax rate as of June 3, 2024 and expenditures to meet current service level expectations. As with the NNRR, the flat tax rate does not produce the revenue needed to support current services level expenses for the upcoming years.



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

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



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

General Outlook for FY2026

Building upon the projections and assumptions outlined in the MYFP, the City also considered broader economic conditions and local trends as part of the Fiscal Year 2026 budget planning process. At the Council Retreat held on July 12, 2025, staff presented a preliminary overview of the FY2026 budget. This general economic outlook serves as a foundation for aligning the upcoming budget with the City's strategic goals and service delivery priorities.

The presentation presented the overall goals for the budget aligned with the City's Vision Statement, with the following key priorities guiding its development:

- Maintain a high level of service supported by the base budget;
- Investing in the diversification of the City's tax base;
- Fulfilling prior year initiatives.

General Fund Revenue – O&M Property Tax Revenue Comparison

The presentation included a comparison of O&M property tax revenue and did not include revenue allocated to the Tax Debt Service fund. As a reminder, property tax revenues represent the largest source of revenue for the general fund, accounting for approximately 57% of total General Fund revenues. It was noted that if the City were to adopt the No New Revenue Rate (NNRR), the General Fund would receive less revenue in Fiscal Year 2026 than was received in Fiscal Year 2025. The NNRR does not generate sufficient revenue to support the base budget.

General Fund Revenue – Other Revenues

Other General Fund revenues were primarily projected based on historical trends. Currently sales tax collections are trending higher than originally projected. In the presentation, it was noted that charges for services are projected higher by 17.2% compared to the prior year, primarily due to higher EMS billing estimates. Additionally, revenues from permits and licenses are anticipated to increase by 18.1% based on a three-year historical average and updated billing permit projections. Transfers In have also increased, reflecting an increased allocation of administrative costs being covered by the Water and Sewer Fund than in previous years.

In preparation for what lies ahead

The Multi-Year Financial Plan (MYFP) serves as a strategic financial tool that enables the City to evaluate and plan for the long-term sustainability of its General Fund and Debt Service Fund. As presented to Council on June 3, 2024, the MYFP outlines revenue and expenditure projections under various tax rate scenarios and incorporates key planning assumptions such as economic trends, policy requirements, and service-level expectations.

Analysis of the baseline scenarios—No New Revenue Rate (NNRR), flat tax rate, and voter approval tax rate—demonstrates that the NNRR is not sufficient to sustain existing service levels over time. Only under a tax rate scenario other than the NNRR does the City maintain compliance with its financial policies, including the 90-day operating reserve, while also meeting service and debt obligations.

The MYFP will continue to be reviewed and adjusted annually to reflect updated economic indicators, tax base changes, and policy decisions. Through financial planning, the City is better positioned to align resources with priorities, ensure the delivery of quality services, and support future investments that benefit the community.

Community Demographics

Demographics

Land size 21.2 sq. miles

2025 Friendswood population est.:	43,406
Number of households:	14,803
Average household size:	2.81
Median Age:	41

Population by age:

<15 years	18%
15-24 years	13%
25-54 years	37%
55-64 years	13%
65+ years and over	19%

2025 est. annual household income: $167,073

96.9% high school graduation rate

34.2% of residents have a bachelor's degree

18.3% of residents have a graduate degree

Houston DMA population: 7,796,182

Education

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

Friendswood ISD - 5A

Web: www.fisdk12.net

Clear Creek ISD - 6A

Web: www.ccisd.net

Recreation

10 City parks

2 County parks

335 acres of green space, nature trails and sports fields

Adult, Youth, and senior programs, annual special events with 10,000 attendees include July 4 celebration, Memorial Day Celebration, Flapjack Fun Run, Santa in the Park, Daddy & Daughter Dance, Mother & Son Dance, Youth Fishing Derby, Youth Sports Day Program, Movies in the Park, and Concerts

Labor Force and Economic Base

Labor Pool:	16-65
Friendswood:	22,056
Houston Area:	3,881,600

Employment by occupation

- 55% Managerial/Professional
- 11% Service Occupations
- 17% Sales and Office
- 8% Construction/Maintenance
- 9% Production/Transportation

Bay Area Predominant Business Categories

Aerospace and Aviation

Medical and Life Sciences

Information Technology

Specialty Chemicals

Tourism

Maritime

Quality of Life

2025 avg. homestead value:	$459,499
2025 avg. taxable home value:	$367,599
2025 avg. new home value:	$847,449

2025 Cost of Living Index, Annual Average

Houston	94.2
Atlanta	100.4
Chicago	105.7
Miami	118.9
Los Angeles	180.1
Washington,DC	141.9
New York	168.6

2024 Low crime rate per 1,000 population

Friendswood	6.43
Alvin	18.94
Galveston	29.54
Houston	5.57
League City	12.73

Pearland	15.50
Sugar Land	14.74
Webster	66.48
Texas City	25.68

Financial Status

City Bond Rating

Standard and Poor's:

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

Tax Year 2025 Assessed Value: $6,648,466,913
Tax Year 2025 Taxable Value: $5,709,672,601
Actual FY 2023-24:

- Sales tax revenue: $13,383,738

Projected FY 2024-25:

- Sales tax revenue: $14,299,642

Total sales tax rate: 8.25%

- 6.25% State
- 2.00% City

Proposed Tax Year 2025:

- City property tax rate: $0.5267
  - $0.4123 General Fund
  - $0.1144 Debt Service

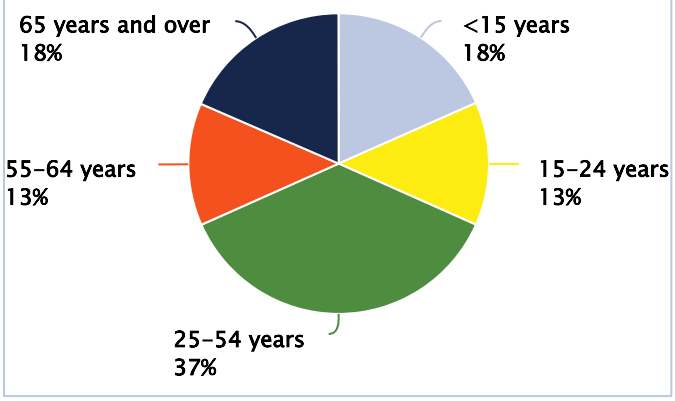
Top Employers

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

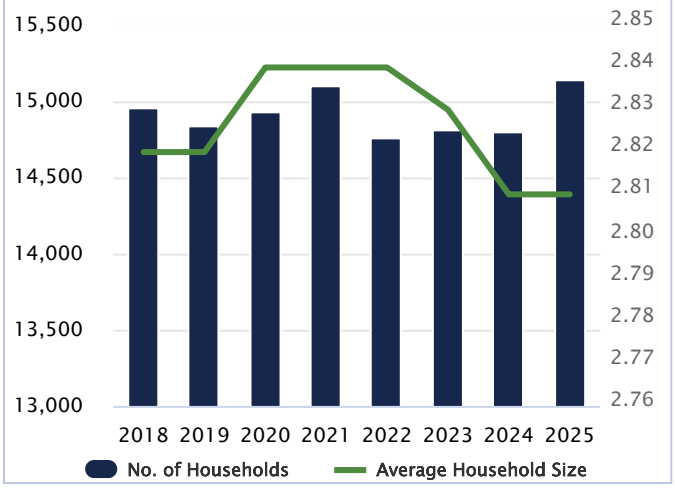
Top Non-Residential Taxpayers

Reserve at Autumn Creek LTD
Texas-New Mexico Power Co.
Belleview at Clear Creek LP
Kroger Co.
Bay Meadows LLP
A-S 108 Friendswood Crossing LP
Frontier Land VPLL
The Beldon Friendswood LLC
Confidential Owner
Taylor Morrison of Texas, Inc

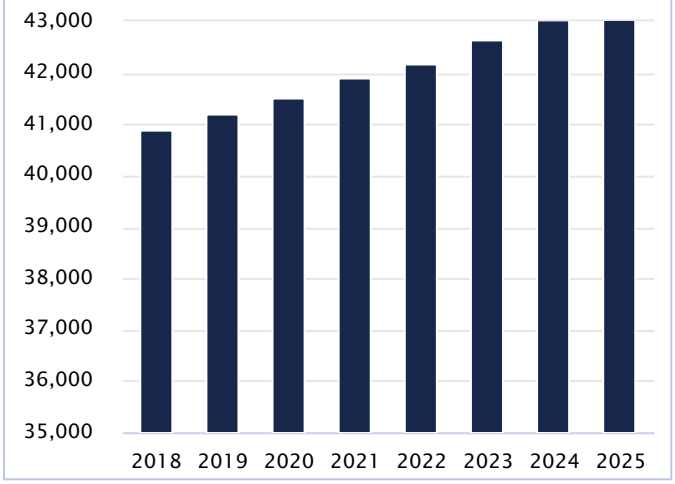
Estimated Population by Age



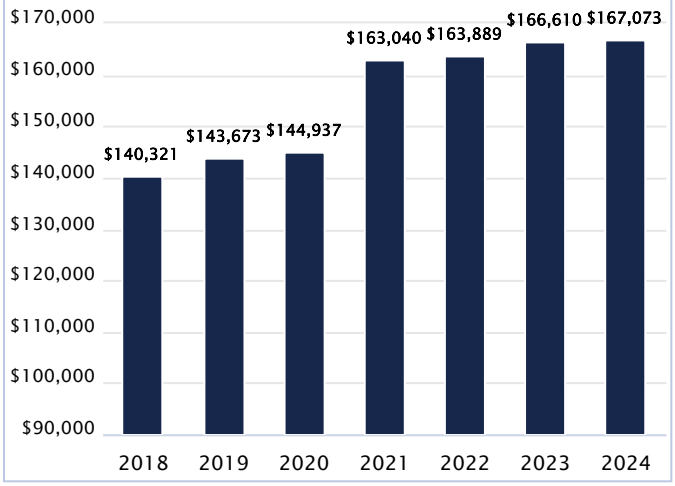
Estimated Households at June 30th



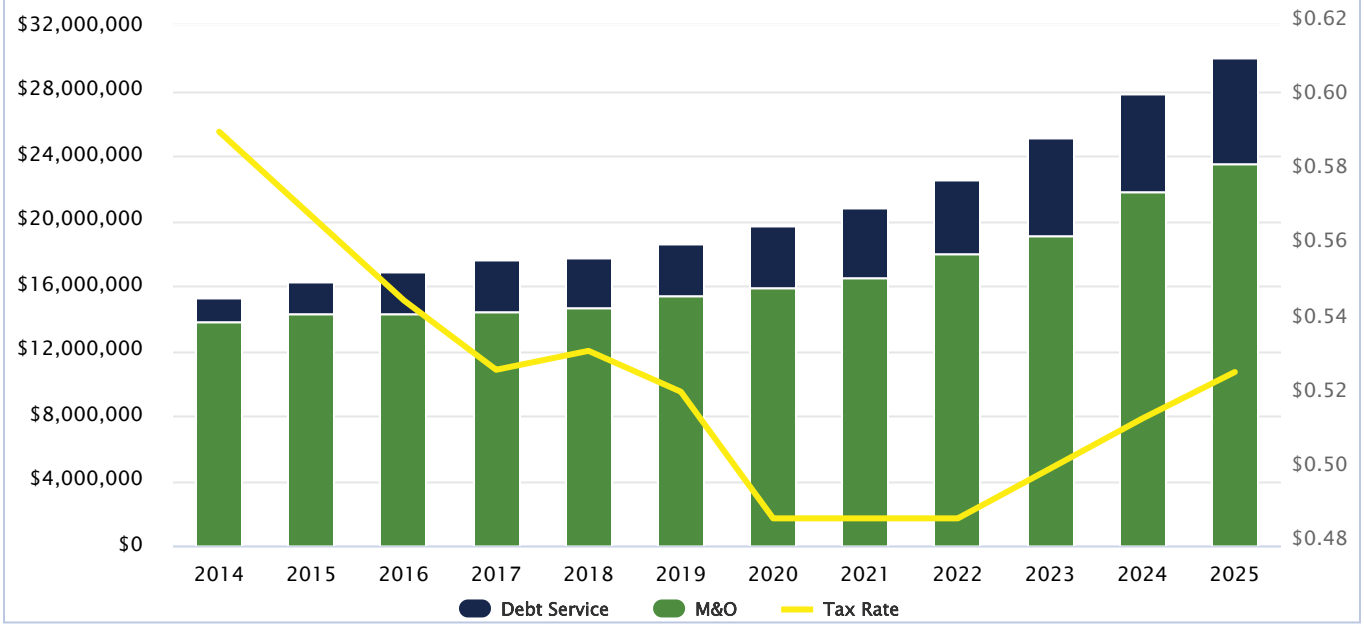
Estimated Population at June 30th



Estimated Household Income



Property Tax Revenue & Rate By Tax Year



Fiscal Year Fact Sheet

Net Assessed Property Valuation (estimated of 7/22/2025):	$5,709,672,601
Proposed Tax Rate per $100 Valuation:	$0.5267
Square Miles:	approx. 21
Population, Estimated as of 7/01/2025:	43,406

Staffing	**FY25**	**FY26**
Full-time employees (FTE):	252.00	271.00
Part-time employees (FTE):	19.76	16.76
Total employees:	271.76	287.76

Number of Utility Customers as of 7/01/2025	**FY25**	**FY26**
Water:	14,455	14,578
Sewer:	13,368	13,468

Utility Rates - (Billed Bi-monthly):

Monthly Water Rates (beginning January 1, 2026):	
Minimum Charge - Single Family Residential (includes 3,000 gallons)	
Meter Size up to 1 inch	$ 26.95
Meter Size 1 ½"	$ 105.45
Meter Size 2"	$168.80
Meter Size 3"	$303.60
Meter Size 4"	$496.20
Meter Size 6"	$977.75
Meter Size 8"	$1555.60
Volumetric Charges - Single Family Residential (consumption over 3,000 gallons)	
3,001 – 10,000 gallons	$3.70 per 1,000 gallons
10,001 – 25,000 gallons	$4.60 per 1,000 gallons
Above 25,000 gallons	$6.90 per 1,000 gallons
Minimum Charge - Commercial, Multi-unit (residential or commercial), Irrigation/Sprinkler	
Meter Size up to 1 inch	$ 26.95
Meter Size 1 ½"	$ 105.45
Meter Size 2"	$168.80
Meter Size 3"	$303.60
Meter Size 4"	$496.20
Meter Size 6"	$977.75
Meter Size 8"	$1555.60
Volumetric Charges - Commercial, Multi-unit (residential or commercial)	
Per 1,000 gallons	$5.60
Volumetric Charges - Irrigation/Sprinkler	
0 – 3,000 gallons	$0.00 per 1,000 gallons
3,001 – 10,000 gallons	$4.60 per 1,000 gallons
10,001 – 25,000 gallons	$4.85 per 1,000 gallons
Above 25,000 gallons	$6.90 per 1,000 gallons

Monthly Sewer Rates (beginning January 1, 2026):	
Minimum Charge – All customer classes	$32.00
Volumetric Charges – Single Family Residential (based on Winter Months Avg.)	$4.90 per 1,000 gallons
Volumetric Charges – Residential (multi-unit) & Commercial (single or multi-unit)	$4.90 per 1,000 gallons

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

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

Vision Statement adopted by Resolution



City of Friendswood Mission Statement

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

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

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

Guiding Principles

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

Council Philosophy

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

Strategic Goals

Communication

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

Economic Development

- Build and expand external partnerships
- Expand existing vision
- Systemize regional detention
- Educate and inform citizens to increase ownership in Economic Development
- Research economic viability for the future
- Diversify the tax base

Preservation

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

Partnerships

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

Public Safety

- Build and expand external partnerships
- Ensure a safe environment and robust emergency operations

Organizational Development

- Leadership
  - Communicate clear messages to citizens and employees about our values and why we are doing what we are doing
  - Build team identity with boards, employees, council, and volunteers
- Values
  - Communicate TRAQ as the core values to volunteers, citizens, council and all employees
  - Continue to focus on issues—not people

- Personnel
  - Invest in personnel and develop a plan for staffing levels that result in quality city services and the accomplishment of our mission statement
  - Provide training and development for City employees to meet current and future staff leadership needs
- Process and Planning
  - Continue strategic planning process to meet future needs
  - Continue to develop plans to increase community involvement throughout the City

Strategic Goal Matrix

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

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

City Planning for the Future

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

City Planning for the Future (continued)

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

City Planning for the Future (continued)

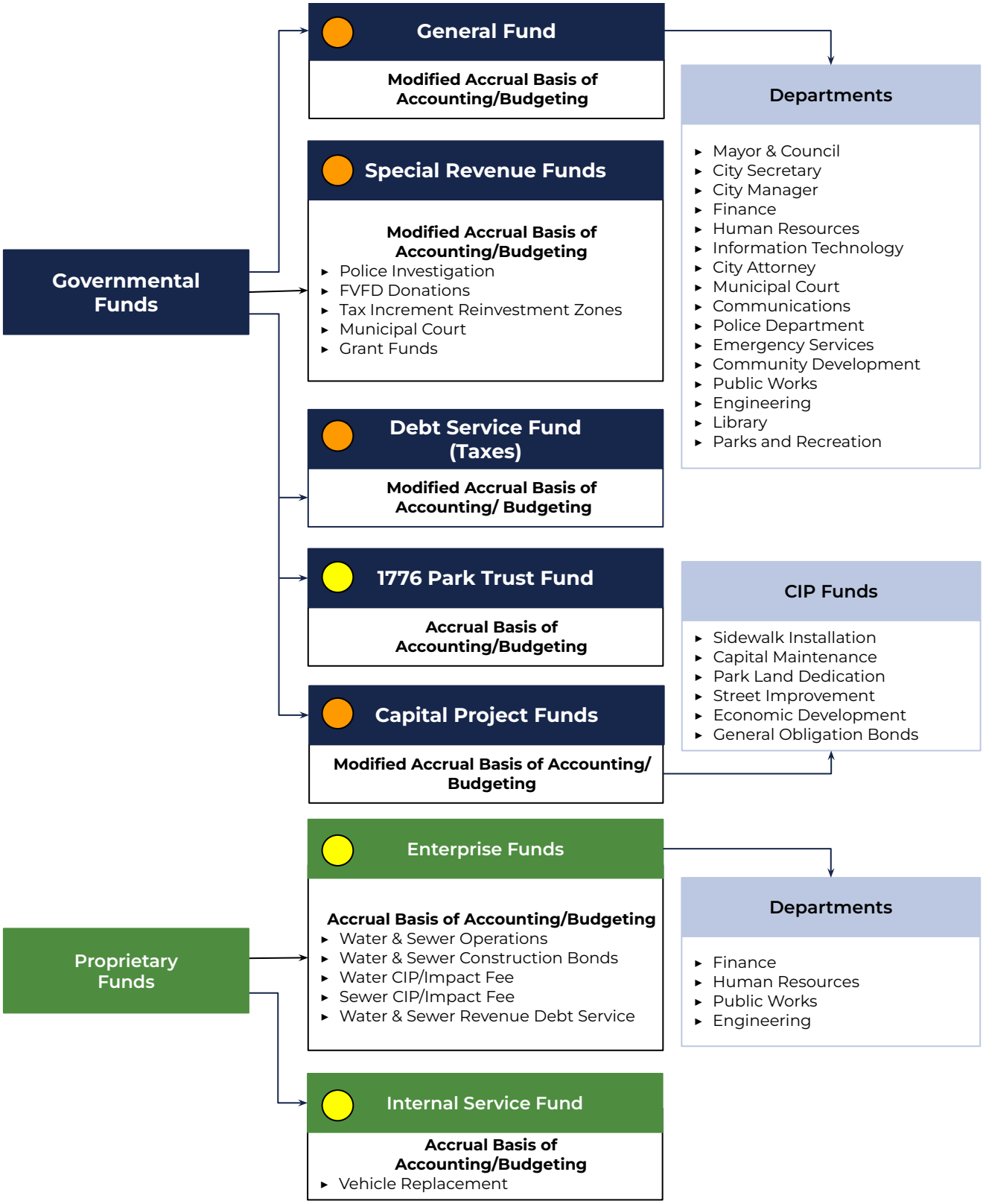
Planning Tool	Purpose	Budgetary Impacts
Friendswood Downtown District Improvement Plan (2018)	Improving and funding downtown district projects including but not limited to streets, targeted infrastructure, paved sidewalks, pedestrian amenities including lighting, benches, signage, and other related public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

*Currently being updated


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Financial Structure, Policy, and Process





Basis of Budgeting and Accounting:

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

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

Fund Definitions

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

Governmental Funds

The City maintains several governmental funds. All governmental funds are budgeted and are presented separately. Each fund schedule includes revenues and expenditures for FY24 actual; FY25 Original and Amended budgets as well as year-end estimates for FY24; and the FY26 Proposed Budget. The General Fund, Bond Construction Funds, and the Coronavirus State and Local Recovery Fund are considered to be major funds for financial reporting purposes. The other funds are non-major funds. The funds and a short description are listed below. Additional detailed information about each fund is presented prior to each fund schedule.

General Fund

The General Fund is a governmental fund used to account for the resources used to finance the fundamental operations of the City. It is the basic fund of the City and covers all activities for which a separate fund has not been established. Governmental activities include most of the City's basic services, (general government, public safety, community development, public works, engineering, library, and parks and recreation.) The basis of budgeting for the General Fund is modified accrual and is the same as the basis of accounting used in the Annual Comprehensive Financial Report.

Special Revenue Funds

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

- Police Investigation Funds
- FVFD Donation Fund
- Municipal Court Fund
- 2017 Community Development Block Grant-Disaster Relief (Harris County)
- 2017 Community Development Block Grant-Disaster Relief (Galveston County)
- 2021 Coronavirus State and Local Fiscal Recovery
- 2022 Community Development Block Grant - Mitigation (COG MOD)
- Hazard Mitigation Grant Program - DR 4485
- Friendswood Tax Increment Reinvestment Zone #1
- Friendswood Tax Increment Reinvestment Zone #2

Tax Debt Service Fund

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

Capital Project Funds

Capital Project Funds are governmental funds used to account for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The Bond Construction Funds are presented as one Capital Projects Fund in the Annual Comprehensive Financial Report. However, the City budgets each of the components (2015-2017 General Obligation Bonds, 2020 General Obligation Bonds, 2021 General Obligation Bonds, and 2023 General Obligation Bonds) as a separate Capital Projects Fund. The basis of budgeting for the Capital Project Funds is the modified accrual method and is the same as the basis of accounting used in the Annual Comprehensive Financial Report. There are nine budgeted capital project funds.

- 2015-2017 General Obligation Bond Funds
- 2020 General Obligation Bond Fund
- 2021 General Obligation Bond Fund
- 2023 General Obligation Bond Fund
- Sidewalk Installation Fund
- Capital Maintenance Fund
- Park Land Dedication Fund
- Streets Maintenance Fund
- Economic Development Fund

1776 Park Trust Fund

This fund was established in fiscal year 1979-80 to account for 1776 Park assets held by the City in a trustee capacity. The 1776 Park land was donated to the City, along with $10,000. The funds are invested and the interest earned is used to maintain and/or make improvements to the park. The basis of accounting in the 1776 Park Trust Fund is accrual. The basis of budgeting is accrual with the following exceptions: capital equipment and improvements are budgeted as an expense and reclassified for reporting purposes and depreciation is not budgeted.

Proprietary Funds

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

Enterprise Fund

The Enterprise Fund is used to budget for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. The business-type activities of the Enterprise Fund include the City's water and sewer system. The Enterprise Fund is maintained in seven separate funds in the City's accounting system, but presented as one Enterprise Fund in the Annual Comprehensive Financial Report. However, the City budgets each of the seven components as separate Water and Sewer funds. The accrual basis of accounting is used for reporting purposes in the Annual Comprehensive Financial Report. The basis of budgeting also uses the accrual method with several exceptions listed in the Financial Summaries section. The budgeted Water and Sewer Funds include:

- Water and Sewer Operation Fund
- 2016 Water and Sewer Bond Construction Fund
- 2018 Water and Sewer Bond Construction Fund
- 2021 Water and Sewer Bond Construction Fund

- 2025 Water and Sewer Bond Construction Fund
- Water CIP/Impact Fee Fund
- Sewer CIP/Impact Fee Fund
- Water and Sewer Revenue Debt Service Fund

Internal Service Fund

This internal service fund was established in fiscal year 2001-02 and is used to account for acquisition and replacement of City vehicles costing less than $50,000 (The fund threshold is currently being updated to reflect current and projected vehicle costs). The internal service fund basis of budgeting is accrual basis with exceptions listed in the Financial Summaries section. The budgeted internal service fund includes:

- Vehicle Replacement Fund

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

Fund	Department															
	M/C	CSO	CMO	FIN	HR	IT	CAO	MC	COMM	PD	DES	CDD	PW	ENG	LIB	PR
General Operating	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Police Investigation										■						
Grant Funds											■		■	■		
Tax Increment Reinvestment Zones			■													
FVFD Donations											■					
Municipal Court								■								
Sidewalk Installation													■			
Capital Maintenance Fund														■		■
Park Land Dedication																■
Streets Improvement													■	■		
Economic Development Improvements			■											■		
Tax Debt Service	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
1776 Park Trust																■
Capital Project Funds													■	■	■	■
Water & Sewer Operating	■	■	■	■	■	■	■		■			■	■	■		■
Water & Sewer Bonds													■	■		
Water CIP/Impact Fees													■			
Sewer CIP/Impact Fees													■			
Water & Sewer Revenue Debt													■			
Vehicle Replacement										■	■	■	■	■	■	■

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

Financial Policies

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

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

Revisions to the Financial Management Policy are brought to City Council for approval within a proposed budget.

The last financial policy revision was adopted with the August 26, 2024 budget document. The proposed revisions indicated for deletions are in red font and struck through, while additions are in red font.

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

Financial Management Policy

Introduction

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

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

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

Financial Objectives

Revenues

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

Expenditures

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

Fund Balance/Retained Earnings

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

Capital Expenditures and Improvements

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

Debt Management

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

Investments

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

Intergovernmental Relations

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

Grants

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

Economic Development

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

Fiscal Monitoring

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

Accounting, Auditing and Financial Reporting

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

Internal Control

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

Risk Management

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

Budget

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

I. Revenues

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

Balance and Diversification in Revenue Sources

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

User Fees

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

Property Tax Revenues/Tax Rate

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

Utility/Enterprise Funds User Fees

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

Administrative Services Charges

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

Revenue Estimates for Budgeting

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

Revenue Collection and Administration

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

II. Expenditures

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

Current Funding Basis

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

Avoidance of Operating Deficits

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

Maintenance of Capital Assets

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

Periodic Program Reviews

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

Purchasing

- The City shall make every effort to maximize any discounts offered by creditors/vendors. The City will follow state law and the City of Friendswood Purchasing Manual concerning the amount of purchase requiring 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. Every effort will be made to include minority owned businesses in the bidding process.

- 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~~ $100,000. Contracts or purchases for items in excess of the state law bid limit shall be placed on a Council agenda for action authorizing the Mayor, or his designee's, signature.

III. Fund Balance/Working Capital/Net Assets

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

General Fund Unassigned Fund Balance

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

Unrestricted Net Position of Other Operating Funds; Water and Sewer Working Capital

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

Use of Fund Balance/ Working Capital

- Fund Balance/ Working Capital may be used in one or a combination of the following ways:
  - Emergencies;
  - One-time expenditures that do not increase recurring operating costs;
  - Major capital purchases; and
  - Start-up expenditures for new programs undertaken at mid-year, provided such action is considered in the context of multiyear projections of program revenues and expenditures.
- Should such use reduce the balance below the appropriate level set as the objective for that fund, the City shall take action necessary to restore the unassigned fund balance or working capital to acceptable levels within three years.

IV. Capital Expenditures and Improvements

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

Capital Improvements Planning Program

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

Capital Maintenance Fund

- It shall be the intent of the City to make an annual contribution to the Capital Maintenance Fund primarily through transfers from the General Fund. The purpose of these funds is to accumulate funding for capital improvements including repairs and maintenance. The balance will be evaluated annually to determine which if any capital improvements should be funded. This fund excludes maintenance of assets owned by the Enterprise Fund.

Replacement of City Vehicles

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

Capital Expenditures Financing

- The City recognizes that there are several methods of financing capital items. It can budget the funds from current revenues; take the funds from fund balance/working capital, as allowed by the Fund Balance/working capital Policy; utilize funds from grants; or it can borrow the money through some form of debt instrument. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation and ~~capital lease agreements~~ public property finance contracts issued under Texas Local Government Code Section 271.005.

Capitalization Threshold for Tangible Capital Assets

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

- Individual items costing $5,000 or more will be capitalized and depreciated according to Governmental Accounting Standards Board rules. This amount will be adjusted as changes are recommended in GFOA's "best practices" guidelines.
- Tangible capital-type items will only be capitalized if they have any estimated useful life of at least five years following the date of acquisition.
- Groups of assets purchased together (e.g. computers) whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant will be capitalized.
- Adequate control procedures at the department level will be established to ensure adequate control over non-capitalized tangible items.

V. Debt Management

The City shall use the following guidelines for debt financing used to provide needed capital equipment and infrastructure improvements, while minimizing the impact of debt payments on current and future revenues.

Use of Debt Financing

- Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation and ~~capital lease agreements~~ public property finance contracts issued under Texas Local Government Code Section 271.005, shall only be used to acquire capital assets.

Amortization of Debt

- Amortization of debt shall be structured in accordance with a multi-year capital improvement plan. The term of a debt issue will never exceed the useful life of the capital asset being financed.

Affordability Targets

- The City shall use an objective, analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value and debt service payments as a percent of current revenues and current expenditures. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update of the Capital Improvements Planning Program. The decision on whether or not to assume new debt shall be based on these costs and benefits and on the City's ability to afford new debt as determined by the aforementioned standards.

Sale Process

- The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid.

Rating Agencies Presentation

- Full disclosure of operations and open lines of communication shall be made available to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

Continuing Disclosure

- The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding issues.

Debt Refunding

- City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. A proposed refunding of debt, for interest cost savings, should provide a present value benefit as a percent of refunded principal of at least 3%.

Continuing Compliance with Federal Tax Covenants

- Arbitrage Compliance

  Federal income tax laws generally restrict the ability to earn arbitrage in connection with the Obligations. The Responsible Person (as defined below) will review the Closing Documents periodically (at least once a year) to ascertain if an exception to arbitrage compliance applies.

- Procedures applicable to Obligations issued for construction and acquisition purposes. With respect to the investment and expenditure of the proceeds of the Obligations that are issued to finance public improvements or to acquire land or personal property, the Issuer's City Manager (such officer, together with other employees of the Issuer who report to such officer, is collectively, the "Responsible Person") will:
- Instruct the appropriate person who is primarily responsible for the construction, renovation or acquisition of the facilities financed with the Obligations (the "Project") that (i) binding contracts for the expenditure of at least 5% of the proceeds of the Obligations are entered into within 6 months of the date of closing of the Obligations (the "Issue Date") and that (ii) the Project must proceed with due diligence;
- Monitor that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of the Project are expended within 3 years of the Issue Date;
- Monitor the yield on the investments purchased with proceeds of the Obligations and restrict the yield of such investments to the yield on the Obligations after 3 years of the Issue Date;
- Monitor all amounts deposited into a sinking fund or funds pledged (directly or indirectly) to the payment of the Obligations, such as the Interest and Sinking Fund, to assure that the maximum amount invested within such applicable fund at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in the succeeding 12 month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding 12-month period; and
- Ensure that no more than 50% of the proceeds of the Obligations are invested in an investment with a guaranteed yield for 4 years or more.

- Procedures applicable to Obligations with a debt service reserve fund. In addition to the foregoing, if the Issuer issues Obligations that are secured by a debt service reserve fund, the Responsible Person will:
  - Assure that the maximum amount of any reserve fund for the Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations, (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service on the Obligations as of the Issue Date.
- Procedures applicable to Escrow Accounts for Refunding Issues. In addition to the foregoing, if the Issuer issues Obligations and proceeds are deposited to an escrow fund to be administered pursuant to the terms of an escrow agreement, the Responsible Person will:
  - Monitor the actions of the escrow agent to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;
  - Contact the escrow agent on the date of redemption of obligations being refunded to ensure that they were redeemed; and
  - Monitor any unspent proceeds of the refunded obligations to ensure that the yield on any investments applicable to such proceeds are invested at the yield on the applicable obligations or otherwise applied (see Closing Documents).
- Procedures applicable to all Tax-exempt Obligation Issues. For all issuances of Obligations, the Responsible Person will:
  - Maintain any official action of the Issuer (such as a reimbursement resolution) stating the Issuer's intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities;
  - Ensure that the applicable information return (e.g., IRS Form 8038-G, 8038-GC, or any successor forms) is timely filed with the IRS; and

- Assure that, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (i) at least every 5 years after the Issue Date and (ii) within 30 days after the date the Obligations are retired.

- Private Business Use

  Generally, to be tax-exempt, only an insignificant amount of the proceeds of each issue of Obligations can benefit (directly or indirectly) private businesses. The Responsible Persons will review the Closing Documents periodically (at least once a year) for the purpose of determining that the use of the facilities financed or refinanced with the proceeds of the Obligations (the "Project") do not violate provisions of federal tax law that pertain to private business use. In addition, the Responsible Persons will:

  - Develop procedures or a "tracking system" to identify all property financed with tax-exempt debt;
  - Monitor and record the date on which the Project is substantially complete and available to be used for the purpose intended;
  - Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the facilities;
  - Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has a right to use the output of the facilities (e.g., water, gas, electricity);
  - Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has a right to use the facilities to conduct or to direct the conduct of research;
  - Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the facilities or any other contractual right granting an intangible benefit;
  - Monitor and record whether, at any time the Obligations are outstanding, the facilities are sold or otherwise disposed of; and
  - Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Order related to the public use of the Project.

- Record Retention

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

- Responsible Persons

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

VI. Investments

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

VII. Intergovernmental Relations

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

Interlocal Cooperation in Delivery of Services

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

Legislative Program

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

VIII. Grants

The City shall seek to obtain and effectively administer federal, state, and local grants that address the City's current and future priorities and policy objectives identified by City Council.

- Allowability of Costs
  - Grant funds must be expended for the programs, activities, and strategies that meet the needs of the citizens served. All applicable requirements of the Federal and grant funds regulations, other applicable laws and regulations, and the Uniform Guidance apply to the use of Federal awards. All costs must be reasonable and necessary to carry out the intent of the award/program.
  - The Department Director or his/her designee shall review invoices to ensure costs meet the following general criteria to be allowable under 2 CFR 200:
    - Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
    - Be allocable to Federal awards under the provisions of the Uniform Guidance.
    - Be authorized or not prohibited under State or local laws or regulations.
    - Conform to any limitations or exclusions set forth in these principles, Federal laws, terms, and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
    - Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the City.
    - Be accorded consistent treatment. A cost shall not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
    - Except as otherwise provided for in the Uniform Guidance, be determined in accordance with generally accepted accounting principles (GAAP).

- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation. See 2 Code of Federal Regulations (CFR) 200.306(b).
- Be the net of all applicable credits.
- Be adequately documented. See 2 CFR 200.300 through 200.309.
- Cost shall be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent periods pursuant to 2 CFR 200.308 (e)(3).

- Reasonable Costs
  - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to:
    - Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the City or the proper and efficient performance of the Federal award.
    - The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, and other laws and regulations; and terms and conditions of the Federal award.
    - Market prices for comparable goods or services for the geographic area.
    - Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government.
    - Significant deviations from the established practices and policies of the City which may unjustifiably increase the Federal award's cost.
- Allocable Costs
  - A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received. This standard is met if the cost:
    - Is incurred specifically for the Federal award;
    - Benefits both the Federal award and other work of the governmental unit and can be distributed in proportions that may be approximated using reasonable methods; and
    - Is necessary to the overall operation of the governmental unit and is assignable in part to the Federal award in accordance with the principles in this subpart.
  - All activities which benefit from the governmental unit's indirect facilities & administrative (F&A) cost, including unallowable activities and donated services by the governmental unit or third parties, will receive an appropriate allocation of indirect costs.
  - Any cost allocable to a particular Federal award or cost objective under the principles provided for in the Uniform Guidance may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms and conditions of the Federal awards, or for other reasons.
    - This prohibition would not preclude the governmental unit from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.
  - The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

- Where an accumulation of indirect costs will ultimately result in charges to a Federal award, a cost allocation plan will be required.

- Direct cost allocation principles are applicable:
  - If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.
  - If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding the Uniform Guidance, the costs may be allocated or transferred to benefited projects on any reasonable documented basis.
  - Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also 2CFR 200.310 through 200.316 and 200.439.
  - If a contract is subject to Cost Accounting Standards (CAS), costs must be allocated to the contract pursuant to the CAS. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over other allocation provisions in this part.

Accounting Control of Purchases and Invoices

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

Grant Review

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

Grant Program Termination

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

IX. Economic Development

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

Commitment to Expansion and Diversification

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

Tax Abatements

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

Increase Non-Residential Share of Tax Base

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

Coordinate Efforts With Other Jurisdictions

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

X. Fiscal Monitoring

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

Financial Status and Performance Reports

- Monthly reports shall be prepared comparing expenditures and revenues to original and amended budgets. Explanatory notes will be included, as needed.

XI. Accounting, Auditing and Financial Reporting

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

XII. Internal Control

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

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

XIII. Risk Management

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

XIV. Operating Budget

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

Any transfer of intradepartmental appropriations shall be authorized, in writing, by the City Manager. Transfers from personnel expenditure category line items to non-personnel expenditure category line items of the adopted budget are permitted, with City Manager approval, when the expense for which the transfer is made is directly related to personnel. No transfer of more than $50,000 shall be authorized by the City Manager without prior approval of the City Council. Written justification shall be attached to each request to the City Manager for a transfer of appropriation and, if authorized, the written justification shall be attached to the City Manager's written authorization. All applicable bidding and purchasing laws shall be followed. New capital projects or projects not otherwise provided for in the budget shall not be funded through transfers.

RESOLUTION NO. R2024-23

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

****

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

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

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

WHEREAS, the City Council last reviewed and approved the City's Public Funds Management and Investment Policy, containing both the written policy and strategies required pursuant to the Act, (the "Policy") on August 7, 2023; and

WHEREAS, the City Council, after reviewing the Policy, desires to update the titles of the positions referenced herein and to approve the same; NOW THEREFORE,

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

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

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

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

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

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

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

CITY OF FRIENDSWOOD STATE OF TEXAS

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

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Exhibit "A"

CITY OF FRIENDSWOOD, TEXAS
INVESTMENT POLICY
August 5, 2024

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

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

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

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

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

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

A. **Safety** - The foremost objective of the investment program shall be to assure the safety of the invested funds. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital while minimizing credit rate and interest

rate risk. Investment for speculation purposes is prohibited.

1. Credit Risk and Concentration of Credit Risk – The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, and concentration of credit risk, the risk of loss attributed to the magnitude of investment in a single issuer.

2. Interest Rate Risk – The City will manage the risk that the interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates.

3. Collateralization – The City requires collateralization of all uninsured collected balances of invested funds and any accrued interest on funds invested; acceptance, substitution, release and valuation of collateral for City investments shall be in accordance with the Public Funds Collateral Act, Chapter 2257, Texas Government Code.

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

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

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

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

V. **Delegation of Investment Authority** - The Director of Finance is designated as the Investment Officer of the City and is responsible for the implementation of these policies, and for assuring that investment management decisions and activities fully comply herewith. The Investment Officer shall develop and maintain administrative procedures for the operation of the investment program, which are in strict accordance with this investment policy, as approved by the City Council. The Investment Officer and Liaison/Deputy Investment Officer shall comply with training requirements of the Public Funds Investment Act (PFIA). Investment Officer(s) must obtain 10 hours of PFIA training within 12 months of assuming investment responsibilities and 8 hours of PFIA training every two years thereafter. The investment training session shall be provided by an independent source approved by the City Council or Investment Committee. An "independent source" from which investment training shall be obtained shall include a professional

organization, an institute of higher learning or any other sponsor, other than a Business Organization with whom the City may engage in an investment transaction. The Deputy Director of Finance shall serve as designated liaison/deputy investment officer in the event circumstances require timely action and the Investment Officer is not available. However, no officer or designee may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer and approved by the City Manager.

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

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

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

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

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

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

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

Security Type	Maximum % of Portfolio
U.S. Treasuries & securities with the U.S. Government's guarantee	Not To Exceed 75%
U.S. Government Agencies and instrumentalities	Not To Exceed 75%
Certificates of Deposit	Not To Exceed 75%
Money Market Funds	Not To Exceed 30%
Local Government Investment Pools	Not To Exceed 75%*

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

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

F. **Safekeeping and Custody** - To protect against potential fraud and embezzlement, the cash and investments of the City of Friendswood shall be secured by the City, or through third party custody and safekeeping procedures as herein designated. The third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, description, maturity, CUSIP number, yield and/or coupon and other pertinent information. Each safekeeping receipt shall clearly indicate that the instrument is held for the City of Friendswood. All safekeeping arrangements shall be documented by the Investment Officer.

All investment transactions shall be executed on "delivery vs. payment"

basis to ensure that securities are deposited in the eligible financial institutions prior to the release of funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Exhibit A

TEXAS PUBLIC FUNDS INVESTMENT ACT

CERTIFICATION BY BUSINESS ORGANIZATION

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

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

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

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

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

Qualified Representative of the Business Organization

Signature: _____

Name: _____

Title: _____

Date: _____

LIST OF AUTHORIZED DEPOSITORIES AND QUALIFIED BROKERS

AUTHORIZED TO ENGAGE IN INVESTMENT TRANSACTIONS

WITH THE CITY OF FRIENDSWOOD

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

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

Name: Rhonda Bloskas, Investment Officer

Date: August 5, 2024

Charter Budget Provisions

(excerpt from City of Friendswood Charter)



Charter Budget Provisions

Sec. 8.03. Annual Budget.

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

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

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

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

Budget Process

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

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



Budget & Tax Rate (above NNRR) Calendar

Month	Activity	Responsible Party
March 17	Departmental base budgets & decision packages submitted to Budget Office	Dept Directors or Designee
April 1	Budget Team Meeting Present Decision Packages & Forces at Work	Dept. Directors or Designee and Budget Team
April 11	Ranking of Decision Packages due to Budget Office	City Council, City Mgr. and Asst. City Mgr & Budget Team
June 2	Departmental Narratives, Goals & Org. Charts due to Budget Office	Dept Directors or Designee
July 12	Review Key Budget Drivers at City Council Retreat	City Council and City Mgr
July 19	Review Revenue Projections & Preliminary Budget Priorities	Finance and Budget Team*
	Review Decision Packages & align with Proposed Budget	Finance
July 25	Receive certified property values from Galveston Central Appraisal District (GCAD and HCAD)	GCAD and HCAD
	Adjust Proposed Tax Rate (if needed)	Finance
July 29	Deliver Proposed Transmittal Letter & Budget in Brief to City Manager for review	City Manager
July 30	Final Draft of Proposed Transmittal Letter & Budget in Brief due from City Manager to Budget Office	City Manager
July 31	Deliver Proposed Budget to City Council & City Secretary (due date per City Charter is August 1st)	City Mgr & Finance
Tax Rate – August 1	City Website Posting of No New Revenue & Voter Approval Tax Rates	Finance & PIO & Social Media Specialist
August 4	Proposed Budget work session with City Council	City Council, City Mgr and Budget Team
Tax Rate – August 4	Council action to propose tax rate	City Council
Tax Rate – August 6	PUBLICATION - Notice of Public Hearing on Proposed Tax Rate in Friendswood Reporter News	GCTO, Finance and City Secretary's Office
Tax Rate – August 6	Internet and PEG Channel Notice of Public Hearing on Tax Rate (run continuously August 1st - September 10th)	Finance & PIO & Social Media Specialist
August 13	Budget Workshop	City Council, City Mgr, and Budget Team
August 13	Publication of Public Hearing on Proposed Budget in Friendswood Reporter News	Finance and City Secretary's Office
August 20	3 Business days notice of Public Hearing on Budget AND Council Meeting to adopt Budget (Open Meetings Notice)	Finance and City Secretary's Office
August 25	SPECIAL COUNCIL MEETING PUBLIC HEARING ON PROPOSED BUDGET, BUDGET ADOPTION	Finance and City Secretary's Office
Tax Rate – September 3	3 Business days notice of Public Hearing on Proposed Tax Rate (Open Meetings Notice)	Finance, City Mgr and City Council
September 8	PUBLIC HEARING ON PROPOSED TAX RATE First & Final reading of ordinances adopting Tax Rate	Finance, City Mgr and City Council
September 8	First & Final reading of ordinance adopting tax rate (Vote to adopt tax rate above NNRR AND ratification vote to adopt budget raising total property taxes)	City Council

Financial Summaries



Budget Fund Summary

(All Funds)

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Taxes	$41,117,667	$42,404,902	$42,404,902	$44,238,285	$46,602,581
Permits and Licenses	850,801	846,968	846,968	1,154,970	1,000,109
Intergovernmental Revenues	1,723,954	12,826,661	10,932,367	12,083,284	7,148,502
Charges for Services	20,648,925	23,525,618	23,572,468	24,951,630	25,382,718
Fines	1,078,313	1,021,998	1,021,998	1,027,404	992,742
Interest Earned	4,613,677	2,386,063	2,386,063	3,470,334	2,240,380
VRF Reimbursements	1,112,395	1,155,526	1,155,526	1,155,526	1,263,375
Miscellaneous Receipts	1,609,637	876,931	1,108,662	23,966,058	898,432
Net Use of Fund Balance/Retained Earnings	24,514,939	23,128,056	18,410,592	(14,168,363)	31,251,790
Total Revenues	**$97,270,308**	**$108,172,723**	**$101,839,546**	**$97,879,128**	**116,780,629**
Expenditures					
General Government	$8,320,017	$9,199,251	$10,166,048	$9,769,573	$10,309,017
Public Safety	21,672,862	20,853,895	22,116,313	21,067,798	22,698,352
Community Development	1,387,457	1,481,710	1,481,710	1,410,883	1,706,489
Public Works	11,352,449	15,545,110	13,987,983	13,310,341	13,699,740
Engineering	1,163,333	1,328,627	1,378,990	1,260,132	1,291,855
Parks and Recreation	5,685,331	5,997,440	6,311,169	6,113,407	6,329,584
Library	1,455,839	1,495,438	1,590,838	1,550,857	1,563,211
Vehicle Replacement Fund	555,587	777,500	876,322	871,753	617,570
Capital Improvements	34,264,559	40,223,375	32,654,884	30,977,656	45,527,595
Debt Service	11,412,874	11,270,377	11,275,289	11,546,728	13,037,216
Total Expenditures	**$97,270,308**	**$108,172,723**	**$101,839,546**	**$97,879,128**	**$116,780,629**
			*	**	

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.

FY26 net uses of Fund Balance/Retained Earnings totaling $31,251,790 for operation and capital expenditures.

Revenues and Expenditures by Fund

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
General Fund	$36,794,019	$38,559,130	$39,040,140	$41,292,014	$42,124,866
Police Investigation Fund	12,210	4,448	4,448	12,242	4,175
2017 CDBG - DR - Harris County	477,023	0	0	0	0
2017 CDBG - DR - Galveston County	91,740	2,189,277	30,000	255,637	1,998,797
Coronavirus State & Local Fiscal Recovery	455,611	10,206,090	10,206,091	10,353,275	25,000
2022 CDBG - Mitigation	74,240	0	6,704	640,405	3,921,455
Hazard Mitigation Grant Program - DR4485	0	0	0	270,444	405,666
FVFD Donation Fund	186,506	161,257	186,257	196,737	157,144
Friendswood TIRZ #1	0	0	0	0	8,558
Friendswood TIRZ #2	0	0	0	0	38,518
Municipal Court Fund	75,868	63,400	63,400	71,425	62,808
Sidewalk Installation Fund	268	122	122	207	207
Capital Maintenance Fund	0	0	0	10,105	11,044
Park Land Dedication Fund	68,499	53,137	53,137	87,742	55,660
Streets Improvement Fund	2,766,528	2,546,950	2,546,950	2,941,026	2,943,853
FDEDC Fund	955,616	883,189	883,189	987,052	986,808
Tax Debt Service Fund	6,260,775	6,032,232	6,032,232	5,995,656	6,607,450
GO Bond Construction Funds	1,491,401	300,000	300,000	976,690	348,000
Vehicle Replacement Fund	1,272,136	1,205,785	1,205,785	1,251,112	1,326,485
Water & Sewer Fund	20,518,125	22,117,206	22,148,055	23,109,110	23,469,870
2016 Water & Sewer Bond Construction Fund	59,312	0	0	12,604	0
2018 Water & Sewer Bond Construction Fund	90,205	0	0	23,547	0
2021 Water & Sewer Bond Construction Fund	442,516	0	0	54,788	0
2025 Water & Sewer Bond Construction Fund	0	0	0	22,664,779	300,000
Water & Sewer CIP/Impact Fee Funds	544,000	612,943	612,943	749,793	647,179
Water & Sewer Revenue Debt Service Fund	118,266	109,042	109,042	90,713	84,875
1776 Park Trust Fund	505	459	459	388	421
Net Use of Fund Balance/Retained Earnings	24,514,939	23,128,056	18,410,592	(14,168,363)	31,251,790
Total Revenues	**$97,270,308**	**$108,172,723**	**$101,839,546**	**$97,879,128**	**$116,780,629**
Expenditures					
General Fund	$42,934,732	$41,771,311	$45,641,698	$43,312,788	$45,359,682
Police Investigation Fund	7,482	0	1,612	1,612	0
2017 CDBG - DR - Harris County	477,023	0	0	0	0
2017 CDBG - DR - Galveston County	91,740	2,189,277	0	243,612	1,998,797
Coronavirus State & Local Fiscal Recovery	0	10,988,278	10,291,627	10,291,626	0
2022 CDBG - Mitigation	74,240	0	6,704	640,405	3,921,455
Hazard Mitigation Grant Program - DR4485	0	0	0	270,444	405,666
FVFD Donation Fund	298,997	212,245	237,245	237,302	180,695
Municipal Court Fund	53,037	62,803	112,335	98,512	67,519
Park Land Dedication Fund	31,500	0	0	0	0
Streets Improvement Fund	659,442	3,727,555	310,702	302,542	3,671,181
FDEDC Fund	1,363,429	2,000	911,683	909,287	2,000
Tax Debt Service Fund	6,090,122	5,943,302	5,948,214	5,946,537	6,533,165
GO Bond Construction Funds	12,284,476	18,818,265	6,248,759	3,910,066	14,150,000
Vehicle Replacement Fund	555,587	777,500	876,322	871,753	617,570
Water & Sewer Fund	14,736,415	15,653,112	20,057,542	19,374,424	14,170,032
2016 Water & Sewer Bond Construction Fund	1,087,924	0	277,162	277,162	0

Revenues and Expenditures by Fund (continued)

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
2018 Water & Sewer Bond Construction Fund	1,714,034	0	470,125	470,125	0
2021 Water & Sewer Bond Construction Fund	9,487,376	2,700,000	3,390,229	3,390,229	0
2025 Water & Sewer Bond Construction Fund	0	0	1,730,512	2,004,070	19,198,816
Water & Sewer Revenue Debt Service Fund	5,322,752	5,327,075	5,327,075	5,326,632	6,504,051
Total Expenditures	**$97,270,308**	**$108,172,723**	**$101,839,546**	**$97,879,128**	**$116,780,629**
			*	**	

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.

FY26 net uses of Fund Balance/Retained Earnings totaling $31,251,790 for operation and capital expenditures.

General Fund

The General Fund accounts for the resources used to finance the fundamental operations of the City. It is the basic fund of the City and covers all activities for which a separate fund has not been established. The basis of budgeting for the General Fund is modified accrual and is the same as the basis of accounting used in the Annual Comprehensive Financial Report.

The principal sources of revenue of the General Fund include:

- Property Taxes
- Sales and Use Taxes
- Franchise Taxes
- Fines and Forfeitures
- Permits and Fees
- Charges for Services

Expenditures include:

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

General Fund (001) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Property Tax	$19,361,116	$21,879,396	$21,879,396	$21,806,151	$23,592,324
Sales Tax	10,037,803	9,291,919	9,291,919	10,724,731	10,724,731
Franchise	2,105,924	2,090,697	2,090,697	2,118,476	2,035,697
Mixed Drinks	81,695	87,281	87,281	78,138	80,482
Licenses and Permits	850,801	846,968	846,968	1,154,970	1,000,109
Intergovernmental Revenues	1,086,449	641,838	861,787	882,136	822,584
Charges for Services	675,286	1,656,799	1,703,649	2,013,115	1,915,531
Fines and Forfeitures	1,011,248	965,598	965,598	962,392	936,342
Interest Earned	769,971	681,925	681,925	567,433	588,632
Other	794,686	416,709	630,920	980,836	428,434
Asset Disposition	19,040	0	0	3,636	0
Total Revenues	**$36,794,019**	**$38,559,130**	**$39,040,140**	**$41,292,014**	**$42,124,866**
Expenditures					
Mayor & Council	$65,941	$91,719	$91,819	$86,570	$93,919
City Secretary	575,893	430,841	477,566	432,774	653,540
City Manager	1,183,147	1,210,430	1,752,430	1,755,570	1,253,763
Finance	1,316,633	1,423,907	1,436,760	1,418,067	1,607,748
Human Resources	1,004,096	1,227,380	1,287,001	1,212,258	1,496,563
Information Technology	2,062,564	2,352,485	2,419,422	2,313,371	2,559,943
City Attorney	601,724	478,802	500,552	469,672	590,201
Municipal Court	491,145	530,088	530,088	504,930	553,304
Communications	169,547	481,555	485,285	457,583	504,033
Police	13,929,819	14,929,725	15,308,151	14,814,899	15,993,950
Emergency Services**	7,410,354	5,711,925	6,569,305	5,969,912	6,523,707
Community Development	1,387,457	1,481,710	1,481,710	1,410,883	1,706,489
Public Works	2,659,037	2,684,223	2,821,467	2,770,865	3,243,767
Engineering	639,828	743,643	774,375	685,975	685,960
Library Services	1,455,839	1,495,438	1,590,838	1,550,857	1,563,211
Parks and Recreation	5,685,331	5,997,440	6,311,169	6,113,407	6,329,584
Total Operations	**$40,638,355**	**$41,271,311**	**$43,837,938**	**$41,967,593**	**$45,359,682**
Streets	$585,185	$0	$1,678,053	$1,249,661	$0
Parks	84,434	0	0	0	0
Equipment	278,502	0	2,559	2,559	0
Facility	1,348,256	500,000	123,148	92,975	0
Total Improvements	**$2,296,377**	**$500,000**	**$1,803,760**	**$1,345,195**	**$0**
Total Expenditures	**$42,934,732**	**$41,771,311**	**$45,641,698**	**$43,312,788**	**$45,359,682**
Operating Transfers In	$2,698,431	$3,212,181	$3,466,706	$3,466,706	$3,734,816
Operating Transfers Out	0	0	(500,000)	(500,000)	(500,000)
Increase (Decrease) In Fund Balance	(3,442,282)	0	(3,634,852)	945,932	0
Beginning Fund Balance	$16,738,853	$13,296,571	$13,296,571	$13,296,571	$14,242,503
Ending Fund Balance	**$13,296,571**	**$13,296,571**	**$9,661,719**	**$14,242,503** *	**$14,242,503**

* Projected fund balance at September 30, 2025 is $14.2 million. Of the $14.2M, approximately $1.1M is considered non-spendable or restricted leaving a remaining unassigned fund balance of $13.1 million, which includes a 90-day operating reserve of $9.2 million as set forth in the City's financial policies.

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

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

** The FVFD Contract is included in the Emergency Services's Budget. The total contract with FVFD for FY26 is $1,192,328

Special Revenue Funds

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

Police Investigation Fund

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

2017 Community Development Block Grant – Disaster Recovery

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

Blackhawk Property Acquisition and Rehabilitation (Emergency Shelter)

Forest Bend Detention Pond

2017 Community Development Block Grant – Disaster Recovery

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

Utility Relocate at Clear Creek Utility Bridge (Pipe rack project)

Deepwood Flood Control Project

Acquisitions Deepwood Properties

Acquisitions Frenchman's Creek

2021 Coronavirus State and Local Fiscal Recovery Grant

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

2022 Community Development Block Grant - Mitigation

This fund is used to account for Community Development Block Grant - Mitigation. The fund will be closed out at the completion of the projects. Funds will be used for the following projects:

Ground Water Storage Tank at Water Plant 4

Annalea Neighborhood Street Improvements

Hazard Mitigation Grant Program - DR4485 Master Drainage Plan

This fund is used to account for federal grant funds related to the Master Drainage Plan project. The fund will be closed out at the completion of the project.

FVFD Donation Fund

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

Tax Increment Reinvestment Zones (TIRZS)

Tax Increment Reinvestment Zones provide for the design and construction of required infrastructure and other project costs in order to facilitate the development of new residential and commercial properties where necessary infrastructure is absent and where development would not otherwise occur: for example, where major drainage improvements are necessary.

Friendswood Tax Increment Reinvestment Zone #1

This fund is used to account for the TIRZ in the Friendswood City Center area of the City. The proposed uses of the property include retail, mixed-use commercial, multi-family, office/ medical, and hotel.

Friendswood Tax Increment Reinvestment Zone #2

This fund is used to account for the TIRZ in the geographic area located along FM528 (W. Parkwood Avenue) at the Intersection of Friendswood Parkway, extending northwest to the city limits and southwest of Baker Road. It also includes three of four corner tracts at the intersection of FM528 (W. Parkwood Avenue) and Friendswood Parkway. The proposed uses of the property include retail, commercial, office, and single family residential.

Municipal Court Fund

In 1999, the State Legislature authorized a Court Technology and Court Security Fee for Municipal Court fines. In 2019, the State Legislature authorized additional fees for truancy and jury services. Those who pay citations at the Friendswood Municipal Court contribute to this fund. The fees collected can be used to fund court related security, and technology projects, juvenile services and any expenses incurred related to jury services. In 2019 the state consolidated the four fees into the Local Consolidated Fee (LCF) and in 2024 changed the name of the Truancy Prevention fee to Youth Diversion, but it remains part of the LCF.

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

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Federal Government	$0	$0	$0	$0	$0
State Government	7,189	0	0	8,267	0
Interest Earned	5,021	4,448	4,448	3,975	4,175
Other	0	0	0	0	0
Total Revenues	**$12,210**	**$4,448**	**$4,448**	**$12,242**	**$4,175**
Expenditures					
Public Safety					
Special Operations	$7,482	$0	$1,612	$1,612	$0
Total Expenditures	**$7,482**	**$0**	**$1,612**	**$1,612**	**$0**
Other Financing Sources (Uses)					
Transfers In (Out)	$0	$0	$0	$0	$0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$4,728	$4,448	$2,836	$10,630	$4,175
Beginning Fund Balance	$130,163	$134,891	$134,891	$134,891	$145,521
Ending Fund Balance	**$134,891**	**$139,339**	**$137,727**	**$145,521**	**$149,696**

2017 Community Development Block Grant-Disaster Recovery (123)

(Harris County) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Federal Government	$477,023	$0	$0	$0	$0
Interest Earned	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	**$477,023**	**$0**	**$0**	**$0**	**$0**
Expenditures					
Public Safety	$471,560	$0	$0	$0	$0
Drainage	5,463	0	0	0	0
Total Expenditures	**$477,023**	**$0**	**$0**	**$0**	**$0**
Other Financing Sources (Uses)					
Transfers In (Out)	$0	$0	$0	$0	$0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0
Ending Fund Balance	**$0**	**$0**	**$0**	**$0**	**$0**

*

* This fund was created in FY20 to account for the CDBG-DR Grant funds to be used for facility and drainage projects on the Harris County side of the City. All projects related to this grant are complete.

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

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Federal Government	$79,053	$2,181,797	$30,000	$248,157	$1,998,797
Interest Earned	0	0	0	0	0
Other	12,687	7,480	0	7,480	0
Total Revenues	**$91,740**	**$2,189,277**	**$30,000**	**$255,637**	**$1,998,797**
Expenditures					
Flood Control/Infrastructure	$650	$2,181,797	$0	$235,632	$390,787
Piperack Relocation Project	0	0	0	0	1,608,010
Acquisition And Demolition	91,090	7,480	0	7,980	0
Total Expenditures	**$91,740**	**$2,189,277**	**$0**	**$243,612**	**$1,998,797**
Other Financing Sources (Uses)					
Transfers In (Out)	$0	$0	$(30,000)	$(30,000)	$0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$(30,000)**	**$(30,000)**	**$0**
Increase (Decrease) In Fund Balance	0	0	0	(17,975)	0
Beginning Fund Balance	17,975	17,975	17,975	17,975	0
Ending Fund Balance	**$17,975**	**$17,975**	**$17,975**	**$0**	**$0**

*

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

Pipe Rack Project	$1,608,010
Deepwood Flood Control Project	$390,787

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

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Federal Government	$0	$10,003,026	$10,003,027	$10,003,026	$0
Interest Earned	455,611	203,064	203,064	350,249	25,000
Other	0	0	0	0	0
Total Revenues	**$455,611**	**$10,206,090**	**$10,206,091**	**$10,353,275**	**$25,000**
Expenditures					
Flood Control	$0	$0	$0	$0	$0
Acquisition And Demolition	0	0	0	0	0
Infrastructure	0	10,988,278	10,291,627	10,291,626	0
Total Expenditures	**$0**	**$10,988,278**	**$10,291,627**	**$10,291,626**	**$0**
Increase (Decrease) In Fund Balance	$455,611	$(782,188)	$(85,536)	$61,649	$25,000
Beginning Fund Balance	367,773	823,384	823,384	823,384	885,033
Ending Fund Balance	**$823,384**	**$41,196**	**$737,848**	**$885,033**	**$910,033**
					*

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

New 24" Waterline - Clear Creek Crossing	$5,126,477
New Ground Storage Tank at Surface Water Plant #1	$5,165,149

2022 Community Development Block Grant - Mitigation (126) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Federal Government	$74,240	$0	$6,704	$640,405	$3,921,455
Interest Earned	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	**$74,240**	**$0**	**$6,704**	**$640,405**	**$3,921,455**
Expenditures					
Flood Control	$0	$0	$0	$0	$0
Street Improvements	37,374	0	3,377	322,377	1,974,055
Water Infrastucture	36,866	0	3,327	318,028	1,947,400
Total Expenditures	**$74,240**	**$0**	**$6,704**	**$640,405**	**$3,921,455**
Increase (Decrease) In Fund Balance	$0	$0	$0	$0	$0
Beginning Fund Balance	0	0	0	0	0
Ending Fund Balance	**$0**	**$0**	**$0**	**$0**	**$0**
					*

* This fund was created in FY24 to account for the Community Development Block Grant funds to be used for infrastructure. The identified projects are:

Annalea Neighborhood Improvements	$1,974,055
New Ground Storage Tank at Surface Water Plant # 4	$1,947,400

Hazard Mitigation Grant Program - DR4485 (127) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Federal Government	$0	$0	$0	$270,444	$405,666
Interest Earned	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	**$0**	**$0**	**$0**	**$270,444**	**$405,666**
Expenditures					
Drainage Improvements	0	0	0	270,444	405,666
Total Expenditures	**$0**	**$0**	**$0**	**$270,444**	**$405,666**
Increase (Decrease) In Fund Balance	$0	$0	$0	$0	$0
Beginning Fund Balance	0	0	0	0	0
Ending Fund Balance	**$0**	**$0**	**$0**	**$0**	**$0**

*

* This fund was created in FY25 to account for the Hazard Mitigation grant program funds to be used for the Master Drainage Plan.

Master Drainage Plan	$676,110

FVFD Donation Fund (131)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Donations	$172,111	$150,000	$150,000	$162,847	$150,000
Interest Earned	14,395	11,257	11,257	8,890	7,144
Misc Revenue	0	0	25,000	25,000	0
Total Revenues	**$186,506**	**$161,257**	**$186,257**	**$196,737**	**$157,144**
Expenditures					
Public Safety	$12,102	$0	$0	$0	$0
Debt Service	223,734	212,245	212,245	212,245	180,695
Capital Outlay	63,161	0	25,000	25,057	0
Total Expenditures	**$298,997**	**$212,245**	**$237,245**	**$237,302**	**$180,695**
Other Financing Sources (Uses)					
Transfers In (Out)	$0	$0	$0	$0	$0
Capital Lease Proceeds	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$(112,491)	$(50,988)	$(50,988)	$(40,565)	$(23,551)
Beginning Fund Balance	$370,383	$257,892	$257,892	$257,892	$217,327
Ending Fund Balance	**$257,892**	**$206,904**	**$206,904**	**$217,327**	**$193,776**

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

FY26 Debt Service includes the following:

6th of 7 principal & interest payments for a fire truck purchased in FY20

4th of 5 principal & interest payments for SCBA tanks purchased in FY23

Friendswood Tax Increment Reinvestment Zone #1 (133) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Property Taxes	$0	$0	$0	$0	$8,398
Interest Earned	0	0	0	0	160
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$8,558**
Expenditures					
Project Costs	$0	$0	$0	$0	$0
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**
Other Financing Sources (Uses)					
Transfers In	$0	$0	$0	$0	$0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$0	$0	$0	$0	$8,558
Beginning Fund Balance	$0	$0	$0	$0	$0
Ending Fund Balance	**$0**	**$0**	**$0**	**$0**	**$8,558**

*

* This fund was set up to record revenue for Friendswood Tax Increment Reinvestment Zone #1.

Friendswood Tax Increment Reinvestment Zone #2 (134) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Property Taxes	$0	$0	$0	$0	$37,873
Interest Earned	0	0	0	0	645
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$38,518**
Expenditures					
Project Costs	$0	$0	$0	$0	$0
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**
Other Financing Sources (Uses)					
Transfers In	$0	$0	$0	$0	$0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$0	$0	$0	$0	$38,518
Beginning Fund Balance	$0	$0	$0	$0	$0
Ending Fund Balance	**$0**	**$0**	**$0**	**$0**	**$38,518**

*

* This fund was set up to record revenue for Friendswood Tax Increment Reinvestment Zone #2.

Municipal Court Fund (150)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Court Security Fees	$23,519	$20,200	$20,200	$22,080	$20,200
Court Technology Fees	19,364	18,000	18,000	18,088	18,000
Court Youth Diversion Fees**	23,709	17,800	17,800	24,399	17,800
Court Jury Services Fees	473	400	400	445	400
Interest Earned	8,803	7,000	7,000	6,413	6,408
Total Revenues	**$75,868**	**$63,400**	**$63,400**	**$71,425**	**$62,808**
Expenditures					
Court Security Projects	$13,318	$15,517	$15,487	$8,602	$15,517
Court Technology Projects	39,141	45,786	50,631	42,184	12,326
Court Youth Diversion Projects**	578	1,500	36,067	37,441	39,676
Court Jury Services Projects	0	0	0	135	0
Capital Outlay Security	0	0	0	0	0
Capital Outlay Technology	0	0	10,150	10,150	0
Total Expenditures	**$53,037**	**$62,803**	**$112,335**	**$98,512**	**$67,519**
Other Financing Sources (Uses)					
Transfers In	$0	$0	$0	$0	$0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$22,831	$597	$(48,935)	$(27,087)	$(4,711)
Beginning Fund Balance	$201,867	$224,698	$224,698	$224,698	$197,611
Ending Fund Balance	**$224,698**	**$225,295**	**$175,763**	**$197,611**	**$192,900**

*

* As of 6/30/2025, the fund balance equity share of the Municipal Court Fund is approximately:

Court Security - 54.55%

Court Technology - (6.98%)

Court Youth Diversion - 51.25%

Court Jury Services - 1.18%

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

Tax Debt Service Fund

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

Debt Limits

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

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

This year's adopted budget reflects a tax rate of $0.5267 per $100 of net assessed value at 100% collection on a projected net assessed tax base of $5,709,672,601 adjusted for freeze ceilings.

Per the City's Financial Advisor, using the Texas Attorney General's guideline for home-rule cities, the City's legal debt margin is based on a tax rate of $1.35 per $100 of net assessed property value with a projected 100% collection of the tax levy. For FY26, the City's legal debt margin is $70,551,611. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of $70,551,611 or less.

Legal Debt Margin Calculation

Data needed for the calculation includes the City's estimated net assessed property valuation ($5,709,672,601), the Texas Constitution home-rule cities maximum debt service requirement amount ($77,080,580) and the City's maximum annual debt service requirement amount for existing G.O. debt including public property financing contracts issued under Local Government Code Section 271.005 ($6,528,969).

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

$5,709,672,601 **/ $100 x $1.35 = $77,080,580**

The City's maximum annual G.O. debt service requirement for existing G.O debt of $6,528,969 is taken from the debt service to maturity schedules found in the Debt & Capital section of the budget document. To determine the City's legal debt margin, subtract the City's maximum annual debt service requirement for existing G.O. debt amount from the City's maximum legal debt service requirement amount. Friendswood's Legal Debt Margin = $77,080,580 minus $6,528,969 or **$70,551,611**.

According to the City's Financial Advisor, a debt margin of $70,551,611 translates into additional debt capacity of about $1.032 billion in bonds (depending on factors such as the number of sales and the interest rate environment).

Tax Debt Service Fund (201)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Ad Valorem Taxes	$6,198,136	$5,943,302	$5,943,302	$5,943,302	$6,533,165
Delinquent Property Taxes	(12,942)	15,000	15,000	(7,424)	15,000
Interest Earned	75,581	73,930	73,930	59,778	59,285
Total Revenues	**$6,260,775**	**$6,032,232**	**$6,032,232**	**$5,995,656**	**$6,607,450**
Expenditures					
Debt Service*					
Principal	$3,177,230	$3,231,032	$3,231,032	$3,231,032	$3,784,618
Interest	2,908,194	2,704,995	2,704,995	2,704,995	2,741,272
Issue Costs	0	0	0	0	0
Fiscal Agent Fees	4,698	7,275	7,275	5,598	7,275
Total Expenditures	**$6,090,122**	**$5,943,302**	**$5,943,302**	**$5,941,625**	**$6,533,165**
Other Financing Sources (Uses)					
Bond Proceeds	$0	$0	$0	$0	$0
Premium On Bond Issuance	0	0	0	0	0
Operating Transfers In (Out)	0	0	0	6,485	0
Other	0	0	(4,912)	(4,912)	0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$(4,912)**	**$1,573**	**$0**
Increase (Decrease) In Fund Balance	$170,653	$88,930	$84,018	$55,604	$74,285
Beginning Fund Balance	$30,796	$201,449	$201,449	$201,449	$257,053
Ending Fund Balance	**$201,449**	**$290,379**	**$285,467**	**$257,053**	**$331,338**

Debt service payments in this fund include:

-Principal & interest payments on Refunding General Obligation Bonds issued in 2014 for $2.8 million

-Principal & interest payments on General Obligation Bonds issued in 2015 for $9.7 million (round 1 of bonds authorized by voters in 2013)

-Principal & interest payments on General Obligation Bonds issued in 2016 for $8.6 million (round 2 of bonds authorized by voters in 2013)

-Principal & interest payments on General Obligation Bonds issued in 2017 for $5.6 million (round 3 of bonds authorized by voters in 2013)

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

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

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

-Public Property Financing Contracts under Local Government Code Section 271.005

Capital Project Funds

Capital Project Funds are governmental funds used to account for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds.) The basis of budgeting for the Capital Project Funds is the modified accrual method and is the same as the basis of accounting used in the Annual Comprehensive Financial Report.

2015 – 2017 General Obligation Bonds Funds

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

Public Safety Facilities (Fire Stations)	$ 6,565,000
Library Expansion	2,525,000
Parks Improvements & Land Acquisition	7,285,000
Streets and Thoroughfares	7,710,000
Total	$ 24,085,000

2020 General Obligation Bond Fund

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

Purchase and Renovation of Blackhawk Facility	$ 2,000,000
Drainage Improvements	6,000,000
Total	$ 8,000,000

2021 General Obligation Bond Fund

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

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

2023 General Obligation Bond Fund

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

Drainage Improvements	$ 30,000,000
Total	$30,000,000

Sidewalk Installation Fund

This fund is used to account for receipts from developers to install sidewalks in neighborhood developments. The fund will be closed out at the completion of the project(s).

Capital Maintenance Fund

This fund is used to account for capital improvements, including repairs and maintenance, and is funded primarily through transfers from the General Fund. The Capital Maintenance Fund excludes mainteance of assets owned by the Enterprise Fund (Water and Sewer Fund).

Park Land Dedication Fund

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

Streets Improvement Fund

This fund is used to account for revenues collected from the optional additional 3/8 of 1% sales tax for maintenance of the City's existing streets. The sales tax for street maintenance and improvements was first approved by voters in May 2016 and reauthorized in November 2020 and May 2024. The tax requires voter approval every four years.

Friendswood Downtown Economic Development Improvements Fund

This fund is used to account for revenues collected from the optional additional 1/8 of 1% percent 4B sales tax adopted by voters in May 2016 for improvements in the City's downtown area.

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

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Interest Earned	$18,194	$0	$0	$14,870	$0
Other	0	0	0	0	0
Total Revenues	**$18,194**	**$0**	**$0**	**$14,870**	**$0**
Expenditures					
Capital Improvement					
Public Works					
Streets & Drainage	$0	$322,968	$0	$0	$0
Parks					
Master Plan	31,482	0	13,298	13,298	0
Total Expenditures	**$31,482**	**$322,968**	**$13,298**	**$13,298**	**$0**
Other Financing Sources (Uses)					
Operating Transfers In (Out)	$0	$0	$0	$0	$0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$(13,288)	$(322,968)	$(13,298)	$1,572	$0
Beginning Fund Balance	$349,391	$336,103	$336,103	$336,103	$337,675
Ending Fund Balance	**$336,103**	**$13,135**	**$322,805**	**$337,675**	**$337,675**
					*

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

2020 General Obligation Bond Fund (256) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Interest Earned	$4,792	$0	$0	$73	$0
Total Revenues	**$4,792**	**$0**	**$0**	**$73**	**$0**
Expenditures					
Capital Improvements					
Public Works					
Drainage Improvements	$0	$0	$0	$0	$0
Facilities					
Blackhawk Facility	73,575	0	0	0	0
Total Expenditures	**$73,575**	**$0**	**$0**	**$0**	**$0**
Other Financing Sources (Uses)					
Bond Proceeds	$0	$0	$0	$0	$0
Premium On Bond Issuance	0	0	0	0	0
Bond Issue Costs	0	0	0	0	0
Operating Transfers In (Out)	0	0	0	(6,485)	0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$0**	**$(6,485)**	**$0**
Increase (Decrease) In Fund Balance	$(68,783)	$0	$0	$(6,412)	$0
Beginning Fund Balance	$75,195	$6,412	$6,412	$6,412	$0
Ending Fund Balance	**$6,412**	**$6,412**	**$6,412**	**$0**	**$0**

*

* This fund is used to record expenditures resulting from round one of the General Obligations Bonds authorized in November 2019. The projects related to this fund are complete and the fund was closed in 2025. The remainder was transferred to the Debt Service Fund to pay principal and interest on the bonds.

2021 General Obligation Bond Fund (257) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Other Revenue	$0	$0	$0	$15,564	$0
Interest Earned	182,569	50,000	50,000	145,518	98,000
Total Revenues	**$182,569**	**$50,000**	**$50,000**	**$161,082**	**$98,000**
Expenditures					
Capital Improvements					
Public Works					
Drainage Improvements	$51,356	$2,386,038	$2,338,693	$0	$0
Facilities					
New Fire Station & Training Field	56,121	0	0	0	0
Public Safety Building Expansion	26,175	0	0	0	0
Total Expenditures	**$133,652**	**$2,386,038**	**$2,338,693**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$48,917	$(2,336,038)	$(2,288,693)	$161,082	$98,000
Beginning Fund Balance	$2,885,079	$2,933,996	$2,933,996	$2,933,996	$3,095,078
Ending Fund Balance	**$2,933,996**	**$597,958**	**$645,303**	**$3,095,078**	**$3,193,078**
					*

* This fund was set up to record expenditures resulting from round two of the General Obligation Bonds authorized in November 2019. The remaining bonds will be used for drainage projects that have not been identified.

2023 General Obligation Bond Fund (258) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Interest Earned	$1,285,846	$250,000	$250,000	$800,665	$250,000
Total Revenues	**$1,285,846**	**$250,000**	**$250,000**	**$800,665**	**$250,000**
Expenditures					
Capital Improvements					
Public Works					
Drainage Improvements	$12,045,767	$16,109,259	$3,896,768	$3,896,768	$14,150,000
Total Expenditures	**$12,045,767**	**$16,109,259**	**$3,896,768**	**$3,896,768**	**$14,150,000**
Other Financing Sources (Uses)					
Bond Proceeds	$0	$0	$0	$0	0
Premium On Bond Issuance	0	0	0	0	0
Bond Issue Costs	0	0	0	0	0
Operating Transfers In (Out)	0	0	0	0	0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$(10,759,921)	$(15,859,259)	$(3,646,768)	$(3,096,103)	$(13,900,000)
Beginning Fund Balance	$30,230,800	$19,470,879	$19,470,879	$19,470,879	$16,374,776
Ending Fund Balance	**$19,470,879**	**$3,611,620**	**$15,824,111**	**$16,374,776**	**$2,474,776**
					*

* This fund was set up to record expenditures resulting from round three of the General Obligation Bonds authorized in November 2019. The bonds will be used for the following project in FY26:

Whitcomb Inline/Offline Detention	$14,150,000

Sidewalk Installation Fund (160)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Revenue	$0	$0	$0	$0	$0
Interest Earned	268	122	122	207	207
Total Revenues	**$268**	**$122**	**$122**	**$207**	**$207**
Expenditures					
Operating Transfers In (Out)	$0	$0	$0	$0	$0
Capital Improvements	0	0	0	0	0
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$268	$122	$122	$207	$207
Beginning Fund Balance	$6,114	$6,382	$6,382	$6,382	$6,589
Ending Fund Balance	**$6,382**	**$6,504**	**$6,504**	**$6,589**	**$6,796**

*

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

Capital Maintenance Fund (161)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Revenue	$0	$0	$0	$0	$0
Interest Earned	0	0	0	10,105	11,044
Total Revenues	**$0**	**$0**	**$0**	**$10,105**	**$11,044**
Expenditures					
Capital Improvements	$0	$0	$0	$0	$0
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**
Other Financing Sources (Uses)					
Transfers In	$0	$0	$500,000	$500,000	$500,000
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	**$0**	**$0**	**$500,000**	**$500,000**	**$500,000**
Increase (Decrease) In Fund Balance	0	0	500,000	510,105	511,044
Beginning Fund Balance	0	0	0	0	510,105
Ending Fund Balance	**$0**	**$0**	**$500,000**	**$510,105**	**$1,021,149**
					*

* Fund utilized to track capital maintenance items for city facilities and equipment.

Park Land Dedication Fund (164)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Community Park Fees	$64,800	$50,000	$50,000	$83,200	$50,000
Other Program Fees	0	0	0	0	0
Interest Earned	3,699	3,137	3,137	4,542	5,660
Total Revenues	**$68,499**	**$53,137**	**$53,137**	**$87,742**	**$55,660**
Expenditure					
Operating Equipment	$3,500	$0	$0	$0	$0
Capital Improvements	28,000	0	0	0	0
Total Expenditures	**$31,500**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$36,999	$53,137	$53,137	$87,742	$55,660
Beginning Fund Balance	$72,282	$109,281	$109,281	$109,281	$197,023
Ending Fund Balance	**$109,281**	**$162,418**	**$162,418**	**$197,023**	**$252,683**

*

*This fund is used to account for receipts from developers to build or enhance City parks. There are no planned projects for FY26.

Streets Improvement Fund (170)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Sales Taxes	$2,509,451	$2,322,980	$2,322,980	$2,681,183	$2,681,183
Interest Earned	257,077	223,970	223,970	259,843	262,670
Total Revenues	**$2,766,528**	**$2,546,950**	**$2,546,950**	**$2,941,026**	**$2,943,853**
Expenditures					
Street Maintenance	$0	$0	$86,150	$86,150	$100,000
Capital Improvements	659,442	3,727,555	224,552	216,392	3,571,181
Total Expenditures	**$659,442**	**$3,727,555**	**$310,702**	**$302,542**	**$3,671,181**
Increase (Decrease) In Fund Balance	$2,107,086	$(1,180,605)	$2,236,248	$2,638,484	$(727,328)
Beginning Fund Balance	$5,330,702	$7,437,788	$7,437,788	$7,437,788	$10,076,272
Ending Fund Balance	**$7,437,788**	**$6,257,183**	**$9,674,036**	**$10,076,272**	**$9,348,944**
					*

* Fund established in FY17 to record sales tax revenue collected for City streets maintenance and improvements. The following project is scheduled for FY26:

Blackhawk Boulevard Phase II-C	$3,083,681
Greenbriar Bridge	$487,500

City of Friendswood's sales tax rate increased from 7.75% to 8.25% with voter approval in May 2016. The 1/2 cent sales tax rate increase is distributed in the following manner:

$0.00375 for Streets maintenance and improvements

$0.00125 for Economic Development improvements in the City's downtown area

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

Friendswood Downtown Economic Development Improvement Fund (175)

Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenues					
Sales Taxes	$836,484	$774,327	$774,327	$893,728	$893,728
Interest Earned	119,132	108,862	108,862	93,324	93,080
Total Revenues	**$955,616**	**$883,189**	**$883,189**	**$987,052**	**$986,808**
Expenditures					
Administrative Expenses	$0	$2,000	$2,000	$0	$2,000
Capital Equipment	0	0	152,390	152,389	0
Capital Improvements	1,363,429	0	757,293	756,898	0
Total Expenditures	**$1,363,429**	**$2,000**	**$911,683**	**$909,287**	**$2,000**
Other Financing Sources (Uses)					
Operating Transfers Out	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Total Other Financing Sources (Uses)	**$(16,000)**	**$(16,000)**	**$(16,000)**	**$(16,000)**	**$(16,000)**
Increase (Decrease) In Fund Balance	$(423,813)	$865,189	$(44,494)	$61,765	$968,808
Beginning Fund Balance	$3,302,660	$2,878,847	$2,878,847	$2,878,847	$2,940,612
Ending Fund Balance	**$2,878,847**	**$3,744,036**	**$2,834,353**	**$2,940,612**	**$3,909,420**
					*

* Fund established in FY17 to record sales tax revenue collected for economic development improvements of the City's downtown area. There are no planned projects for FY26.

City of Friendswood's sales tax rate increased from 7.75% to 8.25% with voter approval in May 2016. The 1/2 cent sales tax rate increase is distributed in the following manner:

$0.00125 for Economic Development improvements in the City's downtown area

$0.00375 for Streets maintenance and improvements

1776 Park Trust Fund

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

The 1776 Park Trust Fund basis of budgeting is accrual and is the same as the basis of accounting used in the Annual Comprehensive Financial Report with the following exceptions:

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

1776 Park Trust Fund (701) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Other Financing Sources					
Interest Earned	$505	$459	$459	$388	$421
Total Other Financing Sources	**$505**	**$459**	**$459**	**$388**	**$421**
Non-Operating Expenses					
1776 Park Improvements	$0	$0	$0	$0	$0
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$505	$459	$459	$388	$421
Beginning Fund Balance	$11,501	$12,006	$12,006	$12,006	$12,394
Ending Fund Balance	**$12,006**	**$12,465**	**$12,465**	**$12,394**	**$12,815** *

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

Enterprise Funds

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

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

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

The budgeted Enterprise Funds include:

- Water and Sewer Operation Fund
- 2016 Water and Sewer Bond Construction Fund
- 2018 Water and Sewer Bond Construction Fund
- 2021 Water and Sewer Bond Construction Fund
- 2025 Water and Sewer Bond Construction Fund
- Water CIP/Impact Fee Fund
- Sewer CIP/Impact Fee Fund
- Water and Sewer Revenue Debt Service Fund

Water and Sewer Operation Fund

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

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

Water and Sewer Bonds Construction Funds

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

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

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

Water and Sewer CIP/Impact Fee Funds

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

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

Water CIP/Impact Fee Fund

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

Sewer CIP/Impact Fee Fund

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

Water and Sewer Revenue Debt Service Fund

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

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

Water and Sewer Operating Fund (401)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Operating Revenues					
Water Revenues	$9,396,695	$10,885,145	$10,885,145	$10,776,366	$11,099,656
Sewer Revenues	9,759,988	10,112,236	10,112,236	11,123,293	11,456,991
Administrative Fees	528,689	483,700	483,700	577,094	514,700
Sales of Water Meters	48,362	30,000	30,000	52,848	35,000
Miscellaneous	155,379	9,042	9,042	132,287	10,298
Total Revenues	**$19,889,113**	**$21,520,123**	**$21,520,123**	**$22,661,888**	**$23,116,645**
Operating Expenses					
Finance	$536,713	$648,477	$659,636	$641,884	$660,074
Human Resources - Insurance	259,577	258,764	258,764	225,993	266,410
Fire Marshal - Storm	26,210	0	0	44,073	0
Public Works					
Administration	355,519	427,103	429,008	412,487	385,701
Water Utilities	932,488	1,037,008	1,047,452	1,030,461	1,160,595
Sewer Utilities	596,080	721,704	767,513	739,331	766,508
Water Operations	3,169,511	6,231,513	4,012,794	3,640,753	3,582,513
Sewer Operations	3,266,268	4,156,427	4,620,327	4,451,257	4,174,111
Utility Customer Service	373,546	287,132	289,422	265,187	286,545
Engineering	523,505	584,984	604,615	574,157	605,895
Total Expenditures	**$10,039,417**	**$14,353,112**	**$12,689,531**	**$12,025,583**	**$11,888,352**
Operating Income	**$9,849,696**	**$7,167,011**	**$8,830,592**	**$10,636,305**	**$11,228,293**
Non-Operating Revenues (Expenses)					
Interest Earned	$627,839	$597,083	$597,083	$394,382	$353,225
Other Non-Operating Revenue	0	0	30,849	30,849	0
Insurance Reimbursement	1,173	0	0	21,991	0
Capital Improvements	(4,696,998)	(1,300,000)	(7,368,011)	(7,348,841)	(2,281,680)
Transfers (out)	(8,022,160)	(8,073,256)	(8,297,781)	(8,297,781)	(9,367,092)
Total Non-Operating	**$(12,090,146)**	**$(8,776,173)**	**$(15,037,860)**	**$(15,199,400)**	**$(11,295,547)**
Net Income/(Loss)	$(2,240,450)	$(1,609,162)	$(6,207,268)	$(4,563,095)	$(67,254)
Beginning Working Capital	$17,820,088	$15,579,638	$15,579,638	$15,579,638	$11,016,543
Ending Working Capital	**$15,579,638**	**$13,970,476**	**$9,372,370**	**$11,016,543**	**$10,949,289**
				*	

* The projected working capital at September 30, 2024 is $11.0 million. The balance includes a 90-day operating reserve of $2.5 million, as set forth in the City's financial policies. The reserve is designed "to protect the City utility fund's creditworthiness as well as its financial position from unforeseeable emergencies." The policies state "additional undesignated funds will be allowed to accumulate in a fund designated for future utility/operating capital improvements."

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

Contingency for Possible Future 36" and 42" Distribution Line Repairs	$100,000
City of Houston Raw Water System Buy-in	$2,072,903

2016 Water and Sewer Bond Construction Fund (420) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Non-Operating Revenues					
Interest Earned	$59,312	$0	$0	$12,604	$0
Total Revenues	**$59,312**	**$0**	**$0**	**$12,604**	**$0**
Capital Financing Activities					
Capital Improvements					
Public Works					
Distribution System Improvements (Water)	$665,691	$0	$277,162	$277,162	$0
Collection System Improvements (Sewer)	422,233	0	0	0	0
Total Expenditures	**$1,087,924**	**$0**	**$277,162**	**$277,162**	**$0**
Non-Operating Expenses					
Transfers In (Out)	$0	$0	$0	$0	$0
Total Non-Operating Expenses	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$(1,028,612)	$0	$(277,162)	$(264,558)	$0
Beginning Fund Balance	$1,324,340	$295,728	$295,728	$295,728	$31,170
Ending Fund Balance	**$295,728**	**$295,728**	**$18,566**	**$31,170**	**$31,170**
					*

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

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

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Non-Operating Revenues					
Interest Earned	$90,205	$0	$0	$23,547	$0
Total Revenues	**$90,205**	**$0**	**$0**	**$23,547**	**$0**
Capital Financing Activities					
Capital Improvements					
Public Works					
Buildings	$173,295	$0	$0	$0	$0
Distribution System Improvements (Water)	44,465	0	0	0	0
Collection System Improvements (Sewer)	1,496,274	0	470,125	470,125	0
Total Expenditures	**$1,714,034**	**$0**	**$470,125**	**$470,125**	**$0**
Non-Operating Expenses					
Bond Issue Costs	$0	$0	$0	$0	$0
Transfers Out	0	0	0	0	0
Total Non-Operating Expenses	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$(1,623,829)	$0	$(470,125)	$(446,578)	$0
Beginning Fund Balance	$2,132,739	$508,910	$508,910	$508,910	$62,332
Ending Fund Balance	**$508,910**	**$508,910**	**$38,785**	**$62,332**	**$62,332**
					*

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

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

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Non-Operating Revenues					
Interest Earned	$442,516	$0	$0	$54,788	$0
Total Revenues	**$442,516**	**$0**	**$0**	**$54,788**	**$0**
Capital Financing Activities					
Capital Improvements					
Public Works					
Distribution System Improvements (Water)	$4,470,929	$2,700,000	$3,336,429	$3,336,429	$0
Collection System Improvements (Sewer)	5,016,447	0	53,800	53,800	0
Total Expenditures	**$9,487,376**	**$2,700,000**	**$3,390,229**	**$3,390,229**	**$0**
Non-Operating Expenses					
Bond Issue Costs	$0	$0	$0	$0	$0
Transfers Out	0	0	0	0	0
Total Non-Operating Expenses	**$0**	**$0**	**$0**	**$0**	**$0**
Increase (Decrease) In Fund Balance	$(9,044,860)	$(2,700,000)	$(3,390,229)	$(3,335,441)	$0
Beginning Fund Balance	$12,555,720	$3,510,860	$3,510,860	$3,510,860	$175,419
Ending Fund Balance	**$3,510,860**	**$810,860**	**$120,631**	**$175,419**	**$175,419** *

* 2021 Water & Sewer Bond Construction Fund established upon the issuance of the 2021 Water & Sewer Revenue bonds. Remaining funds will be either used for additional projects or transferred to the Water and Sewer Revenue Debt Service Fund to pay down debt.

2025 Water and Sewer Bond Construction Fund (423) Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Non-Operating Revenues					
Interest Earned	$0	$0	$0	$476,540	$300,000
Bond Proceeds	0	0	0	20,350,000	0
Premium on Bonds	0	0	0	1,838,239	0
Total Revenues	**$0**	**$0**	**$0**	**$22,664,779**	**$300,000**
Capital Financing Activities					
Capital Improvements					
Public Works					
Distribution System Improvements (Water)	$0	$0	$1,209,692	$1,209,692	$5,622,615
Collection System Improvements (Sewer)	0	0	520,820	520,819	13,576,201
Total Expenditures	**$0**	**$0**	**$1,730,512**	**$1,730,511**	**$19,198,816**
Non-Operating Expenses					
Bond Issue Costs	$0	$0	$0	$273,559	$0
Transfers Out	0	0	0	165,138	0
Total Non-Operating Expenses	**$0**	**$0**	**$0**	**$438,697**	**$0**
Increase (Decrease) In Fund Balance	$0	$0	$(1,730,512)	$20,495,571	$(18,898,816)
Beginning Fund Balance	$0	$0	$0	$0	$20,495,571
Ending Fund Balance	**$0**	**$0**	**$(1,730,512)**	**$20,495,571**	**$1,596,755**
					*

* 2025 Water & Sewer Bond Construction Fund established upon the issuance of the 2025 Water & Sewer Revenue bonds. Below is a list of water and sewer projects with estimated costs that will be funded with the remaining funds:

City of Houston - 42" Southeast Transmission Line Cash Call # 7	$3,579,615
Georgetown 16" Upsize	$250,000
Friendswood Trails 16"	$525,000
Blackhawk Blvd Phase II-C	$1,268,000
Lift Station # 2 Rehabilitation	$3,000,000
Lift Station # 8 Improvements	$2,807,215
Lift Station # 16 Improvements	$1,531,200
Lift Station # 27 Improvements	$874,786
Lift Station Package 1	$1,950,000
Lift Station Package 4	$1,005,000
Cowards Creek Sewer Upzing	$2,408,000

Water CIP/Impact Fee Fund (480)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Non-Operating Revenues					
Impact Fees	$172,843	$192,625	$192,625	$225,000	$192,625
Interest Earned	5,343	4,475	4,475	9,294	8,657
Miscellaneous	0	0	0	0	0
Total Non-Operating Revenues	**$178,186**	**$197,100**	**$197,100**	**$234,294**	**$201,282**
Non-Operating Expenses					
Transfers Out	$0	$150,000	$150,000	$150,000	$250,000
Total Non-Operating Expenses	**$0**	**$150,000**	**$150,000**	**$150,000**	**$250,000**
Increase (Decrease) In Fund Balance	$178,186	$47,100	$47,100	$84,294	$(48,718)
Beginning Fund Balance	$34,481	$212,667	$212,667	$212,667	$296,961
Ending Fund Balance	**$212,667**	**$259,767**	**$259,767**	**$296,961** *	**$248,243**

Sewer CIP/Impact Fee Fund (580)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Non-Operating Revenues					
Impact Fees	$356,393	$408,813	$408,813	$496,286	$427,915
Interest Earned	9,421	7,030	7,030	19,213	17,982
Miscellaneous	0	0	0	0	0
Total Non-Operating Revenues	**$365,814**	**$415,843**	**$415,843**	**$515,499**	**$445,897**
Non-Operating Expenses					
Transfers Out	$0	$300,000	$300,000	$300,000	$600,000
Total Non-Operating Expenses	**$0**	**$300,000**	**$300,000**	**$300,000**	**$600,000**
Increase (Decrease) In Fund Balance	$365,814	$115,843	$115,843	$215,499	$(154,103)
Beginning Fund Balance	$45,467	$411,281	$411,281	$411,281	$626,780
Ending Fund Balance	**$411,281**	**$527,124**	**$527,124**	**$626,780**	**$472,677**
				*	

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

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Non-Operating Revenues					
Interest Earned	$118,266	$109,042	$109,042	$90,713	$84,875
Transfers In	5,322,775	5,327,075	5,327,075	5,492,213	6,498,276
Total Revenues	**$5,441,041**	**$5,436,117**	**$5,436,117**	**$5,582,926**	**$6,583,151**
Non-Operating Expenses					
Debt Service					
Principal	$3,345,000	$3,485,000	$3,485,000	$3,485,000	$3,790,000
Interest	1,973,275	1,837,125	1,837,125	1,837,125	2,708,276
Issuance Costs	0	0	0	0	0
Fiscal Agent Fees	4,477	4,950	4,950	4,507	5,775
Transfers Out	0	0	0	0	0
Total Expenditures	**$5,322,752**	**$5,327,075**	**$5,327,075**	**$5,326,632**	**$6,504,051**
Increase (Decrease) In Fund Balance	$118,289	$109,042	$109,042	$256,294	$79,100
Beginning Fund Balance	$2,931,216	$3,049,505	$3,049,505	$3,049,505	$3,305,799
Ending Fund Balance	**$3,049,505**	**$3,158,547**	**$3,158,547**	**$3,305,799**	**$3,384,899**

Vehicle Replacement Fund

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

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

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

Life (Years)	Vehicle Types
3 - 4	Police Patrol Vehicles
6-8	Police Non-Patrol
10	Cars, Light Trucks, SUVs
15	Heavy Duty Trucks, Vans, Coaches

Since the plan's inception in 2001-02, vehicle replacement costs have increased with some exceeding the $50,000 threshold for inclusion in the plan. As a result, the Vehicle Replacement Plan and Vehicle Replacement Fund are under review for necessary revisions.

The Vehicle Replacement Fund basis of budgeting is accrual and is the same as the basis of accounting used in the Annual Comprehensive Financial Report with the following exceptions:

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

Vehicle Replacement Fund (301)
Fund Summary

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Operating Revenue					
Department Lease Revenues	$1,112,395	$1,155,526	$1,155,526	$1,155,526	$1,263,375
Transfer From Other Funds	16,954	0	0	0	0
Asset Disposition	79,805	0	0	32,606	0
Insurance Reimbursements	20,625	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Earned	59,311	50,259	50,259	62,980	63,110
Total Revenues	**$1,289,090**	**$1,205,785**	**$1,205,785**	**$1,251,112**	**$1,326,485**
Operating Expenses					
Vehicle Replacement Plan					
Vehicles & Equipment	$555,587	$777,500	$876,322	$871,753	$617,570
Non-Operating Expenses					
Transfers Out	0	0	0	0	0
Total Expenditures	**$555,587**	**$777,500**	**$876,322**	**$871,753**	**$617,570**
Operating Income	$733,503	$428,285	$329,463	$379,359	$708,915
Beginning Retained Earnings	$3,669,207	$4,402,710	$4,402,710	$4,402,710	$4,782,069
Ending Retained Earnings	**$4,402,710**	**$4,830,995**	**$4,732,173**	**$4,782,069**	**$5,490,984**
				*	

* The net value of the assets (vehicles & equipment in the fleet) included in retaining earnings is approximately $2,340,315

This year's budget includes the following vehicle replacements:

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

5 Public Works (3-Water Utilities, 1-Sewer Operations, 1-Utility Customer Service)

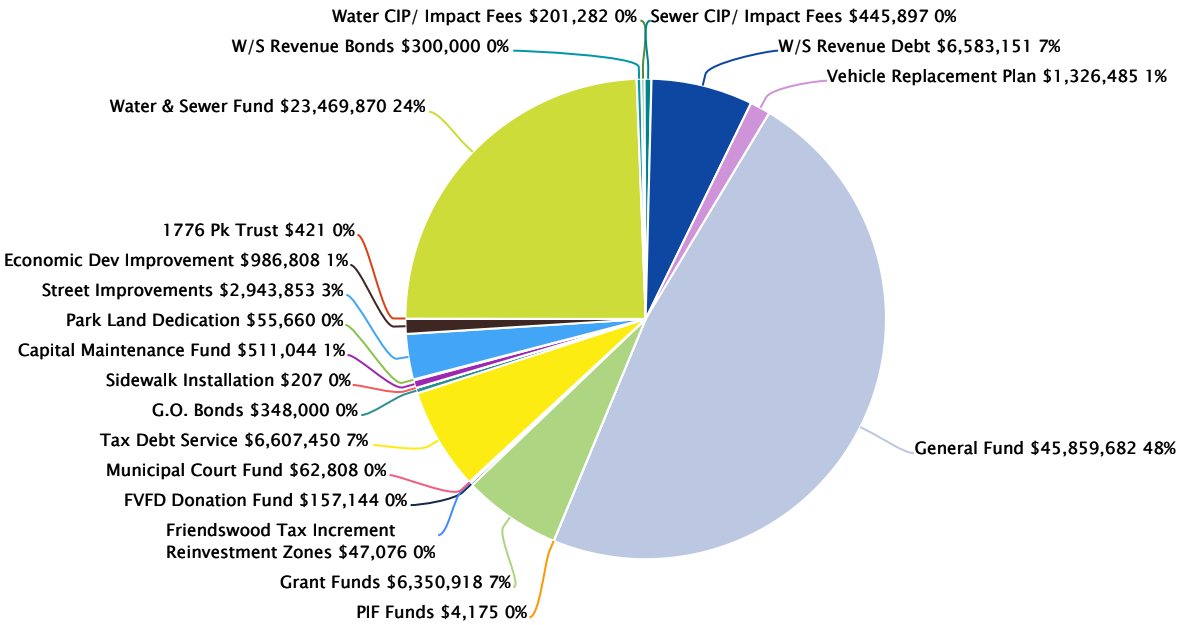
Revenue Summary Chart and Schedules by Fund



Revenue Summary Chart by Fund

The proposed revenue budget for fiscal year 2025-26 reflects a conservative approach, using prior year actual estimates as the basis for most revenue sources projections and anticipated impact of utility rate design changes.

FY26 Proposed Budget Revenues - All Funds
$96,261,931
(includes inter-fund transfers)



Revenue Schedules
001 - General Fund

Account Description	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Current Property Taxes	$19,393,382	$21,829,396	$21,829,396	$21,829,396	$23,542,324
Delinquent Property Taxes	(32,266)	50,000	50,000	(23,245)	50,000
Sales Tax	10,037,803	9,291,919	9,291,919	10,724,731	10,724,731
TNMPCO Franchise	1,100,266	1,139,298	1,139,298	1,111,801	1,111,801
HL&P Franchise	142,160	142,011	142,011	142,458	142,458
Municipal Row Access Fees	37,076	47,926	47,926	47,957	47,957
Entex Franchise	277,774	277,478	277,478	292,633	292,633
Cable Franchise	357,829	377,367	377,367	337,222	337,222
PEG Fees	88,959	0	0	82,779	0
Waste Connections TX Franchise	101,860	106,617	106,617	103,626	103,626
Mixed Drink Tax	81,695	87,281	87,281	78,138	80,482
Taxes	**$31,586,538**	**$33,349,293**	**$33,349,293**	**$34,727,496**	**$36,433,234**
Wrecker Permits	$75	$100	$100	$203	$100
Alcoholic Beverage Permit	8,423	11,747	11,747	3,390	11,546
Peddler Permits	49	0	0	699	0
Noise Ordinance Permit	0	0	0	0	0
Animal Establishment Permit	25	0	0	25	0
App Fee-Well Drill Permit	500	0	0	0	0
Network Nodes And Poles	0	0	0	7,000	0
After Hours Inspection	400	100	100	1,400	100
Building Permits	537,818	465,387	465,387	692,346	570,374
Electric Permits	30,882	57,549	57,549	68,520	56,449
Plumbing Permits	22,338	49,649	49,649	54,743	60,849
Development Permits	3,625	200	200	5,700	5,000
Air Conditioning Permits	19,405	32,890	32,890	39,025	40,310
Plan Inspection Fees	163,021	148,389	148,389	223,169	183,853
Re Inspection Fees	2,345	1,471	1,471	3,520	1,803
Sign Permits	190	0	0	200	100
Alarm Permits	56,282	72,056	72,056	49,467	63,982
Banner Permit Fee	125	250	250	250	250
Animal Licenses	405	657	657	420	500
Metricom Inc Agreement	4,893	6,523	6,523	4,893	4,893
Licenses And Permits	**$850,801**	**$846,968**	**$846,968**	**$1,154,970**	**$1,000,109**
Bureau Of Justice Grants	3,180	0	0	7,420	0
FEMA Grants	0	0	176,868	183,807	0
Homeland Security Grants	6,361	0	0	0	0
Tx State Library Grants	3,488	0	0	0	0
Criminal Justice Division	70,316	76,908	114,979	114,979	76,908
Law Enforcement Training	10,401	4,275	4,275	10,264	4,275
Emergency Mgmt Division	0	0	0	0	0
Local Governments	88,622	96,712	96,712	96,712	100,008
Harris County	187,500	0	0	0	0
Frwd Volunteer Fire Department	0	0	0	0	0
Friendswood ISD	687,365	463,943	463,943	463,943	641,393
Clear Creek ISD	29,216	0	0	0	0
Local Grants	0	0	5,010	5,011	0
Intergovernmental	**$1,086,449**	**$641,838**	**$861,787**	**$882,136**	**$822,584**
Credit Card Fees	$55,883	$49,080	$49,080	$53,194	$49,080

Revenue Schedules
001 - General Fund (continued)

Account Description	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
EMS Billing	1,125	1,000,035	1,000,035	1,371,530	1,273,455
Facility Security Fees	41,899	38,440	38,440	41,320	39,095
Plat Fees	20,400	13,022	13,022	17,600	14,967
Commercial Site Plan	7,500	5,167	5,167	5,000	5,000
Rezoning Fees	1,400	1,889	1,889	0	1,300
Subdivision Variance Fee	0	0	0	0	0
Board Of Adjustment Fees	0	0	0	200	0
Vacation Of Easement/R-O-W	300	300	300	0	300
Zoning Compliance Cert	2,850	3,108	3,108	4,575	3,125
Construction Plan Review	0	4,000	4,000	0	4,000
Bid Spec Documents	36	0	0	0	0
Animal Cntrl/Shelter Fees	75	0	0	75	0
Animal Adoption Fees	50	100	100	0	0
Swimming Pool Fees	75,106	77,729	77,729	83,028	83,028
Recreation Program/Events	8,690	23,000	23,000	24,015	23,000
Amphitheater Rental Fees	0	500	500	0	500
Concession Agreements	300	300	300	0	300
Lake Friendswood Fees	400	0	0	75	300
Sports Complex Fees	14,085	12,084	12,084	15,310	14,873
Stevenson Park Fees	550	100	100	165	100
Pavilion Fees	35,589	34,199	34,199	37,465	35,092
Gazebo Fees	750	600	600	1,050	750
Leavesley Park Fees	29,995	30,482	30,482	25,683	26,438
Activity User Fee	4,675	458	458	825	825
Non-Residental Fee	3,300	3,075	3,075	3,625	3,625
League Fees-Adult	35,061	36,753	36,753	43,365	39,064
Summer Day Camp	158,368	228,108	228,108	145,590	198,200
Aerobic Class Fees	20,137	22,635	22,635	17,619	21,158
Other Fees	300	0	0	890	0
Library Fees	2,429	0	0	1,966	0
Other Program Fees	24,434	24,064	24,064	30,977	25,845
Booth Fees	19,435	14,895	14,895	15,650	19,435
Fun Run Receipts/Donation	16,220	24,926	24,926	16,648	24,926
Sponsorship Fees	54,900	7,000	53,850	54,950	7,000
Parks & Rec Fees	39,044	750	750	725	750
Charges For Services	**$675,286**	**$1,656,799**	**$1,703,649**	**$2,013,115**	**$1,915,531**
Court Fines And Fees	$835,102	$789,342	$789,342	$805,040	$772,646
Warrantless Arrest (Af)	24,130	25,371	25,371	22,549	22,441
Warrantless Arrest (Capwar)	41,401	45,924	45,924	44,575	43,985
Child Safety (CS)	2,081	2,686	2,686	3,845	2,727
Traffic Fee (TFC)	6,439	7,827	7,827	5,657	6,096
Harris Co Child Safety	11,542	12,542	12,542	11,700	11,762
Administrative Fee - DPTS	1,677	2,138	2,138	1,899	1,785
10% Tp-Court Adm [35]	9,036	11,134	11,134	8,633	8,542
40% Tp - City Funds [35]	753	1,758	1,758	510	734
Jury Fee $3	0	0	0	0	0
State Traffic (5% City)	4,120	5,157	5,157	3,768	4,001

Revenue Schedules
001 - General Fund (continued)

Account Description	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
City'S 10% CJF	0	0	0	0	0
Consolidated Court Cost-10% Adm	40,655	34,720	34,720	32,236	38,589
Library	8,984	7,504	7,504	5,861	7,373
False Alarms	25,328	19,495	19,495	16,119	15,661
Fines	**$1,011,248**	**$965,598**	**$965,598**	**$962,392**	**$936,342**
Investments	$138,586	$69,785	$69,785	$63,259	$45,258
Texpool	118,094	113,432	113,432	144,703	105,266
Texas Class	23,234	22,269	22,269	20,026	14,826
Tx Class GOVT	435,018	430,207	430,207	285,740	209,097
Checking Accounts	46,005	46,232	46,232	51,270	214,185
Marking Invest To Market	7,824	0	0	0	0
Interest Revenue	**$768,761**	**$681,925**	**$681,925**	**$564,998**	**$588,632**
Tower Rental Fees	51,670	99,243	99,243	102,619	99,243
GASB 87-Lease Revenue	66,168	0	0	0	0
Lease Revenue	0	0	0	0	0
Misc Receipts	25,023	0	1,500	48,382	0
Opioid Abatement	8,570	0	38,600	41,809	0
Dispatching Services	0	0	0	0	0
Intermodal Permit Funds	6,204	0	0	6,869	0
Admin Fee-Child Support	1,078	940	940	1,050	950
Recycling Receipts	2,388	605	605	0	0
Refuse Admin Fee	263,205	262,152	262,152	275,212	273,303
Admin Fees-Misc Receipts	1,957	1,852	1,852	1,608	1,918
Late Fee-Alarm Permit	70	80	80	40	80
Return Check Fee	0	0	0	35	0
Reimbursements	6,675	5,000	5,000	6,289	0
Insurance	71,342	0	27,789	115,440	0
Prior Period Expenditures	24,303	0	0	52,979	0
Purchasing Rebates	24,055	25,000	25,000	23,708	25,000
Prior Year Revenue	(606)	0	0	(7,891)	0
Documents	4,319	1,837	1,837	5,623	2,940
Donations	50,095	0	146,322	185,599	0
Sr Program Donations	33,605	20,000	20,000	26,031	25,000
Miscellanous Receipts	**$640,121**	**$416,709**	**$630,920**	**$885,402**	**$428,434**
Trans from W&S Fund	$2,682,431	$3,196,181	$3,420,706	$3,420,706	$3,718,816
Trans from FDEDC Fund	16,000	16,000	16,000	16,000	16,000
Trans from VRP	0	0	0	0	0
Trans from Grant Funds	0	0	30,000	30,000	0
Gain/Loss on Sale of Fixed Assets	0	0	0	0	0
Sale of City Property	19,040	0	0	3,636	0
Other Financing Sources	**$2,717,471**	**$3,212,181**	**$3,466,706**	**$3,470,342**	**$3,734,816**
General Fund Total Revenues	**$39,336,675**	**$41,771,311**	**$42,506,846**	**$44,660,851**	**$45,859,682**

Revenue Schedules
Other Funds

Account Description	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
101 - Police Seizure Federal					
Investments	$305	$194	$194	$153	$115
Texpool	249	245	245	304	224
Texas Class	49	48	48	45	34
TX Class GOVT	905	915	915	628	468
Checking Accounts	93	95	95	102	390
Marking Invest to Market	20	0	0	0	0
Interest Revenue	**$1,621**	**$1,497**	**$1,497**	**$1,232**	**$1,231**
Total Police Seizure Federal	**$1,621**	**$1,497**	**$1,497**	**$1,232**	**$1,231**
102 - Police Seizure State					
Seized Revenues-State	$6,307	$0	$0	$8,267	$0
Seized Revenues - County	882	0	0	0	0
Intergovernmental Revenue	**$7,189**	**$0**	**$0**	**$8,267**	**$0**
Investments	$635	$328	$328	$359	$269
Texpool	568	550	550	708	524
Texas Class	112	108	108	105	79
TX Class GOVT	905	915	915	628	468
Checking Accounts	212	213	213	235	897
Marking Invest to Market	48	0	0	0	0
Interest Revenue	**$2,480**	**$2,114**	**$2,114**	**$2,035**	**$2,237**
Total Police Seizure State	**$9,669**	**$2,114**	**$2,114**	**$10,302**	**$2,237**
103 - Federal Treasury					
Investments	$162	$87	$87	$88	$66
Texpool	143	141	141	175	129
Texas Class	28	28	28	26	19
TX Class GOVT	521	527	527	361	269
Checking Accounts	54	54	54	58	224
Marking Invest to Market	12	0	0	0	0
Interest Revenue	**$920**	**$837**	**$837**	**$708**	**$707**
Total Federal Treasury	**$920**	**$837**	**$837**	**$708**	**$707**
123 - 2017 CDBG-DR (Harris Co.) Fund					
Federal Government	$477,023	$0	$0	$0	$0
Intergovernmental Revenue	**$477,023**	**$0**	**$0**	**$0**	**$0**
Total 2017 CDBG-DR (Harris Co.) Fund	**$477,023**	**$0**	**$0**	**$0**	**$0**
124 - 2017 CDBG-DR (Galveston Co.) Fund					
Federal Government	$79,053	$2,181,797	$30,000	$248,157	$1,998,797
Intergovernmental Revenue	**$79,053**	**$2,181,797**	**$30,000**	**$248,157**	**$1,998,797**
Lease Revenue	$12,687	$7,480	$0	$7,480	$0
Total 2017 CDBG-DR (Galveston Co.) Fund	**$91,740**	**$2,189,277**	**$30,000**	**$255,637**	**$1,998,797**
125 - 2021 Coronavirus State and Local Fiscal Recovery					
Federal Government	$0	$10,003,026	$10,003,027	$10,003,026	$0
Intergovernmental Revenue	**$0**	**$10,003,026**	**$10,003,027**	**$10,003,026**	**$0**
Investments	$80,242	$21,046	$21,046	$43,571	$2,329
Texpool	71,103	34,202	34,202	86,428	4,552
Texas Class	14,000	6,720	6,720	12,778	689

Revenue Schedules
Other Funds (continued)

Account Description	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
TX Class GOVT	257,988	127,870	127,870	178,565	9,511
Checking Accounts	26,548	13,226	13,226	28,907	7,919
Marking Invest to Market	5,730	0	0	0	0
Interest Revenue	**$455,611**	**$203,064**	**$203,064**	**$350,249**	**$25,000**
Total Coronavirus State and Local Fiscal Recovery	**$455,611**	**$10,206,090**	**$10,206,091**	**$10,353,275**	**$25,000**
126 - 2022 CDBG-MIT Fund					
Federal Government	$74,240	$0	$6,704	$640,405	$3,921,455
Total 2022 CDBG-MIT Fund	**$74,240**	**$0**	**$6,704**	**$640,405**	**$3,921,455**
127 - HMPG-DR (Master Drainage Plan) Fund					
Federal Government	$0	$0	$0	$270,444	$405,666
Total HMPG-DR (Master Drainage Plan) Fund	**$0**	**$0**	**$0**	**$270,444**	**$405,666**
131 - FVFD Donation Fund					
Investments	$2,587	$1,311	$1,311	$1,154	$766
Texpool	2,247	1,883	1,883	2,182	1,435
Texas Class	442	370	370	327	220
TX Class GOVT	8,129	6,949	6,949	4,531	3,012
Checking Accounts	859	744	744	696	1,711
Marking Invest to Market	131	0	0	0	0
Interest Revenue	**$14,395**	**$11,257**	**$11,257**	**$8,890**	**$7,144**
Donations	$172,111	$150,000	$150,000	$162,847	$150,000
Miscellaneous Revenue	0	0	25,000	25,000	0
Miscellaneous Receipts	**$172,111**	**$150,000**	**$175,000**	**$187,847**	**$150,000**
Total FVFD Donation Fund	**$186,506**	**$161,257**	**$186,257**	**$196,737**	**$157,144**
133 - Friendswood Tax Increment Reinvestment Zone #1					
Current Property Taxes	$0	$0	$0	$0	$8,398
Taxes	**$0**	**$0**	**$0**	**$0**	**$8,398**
TX Class GOVT	$0	$0	$0	$0	$160
Interest Revenue	**$0**	**$0**	**$0**	**$0**	**$160**
Total Friendswood Tax Increment Reinvestment Zone #1	**$0**	**$0**	**$0**	**$0**	**$8,558**
134 - Friendswood Tax Increment Reinvestment Zone #2					
Current Property Taxes	$0	$0	$0	$0	$37,873
Taxes	**$0**	**$0**	**$0**	**$0**	**$37,873**
TX Class GOVT	$0	$0	$0	$0	$645
Interest Revenue	**$0**	**$0**	**$0**	**$0**	**$645**
Total Friendswood Tax Increment Reinvestment Zone #2	**$0**	**$0**	**$0**	**$0**	**$38,518**
150 - Municipal Court Fund					
Bldg Security Fund	$23,519	$20,200	$20,200	$22,080	$20,200
Technology Fund	19,364	18,000	18,000	18,088	18,000
Youth Diversion Fees	23,709	17,800	17,800	24,399	17,800
Jury Service Fees	473	400	400	445	400
Municipal Court Fees	**$67,065**	**$56,400**	**$56,400**	**$65,012**	**$56,400**
Investments	$1,568	$835	$835	$790	$591
Texpool	1,368	1,155	1,155	1,585	1,169

Revenue Schedules
Other Funds (continued)

Account Description	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Texas Class	269	227	227	234	177
TX Class GOVT	4,969	4,336	4,336	3,275	2,443
Checking Accounts	510	447	447	529	2,028
Marking Invest to Market	119	0	0	0	0
Interest Revenue	**$8,803**	**$7,000**	**$7,000**	**$6,413**	**$6,408**
Total Municipal Court Fund	**$75,868**	**$63,400**	**$63,400**	**$71,425**	**$62,808**
160 - Sidewalk Install Fund					
Investments	$47	$13	$13	$26	$19
Texpool	42	21	21	51	38
Texas Class	8	4	4	8	6
TX Class GOVT	152	76	76	105	79
Checking Accounts	16	8	8	17	65
Marking Invest to Market	3	0	0	0	0
Interest Revenue	**$268**	**$122**	**$122**	**$207**	**$207**
Total Sidewalk Install Fund	**$268**	**$122**	**$122**	**$207**	**$207**
161 - Capital Maintenance Fund					
Investments	$0	$0	$0	$1,006	$667
Texpool	0	0	0	2,714	1,871
Texas Class	0	0	0	341	236
TX Class GOVT	0	0	0	5,012	3,432
Checking Accounts	0	0	0	1,032	4,838
Interest Revenue	**$0**	**$0**	**$0**	**$10,105**	**$11,044**
Transfer from General Fund	$0	$0	$500,000	$500,000	$500,000
Other Financing Sources	**$0**	**$0**	**$500,000**	**$500,000**	**$500,000**
Total Capital Maintenance FUnd	**$0**	**$0**	**$500,000**	**$510,105**	**$511,044**
164 - Park Land Dedication Fund					
Community Parks	$0	$50,000	$50,000	$0	$50,000
PARK Fees-Effective FY13	64,800	0	0	83,200	0
Park Fees	**$64,800**	**$50,000**	**$50,000**	**$83,200**	**$50,000**
Investments	$634	$287	$287	$544	$402
Texpool	581	535	535	1,133	812
Texas Class	114	105	105	164	120
TX Class GOVT	2,099	2,005	2,005	2,307	2,667
Checking Accounts	214	205	205	394	1,659
Marking Invest to Market	57	0	0	0	0
Interest Revenue	**$3,699**	**$3,137**	**$3,137**	**$4,542**	**$5,660**
Total Park Land Dedication Fund	**$68,499**	**$53,137**	**$53,137**	**$87,742**	**$55,660**
170 - Street Improvements Fund					
Sales Tax	$2,509,451	$2,322,980	$2,322,980	$2,681,183	$2,681,183
Taxes	**$2,509,451**	**$2,322,980**	**$2,322,980**	**$2,681,183**	**$2,681,183**
Investments	$44,833	$21,719	$21,719	$31,771	$23,635
Texpool	40,127	37,861	37,861	64,523	46,989
Texas Class	7,903	7,439	7,439	9,412	7,024
TX Class GOVT	145,582	142,276	142,276	132,183	97,356

Revenue Schedules
Other Funds (continued)

Account Description	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Checking Accounts	14,952	14,675	14,675	21,954	87,666
Marking Invest to Market	3,680	0	0	0	0
Interest Revenue	**$257,077**	**$223,970**	**$223,970**	**$259,843**	**$262,670**
Total Street Improvements Fund	**$2,766,528**	**$2,546,950**	**$2,546,950**	**$2,941,026**	**$2,943,853**
175 - Economic Development District Fund					
Sales Tax	$836,484	$774,327	$774,327	$893,728	$893,728
Taxes	**$836,484**	**$774,327**	**$774,327**	**$893,728**	**$893,728**
Investments	$20,789	$11,486	$11,486	$11,810	$8,882
Texpool	18,722	18,424	18,424	22,952	17,128
Texas Class	3,687	3,621	3,621	3,409	2,601
TX Class GOVT	67,545	68,391	68,391	47,536	35,853
Checking Accounts	6,854	6,940	6,940	7,617	28,616
Marking Invest to Market	1,535	0	0	0	0
Interest Revenue	**$119,132**	**$108,862**	**$108,862**	**$93,324**	**$93,080**
Total Economic Development District Fund	**$955,616**	**$883,189**	**$883,189**	**$987,052**	**$986,808**
201 - Tax Debt Service Fund					
Current Property Taxes	$6,198,136	$5,943,302	$5,943,302	$5,943,302	$6,533,165
Delinquent Property Taxes	(12,942)	15,000	15,000	(7,424)	15,000
Taxes	**$6,185,194**	**$5,958,302**	**$5,958,302**	**$5,935,878**	**$6,548,165**
Investments	$14,257	$7,694	$7,694	$7,068	$4,953
Texpool	11,362	12,119	12,119	15,689	11,641
Texas Class	2,232	2,376	2,376	2,100	1,575
TX Class GOVT	42,448	45,856	45,856	29,798	22,105
Checking Accounts	5,169	5,885	5,885	5,123	19,011
Marking Invest to Market	113	0	0	0	0
Interest Revenue	**$75,581**	**$73,930**	**$73,930**	**$59,778**	**$59,285**
Capital Projects Fund	0	0	0	6,485	0
Other Financing Sources	**$0**	**$0**	**$0**	**$6,485**	**$0**
Total Tax Debt Service Fund	**$6,260,775**	**$6,032,232**	**$6,032,232**	**$6,002,141**	**$6,607,450**
254 - 2016 G.O. Bond (Round 2) Fund					
Texas Class	$2,132	$0	$0	$945	$0
Interest Revenue	**$2,132**	**$0**	**$0**	**$945**	**$0**
Total 2016 G.O. Bond (Round 2) Fund	**$2,132**	**$0**	**$0**	**$945**	**$0**
255 - 2017 G.O. Bond (Round 3) Fund					
TX Class GOVT	16,062	0	0	13,925	0
Interest Revenue	**$16,062**	**$0**	**$0**	**$13,925**	**$0**
Total 2017 G.O. Bond (Round 3) Fund	**$16,062**	**$0**	**$0**	**$13,925**	**$0**
256 - 2020 G.O. Improvement & Refunding Bond Fund					
Texas Class	$0	$0	$0	$23	$0
TX Class GOVT	4,792	0	0	50	0
Interest Revenue	**$4,792**	**$0**	**$0**	**$73**	**$0**
Total 2020 G.O. Improvement & Refunding Bond Fund	**$4,792**	**$0**	**$0**	**$73**	**$0**

Revenue Schedules
Other Funds (continued)

Account Description	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
257 - 2021 G.O. Improvement & Refunding Bond Fund					
TX Class GOVT	$182,569	$50,000	$50,000	$145,518	$98,000
Interest Revenue	**$182,569**	**$50,000**	**$50,000**	**$145,518**	**$98,000**
Other Revenue	$0	$0	$0	$15,564	$0
Other Financing Sources	**$0**	**$0**	**$0**	**$15,564**	**$0**
Total 2021 G.O. Improvement & Refunding Bond Fund	**$182,569**	**$50,000**	**$50,000**	**$161,082**	**$98,000**
258 - 2023 G.O. Improvement Bond Fund					
TX Class GOVT	$1,285,846	$250,000	$250,000	$800,665	$250,000
Interest Revenue	**$1,285,846**	**$250,000**	**$250,000**	**$800,665**	**$250,000**
Total 2023 G.O. Improvement Bond Fund	**$1,285,846**	**$250,000**	**$250,000**	**$800,665**	**$250,000**
301 - Vehicle Replacement Fund					
Investments	$10,358	$4,857	$4,857	$7,939	$5,949
Texpool	9,254	8,490	8,490	15,537	11,456
Texas Class	1,823	1,668	1,668	2,290	1,728
TX Class GOVT	33,517	31,952	31,952	32,009	23,864
Checking Accounts	3,440	3,292	3,292	5,205	20,113
Marking Invest to Market	919	0	0	0	0
Interest Revenue	**$59,311**	**$50,259**	**$50,259**	**$62,980**	**$63,110**
Lease Revenue	$1,112,395	$1,155,526	$1,155,526	$1,155,526	$1,263,375
Insurance	20,625	0	0	0	0
Trans from W/S Fund	16,954	0	0	0	0
Gain/Loss on Sale of Fixed Assets	79,805	0	0	32,606	0
Other Financing Sources	**$1,229,779**	**$1,155,526**	**$1,155,526**	**$1,188,132**	**$1,263,375**
Total Vehicle Replacement Fund	**$1,289,090**	**$1,205,785**	**$1,205,785**	**$1,251,112**	**$1,326,485**
401 - Water & Sewer (W&S) Fund					
FEMA Grants	$0	$0	$30,849	$30,849	$0
Intergovernmental Revenue	**$0**	**$0**	**$30,849**	**$30,849**	**$0**
Credit Card Fees	$222,920	$220,000	$220,000	$234,370	$240,000
Single Family Res	6,611,038	7,676,235	7,676,235	7,765,639	7,998,608
Single Commercial	747,087	787,235	787,235	820,928	845,556
Multi FMLY Res	641,768	660,893	660,893	622,179	640,844
Multi Commercial	108,671	112,955	112,955	134,195	138,221
Sprinkler Only	1,103,458	1,436,565	1,436,565	1,234,350	1,271,380
Other	184,673	211,262	211,262	199,075	205,047
Single FMLY Res	8,623,065	8,907,076	8,907,076	9,912,794	10,210,178
Single Commercial	555,776	597,473	597,473	583,610	601,118
Multi FMLY Res	482,602	495,956	495,956	499,684	514,674
Multi Commercial	63,773	66,317	66,317	89,732	92,424
Other	34,772	45,414	45,414	37,473	38,597
Charges for Services	**$19,379,603**	**$21,217,381**	**$21,217,381**	**$22,134,029**	**$22,796,647**
Investments	$109,756	$61,692	$61,692	$40,735	$30,551
Texpool	98,163	100,775	100,775	90,858	68,143
Texas Class	19,323	19,801	19,801	13,894	10,420
TX Class GOVT	356,531	375,476	375,476	191,107	143,330

Revenue Schedules
Other Funds (continued)

Account Description	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Checking Accounts	37,101	39,339	39,339	57,788	100,781
Marking Invest to Market	6,965	0	0	0	0
Interest Revenue	**$627,839**	**$597,083**	**$597,083**	**$394,382**	**$353,225**
Admin Fee-Child Support	196	0	0	268	0
Admin Fees	249,602	220,000	220,000	266,681	230,000
Same Day Service Fee	5,175	4,500	4,500	4,276	4,500
Disconnect/Reconnect Fee	44,175	35,000	35,000	59,588	35,000
Tampering Fee	1,900	1,500	1,500	3,901	2,000
Pulled Meter Fees	200	200	200	151	200
Meter Replacement Fee	846	0	0	2,660	0
Rebate-Subsidence District	9,042	9,042	9,042	10,298	10,298
Return Check Fee	3,675	2,500	2,500	5,199	3,000
Insurance	1,173	0	0	21,991	0
Prior Year Expenditures	146,337	0	0	121,989	0
Sale of Water Meters	48,362	30,000	30,000	52,848	35,000
Miscellanous Receipts	**$510,683**	**$302,742**	**$302,742**	**$549,850**	**$319,998**
Total Water & Sewer Fund	**$20,518,125**	**$22,117,206**	**$22,148,055**	**$23,109,110**	**$23,469,870**
420 - 2016 W&S Bond Construction Fund					
TX Class GOVT	59,312	0	0	12,604	0
Interest Revenue	**$59,312**	**$0**	**$0**	**$12,604**	**$0**
Total 2016 W&S Bond Construction Fund	**$59,312**	**$0**	**$0**	**$12,604**	**$0**
421 - 2018 W&S Bond Construction Fund					
TX Class GOVT	90,205	0	0	23,547	0
Interest Revenue	**$90,205**	**$0**	**$0**	**$23,547**	**$0**
Total 2018 W&S Bond Construction Fund	**$90,205**	**$0**	**$0**	**$23,547**	**$0**
422 - 2021 W&S Bond Construction Fund					
TX Class GOVT	$442,516	$0	$0	$54,788	$0
Interest Revenue	**$442,516**	**$0**	**$0**	**$54,788**	**$0**
Total 2021 W&S Bond Construction Fund	**$442,516**	**$0**	**$0**	**$54,788**	**$0**
423 - 2025 W&S Bond Custruction Fund					
TX Class GOVT	$0	$0	$0	$476,540	$300,000
Interest Revenue	**$0**	**$0**	**$0**	**$476,540**	**$300,000**
Bond Proceeds	$0	$0	$0	$20,350,000	$0
Premium	0	0	0	1,838,239	0
Other Financing Sources	**$0**	**$0**	**$0**	**$22,188,239**	**$0**
Total 2021 W&S Bond Construction Fund	**$0**	**$0**	**$0**	**$22,664,779**	**$300,000**
480 - Water CIP/Impact Fee Fund					
CW Impact Fees	$172,843	$192,625	$192,625	$225,000	$192,625
Charges for Services	**$172,843**	**$192,625**	**$192,625**	**$225,000**	**$192,625**
Investments	$938	$400	$400	$921	$691
Texpool	826	700	700	2,117	1,588
Texas Class	163	125	125	316	237
TX Class GOVT	3,006	3,000	3,000	4,382	3,287
Checking Accounts	300	250	250	1,558	2,854
Marking Invest to Market	110	0	0	0	0

Revenue Schedules
Other Funds (continued)

Account Description	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Interest Revenue	**$5,343**	**$4,475**	**$4,475**	**$9,294**	**$8,657**
Total Water CIP/Impact Fee Fund	**$178,186**	**$197,100**	**$197,100**	**$234,294**	**$201,282**
490 - W&S Revenue Debt Service Fund					
Investments	$20,710	$12,123	$12,123	$12,976	$9,970
Texpool	18,703	18,510	18,510	21,837	16,438
Texas Class	3,684	3,638	3,638	3,366	2,596
TX Class GOVT	66,477	67,187	67,187	46,009	35,041
Checking Accounts	7,305	7,584	7,584	6,525	20,830
Marking Invest to Market	1,387	0	0	0	0
Interest Revenue	**$118,266**	**$109,042**	**$109,042**	**$90,713**	**$84,875**
Trans from W&S Fund	$5,322,775	$4,877,075	$4,877,075	$4,877,075	$5,648,276
Trans from Water CIP/Impact Fee Fund	0	150,000	150,000	150,000	250,000
Trans from 2025 W/S Bond Fund	0	0	0	165,138	0
Trans from Sewer CIP/Impact Fee Fund	0	300,000	300,000	300,000	600,000
Other Financing Sources	**$5,322,775**	**$5,327,075**	**$5,327,075**	**$5,492,213**	**$6,498,276**
Total W&S Revenue Debt Service Fund	**$5,441,041**	**$5,436,117**	**$5,436,117**	**$5,582,926**	**$6,583,151**
580 - Sewer CIP/Impact Fee Fund					
CW Impact Fees	$356,393	$408,813	$408,813	$496,286	$427,915
Charges for Services	**$356,393**	**$408,813**	**$408,813**	**$496,286**	**$427,915**
Investments	$1,644	$500	$500	$1,893	$1,419
Texpool	1,459	1,100	1,100	4,372	3,279
Texas Class	287	210	210	649	487
TX Class GOVT	5,294	4,800	4,800	9,023	6,767
Checking Accounts	527	420	420	3,276	6,030
Marking Invest to Market	210	0	0	0	0
Interest Revenue	**$9,421**	**$7,030**	**$7,030**	**$19,213**	**$17,982**
Total Sewer CIP/Impact Fee Fund	**$365,814**	**$415,843**	**$415,843**	**$515,499**	**$445,897**
701 - 1776 Park Trust Fund					
Investments	$89	$48	$48	$48	$36
Texpool	79	77	77	96	71
Texas Class	16	15	15	14	11
TX Class GOVT	286	289	289	198	180
Checking Accounts	29	30	30	32	123
Marking Invest to Market	6	0	0	0	0
Interest Revenue	**$505**	**$459**	**$459**	**$388**	**$421**
Total 1776 Park Trust Fund	**$505**	**$459**	**$459**	**$388**	**$421**

General and Administrative Transfers



Transfers to Other Funds

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
General Fund					
Capital Maintenance Fund	0	0	500,000	500,000	500,000
Total	**$0**	**$0**	**$500,000**	**$500,000**	**$500,000**
2017 CDBG DR (Galveston County) Grant Fund					
General Fund	$0	$0	$30,000	$30,000	$0
Total	**$0**	**$0**	**$30,000**	**$30,000**	**$0**
Friendswood Downtown Economic Development Improvement Fund					
General Fund	$16,000	$16,000	$16,000	$16,000	$16,000
Total	**$16,000**	**$16,000**	**$16,000**	**$16,000**	**$16,000**
2020 GO Bond Construction Funds					
Tax Debt Service Fund	0	0	0	6,485	0
Total	**$0**	**$0**	**$0**	**$6,485**	**$0**
Water & Sewer Operating Fund					
General Fund	$2,682,431	$3,196,181	$3,420,706	$3,420,706	$3,718,816
Vehicle Replacement Fund	16,954	0	0	0	0
W&S Revenue Debt Service Fund	5,322,775	4,877,075	4,877,075	4,877,075	5,648,276
Total	**$8,022,160**	**$8,073,256**	**$8,297,781**	**$8,297,781**	**$9,367,092**
Water CIP/Impact Fee Fund					
W&S Revenue Debt Service Fund	$0	$150,000	$150,000	$150,000	$250,000
Total	**$0**	**$150,000**	**$150,000**	**$150,000**	**$250,000**
Sewer CIP/Impact Fee Fund					
W&S Revenue Debt Service Fund	$0	$300,000	$300,000	$300,000	$600,000
Total	**$0**	**$300,000**	**$300,000**	**$300,000**	**$600,000**
Water and Sewer Bond Funds					
W&S Revenue Debt Service Fund	0	0	0	165,138	0
Total	**$0**	**$0**	**$0**	**$165,138**	**$0**
Total Transfers to Other Funds	**$8,038,160**	**$8,539,256**	**$9,293,781**	**$9,465,404**	**$10,733,092**

Transfers from Other Funds

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
General Fund					
Friendswood Downtown Economic Development Improvement Fund	$16,000	$16,000	$16,000	$16,000	$16,000
W&S Operating Fund	2,682,431	3,196,181	3,420,706	3,420,706	3,718,816
2017 CDBG DR (Galveston County) Grant Fund	0	0	30,000	30,000	0
Total	**$2,698,431**	**$3,212,181**	**$3,466,706**	**$3,466,706**	**$3,734,816**
Capital Maintenance Fund					
General Fund	$0	$0	$500,000	$500,000	$500,000
Total	**$0**	**$0**	**$500,000**	**$500,000**	**$500,000**
Tax Debt Service Fund					
2020 GO Bond Construction Fund	$0	$0	$0	$6,485	$0
Total	**$0**	**$0**	**$0**	**$6,485**	**$0**
Vehicle Replacement Fund					
W&S Operating Fund	$16,954	$0	$0	$0	$0
Total	**$16,954**	**$0**	**$0**	**$0**	**$0**
Water & Sewer Revenue Debt Service Fund					
W&S Operating Fund	$5,322,775	$4,877,075	$4,877,075	$4,877,075	$5,648,276
Water CIP/Impact Fee Fund	0	150,000	150,000	150,000	250,000
Sewer CIP/Impact Fee Fund	0	300,000	300,000	300,000	600,000
Water/Sewer Bond Funds	0	0	0	165,138	0
Total	**$5,322,775**	**$5,327,075**	**$5,327,075**	**$5,492,213**	**$6,498,276**
Total Transfers From Other Funds	**$8,038,160**	**$8,539,256**	**$9,293,781**	**$9,465,404**	**$10,733,092**


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Debt Service and Capital Improvements



Summary of Debt Service Funds

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
General Obligation Bonds	$4,807,466	$4,980,738	$4,980,738	$4,980,188	$5,066,938
Refunding Bonds	2,965,500	2,969,800	2,969,800	2,968,730	2,956,300
Revenue Bonds	2,885,050	2,886,100	2,886,100	2,886,100	4,007,576
Other Tax Debt	754,858	433,739	438,651	438,151	1,006,402
Total	**$11,412,874**	**$11,270,377**	**$11,275,289**	**$11,273,169**	**$13,037,216**

Debt Service Funds Overview

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

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

In FY 2010-11, the City refinanced its 2001 Series Water & Sewer Revenue Bonds as Series 2010B General Obligation Bonds. In FY 2019-20, the City refinanced the Series 2010B General Obligation Bonds as a portion of the 2020 General Obligation Improvement Bonds. Debt service payments on this portion of the 2020 General Obligation Improvement Bonds will be supported by the Water & Sewer Fund. This refinancing strategy did not alter the maturity date of the outstanding debt and resulted in a significant rate difference that will lower the interest amount due over the life of the bonds.

In FY 2014-15, the City refinanced its 2006 Series Water & Sewer Revenue Bonds as a portion of the Series 2014 General Obligation Bonds. Debt service payments on the Series 2014 Bonds will be supported by the Water & Sewer Fund. This refinancing strategy did not alter the maturity date of the outstanding debt and resulted in a significant rate difference that will lower the interest amount due over the life of the bonds.

In FY 2015-16, the City refinanced the remainder of its 2006 Series Water & Sewer Revenue Bonds as a portion of the Series 2016 General Obligation Bonds and refinanced a portion of its 2009 Series Water & Sewer Revenue Bonds as a portion of the Series 2016A General Obligation Bonds. Debt service payments on the Series 2014, 2016 and 2016A Bonds will be supported by the Water & Sewer Fund. This refinancing strategy did not alter the maturity date of the outstanding debt and resulted in a significant rate difference that will lower the interest amount due over the life of the bonds.

City of Friendswood Legal Debt Margin Information

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

Article 11, Section 5 of the State of Texas Constitution states in part: "but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent (2.5%) of the taxable property of such city". This means the City of Friendswood (as a Home Rule city) cannot adopt a tax rate greater than $2.50 per $100 taxable property valuation.

Per the City's Financial Advisor using the Texas Attorney General's guideline for home rule cities, the City's legal debt margin is based on a tax rate of $1.35 per $100 of net assessed property value with projected 100% collection of the tax levy. For 2025-26, the City's legal debt margin is $70,551,611. This means the City could issue debt (bonds) up to an amount that generates a maximum annual debt service requirement of less than $70,551,611.

Legal Debt Margin Calculation

By way of reference, the Home Rule Cities calculation of the legal debt margin for the City of Friendswood is below: Estimated net assessed value:

$5,709,672,601

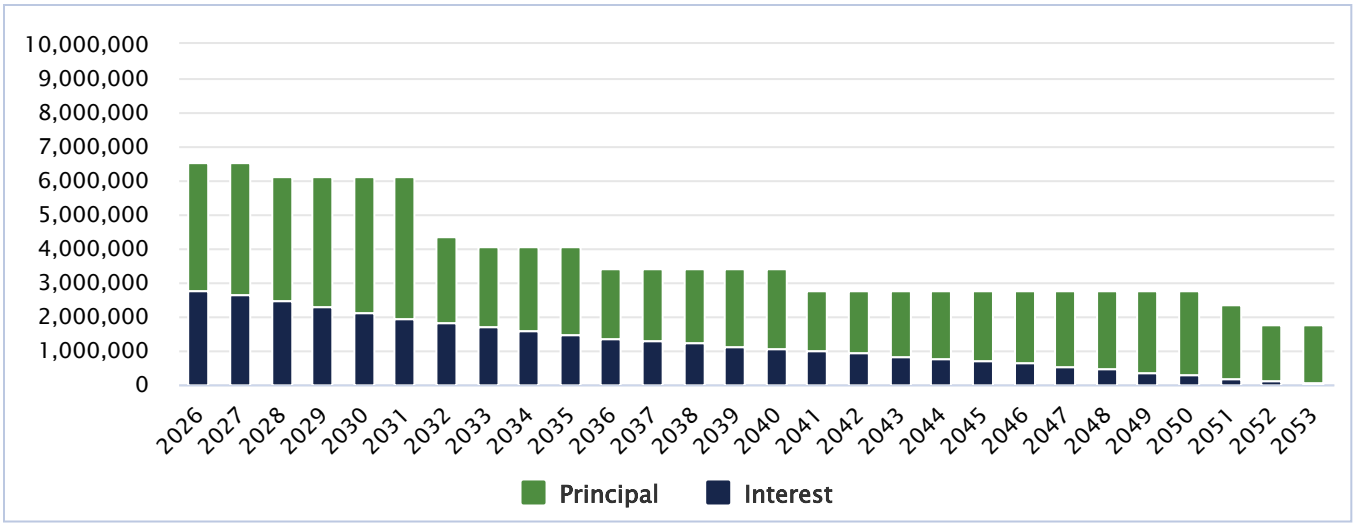
For Texas Constitution Legal Debt Margin for Friendswood:

Divide the estimated net assessed value by $100 and multiply by the Texas Attorney General home rule tax rate of $1.35. Then, subtract the maximum annual debt service requirement amount for existing General Obligation (G.O.) debt.

$77,080,580	**City of Friendswood's Maximum Legal Debt Service Requirement (based on tax rate of $1.35 per $100 value)**
6,528,969	**City of Friendswood's maximum annual debt service requirement for existing G.O. debt (will occur in fiscal year 2027)**
$70,551,611	**City of Friendswood's FY26 Debt Margin**

According to the City's Financial Advisor, a debt margin of $70,551,611 translates into additional debt capacity of approximately $1.032 billion in bonds (depending on factors such as the number of sales and the interest environment).

Tax Debt Service to Maturity



Year	Principal	Interest	Total *
2026	$3,784,618	$2,741,272	6,525,890
2027	3,910,475	2,618,494	6,528,969
2028	3,636,237	2,458,884	6,095,121
2029	3,790,772	2,306,574	6,097,346
2030	3,951,454	2,145,873	6,097,327
2031	4,127,967	1,965,110	6,093,077
2032	2,515,473	1,810,654	4,326,127
2033	2,369,875	1,695,210	4,065,085
2034	2,472,208	1,589,652	4,061,860
2035	2,580,104	1,482,281	4,062,385
2036	2,015,000	1,380,494	3,395,494
2037	2,100,000	1,298,619	3,398,619
2038	2,180,000	1,218,669	3,398,669
2039	2,255,000	1,140,444	3,395,444
2040	2,340,000	1,058,638	3,398,638
2041	1,790,000	984,003	2,774,003
2042	1,855,000	916,163	2,771,163
2043	1,925,000	846,603	2,771,603
2044	1,995,000	775,928	2,770,928
2045	2,070,000	701,685	2,771,685
2046	2,150,000	623,638	2,773,638
2047	2,230,000	542,444	2,772,444
2048	2,315,000	457,978	2,772,978
2049	2,400,000	370,181	2,770,181
2050	2,495,000	278,835	2,773,835
2051	2,180,000	190,369	2,370,369
2052	1,660,000	112,219	1,772,219
2053	1,735,000	37,953	1,772,953
Total	**$70,829,183**	**$33,748,867**	**$104,578,050**

*Excludes fiscal agent fees associated with the outstanding bonds

Tax Debt Service Fund Summary (201)

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
General Obligation Bonds					
Principal	$2,005,000	$2,340,000	$2,340,000	$2,340,000	$2,515,000
Interest	2,798,966	2,635,788	2,635,788	2,635,788	2,546,988
Issuance Cost	0	0	0	0	0
Paying Agent Fees	3,500	4,950	4,950	4,400	4,950
Total	**$4,807,466**	**$4,980,738**	**$4,980,738**	**$4,980,188**	**$5,066,938**
Refunding Bonds					
Principal	$480,000	$500,000	$500,000	$500,000	$450,000
Interest	47,600	28,000	28,000	28,000	9,000
Issuance Cost	0	0	0	0	0
Paying Agent Fees	198	825	825	198	825
Total	**$527,798**	**$528,825**	**$528,825**	**$528,198**	**$459,825**
Other Tax Debt					
Principal	$692,230	$391,032	$391,032	$391,032	$819,618
Interest	61,628	41,207	41,207	41,207	185,284
Issuance Cost	0	0	0	0	0
Paying Agent Fees	1,000	1,500	1,500	1,000	1,500
Total	**$754,858**	**$433,739**	**$433,739**	**$433,239**	**$1,006,402**
Total Tax Debt Service Fund	**$6,090,122**	**$5,943,302**	**$5,943,302**	**$5,941,625**	**$6,533,165**

Debt Service
Tax Debt Service Fund Account Listing

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
93-16 Principal - 2014 Refunding Go Bonds	480,000	500,000	500,000	500,000	450,000
93-17 Principal - 2015 Go Bonds	520,000	535,000	535,000	535,000	605,000
93-18 Principal - 2016 Go Bonds	130,000	130,000	130,000	130,000	140,000
93-20 Principal - 2017 Go Bonds	420,000	435,000	435,000	435,000	445,000
93-48 Principal - 2020 Go Bonds	235,000	240,000	240,000	240,000	260,000
93-50 Principal - 2021 Go Bonds	700,000	735,000	735,000	735,000	770,000
93-51 Principal - 2023 Go Bonds	0	265,000	265,000	265,000	295,000
Bond and Go Principal	**$2,485,000**	**$2,840,000**	**$2,840,000**	**$2,840,000**	**$2,965,000**
93-71 Principal - 26 Fire Truck	$0	$0	$0	$0	$187,906
93-75 Principal - 26 Capital Equipment	0	0	0	0	227,415
93-77 Principal - 20 Capital Equipment	210,967	0	0	0	0
93-85 Principal - 23 Ambulance	95,514	99,764	99,764	99,764	104,203
93-97 Principal - 21 Blackhawk Server Equipment	103,046	0	0	0	0
93-99 Principal - 22 Capital Equipment	282,703	291,268	291,268	291,268	300,094
Other Debt Principal	**$692,230**	**$391,032**	**$391,032**	**$391,032**	**$819,618**
93-16 Interest - 2014 Refunding Go Bonds	47,600	28,000	28,000	28,000	9,000
93-17 Interest - 2015 Go Bonds	155,656	141,169	141,169	141,169	126,919
93-18 Interest - 2016 Go Bonds	316,300	313,050	313,050	313,050	308,300
93-20 Interest - 2017 Go Bonds	136,100	123,275	123,275	123,275	110,075
93-48 Interest - 2020 Go Bonds	333,025	321,150	321,150	321,150	308,650
93-50 Interest - 2021 Go Bonds	435,525	406,825	406,825	406,825	376,725
93-51 Interest - 2023 Go Bonds	1,422,360	1,330,319	1,330,319	1,330,319	1,316,319
Bond and Go Interest	**$2,846,566**	**$2,663,788**	**$2,663,788**	**$2,663,788**	**$2,555,988**
93-70 Interest - 26 Fire Truck	$0	$0	$0	$0	$120,615
93-74 Interest - 26 Capital Equipment	0	0	0	0	36,727
93-77 Interest - 20 Capital Equipment	4,388	0	0	0	0
93-85 Interest - 23 Ambulance	18,171	13,920	13,920	13,920	9,481
93-97 Interest - 21 Blackhawk Server Equipment	3,216	0	0	0	0
93-97 Interest - 22 Capital Equipment	35,853	27,287	27,287	27,287	18,461
Other Debt Interest	**$61,628**	**$41,207**	**$41,207**	**$41,207**	**$185,284**
93-16 Fiscal Fees - 14 Refunding Go Bonds	198	825	825	198	825
93-17 Fiscal Fees - 15 Go Bonds	825	825	825	825	825
93-18 Fiscal Fees - 16 Go Bonds	275	825	825	275	825
93-20 Fiscal Fees - 17 Go Bonds	0	825	825	825	825
93-48 Fiscal Fees - 20 Go Bonds	825	825	825	825	825
93-50 Fiscal Fees - 21 Go Bonds	825	825	825	825	825
93-51 Fiscal Fees - 23 Go Bonds	750	825	825	825	825
93-85 Fiscal Fees - 22 Ambulance	1,000	1,500	1,500	1,000	1,500
Fiscal Agent Fees	**$4,698**	**$7,275**	**$7,275**	**$5,598**	**$7,275**
Total for Tax Debt Service Fund	**$6,090,122**	**$5,943,302**	**$5,943,302**	**$5,941,625**	**$6,533,165**

Tax Debt Service Fund

Summary Schedule of Tax Debt Service to Maturity

Year	Principal	Interest	Total
2026	$3,784,618	$2,741,272	$6,525,890
2027	3,910,475	2,618,494	6,528,969
2028	3,636,237	2,458,884	6,095,121
2029	3,790,772	2,306,574	6,097,346
2030	3,951,454	2,145,873	6,097,327
2031	4,127,967	1,965,110	6,093,077
2032	2,515,473	1,810,654	4,326,127
2033	2,369,875	1,695,210	4,065,085
2034	2,472,208	1,589,652	4,061,860
2035	2,580,104	1,482,281	4,062,385
2036	2,015,000	1,380,494	3,395,494
2037	2,100,000	1,298,619	3,398,619
2038	2,180,000	1,218,669	3,398,669
2039	2,255,000	1,140,444	3,395,444
2040	2,340,000	1,058,638	3,398,638
2041	1,790,000	984,003	2,774,003
2042	1,855,000	916,163	2,771,163
2043	1,925,000	846,603	2,771,603
2044	1,995,000	775,928	2,770,928
2045	2,070,000	701,685	2,771,685
2046	2,150,000	623,638	2,773,638
2047	2,230,000	542,444	2,772,444
2048	2,315,000	457,978	2,772,978
2049	2,400,000	370,181	2,770,181
2050	2,495,000	278,835	2,773,835
2051	2,180,000	190,369	2,370,369
2052	1,660,000	112,219	1,772,219
2053	1,735,000	37,953	1,772,953
Total	**$70,829,183**	**$33,748,867**	**$104,578,050**

Schedule of 2014 General Obligation Refund Bonds

By Maturity Date

Year	Principal	Interest	Total
2026	$450,000	$9,000	$459,000
Total	**$450,000**	**$9,000**	**$459,000**

Schedule of 2015 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
2026	$605,000	$126,919	$731,919
2027	1,025,000	105,903	1,130,903
2028	1,055,000	77,944	1,132,944
2029	1,085,000	48,519	1,133,519
2030	1,120,000	16,800	1,136,800
Total	**$4,890,000**	**$376,085**	**$5,266,085**

Schedule of 2016 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
2026	$140,000	$308,300	$448,300
2027	900,000	283,000	1,183,000
2028	940,000	237,000	1,177,000
2029	990,000	188,750	1,178,750
2030	1,035,000	138,125	1,173,125
2031	2,245,000	56,125	2,301,125
Total	**$6,250,000**	**$1,211,300**	**$7,461,300**

Schedule of 2017 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
2026	$445,000	$110,075	$555,075
2027	470,000	94,000	564,000
2028	495,000	74,700	569,700
2029	515,000	54,500	569,500
2030	540,000	33,400	573,400
2031	565,000	11,300	576,300
Total	**$3,030,000**	**$377,975**	**$3,407,975**

Schedule of 2020 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
2026	$260,000	$308,650	$568,650
2027	235,000	296,275	531,275
2028	245,000	284,275	529,275
2029	255,000	271,775	526,775
2030	265,000	258,775	523,775
2031	285,000	245,025	530,025
2032	515,000	227,600	742,600
2033	535,000	206,600	741,600
2034	560,000	184,700	744,700
2035	580,000	161,900	741,900
2036	420,000	144,000	564,000
2037	430,000	131,250	561,250
2038	445,000	118,125	563,125
2039	460,000	104,550	564,550
2040	470,000	90,600	560,600
2041	240,000	79,950	319,950
2042	250,000	72,600	322,600
2043	255,000	65,025	320,025
2044	265,000	57,225	322,225
2045	275,000	49,125	324,125
2046	280,000	40,800	320,800
2047	290,000	32,250	322,250
2048	300,000	23,400	323,400
2049	310,000	14,250	324,250
2050	320,000	4,800	324,800
Total	**$8,745,000**	**$3,473,525**	**$12,218,525**

Schedule of 2021 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
2026	$770,000	$376,725	$1,146,725
2027	185,000	357,625	542,625
2028	195,000	350,025	545,025
2029	200,000	342,125	542,125
2030	210,000	333,925	543,925
2031	220,000	325,325	545,325
2032	535,000	310,225	845,225
2033	560,000	288,325	848,325
2034	575,000	268,500	843,500
2035	595,000	250,950	845,950
2036	615,000	232,800	847,800
2037	635,000	214,050	849,050
2038	655,000	194,700	849,700
2039	675,000	174,750	849,750
2040	700,000	154,125	854,125
2041	465,000	136,650	601,650
2042	475,000	122,550	597,550
2043	495,000	109,547	604,547
2044	505,000	97,672	602,672
2045	515,000	85,560	600,560
2046	530,000	73,150	603,150
2047	540,000	60,444	600,444
2048	550,000	47,500	597,500
2049	565,000	34,259	599,259
2050	575,000	20,722	595,722
2051	585,000	6,947	591,947
Total	**$13,125,000**	**$4,969,176**	**$18,094,176**

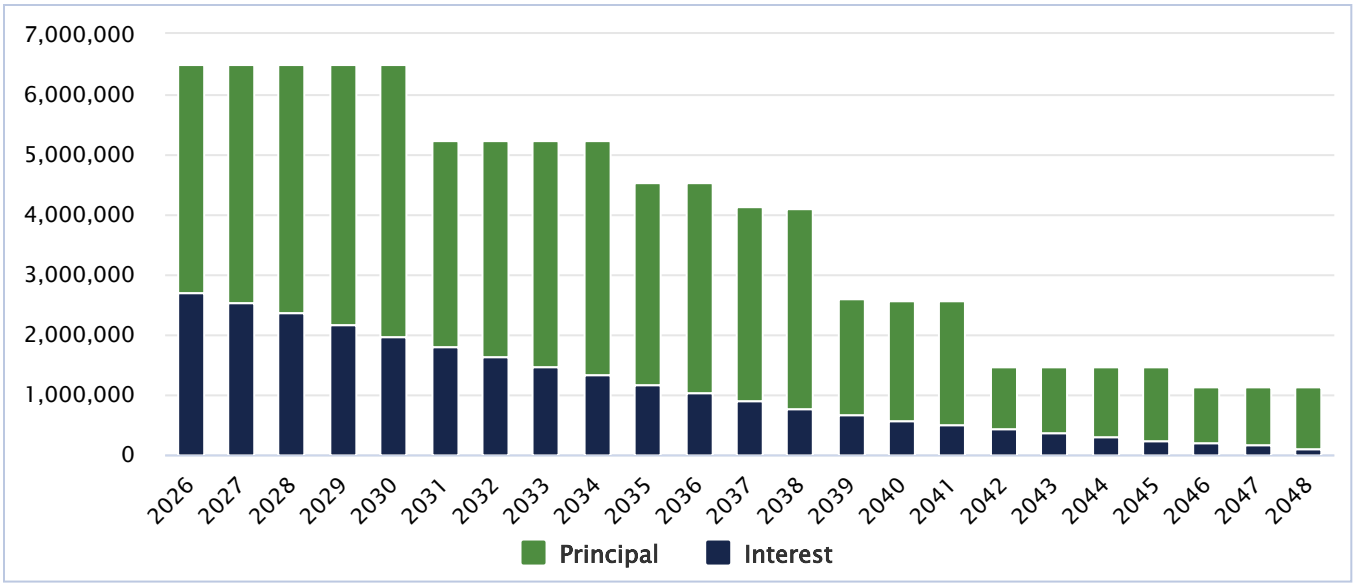
Schedule of 2023 General Obligation Bonds

By Maturity Date

Year	Principal	Interest	Total
2026	$295,000	$1,316,319	$1,611,319
2027	270,000	1,302,194	1,572,194
2028	280,000	1,288,444	1,568,444
2029	300,000	1,273,944	1,573,944
2030	315,000	1,258,569	1,573,569
2031	325,000	1,242,569	1,567,569
2032	955,000	1,210,569	2,165,569
2033	1,005,000	1,161,569	2,166,569
2034	1,055,000	1,110,069	2,165,069
2035	1,110,000	1,055,944	2,165,944
2036	980,000	1,003,694	1,983,694
2037	1,035,000	953,319	1,988,319
2038	1,080,000	905,844	1,985,844
2039	1,120,000	861,144	1,981,144
2040	1,170,000	813,913	1,983,913
2041	1,085,000	767,403	1,852,403
2042	1,130,000	721,013	1,851,013
2043	1,175,000	672,031	1,847,031
2044	1,225,000	621,031	1,846,031
2045	1,280,000	567,000	1,847,000
2046	1,340,000	509,688	1,849,688
2047	1,400,000	449,750	1,849,750
2048	1,465,000	387,078	1,852,078
2049	1,525,000	321,672	1,846,672
2050	1,600,000	253,313	1,853,313
2051	1,595,000	183,422	1,778,422
2052	1,660,000	112,219	1,772,219
2053	1,735,000	37,953	1,772,953
Total	**$29,510,000**	**$22,361,677**	**$51,871,677**

Public Property Financing Contracts

Year	Principal	Interest	Total
2026	$819,618	$185,284	$1,004,902
2027	825,475	179,497	1,004,972
2028	426,237	146,496	572,733
2029	445,772	126,961	572,733
2030	466,454	106,279	572,733
2031	487,967	84,766	572,733
2032	510,473	62,260	572,733
2033	269,875	38,716	308,591
2034	282,208	26,383	308,591
2035	295,104	13,487	308,591
Total	**$4,829,183**	**$970,129**	**$5,799,312**



Year	Principal	Interest	Total *
2026	$3,790,000	$2,708,276	$6,498,276
2027	3,960,000	2,539,175	6,499,175
2028	4,135,000	2,361,250	6,496,250
2029	4,330,000	2,169,975	6,499,975
2030	4,530,000	1,966,275	6,496,275
2031	3,445,000	1,788,225	5,233,225
2032	3,595,000	1,637,425	5,232,425
2033	3,750,000	1,483,275	5,233,275
2034	3,910,000	1,323,875	5,233,875
2035	3,345,000	1,171,700	4,516,700
2036	3,490,000	1,029,725	4,519,725
2037	3,225,000	894,127	4,119,127
2038	3,355,000	761,000	4,116,000
2039	1,930,000	653,427	2,583,427
2040	2,010,000	572,425	2,582,425
2041	2,095,000	487,850	2,582,850
2042	1,045,000	418,502	1,463,502
2043	1,100,000	364,875	1,464,875
2044	1,155,000	308,502	1,463,502
2045	1,215,000	249,252	1,464,252
2046	945,000	198,795	1,143,795
2047	985,000	157,781	1,142,781
2048	1,030,000	114,962	1,144,962
2049	1,070,000	70,338	1,140,338
2050	1,120,000	23,800	1,143,800
Total	**$64,560,000**	**$25,454,812**	**$90,014,812**

*Excludes fiscal agent fees associated with the outstanding bonds

Water and Sewer Revenue Debt Service Fund Summary (490)

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Revenue Bonds					
Principal	$1,575,000	$1,645,000	$1,645,000	$1,645,000	$1,820,000
Interest	1,307,575	1,238,625	1,238,625	1,238,625	2,184,276
Issuance Cost	0	0	0	0	0
Paying Agent Fees	2,475	2,475	2,475	2,475	3,300
Total	**$2,885,050**	**$2,886,100**	**$2,886,100**	**$2,886,100**	**$4,007,576**
Refunding Bonds					
Principal	$1,770,000	$1,840,000	$1,840,000	$1,840,000	$1,970,000
Interest	665,700	598,500	598,500	598,500	524,000
Issuance Cost	0	0	0	0	0
Paying Agent Fees	2,002	2,475	2,475	2,032	2,475
Total	**$2,437,702**	**$2,440,975**	**$2,440,975**	**$2,440,532**	**$2,496,475**
Other Tax Debt					
Principal	$0	$0	$0	$0	$0
Interest	0	0	0	0	0
Issuance Cost	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0
Total	**$0**	**$0**	**$0**	**$0**	**$0**
Certificates of Obligation					
Principal	$0	$0	$0	$0	$0
Interest	0	0	0	0	0
Issuance Cost	0	0	0	0	0
Paying Agent Fees	0	0	0	0	0
Total	**$0**	**$0**	**$0**	**$0**	**$0**
Total W/S Debt Service Fund	**$5,322,752**	**$5,327,075**	**$5,327,075**	**$5,326,632**	**$6,504,051**

Debt Service
Water and Sewer Fund
Account Listing

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
93-14 Principal - 10 Refund Go Bonds (2001 W&S)	$0	$0	$0	$0	$0
93-16 Principal - 14 Refund Go Bonds (2006 W&S)	930,000	975,000	975,000	975,000	0
93-18 Principal - 16 Refund Go Bonds (2006 W&S)	330,000	340,000	340,000	340,000	1,420,000
93-19 Principal - 16A Refund Go Bonds (2009 W&S)	510,000	525,000	525,000	525,000	550,000
93-48 Principal - 20 Refund Go Bonds (2001 W&S)	0	0	0	0	0
93-49 Principal - 21 W&S Bonds	510000	530000	530000	530000	550,000
93-50 Principal - 25 W&S Bonds	0	0	0	0	105,000
93-54 Principal - 16 W&S Bonds	250,000	260,000	260,000	260,000	265,000
93-55 Principal - 18 W&S Bonds	815,000	855,000	855,000	855,000	900,000
Bond Principal	**$3,345,000**	**$3,485,000**	**$3,485,000**	**$3,485,000**	**$3,790,000**
93-14 Interest - 10 Refund Go Bonds (2001 W&S)	$0	$0	$0	$0	$0
93-16 Interest - 14 Refund Go Bonds (2006 W&S)	141,600	103,500	103,500	103,500	84,000
93-18 Interest - 16 Refund Go Bonds (2006 W&S)	275,300	266,900	266,900	266,900	233,400
93-19 Interest - 16A Refund Go Bonds (2009 W&S)	248,800	228,100	228,100	228,100	206,600
93-48 Interest - 20 Refund Go Bonds (2001 W&S)	0	0	0	0	0
93-49 Interest - 21 W&S Bonds	418800	398000	398000	398,000	376,400
93-49 Interest - 25 W&S Bonds	0	0	0	0	1,020,326
93-54 Interest - 16 W&S Bonds	151,200	144,800	144,800	144,800	135,600
93-55 Interest - 18 W&S Bonds	737,575	695,825	695,825	695,825	651,950
Bond Interest	**$1,973,275**	**$1,837,125**	**$1,837,125**	**$1,837,125**	**$2,708,276**
93-14 Fiscal Fees - 10 Refund Go Bonds (2001 W&S)	$0	$0	$0	$0	$0
93-16 Fiscal Fees - 14 Refund Go Bonds (2006 W&S)	627	825	825	657	825
93-18 Fiscal Fees - 16 Refund Go Bonds (2006 W&S)	550	825	825	550	825
93-19 Fiscal Fees - 16A Refund Go Bonds (2009 W&S)	825	825	825	825	825
93-49 Fiscal Fees - 21 W&S Bonds	825	825	825	825	825
93-50 Fiscal Fees - 25 W&S Bonds	0	0	0	0	825
93-54 Fiscal Fees - 16 W&S Bonds	825	825	825	825	825
93-55 Fiscal Fees - 18 W&S Bonds	825	825	825	825	825
Fiscal Agent Fees	**$4,477**	**$4,950**	**$4,950**	**$4,507**	**$5,775**
93-49 Issue Costs - 2021 W&S Bonds	$0	$0	$0	$0	$0
95-10 Issue Costs - Other Financing Uses	0	0	0	0	0
Issue Costs	**$0**	**$0**	**$0**	**$0**	**$0**
Total for Water and Sewer Debt Fund	**$5,322,752**	**$5,327,075**	**$5,327,075**	**$5,326,632**	**$6,504,051**

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
2026	$3,012,000	$778,000	$1,544,702	$1,163,574	$4,556,702	$1,941,574	$6,498,276
2027	3,079,050	880,950	1,414,236	1,124,939	4,493,286	2,005,889	6,499,175
2028	3,217,300	917,700	1,277,161	1,084,089	4,494,461	2,001,789	6,496,250
2029	3,446,600	883,400	1,126,335	1,043,640	4,572,935	1,927,040	6,499,975
2030	3,610,500	919,500	964,094	1,002,181	4,574,594	1,921,681	6,496,275
2031	2,105,750	1,339,250	838,554	949,671	2,944,304	2,288,921	5,233,225
2032	2,194,500	1,400,500	751,264	886,161	2,945,764	2,286,661	5,232,425
2033	2,282,600	1,467,400	663,026	820,249	2,945,626	2,287,649	5,233,275
2034	2,370,400	1,539,600	572,943	750,932	2,943,343	2,290,532	5,233,875
2035	1,723,350	1,621,650	493,893	677,807	2,217,243	2,299,457	4,516,700
2036	1,790,850	1,699,150	425,824	603,901	2,216,674	2,303,051	4,519,725
2037	1,862,500	1,362,500	356,276	537,851	2,218,776	1,900,351	4,119,127
2038	1,932,450	1,422,550	283,948	477,052	2,216,398	1,899,602	4,116,000
2039	1,000,400	929,600	228,883	424,544	1,229,283	1,354,144	2,583,427
2040	1,039,100	970,900	191,719	380,706	1,230,819	1,351,606	2,582,425
2041	1,076,850	1,018,150	153,080	334,770	1,229,930	1,352,920	2,582,850
2042	313,500	731,500	125,550	292,952	439,050	1,024,452	1,463,502
2043	330,000	770,000	109,462	255,413	439,462	1,025,413	1,464,875
2044	346,500	808,500	92,551	215,951	439,051	1,024,451	1,463,502
2045	364,500	850,500	74,776	174,476	439,276	1,024,976	1,464,252
2046	283,500	661,500	59,638	139,158	343,138	800,658	1,143,795
2047	295,500	689,500	47,334	110,447	342,834	799,947	1,142,781
2048	309,000	721,000	34,488	80,474	343,488	801,474	1,144,962
2049	321,000	749,000	21,101	49,237	342,101	798,237	1,140,338
2050	336,000	784,000	7,140	16,660	343,140	800,660	1,143,800
Total	**$38,643,700**	**$25,916,300**	**$11,857,978**	**$13,596,835**	**$50,501,678**	**$39,513,135**	**$90,014,812**

Schedule of 2006 Waterworks and Wastewater System

(Refinanced as a Portion of the Series 2014 General Obligation Bonds)

Debt Supported by Waterworks and Sewer System

By Maturity Date

Year	100% Water Principal	Waste Water Principal	Water Interest	Waste Water Interest	Water Total	Waste Water Total	Total
2026	$0	$0	$84,000	$0	$84,000	$0	$84,000
2027	1,025,000	0	63,500	0	1,088,500	0	1,088,500
2028	1,075,000	0	21,500	0	1,096,500	0	1,096,500
Total	**$2,100,000**	**$0**	**$169,000**	**$0**	**$2,269,000**	**$0**	**$2,269,000**

Schedule of 2006 Waterworks and Wastewater System

(Refinanced as a Portion of the Series 2016 General Obligation Bonds)

Debt Supported by Waterworks and Sewer System

By Maturity Date

Year	Water Principal	Waste Water Principal	Water Interest	Waste Water Interest	Water Total	Waste Water Total	Total
2026	$1,420,000	$0	$233,400	$0	$1,653,400	$0	$1,653,400
2027	365,000	0	195,875	0	560,875	0	560,875
2028	380,000	0	177,250	0	557,250	0	557,250
2029	1,635,000	0	126,875	0	1,761,875	0	1,761,875
2030	1,720,000	0	43,000	0	1,763,000	0	1,763,000
Total	**$5,520,000**	**$0**	**$776,400**	**$0**	**$6,296,400**	**$0**	**$6,296,400**

Schedule of 2016 Waterworks and Wastewater System

By Maturity Date

Year	Water Principal	Waste Water Principal	Water Interest	Waste Water Interest	Water Total	Waste Water Total	Total
2026	$0	$265,000	$0	$135,600	$0	$400,600	$400,600
2027	0	280,000	0	124,700	0	404,700	404,700
2028	0	290,000	0	114,750	0	404,750	404,750
2029	0	300,000	0	104,400	0	404,400	404,400
2030	0	310,000	0	92,200	0	402,200	402,200
2031	0	325,000	0	79,500	0	404,500	404,500
2032	0	335,000	0	66,300	0	401,300	401,300
2033	0	350,000	0	52,600	0	402,600	402,600
2034	0	365,000	0	38,300	0	403,300	403,300
2035	0	380,000	0	23,400	0	403,400	403,400
2036	0	395,000	0	7,900	0	402,900	402,900
Total	**$0**	**$3,595,000**	**$0**	**$839,650**	**$0**	**$4,434,650**	**$4,434,650**

Schedule of 2009 Waterworks and Wastewater System

(A Portion Refinanced as the Series 2016A General Obligation Bonds)

Debt Supported by Waterworks and Sewer System

By Maturity Date

Year	Water Principal	Waste Water Principal	Water Interest	Waste Water Interest	Water Total	Waste Water Total	Total
2026	$550,000	$0	$206,600	$0	$756,600	$0	$756,600
2027	570,000	0	184,200	0	754,200	0	754,200
2028	590,000	0	161,000	0	751,000	0	751,000
2029	620,000	0	136,800	0	756,800	0	756,800
2030	640,000	0	114,800	0	754,800	0	754,800
2031	640,000	0	92,400	0	732,400	0	732,400
2032	665,000	0	66,300	0	731,300	0	731,300
2033	695,000	0	39,100	0	734,100	0	734,100
2034	720,000	0	12,600	0	732,600	0	732,600
Total	**$5,690,000**	**$0**	**$1,013,800**	**$0**	**$6,703,800**	**$0**	**$6,703,800**

Schedule of 2018 Waterworks and Wastewater System

By Maturity Date

Year	Water Principal	Waste Water Principal	Water Interest	Waste Water Interest	Water Total	Waste Water Total	Total
2026	$576,000	$324,000	$417,248	$234,702	$993,248	$558,702	$1,551,950
2027	604,800	340,200	387,728	218,097	992,528	558,297	1,550,825
2028	636,800	358,200	356,688	200,637	993,488	558,837	1,552,325
2029	668,800	376,200	324,048	182,277	992,848	558,477	1,551,325
2030	704,000	396,000	289,728	162,972	993,728	558,972	1,552,700
2031	736,000	414,000	257,408	144,792	993,408	558,792	1,552,200
2032	768,000	432,000	227,328	127,872	995,328	559,872	1,555,200
2033	796,800	448,200	196,032	110,268	992,832	558,468	1,551,300
2034	828,800	466,200	163,520	91,980	992,320	558,180	1,550,500
2035	864,000	486,000	129,664	72,936	993,664	558,936	1,552,600
2036	899,200	505,800	94,400	53,100	993,600	558,900	1,552,500
2037	937,600	527,400	57,664	32,436	995,264	559,836	1,555,100
2038	972,800	547,200	19,456	10,944	992,256	558,144	1,550,400
Total	**$9,993,600**	**$5,621,400**	**$2,920,912**	**$1,643,013**	**$12,914,512**	**$7,264,413**	**$20,178,925**

Schedule of 2021 Waterworks and Wastewater System

By Maturity Date

Year	Water Principal	Waste Water Principal	Water Interest	Waste Water Interest	Water Total	Waste Water Total	Total
2026	$434,500	$115,500	$297,356	$79,044	$731,856	$194,544	$926,400
2027	454,250	120,750	279,581	74,319	733,831	195,069	928,900
2028	474,000	126,000	261,016	69,384	735,016	195,384	930,400
2029	489,800	130,200	241,740	64,260	731,540	194,460	926,000
2030	513,500	136,500	221,674	58,926	735,174	195,426	930,600
2031	533,250	141,750	200,739	53,361	733,989	195,111	929,100
2032	553,000	147,000	181,779	48,321	734,779	195,321	930,100
2033	568,800	151,200	164,952	43,848	733,752	195,048	928,800
2034	584,600	155,400	147,651	39,249	732,251	194,649	926,900
2035	604,350	160,650	129,817	34,508	734,167	195,158	929,325
2036	620,150	164,850	111,449	29,626	731,599	194,476	926,075
2037	639,900	170,100	92,548	24,602	732,448	194,702	927,150
2038	659,650	175,350	73,055	19,420	732,705	194,770	927,475
2039	679,400	180,600	52,970	14,080	732,370	194,680	927,050
2040	703,100	186,900	32,232	8,568	735,332	195,468	930,800
2041	722,850	192,150	10,843	2,882	733,693	195,032	928,725
Total	**$9,235,100**	**$2,454,900**	**$2,499,402**	**$664,398**	**$11,734,502**	**$3,119,298**	**$14,853,800**

Schedule of 2025 Waterworks and Wastewater System

By Maturity Date

Year	Water Principal	Waste Water Principal	Water Interest	Waste Water Interest	Water Total	Waste Water Total	Total
2026	$31,500	$73,500	$306,098	714,228	$337,598	$787,728	$1,125,326
2027	60,000	140,000	303,352	707,823	363,352	$847,823	1,211,175
2028	61,500	143,500	299,707	699,318	361,207	$842,818	1,204,025
2029	33,000	77,000	296,872	692,703	329,872	$769,703	1,099,575
2030	33,000	77,000	294,892	688,083	327,892	$765,083	1,092,975
2031	196,500	458,500	288,007	672,018	484,507	$1,130,518	1,615,025
2032	208,500	486,500	275,857	643,668	484,357	$1,130,168	1,614,525
2033	222,000	518,000	262,942	613,533	484,942	$1,131,533	1,616,475
2034	237,000	553,000	249,172	581,403	486,172	$1,134,403	1,620,575
2035	255,000	595,000	234,412	546,963	489,412	$1,141,963	1,631,375
2036	271,500	633,500	219,975	513,276	491,475	$1,146,776	1,638,250
2037	285,000	665,000	206,062	480,813	491,062	$1,145,813	1,636,875
2038	300,000	700,000	191,437	446,688	491,437	$1,146,688	1,638,125
2039	321,000	749,000	175,912	410,463	496,912	$1,159,463	1,656,375
2040	336,000	784,000	159,487	372,138	495,487	$1,156,138	1,651,625
2041	354,000	826,000	142,237	331,888	496,237	$1,157,888	1,654,125
2042	313,500	731,500	125,550	292,951	439,050	$1,024,451	1,463,500
2043	330,000	770,000	109,462	255,413	439,462	$1,025,413	1,464,875
2044	346,500	808,500	92,551	215,951	439,051	$1,024,451	1,463,502
2045	364,500	850,500	74,776	174,476	439,276	$1,024,976	1,464,252
2046	283,500	661,500	59,638	139,157	343,138	$800,657	1,143,794
2047	295,500	689,500	47,334	110,447	342,834	$799,947	1,142,781
2048	309,000	721,000	34,488	80,474	343,488	$801,474	1,144,962
2049	321,000	749,000	21,101	49,237	342,101	$798,237	1,140,338
2050	336,000	784,000	7,140	16,660	343,140	$800,660	1,143,800
Total	**$6,105,000**	**$14,245,000**	**$4,478,464**	**$10,449,774**	**$10,583,464**	**$24,694,774**	**$35,278,237**

Capital Improvement Program

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

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Capital Improvements Program (CIP) Summary

The Capital Improvements Program (CIP) is a five-year planning tool used to identify capital expenditure needs of the City of Friendswood. The program and plan outlines capital improvements costs and potential funding sources. In addition to information taken from the City's CIP plan, this section of the budget document, will provide estimates for future operating impact (if any) related to each capital improvement project included.

The City's capital improvements program consists of a capital budget which includes projected expenditures for the current fiscal year. ***Capital expenditures*****,** defined as tangible assets or projects with estimated cost of at least $5,000 and a useful life of at least five (5) years, are part of the capital budget. The second part of the City's CIP is the capital program which consists of anticipated capital expenditures to be purchased or projects to be completed in the future; beyond the current fiscal year. The CIP categorizes and accounts for key capital requirements related to expenditures excluded from the capital outlay of the departmental operating budgets. Our City's CIP includes significantly costly, non-recurring projects with multiple year life expectancies. These tangible items or projects become capital assets for the City. Examples include:

- Building construction, additions or renovations (Ex.– Blackhawk Public Works Facility, Fire Station #2)
- Park improvements (Ex.- Walking Trail, Restrooms, Pavilions, Parking Lots)
- Major repairs or construction of streets (Ex.– Blackhawk Boulevard, Ongoing Street Maintenance)

Water and sewer improvements (Ex.– Lift Station Program, Tanks Rehabilitations, Water Distribution Improvements, Wastewater Treatment Plant Aeration)

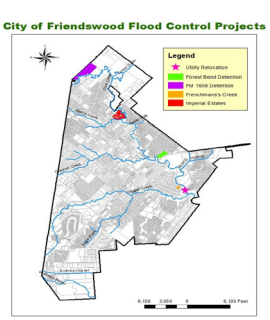
- Drainage improvements (Ex.– Whitcomb Inline/Offline Detention, Friendswood Regional Stormwater Detention Basin, Master Drainage Plan, Deepwood Flood Control)
- Major equipment replacements/purchases (Ex.– Ambulance, Network Equipment, Council Chamber Equipment)

Upon approval by City Council and funding source confirmation, the projects proposed in the CIP for the current fiscal year will commence. The remaining unfunded projects in the future years of the plan will be included in the operating budget, annually, as City Council determines continued relevance of the projects and approves funding sources. The City utilizes General Obligation Bonds, Revenue Bonds, State and Federal grant programs, Water and Sewer Operating Fund Working Capital, and unassigned fund balance reserves to support its Capital Improvements Program. The proposed projects included in this section of the operating budget document are grouped by funding source and sorted by estimated year of the project's completion.

The City's CIP plan, a document published separately of the City's operating budget, was most recently approved by City Council in May 2017. Information from the City's CIP plan is included in this section of our budget document. It reflects the capital improvements identified, to date, for inclusion in the City's future capital budget and the capital program.







Developing the Capital Improvements Program (CIP)

Goals & Objectives

City Council and the City's financial policies set the framework for building the annual capital improvement plan. Additionally, the following factors are considered in our CIP development and implementation:

Financial Debt Capacity	How much can the City borrow for improvements?
Community Development Opportunities	Is new residential/commercial building expected in the City?
Land Availability	Is the City nearing its build-out capacity?
Staffing Resources	Can existing staff levels manage the CIP projects?
Stakeholder Input	Staff, Citizens, Committees, Boards and Commissions
Direction from City Council	Project Priorities and Available Funding

Other Long-range Financial Planning Tools

The capital improvements proposed in the CIP are directly impacted by the City's other strategic and long-term planning tools. Our ***Multi-Year Financial Plan (MYFP)*** is a five- year projection of operational expenses, property values, tax rate estimates, outstanding debt and anticipated new one-time or ongoing programs. CIP project cost estimates are included in the MYFP's anticipated new one-time or on-going programs.

The City's Master Plans, such as the ***Parks and Open Space Master Plan***, ***Streets Master Plan, Wastewater 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 10 acres of park land space per 1,000 residents. With the purchase of 27.7 acres of land in fiscal year 2016, the City currently has approximately 400 acres of park land. At build-out, the population is estimated to be 58,012. To meet the Parks and Open Space Master Plan standard, 580 acres of park land will be needed. As our population grows toward build-out, park land acquisition will become more of a priority in the City's CIP. The City also has a Pavement Master Plan that determines street construction and major repair projects for inclusion in the CIP. Population growth and life cycles of existing streets are driving factors in the prioritizing Pavement Master Plan capital improvements.

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

City of Friendswood Interactive Map - Public V2

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

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

Capital Improvement Program Focus

The main goal of City's Capital Improvement Program is to preserve the existing quality of life for Friendswood citizens as the community develops by proactively approaching anticipated needs of the City, forecasting improvement projects and securing financial resources. According to the proposed plan, "the program is also intended to depict financial challenges of the City's growth and maintenance of infrastructure that characterize the City's future and the associated funding requirements to meet these objectives."

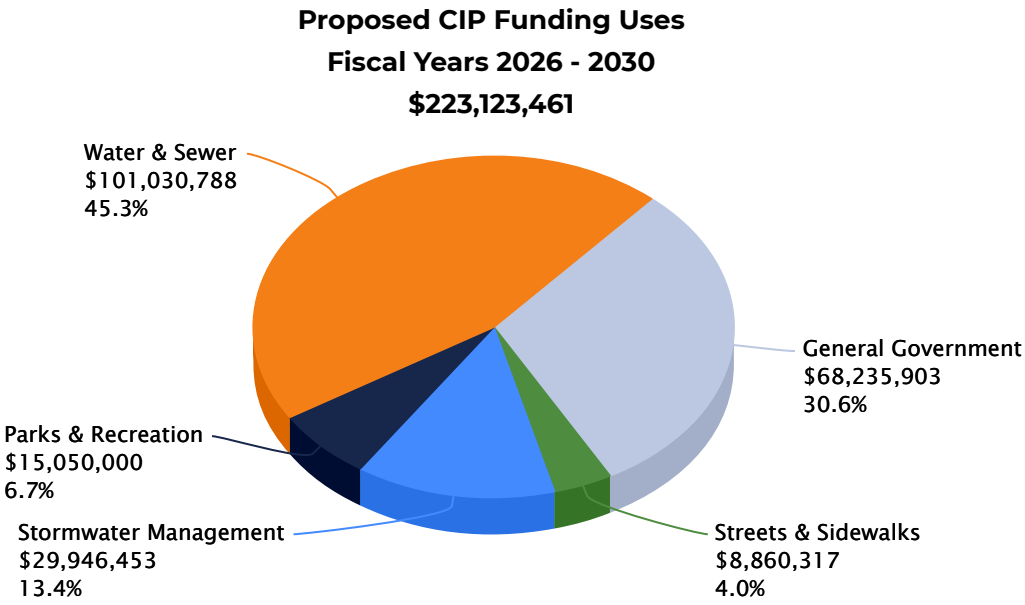
As previously stated, population growth is a major driver for our CIP development and implementation. The 2020 census estimated Friendswood's population at 41,174. The population at the end of June 2025 was approximately 43,406; a 5% increase in 5 years and an increase of 49% since the 2000 census estimate of 29,037. As previously stated, by our community's complete build-out in 10 to 20 years, the anticipated population is about 58,012.

As a result of this projected growth and its subsequent impact, the CIP focus over the next five years will be almost equally balanced between utility infrastructure and improvements to streets, parks, facilities and drainage. Proceeds from the general obligation bonds authorized in November 2019, unassigned fund balance in the City's General Fund, Street Improvement Fund, and Park Land Dedication funds will support streets, parks, facilities and drainage projects. Water and Sewer Operating Fund working capital, Federal and State grant programs, and 2025 Water and Sewer Revenue Bonds will allow for lift stations improvements, Water and Sewer lines replacement and upsizing in the CIP.

The capital budget (year 1 of the 5-year CIP) totals $45.5 million and includes funds for deferred maintenance items (based on severity of disrepair) and sewer line maintenance. It also includes and addresses almost $15 million of drainage projects needed to mitigate potential future flooding issues, $24 million for water and sewer utility projects, and $5.5 million for street projects.

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

Further portions of this document will show that 55% of the CIP funding uses during the next five years are proposed general government improvements including streets, facilities, parks, and drainage. Water and sewer improvement projects make up the other 45% of the CIP program. The shift from previous years toward drainage and utility-related projects is largely due to the impact Hurricane Harvey had on the City eight years ago. Beyond the next five years, the proposed CIP will likely refocus back towards streets, drainage and facilities improvements. A Master Drainage Plan is expected to be completed in FY 2026 and will provide prioritized projects for the City's drainage infrastructure over the next several years.



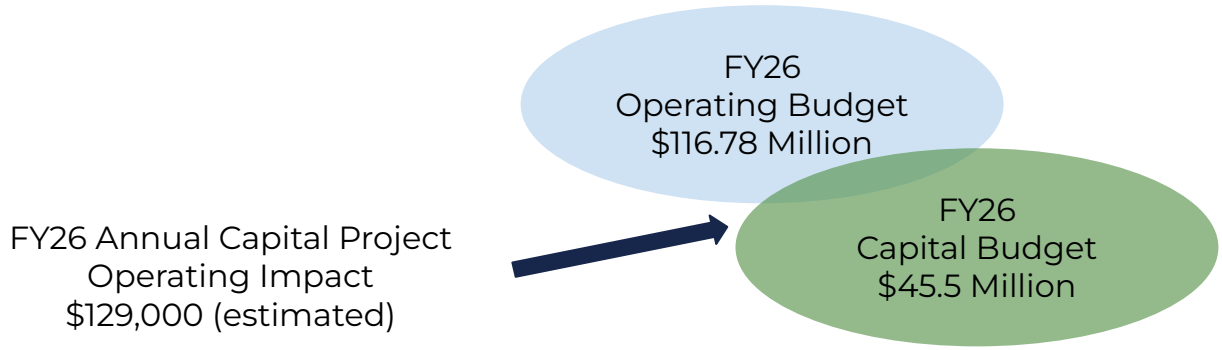
CIP Impact on the Operating Budget

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

For example, the following estimated maintenance and operating costs for capital improvements are included in the adopted operating budget for fiscal year 2025 – 2026. Annually, adjustments are made to the estimates based on the Municipal Cost Index percent of change.

- Operational supplies cost – approximately $0.47 to $1.4 per sq. ft.
- Facilities electricity cost – approximately $4.62 to $4.69 per sq. ft.
- Building maintenance cost – approximately $1.40 to $1.96 per sq. ft.
- Janitorial services cost – approximately $1.37 to $1.58 per sq. ft.
- Water, sewer & storm water line cleaning/maintenance – approximately $3,364 per mile
- Wastewater Treatment – approximately $2.96 per 1,000 gallons

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



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

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

Staff takes special care in timing CIP projects that may require debt service support to maintain the City's property tax rate at a level that will not burden its citizens. As previously stated, projects will be included in the capital budget, annually, by priority and as funding sources are approved by City Council. Debt level limits and revenue projections are critical in this process because CIP projects funded by property tax supported debt have an indirect impact on the operating budget through resulting principal and interest payment requirements.

Capital Improvements Program Funding

The CIP cites funding as the greatest challenge for the plan due to the aggressive nature of our City's plan, economic conditions, and increasing construction costs. This challenge means the City has to utilize a variety of sources for funding capital expenditures. In previous years, the City has issued General Obligation Bonds and Water & Sewer Revenue Bonds to support the Capital Improvements Plan.

In fiscal year 2009, the City issued water and sewer revenue bonds totaling $12.1 million to complete water and sewer capital improvements. The rehabilitations of three (3) of the City's water plants occurred in FY15. In fiscal year 2016, the City completed a bond issuance of $5.6 million to complete the construction of a 3rd clarifier at the Blackhawk Waste Water Treatment Plant and replacement of the City's lift station #23. The projects related to the 2009 issuances have been completed.

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

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

In March 2025, the City issued Water & Sewer revenue bonds totaling $21.7 million. Planned utility projects will include lift station #8, #16 and #27 improvements, lift station mitigation packages #1 and #4 construction, lift station #2 rehabilitation, 24" water line installation phase II, and Blackhawk Boulevard Phase II-C waterline installation.

The American Rescue Plan Act provided the City of Friendswood with an allocation from the Coronavirus State and Local Fiscal Recovery federal grant. The total is $10 million dollars. Utilizing this grant funding, the City will complete the 24" Clear Creek Crossing water line and a new Ground Storage Tank at Water Plant #1.

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

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

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

Fiscal Year 2013-14 General Obligations Bond Election

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

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

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

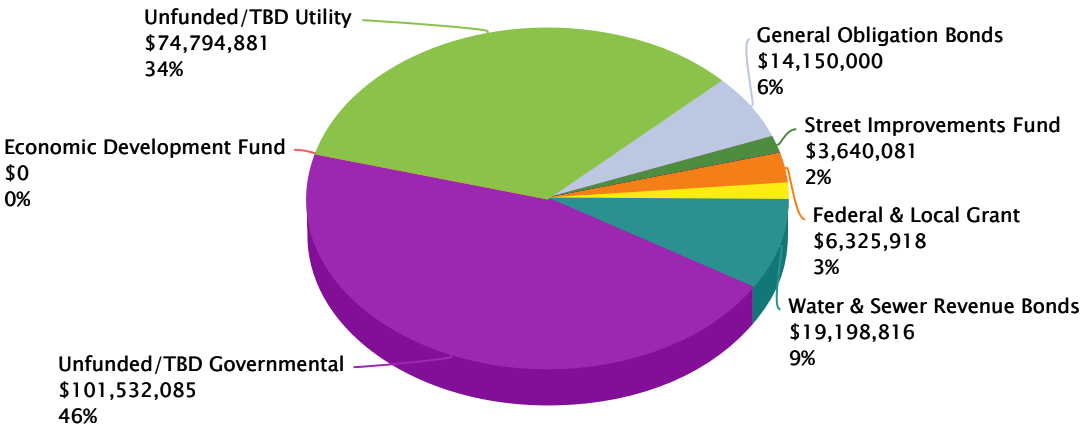
While taking into consideration the City's financial impact of debt issuance costs and annual debt service payments, City Council approved a plan to issue bonds in 3 phases to complete all projects within a time period of five to seven years. The FY15 budget included $9.4 million to complete projects identified in the 1st round of the bonds. Included in the FY16 budget was $8.6 million for the 2nd round of the bonds. City Council appropriated $6.1 million during FY17 to finish out the round 3 projects that were scheduled for completion in years 1 and 2 of the City's CIP.

Street Improvements and Economic Development Improvements Funds

In the May 2016 election, City of Friendswood voters approved an additional half-cent sales tax; of which 3/8 will support streets improvements and 1/8 will support economic development improvements to the City's downtown area. During the 5-year CIP plan, the sales tax for street improvements is projected to equal about $13.4 million and the economic development improvements sales tax is expected to generate approximately $4.5 million.

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

Proposed CIP Funding Sources
Fiscal Years 2026 - 2030
$223,123,461



Significant Routine and Significant Non-Routine Capital Expenditures

The Water and Sewer Fund capital improvements program includes one significant routine capital expenditure which is the annual sewer line maintenance and cleaning. The budget allots $300,000 for this ongoing expense.

The City's recommended significant non-routine capital expenditures for the next five years of the CIP plan, totaling $223.1 million, will be detailed in further parts of this section of the budget document. The following tables summarize the CIP plan expenditures by project year and category. Schedules follow which provide proposed project names, accounting project identification numbers (if assigned), budget estimates and operating impact (if any).

Adopted General Government Funds	2026	2027	2028	2029	2030	Total 5 Year Plan
Drainage						
Estimated Cost	$14,946,453	$0	$15,000,000	$0	$0	$29,946,453
Authorized Funds	$14,946,453	$0	$0	$0	$0	$14,946,453
Supplemental Funds Needed	$0	$0	$15,000,000	$0	$0	$15,000,000
Facilities & Equipment						
Estimated Cost	$0	$10,784,386	$57,451,517	$0	$0	$68,235,903
Authorized Funds	$0	$0	$0	$0	$0	$0
Supplemental Funds Needed	$0	$10,784,386	$57,451,517	$0	$0	$68,235,903
Parks						
Estimated Cost	$0	$10,300,000	$4,750,000	$0	$0	$15,050,000
Authorized Funds	$0	$0	$0	$0	$0	$0
Supplemental Funds Needed	$0	$10,300,000	$4,750,000	$0	$0	$15,050,000
Streets						
Estimated Cost	$5,545,236	$3,315,081	$0	$0	$0	$8,860,317
Authorized Funds	$5,545,236	$68,900	$0	$0	$0	$5,614,136
Supplemental Funds Needed	$0	$3,246,181	$0	$0	$0	$3,246,181
Total Gen Govt Funds						
Estimated Cost	$20,491,689	$24,399,467	$77,201,517	$0	$0	$122,092,673
Authorized Funds	$20,491,689	$68,900	$0	$0	$0	$20,560,589
Supplemental Funds Needed	$0	$24,330,567	$77,201,517	$0	$0	$101,532,084

Adopted Utility Funds	2026	2027	2028	2029	2030	Total 5 Year Plan
Facilities & Equipment						
Estimated Cost	$0	$0	$0	$0	$0	$0
Authorized Funds	$0	$0	$0	$0	$0	$0
Supplemental Funds Needed	$0	$0	$0	$0	$0	$0
Sewer Improvements						
Estimated Cost	$16,475,461	$31,912,008	$1,300,000	$1,300,000	$10,711,000	$61,698,469
Authorized Funds	$16,475,461	$300,000	$300,000	$300,000	$300,000	$17,675,461
Supplemental Funds Needed	$0	$31,612,008	$1,000,000	$1,000,000	$10,411,000	$44,023,008
Water Improvements						
Estimated Cost	$8,560,446	$21,991,873	$3,280,000	$0	$5,500,000	$39,332,319
Authorized Funds	$8,560,446	$0	$0	$0	$0	$8,560,446
Supplemental Funds Needed	$0	$21,991,873	$3,280,000	$0	$5,500,000	$30,771,873
Total Utility Funds						
Estimated Cost	$25,035,907	$53,903,881	$4,580,000	$1,300,000	$16,211,000	$101,030,788
Authorized Funds	$25,035,907	$300,000	$300,000	$300,000	$300,000	$26,235,907
Supplemental Funds Needed	$0	$53,603,881	$4,280,000	$1,000,000	$15,911,000	$74,794,881

Capital Projects
Project Summary by Fund

	Fund Number	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
General Fund	001	$2,296,377	$500,000	$1,803,760	$1,345,195	$0
2017 CDBG-DR Harvey (Harris County)	123	477,023	0	0	0	0
2017 CDBG-DR Harvey (Galveston Co)	124	91,740	0	2,189,277	243,612	1,998,797
2021 Coronavirus State and Local Recovery Fund	125	0	10,988,278	10,291,627	10,291,626	0
2023 CDBG-MIT (COG-MOD) Fund	126	74,239	0	6,704	640,405	3,921,455
2024 HMGP-DR Fund	127	0	0	0	270,444	405,666
Sidewalk Installation Fund	160	0	0	0	0	0
Park Land Dedication Fund	164	31,500	0	0	0	0
Streets Improvements Fund	170	659,442	3,727,555	310,702	302,542	3,571,181
Economic Development Improvements Fund	175	1,363,429	0	757,293	756,898	0
2016 General Obligation Bond Fund	254	31,482	0	13,298	13,298	0
2017 General Obligation Bond Fund	255	0	322,968	0	0	0
2020 General Obligation Bond Fund	256	73,575	0	0	0	0
2021 General Obligation Bond Fund	257	133,652	2,386,038	2,338,693	0	0
2023 General Obligation Bond Fund	258	12,045,767	16,109,259	3,896,768	3,896,768	14,150,000
Water and Sewer Fund	401	4,696,998	1,300,000	7,356,011	7,348,841	2,281,680
2016 Water & Sewer Construction Fund	420	1,087,924	0	277,162	277,162	0
2018 Water & Sewer Construction Fund	421	1,714,034	0	470,125	470,125	0
2021 Water & Sewer Construction Fund	422	9,487,376	2,700,000	3,390,229	3,390,229	0
2025 Water & Sewer Construction Fund	423	0	0	1,730,512	1,730,511	19,198,816
1776 Park Trust Fund	701	0	0	0	0	0
Total Capital Projects		**$34,264,558**	**$38,034,098**	**$34,832,161**	**$30,977,656**	**$45,527,595**

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

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Tree Preservation/Mitigation	12,250	0	0	0	0	0	0	0	0
Blackhawk Blvd Phase II-C	121,037	0	66,463	66,463	0	0	0	0	0
2024 Street Maintenance	145,186	0			0	0	0	0	0
2025 Street Maintenance	0	0	343,110	84,594	0	0	0	0	0
Annalea Neighborhood	0	0	3,820	0	0	0	0	0	0
Brigadoon Lane 2023 HAZ Mit Grant Scoping	5,000	0	0	0	0	0	0	0	0
Friendswood Parkway Traffic Impact Analysis	75,371	0	241,354	75,297	0	0	0	0	0
Blackhawk Blvd Phase II-B	212,151	0	1,023,306	1,023,306	0	0	0	0	0
STREET PROJECTS	**$570,995**	**$0**	**$1,678,053**	**$1,249,660**	**$0**	**$0**	**$0**	**$0**	**$0**
Forest Bend Detention	3,445	0	0	0	0	0	0	0	0
Whitcomb Inline/Offline Detention	3,200	0	0	0	0	0	0	0	0
DRAINAGE PROJECTS	**$3,445**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Stevenson Park Restrooms	84,434	0	0	0	0	0	0	0	0
PARKS PROJECTS	**$84,434**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Library Expansion Study	56,180	0	819	46	0	0	0	0	0
Civic Center Study	72,676	0	324	208	0	0	0	0	0
Public Safety Building	243,567	0	0	0	0	0	0	0	0
Fire Station #2	34,935	0	2,559	2,559	0	0	0	0	0
Blackhawk Building Renovation	518,972	0	0	0	0	0	0	0	0
Blackhawk Shelter	306,513	0	0	0	0	0	0	0	0
Blackhawk Public Works Facility	0	0	11,895	11,895	0	0	0	0	0
2025 Facility Maintenance	0	0	6,042	0	0	0	0	0	0
Deferred Maintenance Program	0	500,000	0	0	0	0	0	0	0
FACILITY PROJECTS	**$1,232,843**	**$500,000**	**$21,639**	**$14,708**	**$0**	**$0**	**$0**	**$0**	**$0**
FFE: Public Safety Building	26,816	0	6,712	6,712	0	0	0	0	0
FFE: Fire Station #2	216,093	0	9,353	7,004	0	0	0	0	0
FFE: Blackhawk Bldg	152,681	0	30,978	10,086	0	0	0	0	0
Council Chamber Renovation	5,870	0	57,025	57,025	0	0	0	0	0
EQUIPMENT PROJECTS	**$401,460**	**$0**	**$104,068**	**$80,827**	**$0**	**$0**	**$0**	**$0**	**$0**
GENERAL FUND PROJECTS	**$2,296,377**	**$500,000**	**$1,803,760**	**$1,345,195**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
6621 Deferred Maintenance Contingency	0	500,000	0	0	0
7400 Operating Services	141,106	0	0	0	0
8120 Buildings	518,972	0	0	0	0
8400 Capital Operating Equip	153,370	0	30,978	10,086	0
8581 Preliminary Study	0	0	1,144	254	0
8591 Construction (Contracted)	286,718	0	0	0	0
8600 Furniture And Fixtures	242,220	0	16,064	13,715	0
6600 Facility Maintenance	0	0	6,042	0	0
7800 Contract Services	5,870	0	68,920	68,920	0
General Government Total	**$1,348,256**	**$500,000**	**$123,148**	**$92,975**	**$0**
8140 Building Renovations	243,567	0	0	0	0
Police Total	**$243,567**	**$0**	**$0**	**$0**	**$0**
8591 Construction (Contracted)	34,935	0	2,559	2,559	0
Fire Marshal Total	**$34,935**	**$0**	**$2,559**	**$2,559**	**$0**
6510 Street Maintenance	86,065	0	0	0	0
7130 Engineering Services	121,037	0	66,463	66,463	0
7800 Contract Services	80,371	0	241,354	75,297	0
8511 Concrete Streets	179,954	0	1,020,046	1,020,046	0
8512 Asphalt Streets	59,121	0	343,110	84,595	0
8581 Preliminary Engineering	32,197	0	3,260	3,260	0
8582 Design Engineering	19,795	0	3,820	0	0
7400 Operating Services	3,200	0	0	0	0
8800 Capital Equipment	3,445	0	0	0	0
Public Works Total	**$585,185**	**$0**	**$1,678,053**	**$1,249,661**	**$0**
8140 Building Renovations	84,434	0	0	0	0
Parks & Recreation Total	**$84,434**	**$0**	**$0**	**$0**	**$0**
GENERAL FUND PROJECTS	**$2,296,377**	**$500,000**	**$1,803,760**	**$1,345,195**	**$0**

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

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Parks Master Plan	31,482	0	13,298	13,298	0	0	0	0	0
PARKS PROJECTS	**$31,482**	**$0**	**$13,298**	**$13,298**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
8582 Design Engineering	31,482	0	13,298	13,298	0
Parks & Recreation Total	**$31,482**	**$0**	**$13,298**	**$13,298**	**$0**
2016 GENERAL OBLIGATION BOND FUND PROJECTS	**$31,482**	**$0**	**$13,298**	**$13,298**	**$0**

Source for Future Years: The Capital Improvement Program Manual

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

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Blackhawk BLDG Shelter	63,722	0	0	0	0	0	0	0	0
Blackhawk Building Renovation	9,853	0	0	0	0	0	0	0	0
FACILITY PROJECTS	**$73,575**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
8582 Design Engineering	9,853	0	0	0	0
8591 Construction (Contracted)	63,722	0	0	0	0
General Government Total	**$73,575**	**$0**	**$0**	**$0**	**$0**
2020 GENERAL OBLIGATION BOND FUND PROJECTS	**$73,575**	**$0**	**$0**	**$0**	**$0**

Source for Future Years: The Capital Improvement Program Manual

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

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Drainage Seed Project Funding	0	0	2,338,693	0	0	0	0	0	0
Deepwood	0	2,386,038	0	0	0	0	0	0	0
Forest Bend Detention Pond	51,356	0	0	0	0	0	0	0	0
DRAINAGE PROJECTS	**$51,356**	**$2,386,038**	**$2,338,693**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Fire Station #2 & Training Field	56,122	0	0	0	0	0	0	0	0
Public Safety Bldg Expansion	26,174	0	0	0	0	0	0	0	0
FACILITY PROJECTS	**$82,296**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2021 GENERAL OBLIGATION BOND FUND PROJECTS	**$133,652**	**$2,386,038**	**$2,338,693**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
8582 Design Engineering	16,549	0	0	0	0
8591 Construction (Contracted)	65,747	0	0	0	0
General Government Total	**$82,296**	**$0**	**$0**	**$0**	**$0**
8530 Drainage Improvements	0	0	2,338,693	0	0
8591 Construction (Contracted)	51,356	2,386,038	0	0	0
Public Works Total	**$51,356**	**$2,386,038**	**$2,338,693**	**$0**	**$0**
2021 GENERAL OBLIGATION BOND FUND PROJECTS	**$133,652**	**$2,386,038**	**$2,338,693**	**$0**	**$0**

Source for Future Years: The Capital Improvement Program Manual

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

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
FM 1959 Detention Basin	7,045,767	0	0	0	0	0	0	0	0
Whitcomb Inline/Office Detention	0	14,609,259	2,850,000	2,850,000	14,150,000	0	0	0	0
Lower CC & Dickinson Bayou Studies	0	500,000	0	0	0	0	0	0	0
Master Drainage Plan	0	1,000,000	1,046,768	1,046,768	0	0	0	0	0
Friendswood City Center Drainage	5,000,000	0	0	0	0	0	0	0	0
DRAINAGE PROJECTS	**$12,045,767**	**$16,109,259**	**$3,896,768**	**$3,896,768**	**$14,150,000**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
8530 Drainage Improvements	5,000,000	16,109,259	2,850,000	2,850,000	14,150,000
8591 Construction (Contracted)	7,045,767	0	0	0	0
7800 Contract Services	0	0	0	359,820	0
8582 Design Engineering	0	0	1,046,768	686,948	0
Public Works Total	**$12,045,767**	**$16,109,259**	**$3,896,768**	**$3,896,768**	**$14,150,000**
2023 GENERAL OBLIGATION BOND FUND PROJECTS	**$12,045,767**	**$16,109,259**	**$3,896,768**	**$3,896,768**	**$14,150,000**

Source for Future Years: The Capital Improvement Program Manual

Capital Improvement Plan
FY25 - 26 Budget
2017 CDBG-DR (G.C.) Harvey Round 1
Fund 124

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Pipe Rack Project	650	1,608,010	0	16,500	1,608,010	0	0	0	0
Acq. Properties - Frenchman's Creek	14,815	0	0	0	0	0	0	0	0
Acq. Properties - Deepwood/ Woodvine	76,275	7,480	0	7,480	0	0	0	0	0
Deepwood Flood Control Project	0	573,787	0	219,632	390,787	0	0	0	0
ACQUISTION & INFRASTRUCTURE PROJECTS	**$91,740**	**$2,189,277**	**$0**	**$243,612**	**$1,998,797**	**$0**	**$0**	**$0**	**$0**
ACQUISTION & INFRASTRUCTURE PROJECTS	**$91,740**	**$2,189,277**	**$0**	**$243,612**	**$1,998,797**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
7130 Engineering Services	650	0	0	52,632	0
7400 Operating Services	539	0	0	0	0
7450 Relocation Costs	7,480	7,480	0	7,480	0
7800 Contract Services	0	0	0	500	0
7805 Demolition	83,071	0	0	0	0
8591 Construction (Contracted)	0	2,181,797	0	183,000	390,787
8591 Construction (Contracted)	0	0	0	0	1,608,010
Acquistion & Infrastructure Projects	**$91,740**	**$2,189,277**	**$0**	**$243,612**	**$1,998,797**
ACQUISTION & INFRASTRUCTURE PROJECTS	**$91,740**	**$2,189,277**	**$0**	**$243,612**	**$1,998,797**

Capital Improvement Plan
FY25 - 26 Budget
2021 Coronavirus State and Local Fiscal Recovery Fund 125

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
24" Clear Creek Crossing	0	7,285,026	5,126,478	5,126,477	0	0	0	0	0
24" Clear Creek Crossing - Anticipated Additional Funds	0	985,252	0	0	0	0	0	0	0
New Ground Storage Tank at Water Plant # 1	0	2,718,000	5,165,149	5,165,149	0	0	0	0	0
INFRASTRUCTURE PROJECTS	**$0**	**$10,988,278**	**$10,291,627**	**$10,291,626**	**$0**	**$0**	**$0**	**$0**	**$0**
INFRASTRUCTURE PROJECTS	**$0**	**$10,988,278**	**$10,291,627**	**$10,291,626**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
8591 Construction (Contract)	0	10,988,278	10,003,027	10,003,026	0
7800 Contract Services	0	0	288,600	288,600	0
Infrastructure Projects	**$0**	**$10,988,278**	**$10,291,627**	**$10,291,626**	**$0**
INFRASTRUCTURE PROJECTS	**$0**	**$10,988,278**	**$10,291,627**	**$10,291,626**	**$0**

Capital Improvement Plan
FY25 - 26 Budget
2023 CDBG-MIT (COG MOD)
Fund 126

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Annalea Neighborhood Improvements	37,373	0	3,377	322,377	1,974,055	0	0	0	0
New Ground Storage Tank at Water Plant #4	36,866	0	3,327	318,028	1,947,400	0	0	0	0
INFRASTRUCTURE PROJECTS	**$74,239**	**$0**	**$6,704**	**$640,405**	**$3,921,455**	**$0**	**$0**	**$0**	**$0**
INFRASTRUCTURE PROJECTS	**$74,239**	**$0**	**$6,704**	**$640,405**	**$3,921,455**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
7800 Contract Services	34,374	0	3,377	30,341	43,143
8112 Environmental Assessment	3,000	0	0	3,000	4,000
8582 Design Engineering	0	0	0	289,036	0
8591 Construction (Contracted)	0	0	0	0	1,926,912
7800 Contract Services	33,866	0	3,327	29,894	42,506
8112 Environmental Assessment	3,000	0	0	3,000	4,000
8582 Design Engineering	0	0	0	285,134	0
8591 Construction (Contract)	0	0	0	0	1,900,894
Infrastructure Projects	**$74,240**	**$0**	**$6,704**	**$640,405**	**$3,921,455**
INFRASTRUCTURE PROJECTS	**$74,240**	**$0**	**$6,704**	**$640,405**	**$3,921,455**

Capital Improvement Plan
FY25 - 26 Budget
2024 HMGP-DR (COVID-19)
Fund 127

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Master Drainage Plan	0	0	0	270,444	405,666	0	0	0	0
DRAINAGE PROJECTS	**$0**	**$0**	**$0**	**$270,444**	**$405,666**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
7800 Contract Services	0	0	0	6,564	8,046
8582 Design Engineering	0	0	0	263,880	397,620
Infrastructure Projects	**$0**	**$0**	**$0**	**$270,444**	**$405,666**
INFRASTRUCTURE PROJECTS	**$0**	**$0**	**$0**	**$270,444**	**$405,666**

Capital Improvement Plan
FY25 - 26 Budget
Street Improvements Fund
Fund 170

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
2025 Asphalt Streets	0	0	20,000	20,000	0	0	0	0	0
Leisure Lane	16,700	0	0	0	0	0	0	0	0
Annalea Neighborhood	0	0	8,160	0	0	0	0	0	0
Blackhawk Blvd PhII Pkg B	574,134	0	158,666	158,666	0	0	0	0	0
Blackhawk Blvd PhII Pkg C	68,608	3,727,555	123,876	123,876	3,083,681	0	0	0	0
Mary's Creek Bridge at Dunbar Estates	0	0	0	0	0	68,900	0	0	0
Greenbriar Bridge	0	0	0	0	487,500	0	0	0	0
STREET IMPROVEMENTS PROJECTS	**$659,442**	**$3,727,555**	**$310,702**	**$302,542**	**$3,571,181**	**$576,762**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended budget	FY25 Year End Estimate	FY26 Proposed Budget
6510 Street Maintenance	0	0	86,150	86,150	0
7130 Engineering Services	16,700	0	175,764	175,764	0
8511 Concrete Streets	642,742	3,727,555	40,628	40,628	3,571,181
8599 Geotechnical Services	0	0	8,160	0	0
Street Improvements Total	**$659,442**	**$3,727,555**	**$310,702**	**$302,542**	**$3,571,181**
STREET IMPROVEMENTS FUND PROJECTS	**$659,442**	**$3,727,555**	**$310,702**	**$302,542**	**$3,571,181**

Capital Improvement Plan
FY25 - 26 Budget
Economic Development Improvements Fund
Fund 175

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
FM518 Illumination Project	1,363,429	0	721,293	720,898	0	0	0	0	0
Mini Murals Project	0	0	$36,000	$36,000	0	0	0	0	0
ECONOMIC DEVELOPMENT IMPROVEMENTS PROJECTS	**$1,363,429**	**$0**	**$721,293**	**$720,898**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended budget	FY25 Year End Estimate	FY26 Proposed Budget
7800 Contract Services	1,363,429	0	756,899	756,898	0
8590 Cip Contingency	0	0	394	0	0
Economic Development Improvements Total	**$1,363,429**	**$0**	**$757,293**	**$756,898**	**$0**
ECONOMIC DEVELOPMENT IMPROVEMENTS FUND PROJECTS	**$1,363,429**	**$0**	**$757,293**	**$756,898**	**$0**

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

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
42" Water Main Replacement	0	0	4,495,899	4,495,899	990,430	0	0	0	0
Blackhawk Building Renovation	14,000	0	0	0	0	0	0	0	0
DISTRIBUTION PROJECTS	**$14,000**	**$0**	**$4,495,899**	**$4,495,899**	**$990,430**	**$0**	**$0**	**$0**	**$0**
Annalea Improvements	0	0	40,187	40,187	0	0	0	0	0
Lift Station Mitigation	61,140	0	55,873	55,873	0	0	0	0	0
SCADA Upgrade	43,469	0	0	0	0	0	0	0	0
2025 Sewer Line Maint & Cleaning	39,000	300,000	1,407,143	1,400,000	0	0	0	0	0
2026 Sewer Line Maint & Cleaning	0	0	0	0	300,000	0	0	0	0
2027 - 2030 SL Maint & Cleaning	0	0	0	0	0	300,000	300,000	300,000	300,000
Lift Station PKG 2 (#5, 13, 24, 25)	339,884	0	21,000	21,000	0	0	0	0	0
Lift Station PKG 3 (#22, 27, 28, 31)	585,347	0	25,932	25,905	0	0	0	0	0
FFE - Blackhawk Building	60,597	0	0	0	0	0	0	0	0
Black Renovation Project	302,651	0	232,686	232,686	0	0	0	0	0
Lift Station # 2 Rehabilitation	0	0	31,000	31,000	0	0	0	0	0
Lift Station # 8 Improvements	77,670	0	19,510	19,510	0	0	0	0	0
Lift Station # 27 Improvements	72,191	0	6,901	6,901	0	0	0	0	0
Lift Station # 30 Improvements	81,600	0	6,400	6,400	0	0	0	0	0
Blackhawk WWTP Aeration Construction	2,881,039	0	0	0	991,250	0	0	0	0
Sewer Master Plan	0	1,000,000	1,012,000	1,000,000	0	0	0	0	0
Ground Storage Tank at Water Plant #4	0	0	13,480	13,480	0	0	0	0	0
Blackhawk Blvd Phase II-B	46,410	0	0	0	0	0	0	0	0
Blackhawk BLDG Emergency Shelter	92,000	0	0	0	0	0	0	0	0
COLLECTION PROJECTS	**$4,682,998**	**$1,300,000**	**$2,872,112**	**$2,852,942**	**$1,291,250**	**$300,000**	**$300,000**	**$300,000**	**$300,000**
WATER & SEWER FUND PROJECTS	**$4,696,998**	**$1,300,000**	**$7,368,011**	**$7,348,841**	**$2,281,680**	**$300,000**	**$300,000**	**$300,000**	**$300,000**

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

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
	92,000	0	0	0	0
Water (Distribution System) (434)	**$92,000**	**$0**	**$0**	**$0**	**$0**
8541 Distribution Lines	46,410	0	4,495,899	4,495,899	990,430
8582 Design Engineering	14,000	0	13,480	13,480	0
8600 Furniture And Fixtures	60,597	0	0	0	0
Water (Distribution System) (434)	**$121,007**	**$0**	**$4,509,379**	**$4,509,379**	**$990,430**
6551 Collection Line Maintance	39,000	300,000	1,407,143	1,400,000	300,000
8120 Buildings	302,651	0	232,686	232,686	0
8400 Capital Operating Equip	43,470	0	0	0	0
8552 Lift Station Improvements	1,199,558	0	134,080	134,080	0
8581 Preliminary Engineering	0	1,000,000	1,012,000	1,000,000	0
8591 Construction (Contracted)	2,881,039	0	0	0	0
8598 Misc Construction Costs	18,273	0	1,536	1,510	0
8553 Wastewater Treatment Plant	0	0	0	0	991,250
8582 Design Engineering	0	0	71,187	71,186	0
Sewer (Collection System) (433)	**$4,483,991**	**$1,300,000**	**$2,858,632**	**$2,839,462**	**$1,291,250**
WATER & SEWER PROJECTS	**$4,696,998**	**$1,300,000**	**$7,368,011**	**$7,348,841**	**$2,281,680**

Source for Future Years: The Capital Improvement Program Manual

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

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Blackhawk Blvd phII Pkg C	73,073	0	57,694	57,694	0	0	0	0	0
Ground Storage Tank @ WP 1 and Pump Improvements	179,807	0	88,643	88,643	0	0	0	0	0
Clear Creek Crossing	412,811	0	130,825	130,825	0	0	0	0	0
DISTRIBUTION PROJECTS	**$665,691**	**$0**	**$277,162**	**$277,162**	**$0**	**$0**	**$0**	**$0**	**$0**
Blackhawk WWTP Aeraton Project	422,233	0	0	0	0	0	0	0	0
COLLECTION SYSTEM PROJECTS	**$422,233**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
WATER & SEWER BONDS FUND PROJECTS	**$1,087,924**	**$0**	**$277,162**	**$277,162**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
8582 Design Engineering	665,691	0	277,162	277,162	0
Water (Distribution System) (434)	**$665,691**	**$0**	**$277,162**	**$277,162**	**$0**
8591 Construction (Contracted)	422,233	0	0	0	0
Sewer (Collection System) (433)	**$422,233**	**$0**	**$0**	**$0**	**$0**
2016 W/S BOND PROJECTS	**$1,087,924**	**$0**	**$277,162**	**$277,162**	**$0**

Source for Future Years: The Capital Improvement Program Manual

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

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

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Automated Water Meter Implementation	4,276	0	0	0	0	0	0	0	0
Fire Station #2 - Water-related Costs	40,189	0	0	0	0	0	0	0	0
Blackhawk Bldg Renovations - Water-related costs	173,295	0	0	0	0	0	0	0	0
DISTRIBUTION PROJECTS	**$217,760**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Lift Station #2 Rehabilitation	0	0	405,000	405,000	0	0	0	0	0
Blackhawk WWTP Aeration Project	225,237	0	0	0	0	0	0	0	0
Fire Station #2 - Sewer-related Costs	3,705	0	0	0	0	0	0	0	0
Lift Station PKG 2 (#5, 13, 24, 25)	1,267,332	0	65,125	65,125	0	0	0	0	0
COLLECTION SYSTEM PROJECTS	**$1,496,274**	**$0**	**$470,125**	**$470,125**	**$0**	**$0**	**$0**	**$0**	**$0**
WATER & SEWER BONDS FUND PROJECTS	**$1,714,034**	**$0**	**$470,125**	**$470,125**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
7190 Other Professional Services	4,276	0	0	0	0
8541 Distribution Lines	40,189	0	0	0	0
Water (Distribution System) (434)	**$44,465**	**$0**	**$0**	**$0**	**$0**
8552 Lift Station Improvements	1,267,332	0	65,125	65,125	0
8582 Design Engineering	0	0	405,000	405,000	0
8591 Construction (Contracted)	228,942	0	0	0	0
Sewer (Collection System) (433)	**$1,496,274**	**$0**	**$470,125**	**$470,125**	**$0**
8120 Buildings	173,295	0	0	0	0
Sewer (Buildings) (419)	**$173,295**	**$0**	**$0**	**$0**	**$0**
2018 W/S BOND PROJECTS	**$1,714,034**	**$0**	**$470,125**	**$470,125**	**$0**

Source for Future Years: The Capital Improvement Program Manual

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

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

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Water System Improvements Study	21,916	0	8,991	8,991	0	0	0	0	0
42" Water Main Replacement	3,519,775	2,700,000	2,700,000	2,700,000	0	0	0	0	0
Elevated Storage Tank #2	542,544	0	87,900	102,744	0	0	0	0	0
SWS # 1 GST	0	0	475,844	482,152	0	0	0	0	0
SWS #3/SWP # 4 Rehab	386,694	0	63,694	42,542	0	0	0	0	0
DISTRIBUTION PROJECTS	**$4,470,929**	**$2,700,000**	**$3,336,429**	**$3,336,429**	**$0**	**$0**	**$0**	**$0**	**$0**
Lift Station Package 3	1,544,360	0	53,800	53,800	0	0	0	0	0
Lift Station Package 4	2,675	0	0	0	0	0	0	0	0
Blackhawk WWTP Aeration Project	3,469,412	0	0	0	0	0	0	0	0
COLLECTION SYSTEM PROJECTS	**$5,016,447**	**$0**	**$53,800**	**$53,800**	**$0**	**$0**	**$0**	**$0**	**$0**
WATER & SEWER BOND FUND PROJECTS	**$9,487,376**	**$2,700,000**	**$3,390,229**	**$3,390,229**	**$0**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
8541 Distribution Lines	3,519,775	2,700,000	2,700,000	2,700,000	0
8582 Design Engineering	21,916	0	8,991	8,991	0
8591 Construction (Contracted)	929,238	0	627,438	627,438	0
Water (Distribution System) (434)	**$4,470,929**	**$2,700,000**	**$3,336,429**	**$3,336,429**	**$0**
8552 Lift Station Improvements	1,544,360	0	53,800	53,800	0
8591 Construction (Contracted)	3,469,412	0	0	0	0
8596 Surveying	2,675	0	0	0	0
Sewer (Collection System) (433)	**$5,016,447**	**$0**	**$53,800**	**$53,800**	**$0**
2021 W/S BOND PROJECTS	**$9,487,376**	**$2,700,000**	**$3,390,229**	**$3,390,229**	**$0**

Source for Future Years: The Capital Improvement Program Manual

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

2025 Water and Sewer Bond Construction Fund (423)
Capital Improvement Projects
Project/Account Listing

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
42" Water Main Replacement	0	0	0	0	3,579,615	0	0	0	0
Georgetown 16" Upsize	0	0	0	0	250,000	0	0	0	0
Friendswood Trails 16"	0	0	0	0	525,000	0	0	0	0
Blackhawk Blvd phII Pkg C	0	0	0	0	1,268,000	0	0	0	0
24" Water Line Installation PhII	0	0	1,209,692	1,209,692	0	0	0	0	0
DISTRIBUTION PROJECTS	**$0**	**$0**	**$1,209,692**	**$1,209,692**	**$5,622,615**	**$0**	**$0**	**$0**	**$0**
Lift Station # 2 Rehabilitation	0	0	0	0	3,000,000	0	0	0	0
Lift Station # 8 Improvements	0	0	295,605	295,605	2,807,215	0	0	0	0
Lift Station # 16 Improvements	0	0	0	0	1,531,200	0	0	0	0
Lift Station # 27 Improvements	0	0	225,215	225,214	874,786	0	0	0	0
Lift Station Package 1	0	0	0	0	1,950,000	0	0	0	0
Lift Station Package 4	0	0	0	0	1,005,000	0	0	0	0
Cowards Creek SWR Upzing	0	0	0	0	2,408,000	0	0	0	0
COLLECTION SYSTEM PROJECTS	**$0**	**$0**	**$520,820**	**$520,819**	**$13,576,201**	**$0**	**$0**	**$0**	**$0**
WATER & SEWER BOND FUND PROJECTS	**$0**	**$0**	**$1,730,512**	**$1,730,511**	**$19,198,816**	**$0**	**$0**	**$0**	**$0**

Account	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
8541 Distribution Lines	0	0	0	0	3,579,615
8582 Design Engineering	0	0	1,209,692	1,209,692	0
8591 Construction (Contracted)	0	0	0	0	2,043,000
Water (Distribution System) (434)	**$0**	**$0**	**$1,209,692**	**$1,209,692**	**$5,622,615**
8552 Lift Station Improvements	0	0	0	0	2,955,000
8582 Design Engineering	0	0	520,820	520,819	590,880
8591 Construction (Contracted)	0	0	0	0	10,030,321
Sewer (Collection System) (433)	**$0**	**$0**	**$520,820**	**$520,819**	**$13,576,201**
2021 W/S BOND PROJECTS	**$0**	**$0**	**$1,730,512**	**$1,730,511**	**$19,198,816**

Source for Future Years: The Capital Improvement Program Manual

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

Unfunded General Government Projects
FY26 - 30 Budget
(Funding to be Determined)

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
Greenbriar Bridge	0	0	0	0	0	162,500	0	0	0
Blackhawk Boulevard Phase II-C	0	0	0	0	0	3,083,681	0	0	0
STREET PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,246,181**	**$0**	**$0**	**$0**
Blackhawk Inline/Offline Detention	0	0	0	0	0	0	15,000,000	0	0
DRAINAGE PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,000,000**	**$0**	**$0**
Lake Friendswood Erosion Control Bulkhead	0	0	0	0	0	2,500,000	0	0	0
Parking Lot Construction - Old City Park & Stevenson Park	0	0	0	0	0	0	3,250,000	0	0
City New Pool	0	0	0	0	0	7,500,000	0	0	0
Stevenson Park Drainage	0	0	0	0	0	300,000	0	0	0
Skatepark/ BMX at Old City Park	0	0	0	0	0	0	1,500,000	0	0
PARKS PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$10,300,000**	**$4,750,000**	**$0**	**$0**
Council Chambers Engineering and Construction	0	0	0	0	0	437,105	0	0	0
Fiber Projects - City Hall to Blackhawk and City Hall to Public Safety	0	0	0	0	0	250,000	0	0	0
Community (Civic) Center	0	0	0	0	0	5,958,133	41,220,989	0	0
Friendswood Library Expansion	0	0	0	0	0	2,139,148	11,730,528	0	0
Deepwood-Demolition Public Works Facility	0	0	0	0	0	500,000	0	0	0
Parks Building	0	0	0	0	0	$1,500,000	0	0	0
Restroom and Concession Bldg. at Renwick	0	0	0	0	0	-	$2,000,000	0	0
Blackhawk Bldg. Roof	0	0	0	0	0	-	$1,500,000	0	0
Fire Station #4 Roof Replacement	0	0	0	0	0	-	$1,000,000	0	0
FACILITY PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$10,784,386**	**$57,451,517**	**$0**	**$0**
UNFUNDED GENERAL GOVERNMENT PROJECTS (FUNDING TBD)	**$0**	**$0**	**$0**	**$0**	**$0**	**$24,330,567**	**$77,201,517**	**$0**	**$0**

Source for Future Years: The Capital Improvement Program Manual

Capital Improvement Plan
FY26 - 30 Budget
Water and Sewer Fund
(Funding to be Determined)

Project Name	FY24 Actual	FY25 Original Budget	FY25 Amended budget	FY25 Year End Estimate	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget
42" Waterline	0	0	0	0	0	69,873	0	0	0
Generator at Surface Water Station #2	0	0	0	0	0	1,000,000	0	0	0
Blackhawk Boulevard Phase II-C	0	0	0	0	0	632,000	0	0	0
Friendswood Dr. to Elevelated Storage Tank #1 - 24"	0	0	0	0	0	9,500,000	0	0	0
Mary's Creek Bridge at Dunbar Estates Utility Relocation	0	0	0	0	0	250,000	0	0	0
Georgetown Extension 12"	0	0	0	0	0	2,640,000	0	0	0
Beamer Road Waterline Installation	0	0	0	0	0	0	0	0	5,500,000
Friendswood Parkway/Exxon 16"	0	0	0	0	0	4,000,000	0	0	0
Surface Water Station # 2 Pump & Controls	0	0	0	0	0	1,400,000	0	0	0
Georgetown East Loop 12"	0	0	0	0	0	0	3,280,000	0	0
Friendswood Asset Mngmnt Prgrm	0	0	0	0	0	$500,000	0	0	0
Upgrade Booster GST@GWP#4	0	0	0	0	0	$2,000,000	0	0	0
DISTRIBUTION PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$21,991,873**	**$3,280,000**	**$0**	**$5,500,000**
Greenbriar at Cowards Creek Gravity Sewer Line	0	0	0	0	0	275,000	0	0	0
Baker Road, Falling Leaf Sanitary Sewer	0	0	0	0	0	0	0	0	1,600,000
FM 528 - Falcon Ridge to Windsong Sanitary Sewer	0	0	0	0	0	0	0	0	1,750,000
Windsong Lane Sanitary Sewer	0	0	0	0	0	0	0	0	3,061,000
El Dorado/Lundy Lane Sanitary Sewer	0	0	0	0	0	0	0	0	3,000,000
I/I Removal Above 30%	0	0	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000
Upsize 15" & 18" Sewer Line along Greenbriar Drive	0	0	0	0	0	1,531,200	0	0	0
Sanitary Sewer Assessment VIII	0	0	0	0	0	1,800,000	0	0	0
Lift Station #2 Rehabilitation	0	0	0	0	0	764,000	0	0	0
Lift Station #2 Upsizing & Force Main	0	0	0	0	0	15,409,400	0	0	0
Lift Station #22 Rehabilitation/ Replacement	0	0	0	0	0	1,372,000	0	0	0
Lift Station #23 Upsizing & Force Main	0	0	0	0	0	5,382,000	0	0	0
Lift Station #26 Rehabilitation	0	0	0	0	0	1,500,000	0	0	0
Lift Station #27 Upgrades	0	0	0	0	0	320,908	0	0	0
Lift Station #30 Upgrades	0	0	0	0	0	1,757,500	0	0	0
Friendswood Asset Mngmnt Prgrm	0	0	0	0	0	500,000	0	0	0
COLLECTION PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$31,612,008**	**$1,000,000**	**$1,000,000**	**$10,411,000**
WATER & SEWER PROJECTS (FUNDING TBD)	**$0**	**$0**	**$0**	**$0**	**$0**	**$53,603,881**	**$4,280,000**	**$1,000,000**	**$15,911,000**

Source for Future Years: The Capital Improvement Program Manual

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


FRIENDSWOOD
FOUNDED
1895
TEXAS

Significant Non-Recurring General Obligation Projects

(Planned for FY26 – FY30)



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



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Public Safety-Ensure a safe environment

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Technology upgrades and renovations

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2024	FY 2024	FY 2025	FY 2025	50,000	62,895	12,895	26%
Construction	FY 2025	FY 2027	FY 2025	FY 2027	450,000	437,105	(12,895)	-3%
				Project Total ($):	500,000	**500,000**	0	0%

Project Funding:

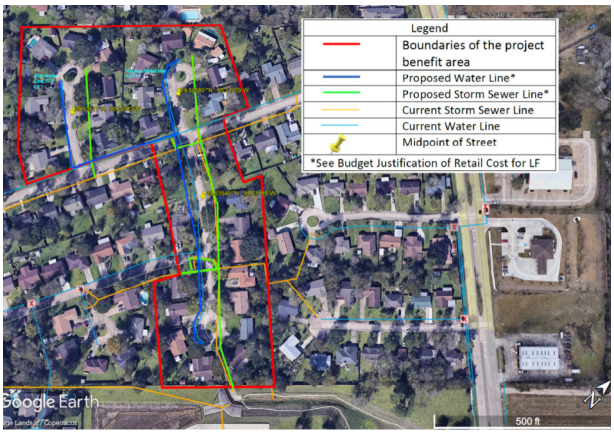
Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	62,895	0	0	0	0	0	0	62,895
Total Funded ($)	**62,895**	**0**	**0**	**0**	**0**	**0**	**0**	**62,895**
Unfunded	0	0	437,105	0	0	0	0	437,105
Total w/Unfunded ($)	**62,895**	**0**	**437,105**	**0**	**0**	**0**	**0**	**500,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Annalea Neighborhood Improvements**



Description:

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

Changes from Previous Year:

This project is funded with grant funds and started in FY 2025.

Strategic Goal:

Preservation - Preserve and maintain city infrastructure

Mandate/Plan:

Water System Improvement Study

Anticipated Project Outcome:

Improved infrastructure

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2025	FY 2025	FY 2025	FY 2026	299,036	329,222	30,186	10%
Construction	FY 2025	FY 2026	FY 2025	FY 2026	1,926,912	1,926,912	0	0%
Other	FY 2025	FY 2025	FY 2025	FY 2026	107,858	117,858	10,000	0
				Project Total ($):	2,333,806	**2,373,992**	40,186	2%

Project Funding:

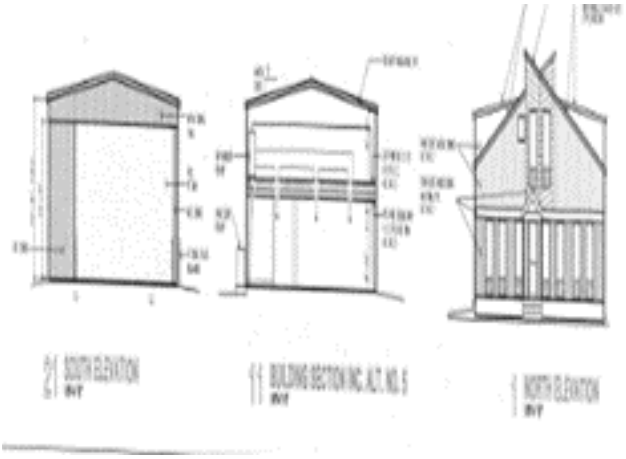
Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Grant	359,751	1,974,055	0	0	0	0	0	2,333,806
Water & Sewer	40,186	0	0	0	0	0	0	40,186
Total Funded ($)	**399,937**	**1,974,055**	**0**	**0**	**0**	**0**	**0**	**2,373,992**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**399,937**	**1,974,055**	**0**	**0**	**0**	**0**	**0**	**2,373,992**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Demolition Public Works Facility**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

This project is a result of damages caused by Hurricane Harvey

Anticipated Project Outcome:

Demolition of Facility

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Other	FY 2026	FY 2027	FY 2026	FY 2027	150,000	500,000	350,000	233%
				Project Total ($):	150,000	**500,000**	350,000	233%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	500,000	0	0	0	0	500,000
Total w/Unfunded ($)	**0**	**0**	**500,000**	**0**	**0**	**0**	**0**	**500,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Blackhawk Blvd Phase II Package B**



Description:

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

Changes from Previous Year:

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

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Pavement Management Study

Anticipated Project Outcome:

Safe and smooth city streets

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2023	FY 2023	FY 2024	FY 2024	200,000	201,455	1,455	1%
Construction	FY 2023	FY 2023	FY 2023	FY 2025	1,000,000	2,186,629	1,186,629	119%
Other	FY 2023	FY 2023	FY 2024	FY 2024	0	64,235	64,235	0%
				Project Total ($):	1,200,000	**2,452,319**	1,252,319	104%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	1,362,125	0	0	0	0	0	0	1,362,125
Special Revenue	778,547	0	0	0	0	0	0	778,547
Water & Sewer	311,647	0	0	0	0	0	0	311,647
Total Funded ($)	**2,452,319**	**0**	**0**	**0**	**0**	**0**	**0**	**2,452,319**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**2,452,319**	**0**	**0**	**0**	**0**	**0**	**0**	**2,452,319**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Blackhawk Blvd Phase II Package C**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's street maintenance program

Anticipated Project Outcome:

Maintenance of infrastructure

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2023	FY 2023	FY 2023	FY 2025	200,000	510,750	310,750	155%
Construction	FY 2025	FY 2025	FY 2025	FY 2027	2,800,000	8,067,362	5,267,362	188%
				Project Total ($):	3,000,000	**8,578,112**	5,578,112	186%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	187,500	0	0	0	0	0	0	187,500
Special Revenue	192,484	3,083,681	0	0	0	0	0	3,276,165
W&S Bond Construction	130,766	1,268,000	0	0	0	0	0	1,398,766
Total Funded ($)	**510,750**	**4,351,681**	**0**	**0**	**0**	**0**	**0**	**4,862,431**
Unfunded	0	0	3,715,681	0	0	0	0	3,715,681
Total w/Unfunded ($)	**510,750**	**4,351,681**	**3,715,681**	**0**	**0**	**0**	**0**	**8,578,112**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Greenbriar Bridge**



Description:

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

Changes from Previous Year:

Reconstruction will start in FY 2026

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Pavement Management Study

Anticipated Project Outcome:

Maintenance of infrastructure

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2027	FY 2026	FY 2028	FY 2027	406,290	650,000	243,710	60%
				Project Total ($):	406,290	**650,000**	243,710	60%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Special Revenue	0	487,500	0	0	0	0	0	487,500
Total Funded ($)	**0**	**487,500**	**0**	**0**	**0**	**0**	**0**	**487,500**
Unfunded	0	0	162,500	0	0	0	0	162,500
Total w/Unfunded ($)	**0**	**487,500**	**162,500**	**0**	**0**	**0**	**0**	**650,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Mary's Creek at Dunbar Estates**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Federal Off-System Bridge Program

Anticipated Project Outcome:

Maintenance of bridges

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2027	FY 2027	FY 2028	FY 2028	22,285	75,000	52,715	237%
				Project Total ($):	22,285	**75,000**	52,715	237%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Special Revenue	6,100	0	68,900	0	0	0	0	75,000
Total Funded ($)	**6,100**	**0**	**68,900**	**0**	**0**	**0**	**0**	**75,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**6,100**	**0**	**68,900**	**0**	**0**	**0**	**0**	**75,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Deepwood Flood Control**



Description:

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

Project is in construction phase.

Strategic Goal:

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

Mandate/Plan:

Flood Control

Anticipated Project Outcome:

Additional storage capacity

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2025	FY 2025	FY 2025	FY 2025	0	290,295	290,295	0%
Construction	FY 2025	FY 2025	FY 2026	FY 2026	1,312,797	573,787	(739,010)	-56%
Other	FY 2025	FY 2025	FY 2026	FY 2025	892,346	1,357,088	464,742	52%
				Project Total ($):	2,205,143	**2,221,170**	16,027	1%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Grant	1,830,383	390,787	0	0	0	0	0	2,221,170
Total Funded ($)	**1,830,383**	**390,787**	**0**	**0**	**0**	**0**	**0**	**2,221,170**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**1,830,383**	**390,787**	**0**	**0**	**0**	**0**	**0**	**2,221,170**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	5,000	2,554	2,554	2,554	2,554	2,554	0	17,770
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Master Drainage Plan**





Description:

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

Changes from Previous Year:

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

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

City's initiative to study and construct flood control projects city-wide; Comprehensive Plan

Anticipated Project Outcome:

Update plan for future projects

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2023	FY 2024	FY 2025	FY 2026	800,000	1,348,448	548,448	69%
Other	0	0	0	0	0	374,430	374,430	0%
				Project Total ($):	800,000	**1,722,878**	922,878	115%

Project Funding:

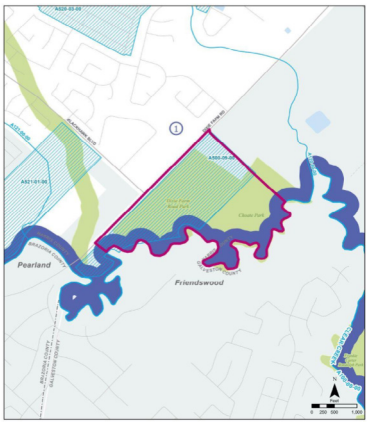
Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Bond Construction	1,046,768	0	0	0	0	0	0	1,046,768
Grant	270,444	405,666	0	0	0	0	0	676,110
Total Funded ($)	**1,317,212**	**405,666**	**0**	**0**	**0**	**0**	**0**	**1,722,878**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**1,317,212**	**405,666**	**0**	**0**	**0**	**0**	**0**	**1,722,878**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Friendswood Regional Stormwater Detention Basin**



Description:

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

Changes from Previous Year:

The name of the project changed from 1959 Detention Pond.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

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

Anticipated Project Outcome:

Construction of a new stormwater detention pond

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2023	FY 2023	FY 2027	FY 2027	15,500,000	8,000,000	(7,500,000)	-48%
				Project Total ($):	15,500,000	**8,000,000**	(7,500,000)	-48%

Project Funding:

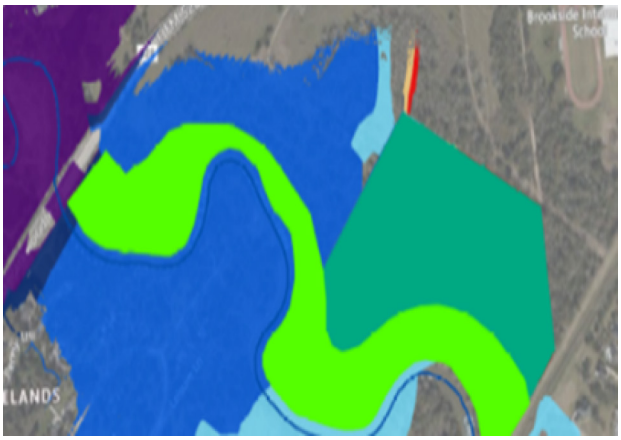
Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Bond Construction	8,000,000	0	0	0	0	0	0	8,000,000
Total Funded ($)	**8,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**8,000,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**8,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**8,000,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	192,600	45,980	45,980	45,980	45,980	45,980	0	422,500
Water & Sewer Fund	0	0	0	0	0	0	0	0

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

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



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

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

Anticipated Project Outcome:

Construction of a new stormwater detention pond

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2022	FY 2022	FY 2023	FY 2025	1,000,000	2,850,000	1,850,000	185%
Construction	FY 2024	FY 2024	FY 2027	FY 2027	24,600,000	14,150,000	(10,450,000)	-42%
				Project Total ($):	25,600,000	**17,000,000**	(8,600,000)	-34%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Bond Construction	2,850,000	14,150,000	0	0	0	0	0	17,000,000
Total Funded ($)	**2,850,000**	**14,150,000**	**0**	**0**	**0**	**0**	**0**	**17,000,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**2,850,000**	**14,150,000**	**0**	**0**	**0**	**0**	**0**	**17,000,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

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



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

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

Anticipated Project Outcome:

Lower the water surface elevation in significant flood events.

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2028	FY 2028	FY 2028	FY 2028	1,000,000	1,000,000	0	0%
Construction	FY 2028	FY 2028	FY 2031	FY 2031	10,200,000	14,000,000	3,800,000	37%
				Project Total ($):	11,200,000	**15,000,000**	3,800,000	34%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	15,000,000	0	0	0	15,000,000
Total w/Unfunded ($)	**0**	**0**	**0**	**15,000,000**	**0**	**0**	**0**	**15,000,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lake Friendswood Erosion Control Bulkhead**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

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

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Repair Lake Friendswood for continued Park enjoyment

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2030	FY 2027	FY 2031	FY 2030	1,000,000	2,500,000	1,500,000	150%
				Project Total ($):	1,000,000	**2,500,000**	1,500,000	150%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	2,500,000	0	0	0	0	2,500,000
Total w/Unfunded ($)	**0**	**0**	**2,500,000**	**0**	**0**	**0**	**0**	**2,500,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Friendswood Library Expansion**



Description:

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

Changes from Previous Year:

New Project

Strategic Goal:

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

Mandate/Plan:

Library Strategic Long Range Plan

Anticipated Project Outcome:

Expand Library to accommodate growing services and population

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	Original	Current	Original	Current	Original	Current	$ Change	% Change
Planning / Design	FY 2026	FY 2027	FY 2029	FY 2030	2,139,148	2,139,148	0	0%
Construction	FY 2027	FY 2028	FY 2029	FY 2030	11,730,528	11,730,528	0	0%
				Project Total ($):	13,869,676	**13,869,676**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0		2,139,148	11,730,528	0	0	0	13,869,676
Total w/Unfunded ($)	**0**	**0**	**2,139,148**	**11,730,528**	**0**	**0**	**0**	**13,869,676**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Community (Civic) Center**



Description:

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

Changes from Previous Year:

Feasibility study conducted

Strategic Goal:

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

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Provide Friendswood citizens with community space

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2026	FY 2027	FY 2029	FY 2030	5,958,133	5,958,133	0	0%
Construction	FY 2027	FY 2028	FY 2029	FY 2030	41,220,989	41,220,989	0	0%
				Project Total ($):	47,179,122	**47,179,122**	0	0%

Project Funding:

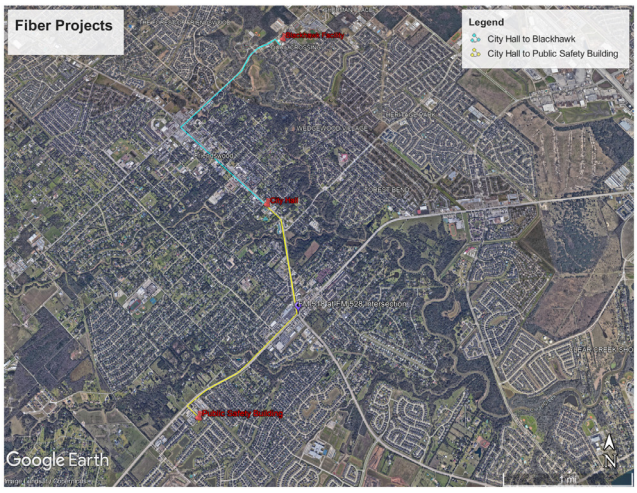
Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	5,958,133	41,220,989	0	0	0	47,179,122
Total w/Unfunded ($)	**0**	**0**	**5,958,133**	**41,220,989**	**0**	**0**	**0**	**47,179,122**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Fiber Projects - City Hall to Blackhawk and City Hall to Public Safety**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain Infrastructure

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Protected communication between city facilities

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2026	FY 2027	FY 2027	FY 2028	250,000	250,000	0	0%
				Project Total ($):	250,000	**250,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	250,000	0	0	0	0	250,000
Total w/Unfunded ($)	**0**	**0**	**250,000**	**0**	**0**	**0**	**0**	**250,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Parking Lot Construction in Friendswood**

No picture available

Description:

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

Changes from Previous Year:

None.

Strategic Goal:

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

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Additional Parking at Old City Park and Stevenson Park

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**		**% Change**
Construction	FY 2028	Fy 2028	FY 2029	FY 2029	2,600,000	3,250,000	650,000	25%
				Project Total ($):	2,600,000	**3,250,000**	650,000	25%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	3,250,000	0	0	0	3,250,000
Total w/Unfunded ($)	**0**	**0**	**0**	**3,250,000**	**0**	**0**	**0**	**3,250,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **City New Pool**



Description:

This project involves the complete demolition of the existing swimming pool, pump house, and storage buildings, originally constructed in the 1980s. All current structures and associated equipment will be removed. The site will then be redeveloped with the construction of new, modern facilities that will significantly improve functionality, and user experience.

Changes from Previous Year:

New.

Strategic Goal:

Modernization

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Improve citizens quality of life

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2027	FY 2027	FY 2029	FY 2029	7,500,000	7,500,000	0	0%
				Project Total ($):	7,500,000	**7,500,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	7,500,000	0	0	0	0	7,500,000
Total w/Unfunded ($)	**0**	**0**	**7,500,000**	**0**	**0**	**0**	**0**	**7,500,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Parks Building**



Description:

The proposed project involves the construction of a new building to support the operational needs of the Parks and Recreations Department. The new structure will serve as a centralized location for equipment storage, staff workstations, and general maintenance support functions.

Changes from Previous Year:

New.

Strategic Goal:

Efficiency

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Improve efficiency and productivity. Alleviating constraints within City Hall and Public Works building.

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2027	FY 2027	FY 2028	FY 2028	1,500,000	1,500,000	0	0%
				Project Total ($):	1,500,000	**1,500,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,500,000	0	0	0	0	1,500,000
Total w/Unfunded ($)	**0**	**0**	**1,500,000**	**0**	**0**	**0**	**0**	**1,500,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Restroom and Concession Building at Renwick**



Description:

This project involves the complete demolition of the existing restroom and concession stand building, followed by the construction of modern, code-compliant replacement facilities. The current structure is in poor condition, with a leaking roof, aging infrastructure, and amenities that no longer meet the needs of park users or event operations.

Changes from Previous Year:

New.

Strategic Goal:

Maintain resident/user group satisfaction

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Inceased satisfaction with highly used park.

Project Timeline and Total Cost by Type:

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

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	2,000,000	0	0	0	2,000,000
Total w/Unfunded ($)	**0**	**0**	**0**	**2,000,000**	**0**	**0**	**0**	**2,000,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Blackhawk Building Roof**



Description:

This project includes the complete removal and replacement of the existing roof at Blackhawk Facility. The original roof has undergone multiple patch repairs over the years and has reached the end of its useful life. Persistent leaks and structural concerns now require a full replacement to protect the integrity of the building and maintain a safe, functional environment for its users.

Changes from Previous Year:

New.

Strategic Goal:

Building upkeep

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Building upkeep.

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2028	FY 2028	FY 2028	FY 2028	1,500,000	1,500,000	0	0%
				Project Total ($):	1,500,000	**1,500,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	1,500,000	0	0	0	1,500,000
Total w/Unfunded ($)	**0**	**0**	**0**	**1,500,000**	**0**	**0**	**0**	**1,500,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Fire Station #4 Roof Replacement**



Description:

This project entails the full removal and replacement of the existing roof due to deficiencies stemming from the original installation.

Changes from Previous Year:

New.

Strategic Goal:

Building upkeep

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Building upkeep.

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2028	FY 2028	FY 2028	FY 2028	1,000,000	1,000,000	0	0%
				Project Total ($):	1,000,000	**1,000,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	1,000,000	0	0	0	1,000,000
Total w/Unfunded ($)	**0**	**0**	**0**	**1,000,000**	**0**	**0**	**0**	**1,000,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Stevenson Park Drainage**



Description:

This project addresses drainage issues affecting the park grounds and sand volleyball courts, which currently hold water for extended periods following rainfall. Poor site drainage has led to frequent flooding, standing water, and extended closures of recreational areas.

Changes from Previous Year:

New.

Strategic Goal:

Maintaining usability of parks

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Maintaining usability of parks

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2027	FY 2027	FY 2029	FY 2029	300,000	300,000	0	0%
				Project Total ($):	300,000	**300,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	300,000	0	0	0	0	300,000
Total w/Unfunded ($)	**0**	**0**	**300,000**	**0**	**0**	**0**	**0**	**300,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Skatepark/ BMX at Old City Park**



Description:

This project aims to develop a comprehensive design and programming plan for a new Skate and BMX Bike at Old City Park that meets the recreational needs of users of all skill levels. Ity will serve as a dynamic community hub that supports skating and biking through thoughtfully designed features, organized events, and strategic partnerships with local organizations.

Changes from Previous Year:

New.

Strategic Goal:

Modernization

Mandate/Plan:

Capital Improvements Plan

Anticipated Project Outcome:

Additional recretional facility

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2028	FY 2028	FY 2029	FY 2029	1,500,000	1,500,000	0	0%
				Project Total ($):	1,500,000	**1,500,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	1,500,000	0	0	0	1,500,000
Total w/Unfunded ($)	**0**	**0**	**0**	**1,500,000**	**0**	**0**	**0**	**1,500,000**

Operating Cost Impact:

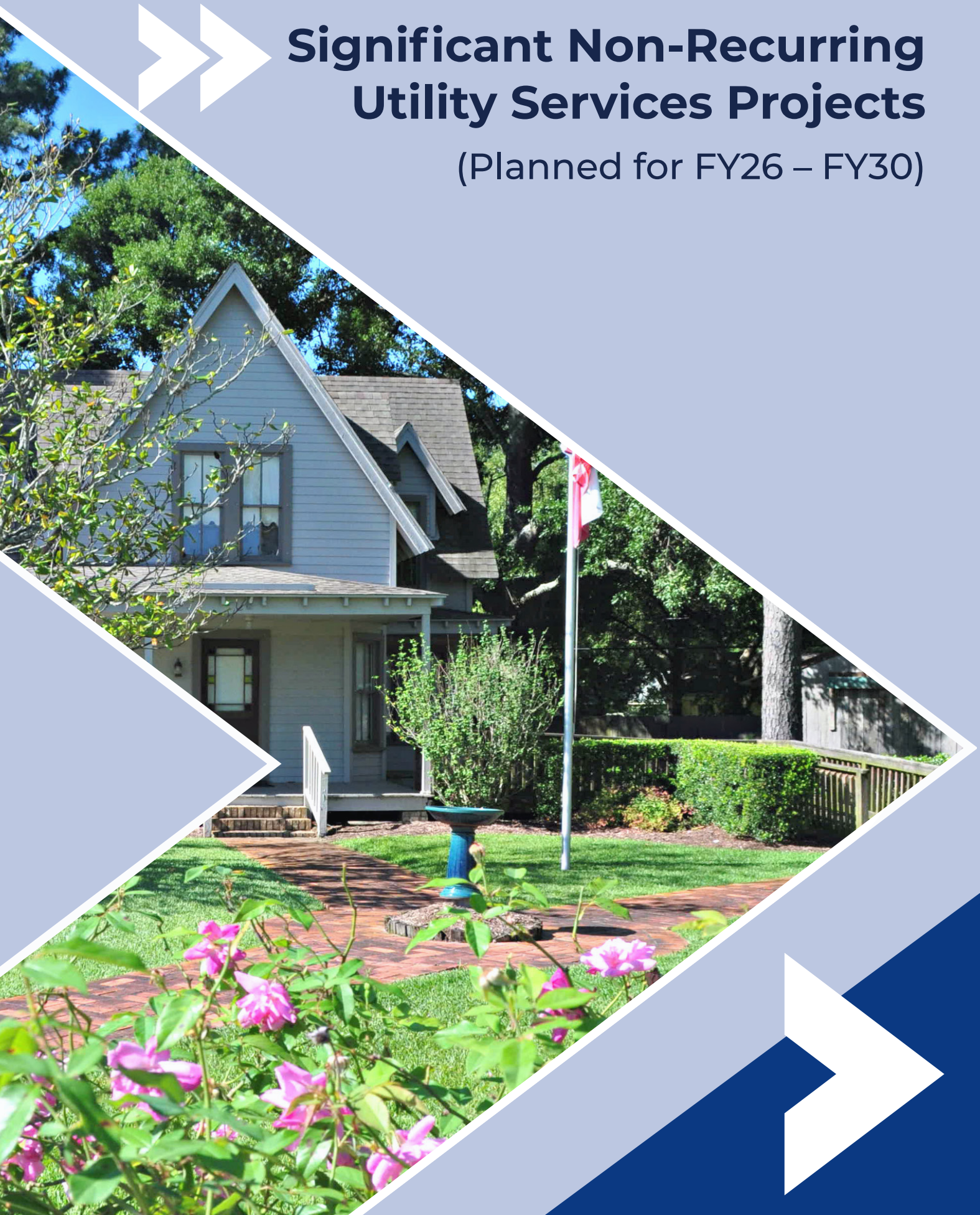
Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:


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Significant Non-Recurring Utility Services Projects

(Planned for FY26 – FY30)



Project Name: **Pipe Rack Relocation Project**



Description:

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

Changes from Previous Year:

The project entered construction phase in 2025. Engineering design was modified to incorporate a tree mitigation plan.

Strategic Goal:

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

Mandate/Plan:

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

Anticipated Project Outcome:

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

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2021	FY 2021	FY 2022	FY 2024	182,000	219,425	37,425	21%
Construction	FY 2025	FY 2025	FY 2026	FY 2026	869,000	1,608,010	739,010	85%
				Project Total ($):	1,051,000	**1,827,435**	776,435	74%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Grant	219,425	1,608,010	0	0	0	0	0	1,827,435
Total Funded ($)	**219,425**	**1,608,010**	**0**	**0**	**0**	**0**	**0**	**1,827,435**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**219,425**	**1,608,010**	**0**	**0**	**0**	**0**	**0**	**1,827,435**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **2020 Lift Station Mitigation**



Description:

Lift Stations 1, 4, 5,13 ,17, 22, 24, 25, 27, 28 and 31 were identified as in need of mitigation and improvements after Hurricane Harvey. These lift stations each have historical flooding conditions that need assessment, along with analyzing the pumps, wet well condition, electrical control panel, SCADA equipment, generator, hatches, site security fence and discharge force main. The project will be a detailed engineering review of the operating conditions as well as raising the electrical panel, SCADA equipment and generator onto a raised platform above the determined flood elevation.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FEMA Mitigation

Anticipated Project Outcome:

Mitigation of future flooding issues at lift station facilities

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2023	FY 2023	FY 2025	FY 2026	677,939	769,066	91,127	13%
				Project Total ($):	677,939	**769,066**	91,127	13%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Water & Sewer	769,066	0	0	0	0	0	0	769,066
Total Funded ($)	**769,066**	**0**	**0**	**0**	**0**	**0**	**0**	**769,066**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**769,066**	**0**	**0**	**0**	**0**	**0**	**0**	**769,066**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station Mitigation Package 1**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey damage

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2023	FY 2026	FY 2025	FY 2028	1,594,000	1,950,000	356,000	22%
				Project Total ($):	1,594,000	**1,950,000**	356,000	22%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
W&S Bond Construction	0	1,950,000	0	0	0	0	0	1,950,000
Total Funded ($)	**0**	**1,950,000**	**0**	**0**	**0**	**0**	**0**	**1,950,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**1,950,000**	**0**	**0**	**0**	**0**	**0**	**1,950,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station Mitigation Package 2**



Description:

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

Changes from Previous Year:

This project is currently under construction.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey damage

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2023	FY 2023	FY 2025	FY 2025	1,882,469	1,890,341	7,872	0%
				Project Total ($):	1,882,469	**1,890,341**	7,872	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Water & Sewer	360,884	0	0	0	0	0	0	360,884
W&S Bond Construction	1,529,457	0	0	0	0	0	0	1,529,457
Total Funded ($)	**1,890,341**	**0**	**0**	**0**	**0**	**0**	**0**	**1,890,341**
Total w/Unfunded ($)	**1,890,341**	**0**	**0**	**0**	**0**	**0**	**0**	**1,890,341**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station Mitigation Package 3**



Description:

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

Changes from Previous Year:

This project is currently under construction.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey damage

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2023	FY 2023	FY 2025	FY 2025	1,538,160	2,249,412	711,252	46%
				Project Total ($):	1,538,160	**2,249,412**	711,252	46%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Water & Sewer	611,252	0	0	0	0	0	0	611,252
W&S Bond Construction	1,638,160	0	0	0	0	0	0	1,638,160
Total Funded ($)	**2,249,412**	**0**	**0**	**0**	**0**	**0**	**0**	**2,249,412**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**2,249,412**	**0**	**0**	**0**	**0**	**0**	**0**	**2,249,412**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station Mitigation Package 4**



Description:

This project involves mitigation and repairs for Lift Stations #4.

Changes from Previous Year:

This project is currently in design.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Identification of necessary repairs were a result of Hurricane Harvey damage

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2025	FY 2024	FY 2027	FY 2027	335,000	1,005,000	670,000	200%
Other	0	0	0		0	2,675	2,675	0%
				Project Total ($):	335,000	**1,007,675**	672,675	201%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
W&S Bond Construction	2,675	1,005,000	0	0	0	0	0	1,007,675
Total Funded ($)	**2,675**	**1,005,000**	**0**	**0**	**0**	**0**	**0**	**1,007,675**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**2,675**	**1,005,000**	**0**	**0**	**0**	**0**	**0**	**1,007,675**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

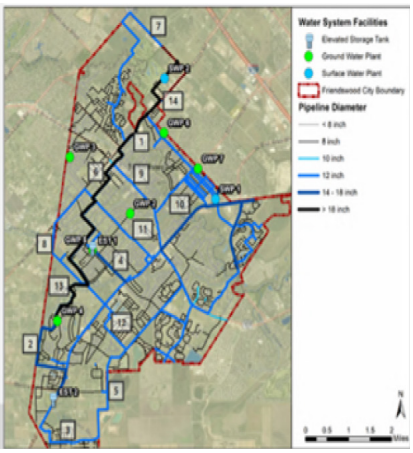
Notes:

Project Name: **Water System Improvements**

Pipe Improvements

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

GARVER



Description:

This project evaluates the current water system and provides recommendations to improve efficiency and operations of the water system. This project has included the Water System Improvement Report, design engineering & construction phase services for the 2023 Tank Rehabilitation Project, 24" Clear Creek Crossing, and New Ground Storage Tank and Pump Improvements at Surface Water Plant #1 Projects.

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvement Plan

Anticipated Project Outcome:

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

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2022	FY 2022	FY 2024	FY 2025	907,950	937,316	29,366	3%
				Project Total ($):	907,950	**937,316**	29,366	3%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
W&S Bond Construction	937,316	0	0	0	0	0	0	937,316
Total Funded ($)	**937,316**	**0**	**0**	**0**	**0**	**0**	**0**	**937,316**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**937,316**	**0**	**0**	**0**	**0**	**0**	**0**	**937,316**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **42" Southeast Transmission Line (Waterline)**



Description:

This is a co-participation project with the City of Houston and other participants in the upgrade of the main north/south surface water transmission pipeline from the Southeast Water Purification Plant along State Highway 3. TxDOT plans to widen State Highway 3 and it will be necessary to remove the existing pipeline from the State ROW in preparation for that project. This presents an opportunity to upsize this transmission line when it is removed from the easement.

Changes from Previous Year:

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

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

TxDOT

Anticipated Project Outcome:

Maintenance of infrastructure

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2023	FY 2023	FY 2028	FY 2028	20,489,887	20,489,887	0	0%
				Project Total ($):	20,489,887	**20,489,887**	0	0%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Water & Sewer	4,593,768	990,430	0	0	0	0	0	5,584,198
W&S Bond Construction	11,256,201	3,579,615	0	0	0	0	0	14,835,816
Total Funded ($)	**15,849,969**	**4,570,045**	**0**	**0**	**0**	**0**	**0**	**20,420,014**
Unfunded	0	0	69,873	0	0	0	0	69,873
Total w/Unfunded ($)	**15,849,969**	**4,570,045**	**69,873**	**0**	**0**	**0**	**0**	**20,489,887**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Surface Water Station #2 Controls/Pumps**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

Anticipated Project Outcome:

Maintenance of Infrastructure

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2027	FY 2026	FY 2027	1,000,000	1,400,000	400,000	40%
				Project Total ($):	1,000,000	**1,400,000**	400,000	40%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,400,000	0	0	0	0	1,400,000
Total w/Unfunded ($)	**0**	**0**	**1,400,000**	**0**	**0**	**0**	**0**	**1,400,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Generator at Surface Water Station #2**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

Anticipated Project Outcome:

Generator replacement

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Other	FY 2027	FY 2027	FY 2028	FY 2028	1,000,000	1,000,000	0	0%
				Project Total ($):	1,000,000	**1,000,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,000,000	0	0	0	0	1,000,000
Total w/Unfunded ($)	**0**	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**1,000,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **New Ground Storage Tank at Water Plant #4**



Description:

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

Changes from Previous Year:

Engineering and design phase started in FY 2025.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

Anticipated Project Outcome:

Increase the equalization of storage

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2025	FY 2025	FY 2026	FY 2025	0	298,614	298,614	0%
Construction	FY 2025	FY 2026	FY 2026	FY 2026	2,302,294	1,900,894	(401,400)	-17%
Other	FY 2025	FY 2026	FY 2025	FY 2026	0	116,266	116,266	0%
				Project Total ($):	2,302,294	**2,315,774**	13,480	1%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Grant	354,894	1,947,400	0	0	0	0	0	2,302,294
Water & Sewer	13,480	0	0	0	0	0	0	13,480
Total Funded ($)	**368,374**	**1,947,400**	**0**	**0**	**0**	**0**	**0**	**2,315,774**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**368,374**	**1,947,400**	**0**	**0**	**0**	**0**	**0**	**2,315,774**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Blackhawk WWTP Aeration Upgrades**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

TCEQ Mandate

Anticipated Project Outcome:

Infrastructure maintenance

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2024	FY 2024	FY 2025	FY 2025	5,695,320	7,989,170	2,293,850	40%
				Project Total ($):	5,695,320	**7,989,170**	2,293,850	40%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Water & Sewer	2,881,038	991,250	0	0	0	0	0	3,872,288
W&S Bond Construction	4,116,882	0	0	0	0	0	0	4,116,882
Total Funded ($)	**6,997,920**	**991,250**	**0**	**0**	**0**	**0**	**0**	**7,989,170**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**6,997,920**	**991,250**	**0**	**0**	**0**	**0**	**0**	**7,989,170**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **2026-2030 Sewer Rehabilitation**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

FY26 City Operating Budget

Anticipated Project Outcome:

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

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	Ongoing	Ongoing	Ongoing	Ongoing	1,800,000	1,800,000	0	0%
				Project Total ($):	1,800,000	**1,800,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Water & Sewer	0	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Total Funded ($)	**0**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**1,800,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**1,800,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Sanitary Sewer Assessment VIII**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Evaluation Study

Anticipated Project Outcome:

Maintenance of sanitary sewer

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2025	FY 2027	FY 2026	FY 2027	2,300,000	1,800,000	(500,000)	-22%
				Project Total ($):	2,300,000	**1,800,000**	(500,000)	-22%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,800,000	0	0	0	0	1,800,000
Total w/Unfunded ($)	**0**	**0**	**1,800,000**	**0**	**0**	**0**	**0**	**1,800,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Greenbriar at Cowards Creek Gravity Sewer Line**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Maintenance of sanitary sewer

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2025	FY 2027	FY 2028	FY 2029	250,000	275,000	25,000	10%
				Project Total ($):	250,000	**275,000**	25,000	10%

Project Funding:

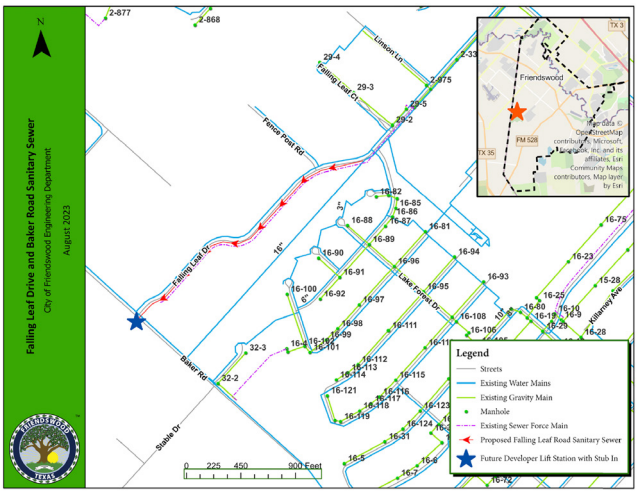
Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	275,000	0	0	0	0	275,000
Total w/Unfunded ($)	**0**	**0**	**275,000**	**0**	**0**	**0**	**0**	**275,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Baker Road, Falling Leaf Sanitary Sewer**



Description:

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

Changes from Previous Year:

This project is developer driven.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvement Study

Anticipated Project Outcome:

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

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2027	FY 2030	FY 2028	FY 2031	1,203,000	1,600,000	397,000	33%
				Project Total ($):	1,203,000	**1,600,000**	397,000	33%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	1,600,000	0	1,600,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**1,600,000**	**0**	**1,600,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station #2 Rehabilitation**



Description:

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

Changes from Previous Year:

Engineering and design started in FY 2025.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2025	FY 2025	FY 2025	FY 2026	600,000	436,000	(164,000)	-27%
Construction	FY 2025	FY 2025	FY 2025	FY 2027	2,400,000	3,764,000	1,364,000	57%
				Project Total ($):	3,000,000	**4,200,000**	1,200,000	40%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Water & Sewer	31,000	0	0	0	0	0	0	31,000
W&S Bond Construction	405,000	3,000,000	0	0	0	0	0	3,405,000
Total Funded ($)	**436,000**	**3,000,000**	**0**	**0**	**0**	**0**	**0**	**3,436,000**
Unfunded	0	0	764,000	0	0	0	0	764,000
Total w/Unfunded ($)	**436,000**	**3,000,000**	**764,000**	**0**	**0**	**0**	**0**	**4,200,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station #22 Rehabilitation/Replacement**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2025	FY 2027	FY 2026	FY 2028	1,372,000	1,372,000	0	0%
				Project Total ($):	1,372,000	**1,372,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,372,000	0	0	0	0	1,372,000
Total w/Unfunded ($)	**0**	**0**	**1,372,000**	**0**	**0**	**0**	**0**	**1,372,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station #26 Rehabilitation**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Repair of lift stations

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2027	FY 2027	FY 2028	4,043,000	1,500,000	(2,543,000)	-63%
				Project Total ($):	4,043,000	**1,500,000**	(2,543,000)	-63%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,500,000	0	0	0	0	1,500,000
Total w/Unfunded ($)	**0**	**0**	**1,500,000**	**0**	**0**	**0**	**0**	**1,500,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Mary's Creek Bridge at Dunbar Estates Utility Relocation**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Federal Off-System Bridge Program

Anticipated Project Outcome:

Water line moved to maintain services levels

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2028	FY 2027	FY 2028	FY 2027	250,000	250,000	0	0%
				Project Total ($):	250,000	**250,000**	0	0%

Project Funding:

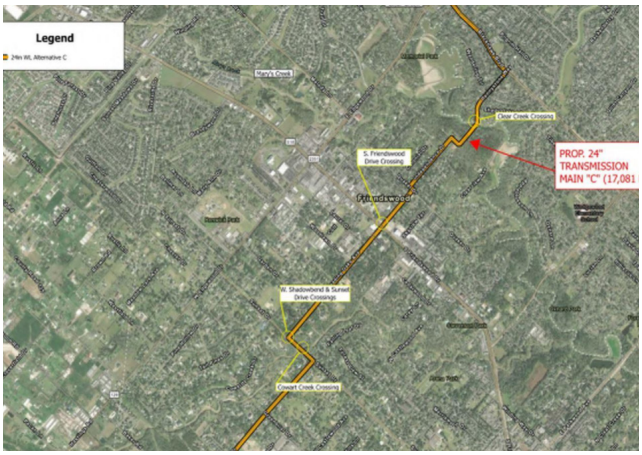
Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	250,000	0	0	0	0	250,000
Total w/Unfunded ($)	**0**	**0**	**250,000**	**0**	**0**	**0**	**0**	**250,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Clear Creek Crossing 24”**



Description:

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

Changes from Previous Year:

Construction phase started in FY 2025

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

Anticipated Project Outcome:

Adds redundancy and improves system pressures, will reduce energy costs

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2023	FY 2023	FY 2025	FY 2025	0	709,193	709,193	0%
Construction	FY 2023	FY 2023	FY 2025	FY 2026	6,500,000	4,982,177	(1,517,823)	-23%
Other						144,300	144,300	0%
				Project Total ($):	6,500,000	**5,835,670**	(664,330)	-10%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Grant	5,126,477	0	0	0	0	0	0	5,126,477
W&S Bond Construction	709,193	0	0	0	0	0	0	709,193
Total Funded ($)	**5,835,670**	**0**	**0**	**0**	**0**	**0**	**0**	**5,835,670**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**5,835,670**	**0**	**0**	**0**	**0**	**0**	**0**	**5,835,670**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Georgetown Extension 12”**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

Engineering and construction of additional waterlines to support Georgetown subdivision

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2027	FY 2027	FY 2028	2,640,000	2,640,000	0	0%
				Project Total ($):	2,640,000	**2,640,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	2,640,000	0	0	0	0	2,640,000
Total w/Unfunded ($)	**0**	**0**	**2,640,000**	**0**	**0**	**0**	**0**	**2,640,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Friendswood Trails 16”**



Description:

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

Changes from Previous Year:

Engineering and design phase will start in FY 2026.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

Additional waterline to support development

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2026	FY 2027	FY 2027	500,000	525,000	25,000	5%
				Project Total ($):	500,000	**525,000**	25,000	5%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
W&S Bond Construction	0	525,000	0	0	0	0	0	525,000
Total Funded ($)	**0**	**525,000**	**0**	**0**	**0**	**0**	**0**	**525,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**525,000**	**0**	**0**	**0**	**0**	**0**	**525,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Georgetown East Loop 12”**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

Improve water pressure

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2028	FY 2028	FY 2029	FY 2029	3,010,000	3,280,000	270,000	9%
				Project Total ($):	3,010,000	**3,280,000**	270,000	9%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	3,280,000	0	0	0	3,280,000
Total w/Unfunded ($)	**0**	**0**	**0**	**3,280,000**	**0**	**0**	**0**	**3,280,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Friendswood Dr. to Elevated Storage Tank 1 24”**



Description:

This project includes replacing the existing 16” main from North Friendswood Drive south to Falling Leaf Court where it connects to an exisitng 12” line that feeds into both Ground Water Plant 5 and Elevated Storage Tank 1. The new 24” line will also connect with the southern portion of the 24” line installed as part of the 24” Clear Creek Crossing Project and the western portion near the intersection of South Friendswood Drive and East Heritage Drive.

Changes from Previous Year:

Engineering and design phase started in FY 2025

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

Improve operating pressures

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2025	FY 2025	FY 2027	FY 2026	0	1,209,692	1,209,692	0%
Construction	FY 2027	FY 2027	FY 2027	FY 2027	9,962,000	9,500,000	(462,000)	-5%
				Project Total ($):	9,962,000	**10,709,692**	747,692	8%

Project Funding:

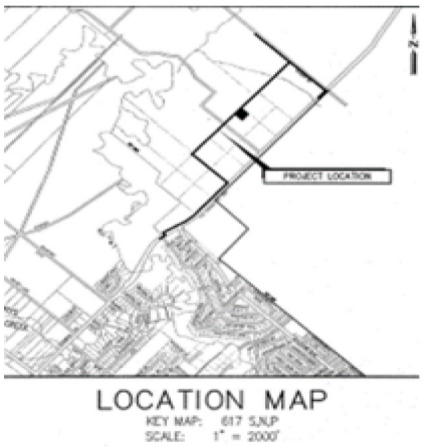
Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
W&S Bond Construction	1,209,692	0	0	0	0	0	0	1,209,692
Total Funded ($)	**1,209,692**	**0**	**0**	**0**	**0**	**0**	**0**	**1,209,692**
Unfunded	0	0	9,500,000	0	0	0	0	9,500,000
Total w/Unfunded ($)	**1,209,692**	**0**	**9,500,000**	**0**	**0**	**0**	**0**	**10,709,692**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Beamer 12” Water Line Installation**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

System expansion for future development

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2028	FY 2030	FY 2029	FY 2031	4,210,000	5,500,000	1,290,000	31%
				Project Total ($):	4,210,000	**5,500,000**	1,290,000	31%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	5,500,000	0	5,500,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**5,500,000**	**0**	**5,500,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Friendswood Parkway/Exxon (16")**



Description:

This project was identified in the city-wide Water System Modeling initiative performed by Garver. This project involves engineering and construction of 16" water lines. This would improve operating pressures and support development on the south side of Friendswood. This project is currently unfunded.

Changes from Previous Year:

This project is developer driven.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water System Improvements Study

Anticipated Project Outcome:

Improve operating pressures and support south side development

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2030	FY 2027	FY 2031	FY 2028	1,735,500	4,000,000	2,264,500	130%
				Project Total ($):	1,735,500	**4,000,000**	2,264,500	130%

Project Funding:

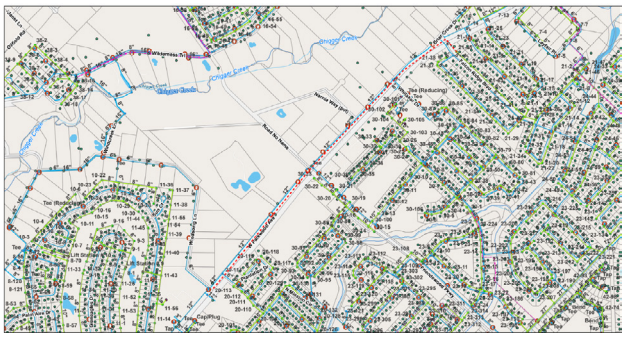
Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Unfunded	0	0	4,000,000	0	0	0	0	4,000,000
Total w/Unfunded ($)	**0**	**0**	**4,000,000**	**0**	**0**	**0**	**0**	**4,000,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

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



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Wastewater Hydraulic Modeling for Future Developments

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2029	FY 2030	FY 2029	FY 2031	1,433,100	1,750,000	316,900	22%
				Project Total ($):	1,433,100	**1,750,000**	316,900	22%

Project Funding:

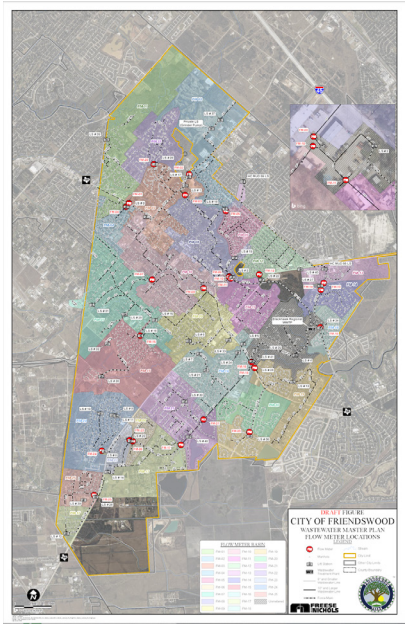
Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	1,750,000	0	1,750,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**1,750,000**	**0**	**1,750,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **I/I Removal Above 30%**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Reduce strain and peak flow

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2027	FY 2030	FY 2031	5,000,000	5,000,000	0	0%
				Project Total ($):	5,000,000	**5,000,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total w/Unfunded ($)	**0**	**0**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**5,000,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Project Name: **Lift Station #2 Upsizing and Force Main**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Upsizing of Lift Station and Force Main

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2027	FY 2027	FY 2028	15,409,400	15,409,400	0	0%
				Project Total ($):	15,409,400	**15,409,400**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	15,409,400	0	0	0	0	15,409,400
Total w/Unfunded ($)	**0**	**0**	**15,409,400**	**0**	**0**	**0**	**0**	**15,409,400**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station #27 Upgrades**



Description:

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

Changes from Previous Year:

Engineering and design phase started in FY 2025.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Increase capacity of lift station

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2024	FY 2024	FY 2025	FY 2025	0	304,306	304,306	0%
Construction	FY 2025	FY 2026	FY 2026	FY 2027	1,500,000	1,195,694	(304,306)	-20%
				Project Total ($):	1,500,000	**1,500,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Water & Sewer	79,092	0	0	0	0	0	0	79,092
W&S Bond Construction	225,214	874,786	0	0	0	0	0	1,100,000
Total Funded ($)	**304,306**	**874,786**	**0**	**0**	**0**	**0**	**0**	**1,179,092**
Unfunded	0	0	320,908	0	0	0	0	320,908
Total w/Unfunded ($)	**304,306**	**874,786**	**320,908**	**0**	**0**	**0**	**0**	**1,500,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station #30 Upgrades**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Increase capacity of lift station

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2025	FY 2027	FY 2027	1,845,500	1,845,500	0	0%
				Project Total ($):	1,845,500	**1,845,500**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Water & Sewer	88,000	0	0	0	0	0	0	88,000
Total Funded ($)	**88,000**	**0**	**0**	**0**	**0**	**0**	**0**	**88,000**
Unfunded	0	0	1,757,500	0	0	0	0	1,757,500
Total w/Unfunded ($)	**88,000**	**0**	**1,757,500**	**0**	**0**	**0**	**0**	**1,845,500**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station #8 Upsizing and Force Main**



Figure 3 - Lift Station Photograph

Description:

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

Changes from Previous Year:

Construction Phase will start in FY 2026.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Increase capacity of lift station and force main

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY2024	FY 2024	FY 2025	FY 2025	97,180	392,785	295,605	304%
Construction	FY 2025	FY 2025	FY 2026	FY 2026	2,472,620	2,807,215	334,595	14%
				Project Total ($):	2,569,800	**3,200,000**	630,200	25%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Water & Sewer	97,180	0	0	0	0	0	0	97,180
W&S Bond Construction	295,605	2,807,215	0	0	0	0	0	3,102,820
Total Funded ($)	**392,785**	**2,807,215**	**0**	**0**	**0**	**0**	**0**	**3,200,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**392,785**	**2,807,215**	**0**	**0**	**0**	**0**	**0**	**3,200,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station #16 Upsizing**



Description:

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

Changes from Previous Year:

Project planned to start in FY 2026.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Increase capacity of lift station

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2025	FY 2026	FY 2026	FY 2027	0	229,680	229,680	0%
Construction	FY 2025	FY 2026	FY 2026	FY 2027	1,531,200	1,301,520	(229,680)	-15%
				Project Total ($):	1,531,200	**1,531,200**	0	0%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
W&S Bond Construction	0	1,531,200	0	0	0	0	0	1,531,200
Total Funded ($)	**0**	**1,531,200**	**0**	**0**	**0**	**0**	**0**	**1,531,200**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**1,531,200**	**0**	**0**	**0**	**0**	**0**	**1,531,200**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Lift Station #23 Upsizing and Force Main**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Increase capacity of lift station and force main

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2027	FY 2027	FY 2028	5,382,000	5,382,000	0	0%
				Project Total ($):	5,382,000	**5,382,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	5,382,000	0	0	0	0	5,382,000
Total w/Unfunded ($)	**0**	**0**	**5,382,000**	**0**	**0**	**0**	**0**	**5,382,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Upsizing 15” & 18” Sewer Line along Greenbriar Drive**

No picture available

Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Upsizing of sewer line

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2025	FY 2027	FY 2027	FY 2029	1,531,200	1,531,200	0	0%
				Project Total ($):	1,531,200	**1,531,200**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,531,200	0	0	0	0	1,531,200
Total w/Unfunded ($)	**0**	**0**	**1,531,200**	**0**	**0**	**0**	**0**	**1,531,200**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Windsong Lane Sanitary Sewer**



Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Capital Improvement Plan

Anticipated Project Outcome:

Extended sewer line

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2029	FY 2030	FY 2029	FY 2031	3,061,000	3,061,000	0	0%
				Project Total ($):	3,061,000	**3,061,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	3,061,000	0	3,061,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**3,061,000**	**0**	**3,061,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Cowards Creek Sewer Upsizing**



Description:

This project consists of upsizing the trunk sewer that runs along Cowards Creek to LS#2. The undersized capacity is causing excessive surcharge that leads to predicted sanitary sewer overflows. From downstream to upstream, approximately 3,000 feet of existing 24" pipe will require upsizing to 36" pipe.

Changes from Previous Year:

Project planned to start in FY 2026.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Study Report

Anticipated Project Outcome:

Upsizing of trunk sewer

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2026	FY 2026	FY 2028	FY 2026	0	361,200	361,200	0%
Construction	FY 2026	FY 2026	FY 2028	FY 2026	2,408,000	2,046,800	(361,200)	-15%
				Project Total ($):	2,408,000	**2,408,000**	0	0%

Project Funding:

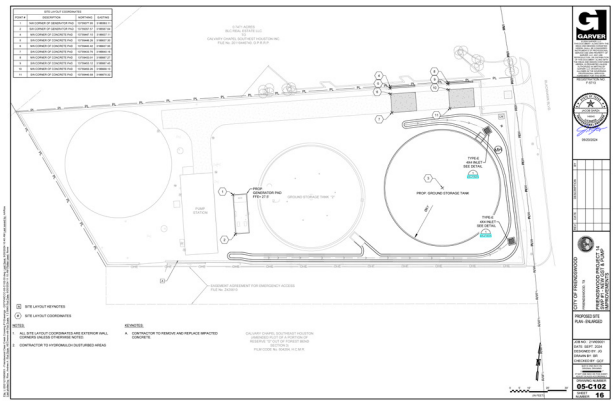
Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
W&S Bond Construction	0	2,408,000	0	0	0	0	0	2,408,000
Total Funded ($)	**0**	**2,408,000**	**0**	**0**	**0**	**0**	**0**	**2,408,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**2,408,000**	**0**	**0**	**0**	**0**	**0**	**2,408,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **New Ground Storage Tank #1 and Improvements at Water Plant #1**



Description:

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

Changes from Previous Year:

Construction phase started in FY 2025.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

Anticipated Project Outcome:

Installation of Ground Storage Tank at Water Plant #1

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Planning / Design	FY 2025	FY 2025	FY 2026	FY 2026	0	315,849	315,849	0%
Construction	FY 2025	FY 2025	FY 2026	FY 2026	2,718,000	5,020,849	2,302,849	85%
Other						144,300	144,300	0%
				Project Total ($):	2,718,000	**5,480,998**	2762998	102%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Grant	5,165,149	0	0	0	0	0	0	5,165,149
W&S Bond Construction	315,849	0	0	0	0	0	0	315,849
Total Funded ($)	**5,480,998**	**0**	**0**	**0**	**0**	**0**	**0**	**5,480,998**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**5,480,998**	**0**	**0**	**0**	**0**	**0**	**0**	**5,480,998**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **El Dorado/Lundy Lane Sanitary Sewer**

No picture available

Description:

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

Changes from Previous Year:

None.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Evaluation Study

Anticipated Project Outcome:

New sewer services

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2028	FY 2030	FY 2029	FY 2031	3,880,000	3,000,000	(880,000)	-22.68%
				Project Total ($):	3,880,000	**3,000,000**	-880000	-22.68%

Project Funding:

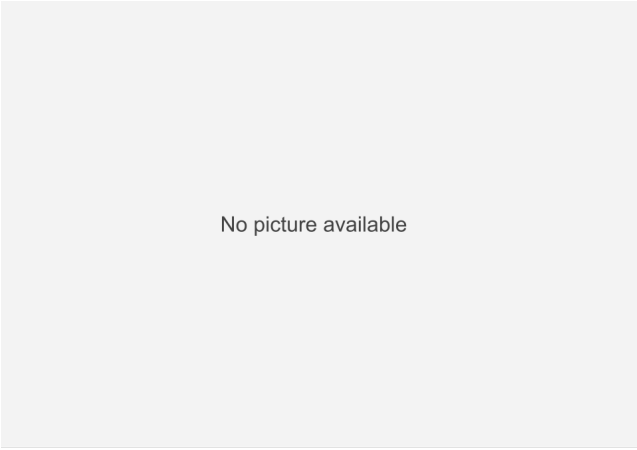
Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	0	0	0	3,000,000	0	3,000,000
Total w/Unfunded ($)	**0**	**0**	**0**	**0**	**0**	**3,000,000**	**0**	**3,000,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Wastewater Master Plan & Sewer System Evaluation Survey**



Description:

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

Changes from Previous Year:

This project started in FY 2025.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Sanitary Sewer Evaluation Study

Anticipated Project Outcome:

Idenitify and prioritize wastewater collection projects

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2025	FY 2025	FY 2025	FY 2026	1,000,000	1,000,000	0	0%
				Project Total ($):	1,000,000	**1,000,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
Water & Sewer	1,000,000	0	0	0	0	0	0	1,000,000
Total Funded ($)	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Friendswood Infrastructure Asset Management Program**

No picture available

Description:

The program is to track and maintain public infrastructure throughout its lifecycle. It ensures safe and reliable service delivery to the public while minimizing total lifecycle costs.

Changes from Previous Year:

New.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Management Plan

Anticipated Project Outcome:

Track and maintain public infrastructure

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2027	FY 2027	FY 2029	FY 2029	1,000,000	1,000,000	0	0%
				Project Total ($):	1,000,000	**1,000,000**	0	0%

Project Funding:

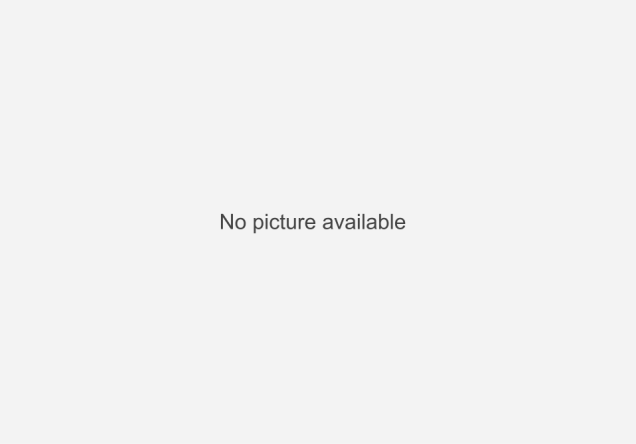
Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	1,000,000	0	0	0	0	1,000,000
Total w/Unfunded ($)	**0**	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**1,000,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Georgetown 16" Upsize**



Description:

This project entails the installation of a new 16-inch transmission main. Construction will begin just north of GWP #4, where the new main will connect to the existing 16-inch pipeline extending from EST #1. From there, the line will continue south to EST #2. The developer will fund the cost equivalent to a 12-inch diameter pipeline. This portion reflects the added demand and impact their development imposes on the City's water system. The City will cover the cost difference to upsize the line from 12 inches to 16 inches (i.e., the remaining 4 inches). This upsizing is intended to enhance and optimize overall system performance for future capacity and operational flexibility.

Changes from Previous Year:

New.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

Anticipated Project Outcome:

Upsizing waterlines

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2026	FY 2026	FY 2026	FY 2026	250,000	250,000	0	0%
				Project Total ($):	250,000	**250,000**	0	0%

Project Funding:

Source	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
W&S Bond Construction	0	250,000	0	0	0	0	0	250,000
Total Funded ($)	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**250,000**
Unfunded	0	0	0	0	0	0	0	0
Total w/Unfunded ($)	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**250,000**

Operating Cost Impact:

Fund	**Prior**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Future**	**Total**
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Project Name: **Upgrade Booster Station for GST @ GWP#4**



Description:

Upgrading the booster pumps and associated controls as well as adding a new gas generator for the new ground storage tank at water plant #4. Implementations imperative for the adequate distribution of water to the Georgetown development.

Changes from Previous Year:

New.

Strategic Goal:

Preservation-Preserve and maintain infrastructure

Mandate/Plan:

Water Systems Improvement Study

Anticipated Project Outcome:

Replace the non-functional diesel generator

Project Timeline and Total Cost by Type:

	Estimated Start		Estimated Completion		Estimated Cost			
Type	**Original**	**Current**	**Original**	**Current**	**Original**	**Current**	**$ Change**	**% Change**
Construction	FY 2027	FY 2027	FY 2028	FY 2028	2,000,000	2,000,000	0	0%
				Project Total ($):	2,000,000	**2,000,000**	0	0%

Project Funding:

Source	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
Total Funded ($)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unfunded	0	0	2,000,000	0	0	0	0	2,000,000
Total w/Unfunded ($)	**0**	**0**	**2,000,000**	**0**	**0**	**0**	**0**	**2,000,000**

Operating Cost Impact:

Fund	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Total
General Fund	0	0	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0	0	0

Notes:

Capital Projects completed since CIP Program Inception (1999)

City Facilities

Public Safety Building
Fire Station #4
Fire Station at PSB
Public Works Security Gate
Public Works Wash Bay
Library Land Acquisition
Public Works Vehicle Storage Building
Municipal Court Renovations
Animal Control Facility
Fire Station #3 Rehabilitation
Public Safety Building Expansion
Blackhawk Facility Purchase & Renovation
Fire Station # 2 Replacement

City Parks & Recreation

Centennial Park - Phases 1, 2 & 3
Friendswood Sports Park
Stevenson Park Jogging Trail
Stevenson Park Playground Renovation
Centennial Park Field #33 Lighting
Stevenson Park Gazebo Driveway
Stevenson Park Gazebo Ramp
Stevenson Park Gazebo Hand-railing
Sportspark Improvements
Stevenson Park Splash Pad, lighting, trails
Centennial Basketball Pavilion
Stevenson Park Pool Restrooms
Old City Park Restrooms & Pavilion
Stevenson Park Disc Golf Relocation
Stevenson Park Walking Trail
Centennial Park Wall
Parks Master Plan

Street & Parking Lot Paving

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

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

Water and Sewer Utilities

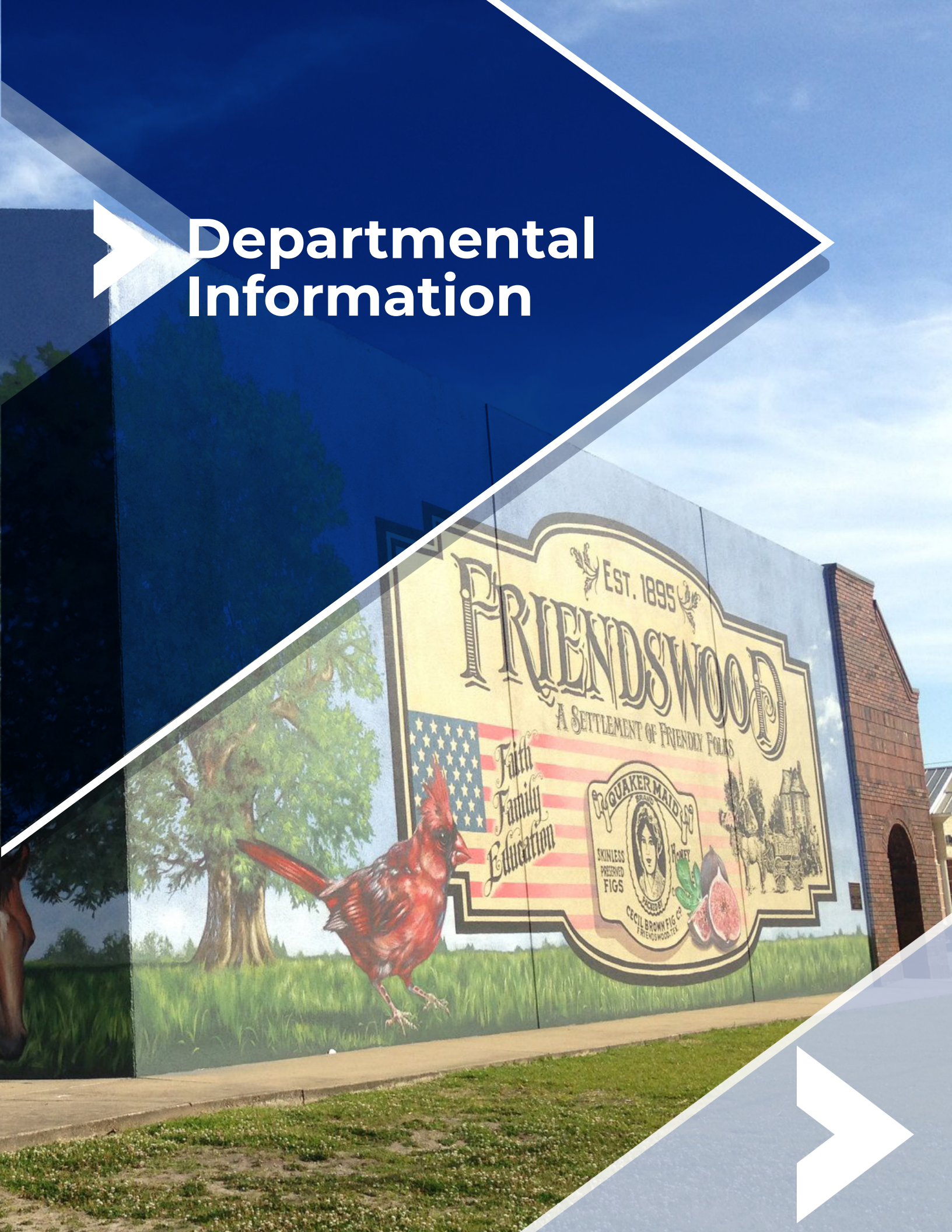
Blackhawk FM 2351 Waterline
E. Heritage 8" Sanitary Sewer
16" Waterline (Melody to Sunset)
Autumn Creek Sewer Line
Additional Water Purchase
2nd Surface Water Take Point & System Loop
24" Trunk Line
Moore/Mandale Waterline Loop
Bay Area Blvd Waterline
WWTP Waterline Loop 8"
Longwood Park Water & Sewer
Water Plant #1 Rehabilitation
Water Plant #3 Rehabilitation
Water Plant #4 Rehabilitation
San Joaquin Estates Sewer
Second Elevated Tank
Sun Meadow Lift Station
South Friendswood Force Main
Blackhawk Waterline
16" Transmission Waterline (Sunset to WW#4)
FM 2351/Beamer Rd. Utilities
Lift Station Emergency Generators
Lift Station #6 Replacement
Blackhawk/Oak Vista/Wandering Trail waterlines
Water Plant #2 Replacement
Water Plant #5 Rehabilitation
Water Plant #6 Rehabilitation
Water Plant #7 Replacement
Lift Station #18 Rehabilitation
Lift Station #3 Replacement
Friendswood Link/Whispering Pines water lines
Friendswood Link/Whispering Pines sewer lines
Public Works heavy equipment purchases
Utility Impact Fee Study - 2013
Utility Cost of Service & Rate Study – 2014
SCADA System Upgrade – Phase I
Utility Impact Fee Study – 2019
Lift Station #23 Reconstruction
SCADA System Upgrade - Phase 2
Automated Water Meters
Eagle Creek Waterline Replacement

Drainage

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


FRIENDSWOOD
FOUNDED
1895
TEXAS

Departmental Information



Department Summary

Expenditure by Department

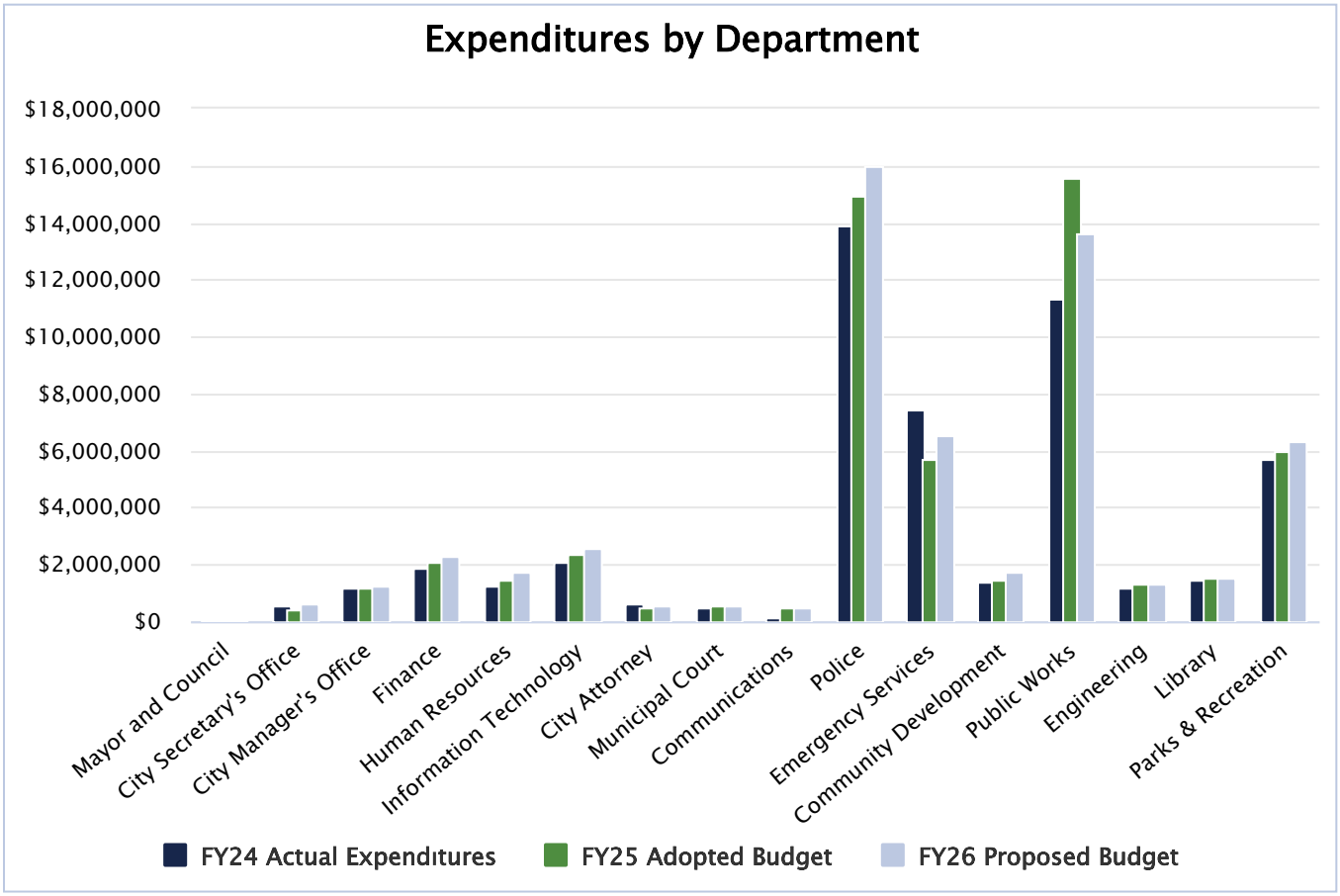
Department	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change from FY25 to FY26
Mayor and Council	$65,941	$91,719	$91,819	$86,570	$93,919	2.4%
City Secretary's Office	575,893	430,841	477,566	432,774	653,540	51.7%
City Manager's Office	1,183,147	1,210,430	1,752,430	1,755,570	1,253,763	3.6%
Finance	1,853,346	2,072,384	2,096,396	2,059,951	2,267,822	9.4%
Human Resources	1,263,673	1,486,144	1,545,765	1,438,251	1,762,973	18.6%
Information Technology	2,062,564	2,352,485	2,419,422	2,313,371	2,559,943	8.8%
City Attorney	601,724	478,802	500,552	469,672	590,201	23.3%
Municipal Court	491,145	530,088	530,088	504,930	553,304	4.4%
Communications	169,547	481,555	485,285	457,583	504,033	4.7%
Police	13,929,819	14,929,725	15,308,151	14,814,899	15,993,950	7.1%
Emergency Services	7,436,564	5,711,925	6,569,305	6,013,985	6,523,707	14.2%
Community Development	1,387,457	1,481,710	1,481,710	1,410,883	1,706,489	15.2%
Public Works	11,352,449	15,545,110	13,987,983	13,310,341	13,599,740	-12.5%
Engineering	1,163,333	1,328,627	1,378,990	1,260,132	1,291,855	-2.8%
Library	1,455,839	1,495,438	1,590,838	1,550,857	1,563,211	4.5%
Parks & Recreation	5,685,331	5,997,440	6,311,169	6,113,407	6,329,584	5.5%
Department Total	**$50,677,772**	**$55,624,423**	**$56,527,469**	**$53,993,176**	**$57,248,034**	**2.9%**

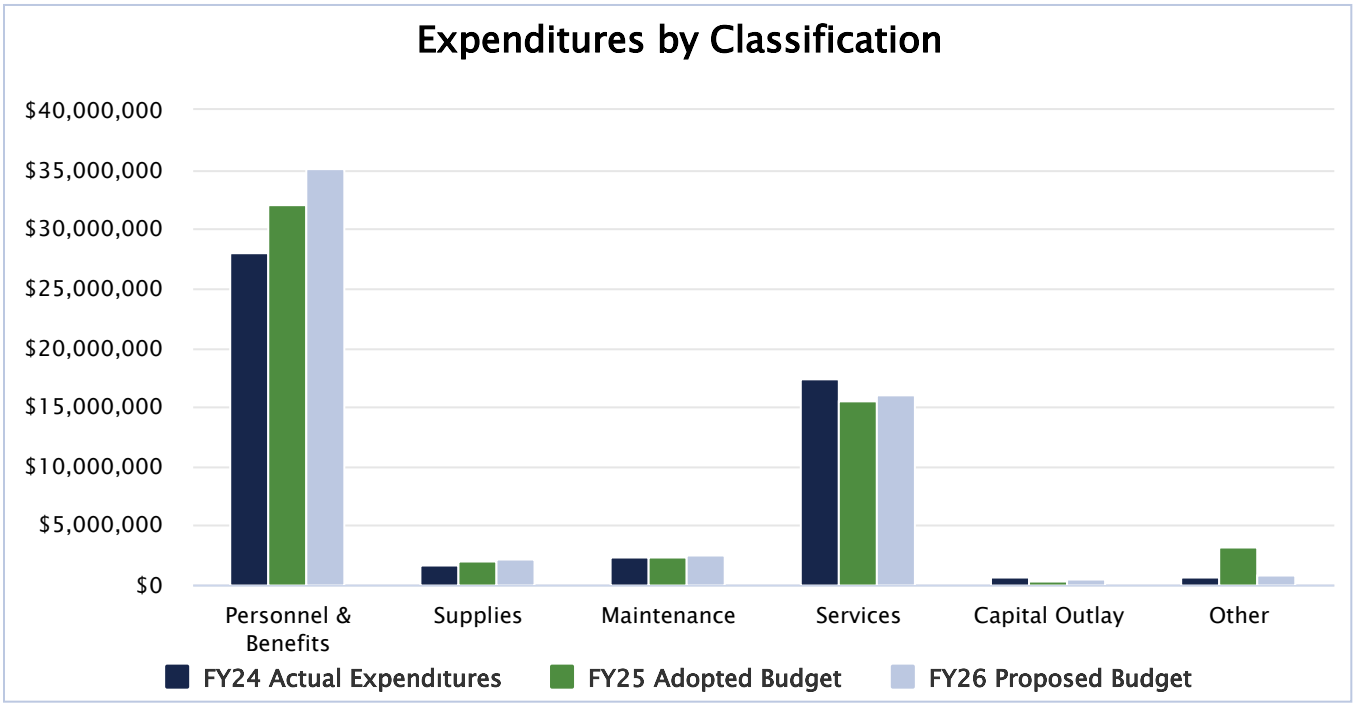
Expenditure by Classification

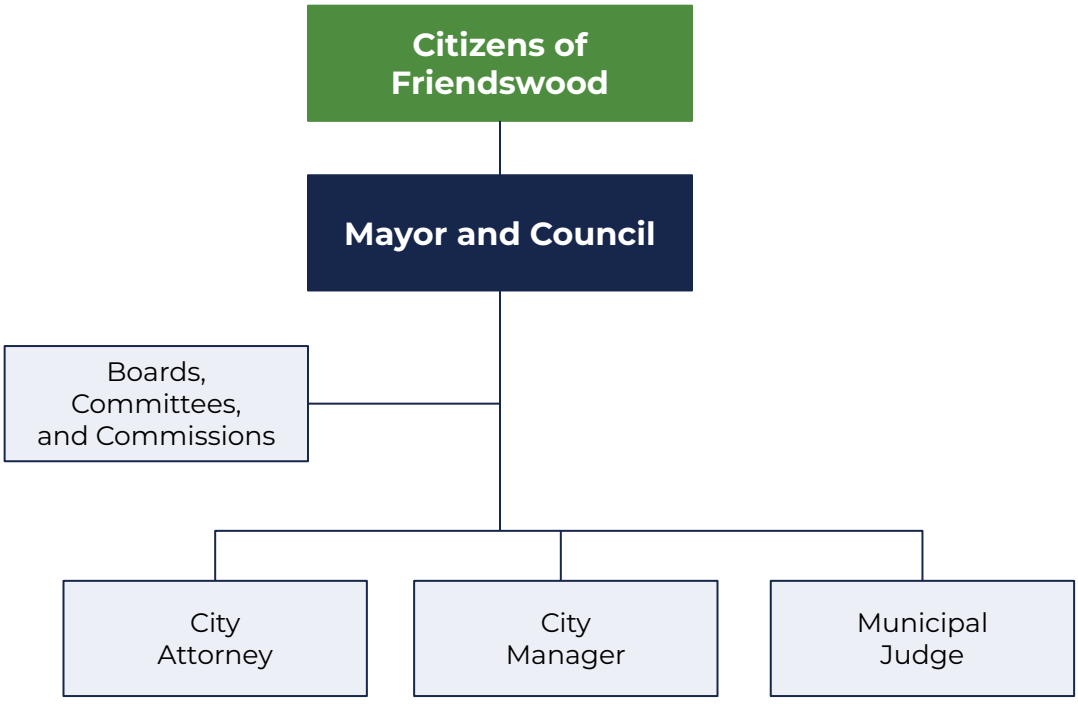
Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change from FY25 to FY26
Personnel & Benefits	$27,964,748	$32,043,004	$32,075,529	$31,273,864	$35,112,441	9.6%
Supplies	1,621,045	2,068,786	2,175,370	1,855,355	2,229,005	7.7%
Maintenance	2,345,458	2,344,978	3,089,304	2,834,693	2,563,533	9.3%
Services	17,448,009	15,603,385	16,941,940	15,787,386	16,036,791	2.8%
Capital Outlay	611,317	393,425	1,595,520	1,604,377	470,900	19.7%
Other	687,195	3,170,845	649,806	637,501	835,364	-73.7%
Classification Total	**$50,677,772**	**$55,624,423**	**$56,527,469**	**$53,993,176**	**$57,248,034**	**2.9%**

Full-Time Equivalents By Departments

DEPARTMENT	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change from FY25 to FY26
City Secretary	3.00	3.00	3.00	3.00	4.00	33.3%
City Manager	4.00	4.00	4.00	4.00	4.00	0.0%
Finance	11.00	11.00	11.00	11.00	12.00	9.1%
Human Resources	5.00	5.00	5.00	5.00	6.00	20.0%
Information Technology	7.50	7.50	7.50	7.50	7.50	0.0%
City Attorney	3.20	2.20	2.20	2.20	3.20	45.5%
Municipal Court	4.60	4.60	4.60	4.60	4.60	0.0%
Communications	3.00	3.00	3.00	3.00	3.00	0.0%
Police	91.00	89.60	89.60	89.60	94.60	5.6%
Emergency Services	8.45	27.99	27.99	27.99	28.99	3.6%
Community Development	12.50	12.50	12.20	12.50	13.50	8.0%
Public Works	47.00	50.00	50.00	50.00	54.00	8.0%
Engineering	9.45	9.45	9.45	9.45	9.45	0.0%
Library Services	15.32	15.32	15.32	15.32	15.32	0.0%
Parks And Recreation	25.60	26.60	26.60	26.60	27.60	3.8%
Personnel Total	**250.62**	**271.76**	**271.46**	**271.76**	**287.76**	**5.9%**


Expenditures by Department
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
Mayor and Council
City Secretary's Office
City Manager's Office
Finance
Human Resources
Information Technology
City Attorney
Municipal Court
Communications
Police
Emergency Services
Community Development
Public Works
Engineering
Library
Parks & Recreation
FY24 Actual Expenditures
FY25 Adopted Budget
FY26 Proposed Budget


Expenditures by Classification
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
Personnel & Benefits
Supplies
Maintenance
Services
Capital Outlay
Other
FY24 Actual Expenditures
FY25 Adopted Budget
FY26 Proposed Budget


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

Mayor and Council

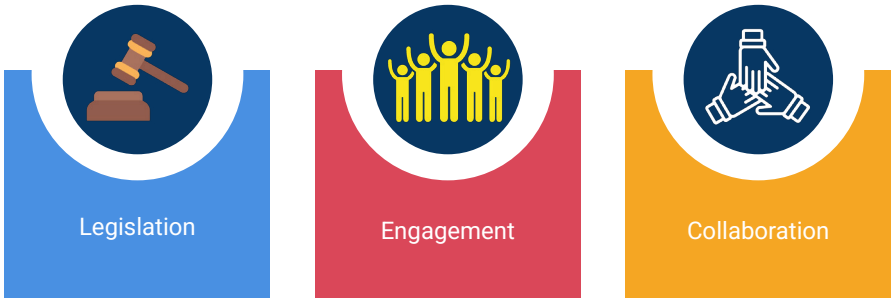
Vision Statement (adopted July 1, 2024)

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

Mission Statement

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

3 Pillars of Mayor and Council



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

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

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

Current Operations

The Mayor and City Councilmembers serve as the elected representatives of the citizens of Friendswood. The Council establishes programs, policies, and priorities for safe, efficient, and equitable operation of the City. The most significant programs are set during the annual budget review process. The Mayor and Councilmembers are volunteers who serve without compensation. Principal budget appropriations in this portion of the budget are associated with education and efforts to promote Friendswood interests.

Departmental Goals and Performance Measures by Division

Mayor and Council Division Goals:

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

Supports the City's Strategic Goals:

1-Communication, 2-Economic Development, 3-Preservation, 4-Partnerships, 5-Public Safety, and 6-Organizational Development.

Mayor and Council	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
Division Expenditures	$69,303	$65,941	$91,719	$86,570	$93,919
# of Population-estimated	42,656	43,020	43,020	43,310	43,406
Outputs					
# of Meetings Held	17	16	16	16	16
# of Community Events and Meetings	116	72	105	95	105
Measures of Efficiency					
Division Expenditures per capita	$1.62	$1.53	$2.13	$2.00	$2.16

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
GOVERNING BODY	$65,941	$91,719	$91,819	$86,570	$93,919	2.4%
DEPARTMENT TOTAL	**$65,941**	**$91,719**	**$91,819**	**$86,570**	**$93,919**	**2.4%**

Expenditure by Classification

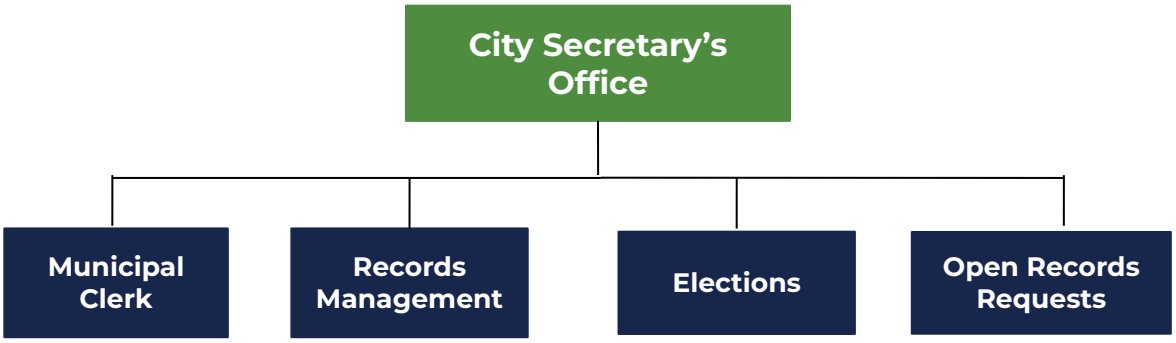
Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
SUPPLIES	4,050	12,980	11,996	11,345	12,980	0.0%
SERVICES	61,891	78,739	79,823	75,225	80,939	2.8%
CLASSIFICATION TOTAL	**$65,941**	**$91,719**	**$91,819**	**$86,570**	**$93,919**	**2.4%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
GOVERNING BODY	0	0	0	0	0	0.0%
PERSONNEL TOTAL	**0**	**0**	**0**	**0**	**0**	**0.0%**

0101 - Governing Body

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
50 - SUPPLIES						
001-0101-411.5200	PERSONNEL SUPPLIES	$182	$500	$500	$0	$500
001-0101-411.5400	OPERATING SUPPLIES	3,170	9,980	8,996	8,945	9,980
001-0101-411.5800	OPERATING EQUIPMENT<$5000	698	2,500	2,500	2,400	2,500
	TOTAL SUPPLIES	**$4,050**	**$12,980**	**$11,996**	**$11,345**	**$12,980**
70 - SERVICES						
001-0101-411.7400	OPERATING SERVICES	$6,893	$10,714	$6,214	$5,845	$10,714
001-0101-411.7401	POSTAL/COURIER SERVICES	0	0	7,003	6,981	0
001-0101-411.7510	TRAINING	3,231	7,130	7,130	5,613	7,130
001-0101-411.7520	TRAVEL EXPENSES & REIMBURSEMENTS	6,645	8,200	8,200	6,700	8,200
001-0101-411.7530	MEMBERSHIPS	30,284	32,525	34,106	34,106	33,725
001-0101-411.7910	COMMUNITY EVENTS/PROGRAMS	14,838	20,170	17,170	15,980	21,170
	TOTAL SERVICES	**$61,891**	**$78,739**	**$79,823**	**$75,225**	**$80,939**
0101 - GOVERNING BODY		**$65,941**	**$91,719**	**$91,819**	**$86,570**	**$93,919**


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

Mission Statement

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

3 Pillars of the City Secretary's Office



Operational continuity and succession planning to ensure that the City remains in compliance with all applicable laws, regulations, and deadlines.

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

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

Current Operations

The City Secretary's Office lost one FTE, an Administrative Assistant, in the City's 2024 reorganization, and is currently staffed by three employees: (1) City Secretary, (2) Deputy City Secretary, and (3) Records Specialist. The City Secretary reports to one of the Assistant City Managers and serves as the City's Records Manager, Elections Administrator and Public Information Officer in accordance with Local, State and Federal laws. The Department is responsible for maintaining official City records, administering elections, assisting citizens and departments in search of information, responding to requests for public information, issuing various permits, coordinating the appointments of elected and appointed officials, processing recordations, publications and codifications, and various special projects and events.

Municipal Clerk

In the next year, the Department will continue to analyze and implement best practices related to the software programs under its purview, which are related to the administration of the City's open records, open meetings, and records management. Additionally, the Department will focus on (1) completing the update of the City's policy and administrative rules related to the Records and Data Management Program; (2) implementing the City's new city-wide electronic contract management system; (3) undertaking the City's General Election related to the positions of Councilmember Position Nos. Two and Five and preparation for a Special Election related to the issuance of General Obligation Bonds for specific projects in early FY2027; and (4) continuing the enhancement of services for both internal and external customers through continuous process improvements, the creation of automated business processes, data analysis and educational outreach.

Departmental Accomplishments in FY 2024-25

1. Earned the first Texas Municipal Clerk's Association's (TMCA) Municipal Clerk's Office Achievement of Excellence Award 2025-2026 in recognition of the Department's excellence in the effective and efficient management of its resources, maintaining professional standards, service to the community, and compliance with all applicable local, state and federal standards.
2. In collaboration with the City's Community Development Department, Engineering and the Emergency Services Department, the Department completed the auditing and migration of all City commercial plans (over 630) into Laserfiche and completed the integration of these plans with the City's GIS program for internal review and access. This project centralized the records keeping of commercial plans across the City into one system and location that is accessible to all departments and supports the City's new electronic plan approval software and system. Thus, reducing costs associated with storing paper records, and soft cost associated (time/resources) with searching for the latest approved plans from three different departments.
3. Completed the creation of a centralized electronic system to manage the City's contracts and agreements from the creation of a contract/agreement to its approval, execution, retention and final disposition. The system uses Laserfiche Forms to capture the approval process, to include competitive bidding information, that stays with the resulting contracts/agreements and through the use of business processes and workflow, has automatic filing, retention and email notifications of the expiration of agreements and certificates of insurance to the responsible contract department.
4. Successfully completed in compliance with all applicable local, state, and federal laws, the City's General Election for Councilmember Position Nos. Four and Six.
5. Staff successfully applied for and received $2,000 in scholarships to assist in funding the professional certification costs of two employees.
6. Completed the Standard Operating Procedures for Public Information Requests for a standardization of day-to-day operations related to the handling and processing of all public information requests.
7. In collaboration with the Emergency Services Department, Emergency Medical Services (EMS) Division, completed the creation and implementation of the City's Emergency Medical Services online patient care records request program.
8. Completed the update to multiple standard operating procedures including but not limited to processing of Alcohol Pre-qualifications packets, appointment and re-appointments for boards, commissions, and committees, posting and publication requirements for public hearings, public notices, and competitive bidding processes.

Highlights of the Budget

The Department's budget is primarily comprised in personnel costs, which again is made up of three (3) FTEs. The operational monies include internal and external training, supplies and outside services for records dispositions, elections, transcription services for minutes, codification, recordations, and publications, which are mostly dependent on the workload, tasks, and projects housed and/or originating in other departments.

The Department will focus its training on mastering its main areas of responsibility to include: (1) the Secretary of State Election Law Seminar, (2) the Office of the Attorney General Open Government Conference, and (3) Laserfiche Electronic Records Management. The Department will also conduct multiple in-house trainings related to records management and public information requests in order to educate key city staff on these processes, procedures, and responsibilities. The Department will also support the staff's continuing education and professional development through multiple certification programs to include the Texas Municipal Clerk's Association's certification program, various records management and Laserfiche certification programs and education reimbursements for staff members attaining their bachelor's degrees.

The Department is submitting an increased budget for FY2025-26; primarily due to rise in costs for recordations, codifications, publications, transcriptions, and most importantly elections that include services provided by the counties, translations and publications. However, the amounts incorporated into the budget do not include costs associated with a runoff election, should one be required.

The following forces at work and/or decision package(s) were submitted in the FY2025-26 proposed budget.

Decision Packages included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$46,382
Administrative Assistant (+1.0 FTE)	-	-

Departmental Goals and Performance Measures

Goals:

1. Plan and undertake process improvements both internally and in coordination with other departments to ensure effective, efficient, and customer-focused solutions for processes and procedures under the purview of the City Secretary.
2. Process all meetings, agendas, agenda packets and minutes in compliance with the Texas Open Meetings Act and provide support and training to staff as needed.
3. Plan and administer updates to the City's Records Management Policy and Program and best practices across the organization regarding the city-wide Electronic Records Retention and the Disposition Program with Laserfiche as the records management program.
4. Process public information requests in compliance with the Texas Public Information Act and the City's Public Information Request Policy and provide technological and policy support and training to all end users.
5. Plan and administer the City's general election and any special elections as deemed necessary by City Council.
6. Provide administrative and operational support to the City Manager, City Council, City Attorney, and all city departments to promote operational excellence.
7. Coordinate and process oath/statements and related paperwork and training for all City elected/appointed officials, board, commission, and committee members in compliance with State Law.

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

Objectives:

1. Continue to review, update, and implement policies and related administrative rules or Standard Operating Procedures for Records Management, Public Information Requests, Appointment Policy, Council Rules of Procedure and Agenda Management.
2. Coach, mentor, and train staff for operational excellence and to enhance services for both internal and external customers and create a succession plan.
3. Coordinate with Harris County and Galveston County in administering the City's General Election for the positions of Councilmember Nos. Two (2) and Five (5), and any special elections called by the Council.
4. Update, promote and support the City's Records Management Program to all City Departments to include training, technical support, and the disposition of records in accordance with State Law and the City's Records Management Policy.

5. Complete the implementation of the Laserfiche Contract Management System and create business processes and workflows for internal and external processes, such as the Personnel Status Change Form (PSC) and the City's new employee onboarding.

Municipal Clerk	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	4.0	3.0	3.0	3.0	4.0
Division Expenditures	$611,562	$575,893	$430,841	$432,774	$653,540
Outputs					
# of Public Information Requests Processed	829	799	932	935	854
# Records Dispositions (boxes)	304	250	237	156	40
# Records Dispositions (plans)	0	630	0	80	150
# of Electronic Files Purged	397	0	3038	3038	2840
# of pages scanned into Laserfiche	141,175	102,877	159,642	156,339	195,426
# of Alcohol Permits issued	17	17	16	16	17
# of Recordations	7	7	10	10	26
# of Bids/RFPS/RFQS processed	18	13	20	20	14
# of Contracts processed	85	117	77	90	97
# of Ordinances processed	50	40	43	43	40
# of Resolutions processed	45	43	41	41	40
# of Agendas and Public Notices	137	160	155	155	153
# of Publications	40	30	33	33	35
# of Administered City elections	1	2	1	1	2
# of Appointed official paperwork processed	30	30	30	30	35
# of Pages for minutes	283	252	271	271	269
# of Process Improvements	2	10	5	5	3
# of City-wide training	0	0	2	2	2
Measures of Efficiency					
Division Expenditures per capita	$14.00	$13.39	$10.01	$9.99	$15.06
Monthly Operational Cost	$50,964	$47,991	$35,903	$36,065	$54,462

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
MUNICIPAL CLERK	$575,893	$430,841	$477,566	$432,774	$653,540	51.7%
DEPARTMENT TOTAL	**$575,893**	**$430,841**	**$477,566**	**$432,774**	**$653,540**	**51.7%**

Expenditure by Classification

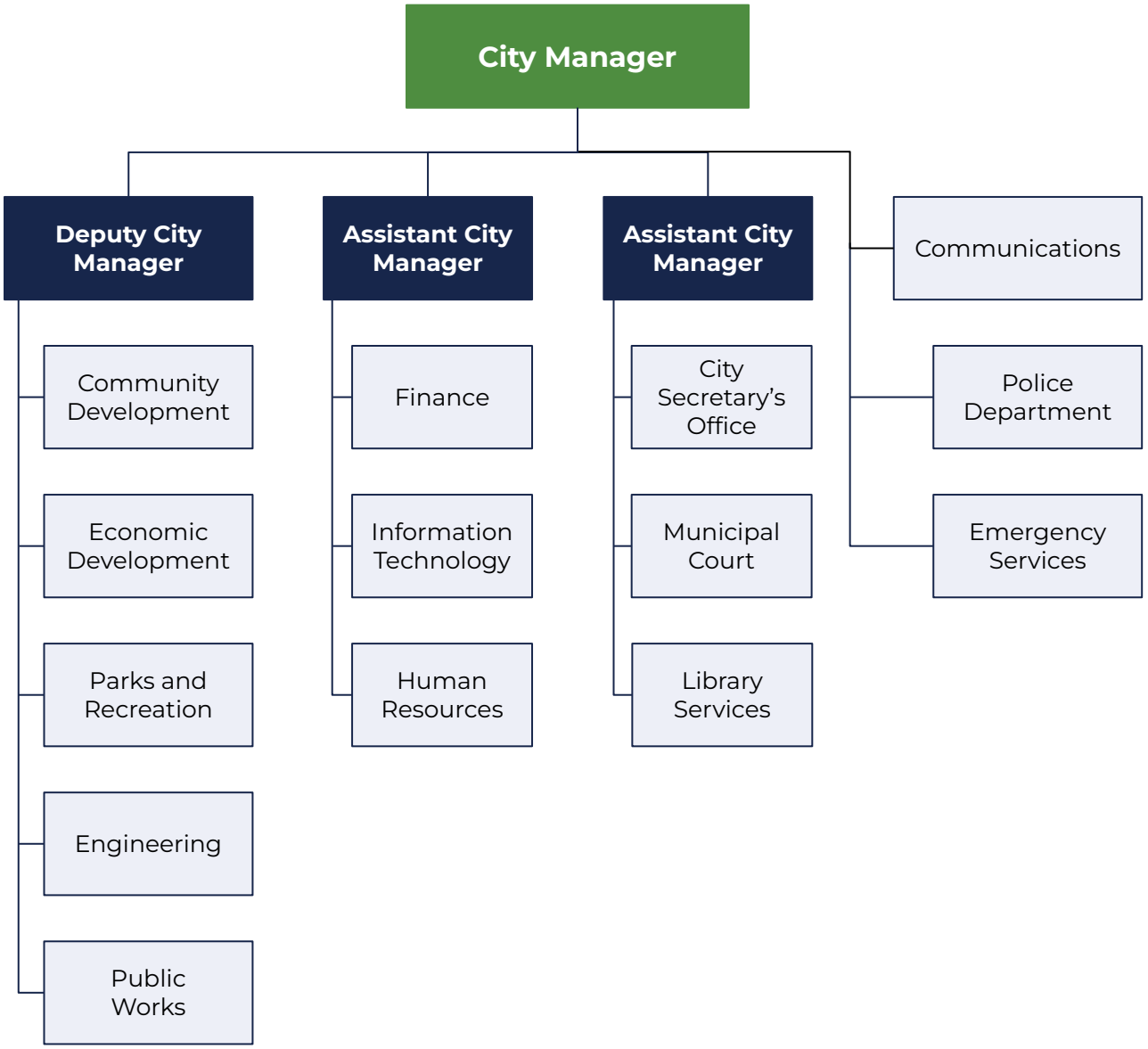
Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$410,795	$279,251	$311,776	$319,091	$485,957	74.0%
SUPPLIES	7,572	6,950	13,156	10,439	8,450	21.6%
SERVICES	157,526	144,640	152,634	103,244	159,133	10.0%
CLASSIFICATION TOTAL	**$575,893**	**$430,841**	**$477,566**	**$432,774**	**$653,540**	**51.7%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
MUNICIPAL CLERK	3.00	3.00	3.00	3.00	4.00	33.3%
PERSONNEL TOTAL	**3.00**	**3.00**	**3.00**	**3.00**	**4.00**	**33.3%**

0201 - Municipal Clerk

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-0201-411.4110	FULLTIME SALARIES & WAGES	$297,111	$200,745	$226,901	$225,472	$375,346
001-0201-411.4130	OVERTIME PAY	9,438	2,877	2,877	6,163	5,941
001-0201-411.4143	LONGEVITY PAY	240	300	300	300	465
001-0201-411.4145	INCENTIVE-CERTIFICATE PAY	3,807	3,960	3,960	3,817	1,920
001-0201-411.4220	PART-TIME WAGES W/O BENEFITS	3,796	0	0	0	0
001-0201-411.4710	SOCIAL SECURITY/MEDICARE	23,389	15,699	17,700	15,935	21,665
001-0201-411.4720	TMRS RETIREMENT	51,766	34,706	39,074	36,670	47,950
001-0201-411.4810	HEALTH/DENTAL INSURANCE	18,412	18,938	18,938	28,723	29,957
001-0201-411.4820	LIFE INSURANCE	866	600	600	596	839
001-0201-411.4830	DISABILITY INSURANCE	1,267	878	878	873	1,228
001-0201-411.4840	WORKERS COMP INSURANCE	310	246	246	245	344
001-0201-411.4850	EAP SERVICES	191	158	158	155	158
001-0201-411.4890	FLEX PLAN ADMINISTRATION	202	144	144	142	144
	TOTAL PERSONNEL & BENEFITS	**$410,795**	**$279,251**	**$311,776**	**$319,091**	**$485,957**
50 - SUPPLIES						
001-0201-411.5200	PERSONNEL SUPPLIES	$40	$300	$300	$392	$300
001-0201-411.5400	OPERATING SUPPLIES	4,292	5,900	5,393	3,572	5,900
001-0201-411.5800	OPERATING EQUIPMENT<$5000	3,240	750	7,463	6,475	2,250
	TOTAL SUPPLIES	**$7,572**	**$6,950**	**$13,156**	**$10,439**	**$8,450**
70 - SERVICES						
001-0201-411.7350	SURETY BONDS	$71	$156	$156	$0	$156
001-0201-411.7400	OPERATING SERVICES	6,267	7,200	5,700	4,589	7,524
001-0201-411.7401	POSTAL/COURIER SERVICES	833	1,554	1,554	1,355	1,669
001-0201-411.7411	PROFESSIONAL/CODE SERVICE	6,994	12,000	8,000	7,431	15,000
001-0201-411.7491	ADVERTISING/PUBLIC NOTICE	10,128	9,500	9,500	5,195	9,500
001-0201-411.7510	TRAINING	10,731	13,380	12,674	8,656	14,745
001-0201-411.7520	TRAVEL EXPENSES & REIMBURSEMENTS	12,128	8,850	9,850	10,112	10,914
001-0201-411.7530	MEMBERSHIPS	735	1,000	1,000	1,147	1,125
001-0201-411.7800	CONTRACT SERVICES	109,639	91,000	104,200	64,759	98,500
	TOTAL SERVICES	**$157,526**	**$144,640**	**$152,634**	**$103,244**	**$159,133**
0201 - MUNICIPAL CLERK		**$575,893**	**$430,841**	**$477,566**	**$432,774**	**$653,540**


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

Mission Statement

The City Manager provides for the general administration of the City carrying out the City Council's policies and objectives. All City programs, services, and operations are directed and coordinated by the City Manager. There are a total of four full-time employees in the department.



Current Operations

Administration

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

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

Staff continues to administer programs to assist with business prospect recruitment, marketing, and retention. The Deputy City Manager and Director of Community Development also serve as liaisons between City staff, business leaders, and economic development organizations.

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

Highlights of the Budget

In correlation with each department, the City Manager's Office's activities are intended to achieve the City's overall strategic goals. Fiscal Year 2025 achievements are mentioned within each department's section of the budget document.

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 16th consecutive year that we have budgeted funds for Staff development services. Also, a comprehensive salary/compensation study was completed with recommendations implemented in April of Fiscal Year 2025. The full-year impact will be reflected in Fiscal Year 2026.

The staff is responsible for economic development and participates in regional, state, and national site visits, tradeshows, and conferences to promote commercial development in 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.

2025-2026 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 partnering agencies.

Supports the City's Strategic Goals:

1-Communications, 2-Economic Development, 3-Preservation, 4-Partnerships, 5-Public Safety, and 6-Organizational Development.

Objectives:

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

City Manager Administration	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents (FTE)	4.0	4.0	4.0	4.0	4.0
Division Expenditures	$823,104	$948,985	$1,170,970	$1,115,648	$1,213,333
Outputs					
# of Long-Range Planning Sessions Conducted with City Council	2	2	2	2	2
# of Long-Range Planning Projects by Staff	2	2	2	2	2
# of Senior Staff development initiatives	1	1	1	1	1
# of Council meetings attended	17	15	16	16	16
# of Association meetings attended by Staff	15	15	15	15	15
Measures of Efficiency					
Monthly Operational Cost	$68,592	$79,082	$97,581	$92,971	$101,111
Division Expenditures per capita	$19.30	$22.06	$27.22	$25.76	$27.95

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, 3-Preservation, 4-Partnerships, and 6-Organizational Development.

Objectives:

- Identify and recruit businesses interested in relocating to, expanding in, or starting a new business in the City of Friendswood.
- Continue to strengthen and build relationships with brokers, developers, site selection consultants, and the regional economic development network.
- Provide support and information to the CEDC in preparing and attending committee meetings and carrying out their initiatives.

Economic Development	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
FTE	0.0	0.0	0.0	0.0	0.0
Division Expenditures	$375,937	$234,162	$39,460	$639,922	$40,430
Outputs					
Chamber & Regional Partnership meetings attended	24	24	10	10	10
Trade Shows attended	1	1	1	1	1
Quarterly Electronic Newsletter distribution to potential business prospects, developers, and brokers	7,400	7,400	0*	0*	0*
New Businesses, Expansions, & Remodels in the Downtown Neighborhood Empowerment Zone (NEZ#1)	35	35	30	30	30
Business Prospect Inquiries**	135	135	75	110	75
Friendswood Civilian Labor Force/ Unemployment Rate	19,620 / 3.2%	19,620 / 3.2%	19,445 / 4.1%	19,445 / 4.1%	19,445 / 4.1%
CEDC meetings attended	7	7	11	11	11
Economic Development 380 Grants Paid	$350,000	$35,000	$0	$542,000	$300,000
Measures of Efficiency					
Monthly Operational Cost	$31,328	$19,514	$3,288	$53,327	$3,369
Division Expenditures per capita	$8.81	$5.44	$0.92	$14.78	$0.93

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

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

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION	$948,985	$1,170,970	$1,170,970	$1,115,648	$1,213,333	3.6%
ECONOMIC DEVELOPMENT	234,162	39,460	581,460	639,922	40,430	2.5%
DEPARTMENT TOTAL	**$1,183,147**	**$1,210,430**	**$1,752,430**	**$1,755,570**	**$1,253,763**	**3.6%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$916,826	$1,109,695	$1,109,695	$1,056,774	$1,148,798	3.5%
SUPPLIES	13,588	18,380	18,380	16,740	18,950	3.1%
SERVICES	252,733	82,355	624,355	682,056	86,015	4.4%
CLASSIFICATION TOTAL	**$1,183,147**	**$1,210,430**	**$1,752,430**	**$1,755,570**	**$1,253,763**	**3.6%**

Full-Time Equivalents by Division

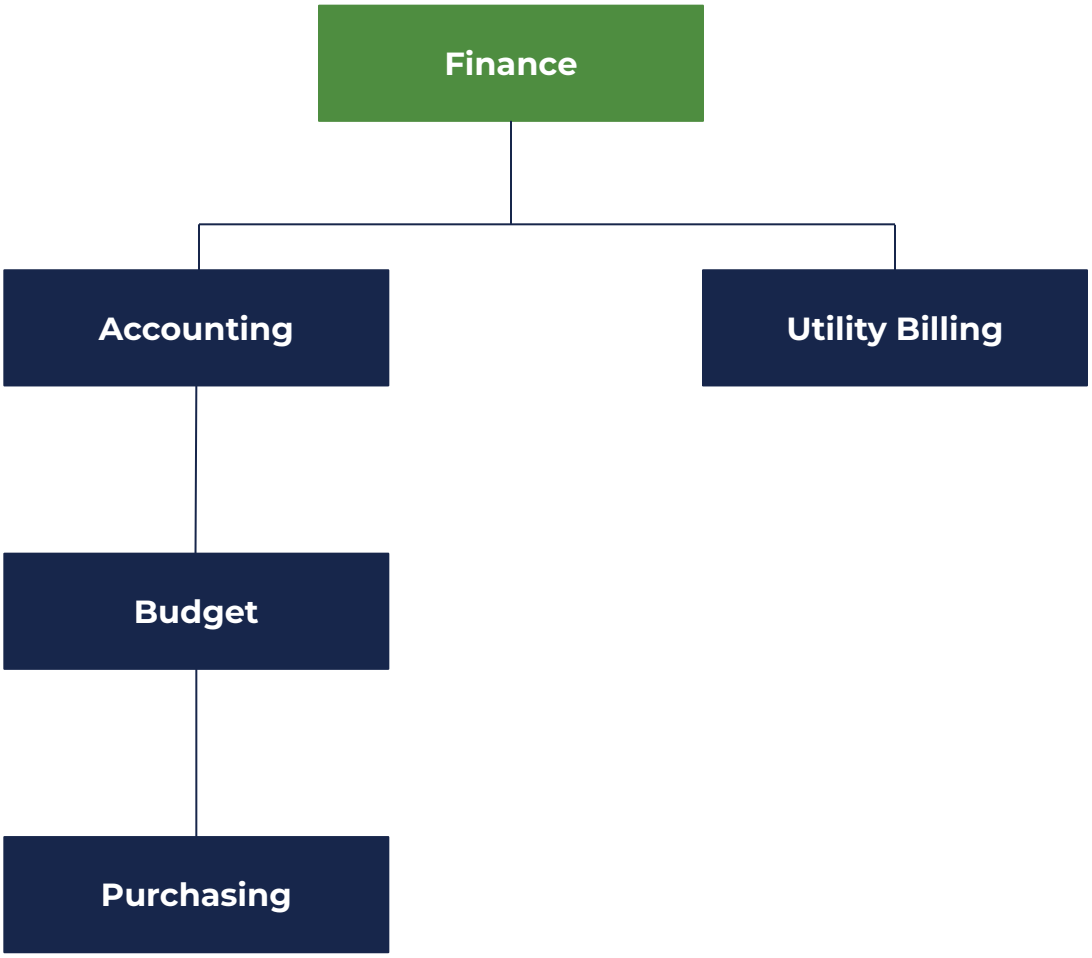
Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION	4.00	4.00	4.00	4.00	4.00	0.0%
PERSONNEL TOTAL	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**0.0%**

0301 - Administration

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-0301-413.4110	FULLTIME SALARIES & WAGES	$689,596	$861,386	$861,386	$812,225	$884,544
001-0301-413.4143	LONGEVITY PAY	2,745	2,670	2,670	2,675	2,905
001-0301-413.4710	SOCIAL SECURITY/MEDICARE	47,816	54,174	54,174	52,122	56,520
001-0301-413.4720	TMRS RETIREMENT	115,413	144,254	144,254	136,186	147,927
001-0301-413.4731	ANNUAL 457 CONTRIBUTION	0	0	0	10,000	10,000
001-0301-413.4810	HEALTH/DENTAL INSURANCE	55,544	39,690	39,690	36,469	39,104
001-0301-413.4820	LIFE INSURANCE	1,927	2,493	2,493	2,369	2,589
001-0301-413.4830	DISABILITY INSURANCE	2,820	3,648	3,648	3,467	3,789
001-0301-413.4840	WORKERS COMP INSURANCE	682	1,020	1,020	906	1,060
001-0301-413.4850	EAP SERVICES	212	210	210	207	210
001-0301-413.4890	FLEX PLAN ADMINISTRATION	71	150	150	148	150
	TOTAL PERSONNEL & BENEFITS	**$916,826**	**$1,109,695**	**$1,109,695**	**$1,056,774**	**$1,148,798**
50 - SUPPLIES						
001-0301-413.5200	PERSONNEL SUPPLIES	$51	$400	$400	$0	$400
001-0301-413.5221	5 STAR FUNCTION SUPPLIES	7,664	8,000	8,000	7,980	8,500
001-0301-413.5400	OPERATING SUPPLIES	4,964	7,480	7,480	7,370	7,500
001-0301-413.5800	OPERATING EQUIPMENT<$5000	100	1,500	1,500	1,275	1,500
	TOTAL SUPPLIES	**$12,779**	**$17,380**	**$17,380**	**$16,625**	**$17,900**
70 - SERVICES						
001-0301-413.7221	5 STAR FUNCTION SERVICES	$7,200	$7,200	$7,200	$6,850	$7,500
001-0301-413.7400	OPERATING SERVICES	335	1,000	1,000	798	1,050
001-0301-413.7401	POSTAL/COURIER SERVICES	22	75	75	25	100
001-0301-413.7492	SPECIAL EVENTS	0	500	500	400	600
001-0301-413.7510	TRAINING	2,035	6,495	6,495	6,100	7,000
001-0301-413.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,817	8,000	8,000	7,999	9,000
001-0301-413.7530	MEMBERSHIPS	2,357	4,485	4,485	4,430	4,485
001-0301-413.7612	TELEPHONE/COMMUNICATIONS	458	900	900	407	900
001-0301-413.7800	CONTRACT SERVICES	4,156	15,240	15,240	15,240	16,000
	TOTAL SERVICES	**$19,380**	**$43,895**	**$43,895**	**$42,249**	**$46,635**
0301 - ADMINISTRATION		**$948,985**	**$1,170,970**	**$1,170,970**	**$1,115,648**	**$1,213,333**

0303 - Economic Development

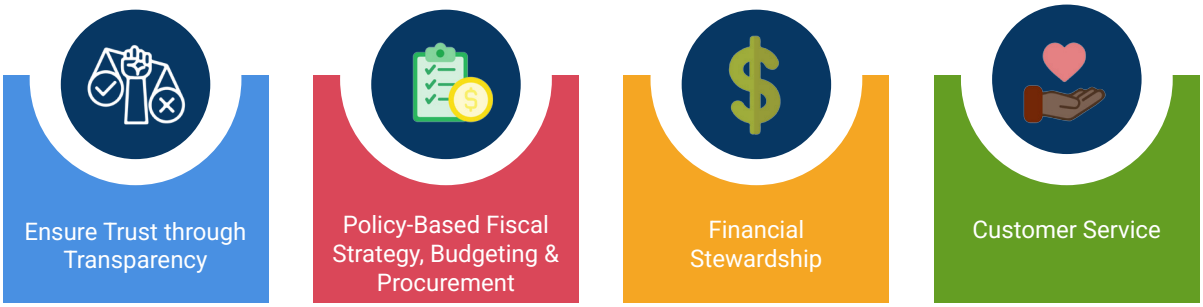
Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
50 - SUPPLIES						
001-0303-419.5400	OPERATING SUPPLIES	$809	$1,000	$1,000	$115	$1,050
	TOTAL SUPPLIES	**$809**	**$1,000**	**$1,000**	**$115**	**$1,050**
70 - SERVICES						
001-0303-419.7400	OPERATING SERVICES	$5,970	$6,600	$6,600	$6,150	$6,930
001-0303-419.7401	POSTAL/COURIER SERVICES	0	200	200	0	210
001-0303-419.7510	TRAINING	0	1,690	1,690	1,500	1,775
001-0303-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	2,500	2,500	2,125	2,625
001-0303-419.7530	MEMBERSHIPS	0	600	600	0	630
001-0303-419.7800	CONTRACT SERVICES	36,608	26,870	26,870	26,667	27,210
001-0303-419.7921	PRGM 380 ECON DEV GRANTS	35,000	0	542,000	542,000	0
002-0303-419.7110	LEGAL SERVICES	97,472	0	0	0	0
002-0303-419.7800	CONTRACT SERVICES	58,303	0	0	14,869	0
003-0303-419.7110	LEGAL SERVICES	0	0	0	40,995	0
003-0303-419.7800	CONTRACT SERVICES	0	0	0	5,501	0
	TOTAL SERVICES	**$233,353**	**$38,460**	**$580,460**	**$639,807**	**$39,380**
0303 - ECONOMIC DEVELOPMENT		**$234,162**	**$39,460**	**$581,460**	**$639,922**	**$40,430**


Finance
Accounting
Utility Billing
Budget
Purchasing

Department Mission

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

4 Pillars of Finance



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

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

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

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

Current Operations

Finance provides the following services:

- **Accounting** is responsible for the City's day-to-day operations of all financial activities including accounts payable, payroll, revenue collection, debt management, financial reporting, and grant reporting. The division ensures adherence to accounting standards, Charter requirements, and State law. Finance staff working with external auditors, perform the annual audit and prepare the Annual Comprehensive Financial Report.
- **Budgeting** is responsible for developing and managing the City's adopted budget.
- **Treasury Management** is responsible for managing the City's resources to achieve its strategic and operational objectives. With oversight of the City's Investment Committee, the Director of Finance serves as the City's Investment Officer and is responsible for the implementation of the City's Investment Policy and for assuring that investment management decisions and activities are fully complied.
- **Purchasing** is responsible for generating purchase orders daily and ensuring compliance with local, state, and federal regulations in the City's procurement of goods and services. Working in conjunction with City departments, the Purchasing Coordinator develops bid/proposal specifications, maintains service contracts/agreements, oversees the P-card program and properly disposes of assets that have surpassed useful life cycles.
- **Utility Billing** is responsible for coordinating utility billing, collection and customer information functions, and processing payments for the alarm permit/fines program.

Departmental Accomplishments in FY 2024-2025

- Earned the City's 37th GFOA Award for Excellence in Financial Reporting.
- Earned the City's 22nd GFOA Distinguished Budget Presentation Award.
- Enhanced the City's Monthly Financial Report by implementing the cloud-based software (Gravity).
- Completed the implementation of Neptune 360 software program for electronic water meter reading.
- Completed the implementation of WaterSmart software program for customer self-service access to AMI data.
- Updated the City's Investment Policy.
- Earned the Investment Policy Certificate of Distinction from the Government Treasurers' Organization of Texas (GTOT) for the City's Investment Policy.
- Updated the City's Purchasing Policy.
- Completed a Utility Cost of Service and Rate Study.
- Implement an interactive voice recording system for the Utility Billing office to enhance customer service.
- Completed Payroll onboarding for EMS personnel.
- Updated the Investment Policy.
- Issued Water and Sewer Revenue Bonds to cover the cost of projects to begin Fiscal Year 2025.
- Transitioned to Tyler payment tech for processing credit card payments.

The following forces at work and/or decision package(s) were submitted in the FY2025-26 proposed budget.

Forces at Work (FAW) included with the FY2025-26 Proposed Budget:

Description		Type	Amount
		General Fund	$67,997
Galveston County Appraisal Services		-	-

Decision Packages included with the FY2025-26 Proposed Budget:

Description		Type	Amount
		General Fund	$73,158
Accounting Manager (+1.0 FTE)	-		-
		General Fund	$24,000
Electronic Records Solution	-		-
		Water & Sewer Fund	$286,446
Water & Sewer Transfer for Funded Decision Packages	-		-

Major Departmental Goals for FY 2025-2026:

- Earn GFOA's Certificate of Achievement for Excellence in Financial Reporting for the 38th consecutive year.
- Earn GFOA's Distinguished Budget Award special recognition for performance measures and capital project section of the FY26 budget document.
- Continue to expand the Procurement Card Program.
- Continue the implementation of the Advanced Metering Infrastructure (AMI) system.
- Revise and Update the City's Travel Policy to ensure compliance with regulations and best practices.
- Revise and Update the City's Vehicle Replacement Plan Policy.
- Implement an electronic process for submission of Vendor forms.
- Initiate the development of a plan to transition Accounts Payable and other accounting documents to electronic recordkeeping.

Supports the City's Strategic Goals:

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

Finance & Other Admin Functions*	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents*	12.0	11.0	11.0	11.0	12.0
Division Expenditures*	$2,047,896	$1,853,346	$2,072,384	$2,059,951	$2,267,822
Outputs					
Number of Prepared ACFR	1	1	1	1	1
Number of monthly financial reports prepared	12	12	12	12	12
Number of proposed & adopted budget documents prepared	2	2	2	2	2
# of A/P check runs	71	71	75	73	75
# of A/P paper checks issued/EFT	1,818/ 2,418	1,713/ 2,658	2,200/ 2,400	1,809 / 2,925	1,850 / 3,100
# of P-Card transactions / spend total	5,595 / $1,302,195	6,394 / $1,365,234	6,182/ $1,575,145	6,497 / $1,547,888	7,104 / $1,872,869
Utility bills generated	78,293	80,208	79,612	80,414	80,764
Number of False Alarms billed	90	285	259	264	275
Measures of Effectiveness					
% of EFT issued over total payments	57%	61%	48%	62%	48%
GFOA Awards earned	35	36	37	37	38
% of Financial Reports delivered monthly by 15th	67%	25%	92%	88%	92%
GFOA Budget Awards earned	20	21	22	22	23
% Proposed & adopted budgets delivered by charter requirement dates	100%	100%	100%	100%	100%
% of bi-monthly billings produced by the 15th & 30th/31st of each month (4 utility cycles – 13,670 accounts)	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly operational cost*	$170,658	$154,446	$172,699	$171,663	$188,985
Division Expenditures per capita	$48.01	$43.08	$48.17	$47.56	$52.25

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

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
FINANCE	$1,316,633	$1,423,907	$1,436,760	$1,418,067	$1,607,748	12.9%
UTILITY BILLING (W/S)	536,713	648,477	659,636	641,884	660,074	1.8%
DEPARTMENT TOTAL	**$1,853,346**	**$2,072,384**	**$2,096,396**	**$2,059,951**	**$2,267,822**	**9.4%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$1,269,220	$1,312,150	$1,312,150	$1,289,401	$1,470,889	12.1%
SUPPLIES	20,490	13,290	20,400	20,409	18,540	39.5%
MAINTENANCE	1,096	1,480	1,480	1,572	1,500	1.4%
SERVICES	562,540	733,856	756,758	748,569	765,285	4.3%
OTHER	0	11,608	5,608	0	11,608	0.0%
CLASSIFICATION TOTAL	**$1,853,346**	**$2,072,384**	**$2,096,396**	**$2,059,951**	**$2,267,822**	**9.4%**

Full-Time Equivalents by Division

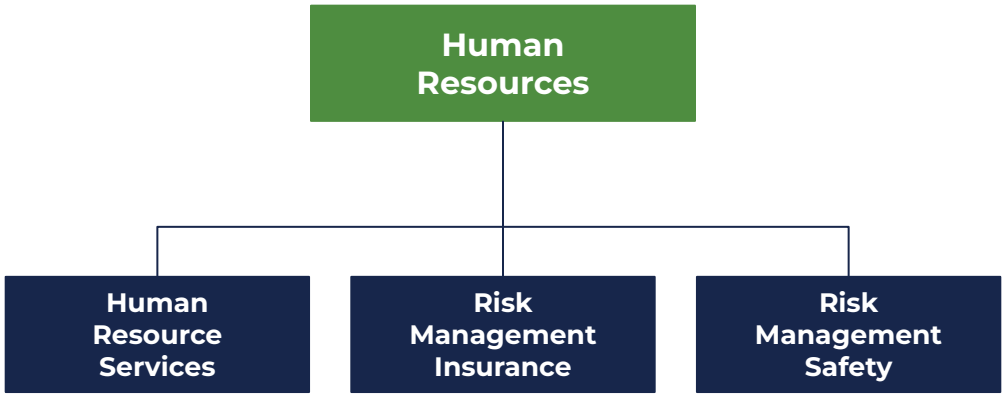
Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
FINANCE - (GF)	7.00	7.00	7.00	7.00	8.00	14.3%
FINANCE - (WS)	4.00	4.00	4.00	4.00	4.00	0.0%
PERSONNEL TOTAL	**11.00**	**11.00**	**11.00**	**11.00**	**12.00**	**9.1%**

0401 - Finance

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-0401-415.4110	FULLTIME SALARIES & WAGES	$739,914	$702,910	$702,910	$698,200	$862,234
001-0401-415.4130	OVERTIME PAY	1,392	1,060	1,060	990	1,090
001-0401-415.4143	LONGEVITY PAY	4,465	3,855	3,855	3,803	3,810
001-0401-415.4145	INCENTIVE-CERTIFICATE PAY	15,957	14,700	14,700	16,057	16,800
001-0401-415.4190	TERMINATION PAYOUTS	5,280	0	0	6,494	0
001-0401-415.4710	SOCIAL SECURITY/MEDICARE	56,184	53,525	53,525	51,704	55,681
001-0401-415.4720	TMRS RETIREMENT	127,842	120,626	120,626	117,354	123,681
001-0401-415.4810	HEALTH/DENTAL INSURANCE	63,914	59,838	59,838	51,078	59,439
001-0401-415.4820	LIFE INSURANCE	2,127	2,085	2,085	1,944	2,165
001-0401-415.4830	DISABILITY INSURANCE	3,112	3,050	3,050	2,845	3,168
001-0401-415.4840	WORKERS COMP INSURANCE	756	853	853	782	886
001-0401-415.4850	EAP SERVICES	395	368	368	357	368
001-0401-415.4890	FLEX PLAN ADMINISTRATION	296	231	231	248	294
	TOTAL PERSONNEL & BENEFITS	**$1,021,634**	**$963,101**	**$963,101**	**$951,856**	**$1,129,616**
50 - SUPPLIES						
001-0401-415.5200	PERSONNEL SUPPLIES	$326	$690	$690	$675	$805
001-0401-415.5400	OPERATING SUPPLIES	4,962	6,360	6,271	6,239	6,230
001-0401-415.5800	OPERATING EQUIPMENT<$5000	5,434	1,000	3,945	3,900	6,200
	TOTAL SUPPLIES	**$10,722**	**$8,050**	**$10,906**	**$10,814**	**$13,235**
70 - SERVICES						
001-0401-415.7120	AUDIT SERVICES	$31,162	$42,400	$54,142	$52,000	$43,426
001-0401-415.7140	CONSULTING SERVICES	8,966	9,550	12,539	9,500	9,681
001-0401-415.7400	OPERATING SERVICES	4,864	4,241	4,241	4,279	4,541
001-0401-415.7401	POSTAL/COURIER SERVICES	1,415	2,500	2,500	2,400	2,500
001-0401-415.7431	TAX APPRAISAL SERVICES	176,863	230,530	230,530	229,947	300,267
001-0401-415.7432	TAX COLLECTION SERVICES	6,789	7,060	7,060	6,875	7,220
001-0401-415.7435	COUNTY TAX OFFICE IN CH	5,000	5,000	5,000	5,000	5,000
001-0401-415.7436	PROPERTY INCORPORATION/ ANNEXATION AGREEMENT	7,171	68,000	49,125	49,771	0
001-0401-415.7491	ADVERTISING/PUBLIC NOTICE	375	1,500	1,500	235	1,500
001-0401-415.7510	TRAINING	9,664	19,790	19,790	19,700	21,020
001-0401-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	13,172	18,550	18,550	18,582	22,167
001-0401-415.7530	MEMBERSHIPS	2,046	2,255	2,255	1,687	2,455
001-0401-415.7800	CONTRACT SERVICES	15,926	40,540	54,681	54,600	44,280
001-0401-415.7802	CREDIT CARD FEES	864	840	840	821	840
	TOTAL SERVICES	**$284,277**	**$452,756**	**$462,753**	**$455,397**	**$464,897**
0401 - FINANCE		**$1,316,633**	**$1,423,907**	**$1,436,760**	**$1,418,067**	**$1,607,748**

0401 - Finance Utility Billing (W&S)

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
401-0401-415.4110	FULLTIME SALARIES & WAGES	$223,598	$230,489	$230,489	$228,080	$228,274
401-0401-415.4130	OVERTIME PAY	2,090	3,699	3,699	3,283	3,804
401-0401-415.4143	LONGEVITY PAY	1,880	2,155	2,155	2,155	2,195
401-0401-415.4145	INCENTIVE-CERTIFICATE PAY	910	900	900	687	300
401-0401-415.4710	SOCIAL SECURITY/MEDICARE	16,057	16,841	16,841	15,962	16,779
401-0401-415.4720	TMRS RETIREMENT	(62,623)	39,608	39,608	37,548	38,665
401-0401-415.4725	OPEB EXPENSE	22,797	0	0	0	0
401-0401-415.4810	HEALTH/DENTAL INSURANCE	40,641	52,967	52,967	47,643	49,020
401-0401-415.4820	LIFE INSURANCE	637	685	685	595	546
401-0401-415.4830	DISABILITY INSURANCE	932	1,002	1,002	933	990
401-0401-415.4840	WORKERS COMP INSURANCE	225	280	280	249	277
401-0401-415.4850	EAP SERVICES	214	210	210	207	210
401-0401-415.4890	FLEX PLAN ADMINISTRATION	228	213	213	203	213
	TOTAL PERSONNEL & BENEFITS	**$247,586**	**$349,049**	**$349,049**	**$337,545**	**$341,273**
50 - SUPPLIES						
401-0401-415.5200	PERSONNEL SUPPLIES	$166	$240	$240	$0	$305
401-0401-415.5400	OPERATING SUPPLIES	3,579	4,000	4,000	3,923	4,000
401-0401-415.5800	OPERATING EQUIPMENT<$5000	6,023	1,000	5,254	5,672	1,000
	TOTAL SUPPLIES	**$9,768**	**$5,240**	**$9,494**	**$9,595**	**$5,305**
60 - MAINTENANCE						
401-0401-415.6800	EQUIPMENT MAINTENANCE	$1,096	$1,480	$1,480	$1,572	$1,500
	TOTAL MAINTENANCE	**$1,096**	**$1,480**	**$1,480**	**$1,572**	**$1,500**
70 - SERVICES						
401-0401-415.7120	AUDIT SERVICES	$18,400	$22,320	$29,225	$29,022	$27,284
401-0401-415.7400	OPERATING SERVICES	940	1,300	3,300	3,945	3,114
401-0401-415.7401	POSTAL/COURIER SERVICES	51,563	52,000	52,000	50,361	64,440
401-0401-415.7510	TRAINING	1,549	3,330	3,330	2,648	3,400
401-0401-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	3,294	5,820	3,820	2,156	5,820
401-0401-415.7530	MEMBERSHIPS	0	160	160	0	160
401-0401-415.7710	SOFTWARE LICENSE FEES	2,514	3,150	3,150	3,486	3,150
401-0401-415.7800	CONTRACT SERVICES	44,967	7,020	13,020	15,890	7,020
401-0401-415.7802	CREDIT CARD FEES	155,036	186,000	186,000	185,664	186,000
	TOTAL SERVICES	**$278,263**	**$281,100**	**$294,005**	**$293,172**	**$300,388**
90 - OTHER						
401-0401-415.9830	PROVISION FOR UNCOLL A/R	$0	$11,608	$5,608	$0	$11,608
	TOTAL OTHER	**$0**	**$11,608**	**$5,608**	**$0**	**$11,608**
0401 - FINANCE		**$536,713**	**$648,477**	**$659,636**	**$641,884**	**$660,074**


Human Resources
Human Resource Services
Risk Management Insurance
Risk Management Safety

Department Mission

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

3 Pillars of Human Resources



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

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

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

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

3 Pillars of Risk Management



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

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

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

Current Operations

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

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

Departmental Accomplishments in FY 2024-2025

- Completed a comprehensive compensation study and successfully implemented a 5% adjustment to the city's pay plan to enhance market competitiveness and employee retention.
- Established a cross-departmental wellness committee to promote health and engagement. (This will be completed before Oct 1).
- Partnered with TMLIRP to host a two-day Supervisory training, providing targeted professional development for managers focused on enhancing leadership skills, communication, and team management capabilities. (Occurring in September).
- Successfully onboarded the Emergency Medical Services Department, consisting of 14 full-time paramedics, 18 part-time paramedics, and a team of dedicated volunteers.
- Established a dedicated HR presence at the Public Safety Building, which houses one-third of the city's workforce, enhancing real-time support, accessibility, and direct engagement with public safety personnel.
- Implemented the use of the TMLIRP Risk Management Claims Portal to streamline the submission and tracking of workers' compensation claims, improving efficiency and ensuring timely reporting and follow-up.
- Prepared the Risk Manager's Training Room for use and developed a schedule for city-wide sessions to support organizational safety initiatives.
- Implemented a pre-incident photo documentation program of city facilities and assets to support the Department of Emergency Services and streamline insurance claims.

The following forces at work and/or decision package(s) were submitted in the FY2025-26 proposed budget.

Forces at Work (FAW) included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$38,191
Automobile Insurance Increase (27%)	Water & Sewer Fund	6,714
	General Fund	$11,312
Real & Personal Property Insurance Increase (14%)	Water & Sewer Fund	9,255

Decision Packages included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$658,645
Merit 2.75%	Water & Sewer Fund	79,078
	General Fund	$86,788
Human Resources Generalist (+1.0 FTE)	-	-

Major Departmental Goals for FY 2025-2026

- By the end of FY26, formalize and implement a structured employee wellness program using the wellness committee established in FY25. The program will include at least 12 monthly wellness events, with a target participation rate of 30% of employees per event and at least 80% of participants reporting satisfaction through post-event surveys.
- By the end of FY26, develop and launch an internal supervisory and management training program that includes at least four training modules, with the goal of preparing high-potential employees for promotion. Measure success through at least 75% participant completion rate and positive feedback scores of 80% or higher on post-training evaluations.
- Develop and document standard operating procedures (SOPs) for all core Human Resources and Risk Management processes, ensuring clarity, consistency, and compliance. Complete at least 10 SOPs with input from relevant stakeholders, and implement a review process to ensure ongoing accuracy and updates.

Supports the City's Strategic Goals:

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

Human Resources	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
City's total # of full-time equivalents*	242.90	250.6	271.8	271.76	287.76
# of full time equivalents	4.0	4.0	4.0	4.0	5.0
Division Expenditures	$447,278	$467,829	$588,885	$623,048	$754,638
Outputs					
# of Job Requisitions Processed	40	52	60	50	60
Total # of applications processed	6,000	4,688	5,000	4,000	5,000
# of criminal background checks completed	70	75	70	60	70
# of employees trained during new hire orientation	30	42	50	50	50
Total # of new hire orientation sessions held	5	5	6	6	6
# of Wellness Programs for the year	4	4	3	1	3
Measures of Effectiveness					
Percentage of employees that participated in wellness program to total number of employees	40%	40%	50%	40%	50%
Percentage of employees participating in the EAP Program	6.0%	4.8%	9.0%	8.0%	9.0%
Measures of Efficiency					
Employee Turnover Rate	12.0%	14.0 %	12.0%	11.5%	12.0%
Monthly operational cost	$37,273	$38,986	$49,074	$51,921	$62,887
Division expenditures per City's total full time equivalents	$1,841	$1,867	$2,167	$2,293	$2,622

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

Risk Management	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
City's total # of full-time equivalents	242.90	250.62	271.76	271.76	287.76
# of full time equivalents	1.0	1.0	1.0	1.0	1.0
Division Expenditures	$185,027	$187,773	$238,489	$215,929	$242,037
Outputs					
# of employees attending safety meetings	525	230	625	212	250
Total # of safety meetings and programs conducted	0	0	26	8	26
Total # of work-related reportable incidents	9	9	2	2	2
Measures of Effectiveness					
Total accidents per 1000 hours worked*	N/A	N/A	0.004	0.004	0.004
Total Workdays Lost per 1000 hours*	N/A	N/A	0.100	0.399	0.100
Percent of valid test results indicating no drugs*	N/A	100%	12%	100%	100%
Percent of valid test results indicating no alcohol*	N/A	100%	4%	100%	100%
Workers Comp Experience Modifier	0.30	0.30	0.30	0.35	0.35
Measures of Efficiency					
Monthly operational cost	$15,419	$15,648	$19,874	$17,994	$20,170
Division expenditures per City's total full time equivalents	$762	$749	$878	$795	$841

*N/A – Data not available.

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
HUMAN RESOURCES	$467,829	$588,885	$648,506	$623,048	$754,638	28.1%
INSURANCE	348,494	400,006	400,006	373,281	499,888	25.0%
INSURANCE (W/S)	259,577	258,764	258,764	225,993	266,410	3.0%
RISK MANAGEMENT	187,773	238,489	238,489	215,929	242,037	1.5%
DEPARTMENT TOTAL	**$1,263,673**	**$1,486,144**	**$1,545,765**	**$1,438,251**	**$1,762,973**	**18.6%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$548,779	$638,454	$638,454	$622,252	$791,280	23.9%
SUPPLIES	15,757	40,285	40,285	25,310	34,400	-14.6%
SERVICES	699,137	807,405	867,026	790,689	937,293	16.1%
CLASSIFICATION TOTAL	**$1,263,673**	**$1,486,144**	**$1,545,765**	**$1,438,251**	**$1,762,973**	**18.6%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
HUMAN RESOURCES	4.00	4.00	4.00	4.00	5.00	25.0%
RISK MANAGEMENT	1.00	1.00	1.00	1.00	1.00	0.0%
PERSONNEL TOTAL	**5.00**	**5.00**	**5.00**	**5.00**	**6.00**	**20.0%**

0610 - Human Resources

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-0610-415.4110	FULLTIME SALARIES & WAGES	$245,798	$317,969	$317,969	$310,842	$433,712
001-0610-415.4120	PART-TIME WAGES	41,492	37,615	37,615	40,929	39,244
001-0610-415.4130	OVERTIME PAY	1,244	3,569	3,569	0	3,676
001-0610-415.4143	LONGEVITY PAY	783	740	740	605	810
001-0610-415.4145	INCENTIVE-CERTIFICATE PAY	1,800	2,400	2,400	0	0
001-0610-415.4190	TERMINATION PAYOUTS	6,567	0	0	0	0
001-0610-415.4710	SOCIAL SECURITY/MEDICARE	22,355	27,604	27,604	26,448	28,201
001-0610-415.4720	TMRS RETIREMENT	49,618	60,485	60,485	58,859	61,867
001-0610-415.4810	HEALTH/DENTAL INSURANCE	15,374	15,313	15,313	21,251	21,661
001-0610-415.4820	LIFE INSURANCE	699	937	937	906	970
001-0610-415.4830	DISABILITY INSURANCE	1,023	1,371	1,371	1,326	1,419
001-0610-415.4840	WORKERS COMP INSURANCE	293	428	428	392	443
001-0610-415.4850	EAP SERVICES	134	158	158	155	158
001-0610-415.4880	UNEMPLOYMENT COMPENSATION	0	0	0	0	25,646
001-0610-415.4890	FLEX PLAN ADMINISTRATION	98	81	81	80	81
	TOTAL PERSONNEL & BENEFITS	**$387,278**	**$468,670**	**$468,670**	**$461,793**	**$617,888**
50 - SUPPLIES						
001-0610-415.5200	PERSONNEL SUPPLIES	$183	$500	$500	$0	$600
001-0610-415.5223	STAFF DEV PROG SUPPLIES	34	4,000	4,000	3,333	4,500
001-0610-415.5400	OPERATING SUPPLIES	3,148	7,400	5,400	2,043	8,100
001-0610-415.5800	OPERATING EQUIPMENT<$5000	3,528	2,100	4,100	54	2,500
	TOTAL SUPPLIES	**$6,893**	**$14,000**	**$14,000**	**$5,430**	**$15,700**
70 - SERVICES						
001-0610-415.7120	AUDIT SERVICES	$0	$2,500	$2,500	$0	$2,500
001-0610-415.7140	CONSULTING SERVICES	985	2,500	2,500	1,617	2,500
001-0610-415.7212	MEDICAL EXAMINATIONS	32,095	25,260	35,820	41,973	39,625
001-0610-415.7220	PERSONNEL EVENTS/PROGRAMS	8,059	10,000	14,311	7,265	10,400
001-0610-415.7223	STAFF DEV PROG SERVICES	2,582	8,000	8,000	7,800	10,000
001-0610-415.7400	OPERATING SERVICES	911	7,080	7,080	7,000	5,700
001-0610-415.7401	POSTAL/COURIER SERVICES	3	370	370	2	370
001-0610-415.7491	ADVERTISING/PUBLIC NOTICE	0	350	350	0	350
001-0610-415.7496	CRIMINAL HISTORY SERVICES	1,954	8,090	3,090	2,289	8,090
001-0610-415.7497	RECRUITMENT ADVERTISING	0	500	500	0	500
001-0610-415.7510	TRAINING	4,145	14,625	14,625	14,000	16,400
001-0610-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	3,752	15,400	15,400	15,000	18,600
001-0610-415.7530	MEMBERSHIPS	922	7,590	2,590	879	2,065
001-0610-415.7612	TELEPHONE/COMMUNICATIONS	0	350	350	0	350
001-0610-415.7800	CONTRACT SERVICES	18,250	3,600	58,350	58,000	3,600
	TOTAL SERVICES	**$73,658**	**$106,215**	**$165,836**	**$155,825**	**$121,050**
0610 - HUMAN RESOURCES		**$467,829**	**$588,885**	**$648,506**	**$623,048**	**$754,638**

0611 - Insurance (General Fund)

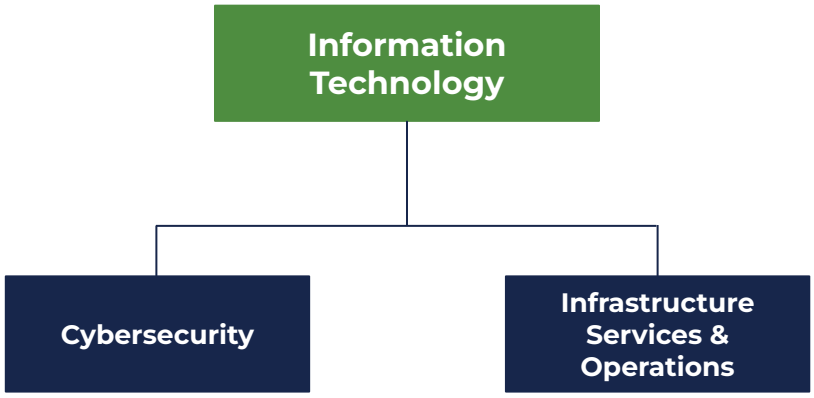
Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
70 - SERVICES						
001-0611-415.7300	PD SURVIVING SPOUSE INSURANCE	$8,392	$9,240	$9,240	$9,200	$9,240
001-0611-415.7313	MOBILE EQUIPMENT	6,946	7,200	7,200	7,158	7,744
001-0611-415.7321	GENERAL LIABILITY	8,658	9,000	9,000	9,456	10,420
001-0611-415.7323	PUBLIC OFFICIAL	20,227	21,250	21,250	22,064	22,567
001-0611-415.7324	CRIME & ACCIDENT COVERAGE	5,465	7,130	7,130	6,584	7,130
001-0611-415.7331	WINDSTORM	181,387	207,231	207,231	189,857	219,912
001-0611-415.7332	REAL & PERSONAL PROPERTY	115,382	131,835	131,835	126,769	145,755
001-0611-415.7333	FLOOD	1,000	1,170	1,170	1,181	1,170
001-0611-415.7350	SURETY BONDS	1,037	1,450	1,450	1,012	1,450
001-0611-415.7380	PRIOR YEAR INSURANCE	0	4,500	4,500	0	4,500
001-0611-415.7400	OPERATING SERVICES	0	0	0	0	70,000
	TOTAL SERVICES	**$348,494**	**$400,006**	**$400,006**	**$373,281**	**$499,888**
0611 - INSURANCE (General Fund)		**$348,494**	**$400,006**	**$400,006**	**$373,281**	**$499,888**

0611 - Insurance (Water & Sewer Fund)

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
70 - SERVICES						
401-0611-415.7313	MOBILE EQUIPMENT	$4,631	$4,800	$4,800	$4,772	$5,163
401-0611-415.7321	GENERAL LIABILITY	5,772	6,000	6,000	6,304	6,950
401-0611-415.7323	PUBLIC OFFICIAL	13,484	13,900	13,900	14,709	15,045
401-0611-415.7324	CRIME & ACCIDENT COVERAGE	917	1,300	1,300	1,162	1,300
401-0611-415.7331	WINDSTORM	142,252	123,650	123,650	92,731	102,450
401-0611-415.7332	REAL & PERSONAL PROPERTY	92,521	107,944	107,944	106,315	119,332
401-0611-415.7333	FLOOD	0	1,170	1,170	0	1,170
401-0611-415.7400	OPERATING SERVICES	0	0	0	0	15,000
	TOTAL SERVICES	**$259,577**	**$258,764**	**$258,764**	**$225,993**	**$266,410**
0611 - INSURANCE (Water & Sewer Fund)		**$259,577**	**$258,764**	**$258,764**	**$225,993**	**$266,410**

0612 - Risk Management

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-0612-415.4110	FULLTIME SALARIES & WAGES	$107,639	$113,373	$113,373	$106,911	$115,644
001-0612-415.4143	LONGEVITY PAY	1,300	1,360	1,360	1,360	1,420
001-0612-415.4145	INCENTIVE-CERTIFICATE PAY	3,942	3,900	3,900	3,844	4,800
001-0612-415.4710	SOCIAL SECURITY/MEDICARE	7,727	8,358	8,358	7,758	8,635
001-0612-415.4720	TMRS RETIREMENT	18,815	19,806	19,806	18,792	20,087
001-0612-415.4810	HEALTH/DENTAL INSURANCE	21,077	21,882	21,882	20,780	21,673
001-0612-415.4820	LIFE INSURANCE	309	342	342	312	352
001-0612-415.4830	DISABILITY INSURANCE	453	501	501	457	515
001-0612-415.4840	WORKERS COMP INSURANCE	112	140	140	125	144
001-0612-415.4850	EAP SERVICES	54	53	53	52	53
001-0612-415.4890	FLEX PLAN ADMINISTRATION	73	69	69	68	69
	TOTAL PERSONNEL & BENEFITS	**$161,501**	**$169,784**	**$169,784**	**$160,459**	**$173,392**
50 - SUPPLIES						
001-0612-415.5200	PERSONNEL SUPPLIES	$176	$2,500	$2,500	$55	$1,000
001-0612-415.5400	OPERATING SUPPLIES	609	15,285	15,285	14,298	16,700
001-0612-415.5800	OPERATING EQUIPMENT<$5000	8,079	8,500	8,500	5,527	1,000
	TOTAL SUPPLIES	**$8,864**	**$26,285**	**$26,285**	**$19,880**	**$18,700**
70 - SERVICES						
001-0612-415.7212	MEDICAL EXAMINATIONS	$775	$6,325	$6,325	$6,068	$4,000
001-0612-415.7220	PERSONNEL EVENTS/PROGRAMS	14,221	19,600	19,600	14,355	26,400
001-0612-415.7400	OPERATING SERVICES	0	0	886	0	0
001-0612-415.7510	TRAINING	1,029	7,060	7,060	7,000	7,665
001-0612-415.7520	TRAVEL EXPENSES & REIMBURSEMENTS	618	8,410	7,524	7,500	10,600
001-0612-415.7530	MEMBERSHIPS	765	1,025	1,025	667	1,280
	TOTAL SERVICES	**$17,408**	**$42,420**	**$42,420**	**$35,590**	**$49,945**
0612 - RISK MANAGEMENT		**$187,773**	**$238,489**	**$238,489**	**$215,929**	**$242,037**


Information Technology
Cybersecurity
Infrastructure Services & Operations

Department Mission

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

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

3 Pillars of Information Technology



Maintain systems to ensure external-facing departments can continue to provide their services to the community.

Protect our infrastructure and data to ensure Continuity of Operations and solvency of organization.

Identify opportunities to improve processes, both for internal and external-facing departments.

Current Operations

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

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

Departmental Accomplishments in FY 2024-2025

- Successful deployment of Laserfische Contract Management Workflow.
- Successful deployment of new IT Remote Management Solution.
- Design of New Audio Visual system for Council Chambers.
- Completion of the programming for the redundant internet connection housed at city hall.
- Completion of the design of Redundant Infrastructure.
- Secured partnership with Arctic Wolf to satisfy ISOC/NOC goal.
- Redesigned Cyber Security Incident Response Plan.
- Formulated NIST Best Practices for Cybersecurity.
- DR/BC (Disaster Recovery/Business Continuity) server enhancement.
- Successful Deployment of Access Control Refresh.

Highlights of the Budget

There were no decision packages entered for the FY 2025-2026 budget. However, several capital commitments were made to increase security cameras within city parks and facilities, new server platforms, new mobile data terminals for police vehicles, and aiding the Finance department towards electronic records storage and automation.

Major Departmental Goals for FY 2025-2026:

- Continue to define Smart City initiatives for Friendswood.
- Deployment of NIST Best Practices for Cybersecurity.
- Continue to Standardize IT Policies and Procedures.
- Maintaining the IT infrastructure to accommodate new technology.
- Implement and test Disaster Recovery plans for new Infrastructure.
- Discover and Design AI efficiencies in the city.
- Deploy New Virtualization Platform.
- Complete Renovations of the Council Chambers.
- Improve Monitoring Infrastructure to reduce downtime.
- Evaluate Cloud ERP Systems.

Supports the City's Strategic Goals:

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

Information Technology	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
City's total full time equivalents	242.90	250.62	271.76	271.76	287.76
# of full time equivalents	6.0	7.5	7.5	7.5	7.5
Division Expenditures	$2,941,629	$2,062,564	$2,352,485	$2,313,371	$2,559,943
Outputs					
# of users supported	280	280	300	300	300
# of work orders closed	5100	5100	5000	5125	5200
# of PC's/laptops/iPads supported	420	420	450	440	425
# of servers supported	50	50	55	60	60
# of printers/scanners supported	55/50	55/50	55/55	55/55	55/55
# of applications supported	60+	60+	60+	60+	60+
# of networks supported	45 net/ subnet	45 net/ subnet	45 net/ subnet	50 net/ subnet	55 net/ subnet
Measures of Effectiveness					
% of Server, software, network availability during normal business hours	99.9%	99.9%	99.9%	99.0%	99.9%
% of support hours	55%	55%	50%	50%	55%
% of hours spent on annual goals	45%	45%	50%	50%	45%
Average time to close work orders (hours)	90 hours	90 hours	110 hours	120 hours	120 hours
Measures of Efficiency					
Average # of work order request closed per month	425	425	433	427	427
Division expenditures per full time employee	$8,072	$8,230	$8,656	$8,513	$8,896
Division expenditures per capita	$46.48	$47.94	$54.68	$53.41	$58.98
Monthly Operational Cost	$245,136	$171,880	$196,040	$192,781	$213,329

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
INFORMATION TECHNOLOGY	$2,062,564	$2,352,485	$2,419,422	$2,313,371	$2,559,943	8.8%
DEPARTMENT TOTAL	**$2,062,564**	**$2,352,485**	**$2,419,422**	**$2,313,371**	**$2,559,943**	**8.8%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$925,020	$925,747	$925,747	$914,363	$979,995	5.9%
SUPPLIES	46,997	73,700	73,700	29,314	74,370	0.9%
MAINTENANCE	42,567	68,130	68,130	32,833	68,130	0.0%
SERVICES	1,024,644	1,241,708	1,275,008	1,260,024	1,382,448	11.3%
CAPITAL OUTLAY	23,336	43,200	76,837	76,837	55,000	27.3%
CLASSIFICATION TOTAL	**$2,062,564**	**$2,352,485**	**$2,419,422**	**$2,313,371**	**$2,559,943**	**8.8%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
INFORMATION TECHNOLOGY	7.50	7.50	7.50	7.50	7.50	0.0%
PERSONNEL TOTAL	**7.50**	**7.50**	**7.50**	**7.50**	**7.50**	**0.0%**

0716 - Information Technology

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-0716-419.4110	FULLTIME SALARIES & WAGES	$641,775	$655,493	$655,493	$643,175	$690,796
001-0716-419.4130	OVERTIME PAY	11,484	11,833	11,833	10,003	12,161
001-0716-419.4131	HOLIDAY HRS WORKED	34	0	0	94	0
001-0716-419.4143	LONGEVITY PAY	3,950	2,610	2,610	2,613	3,120
001-0716-419.4145	INCENTIVE-CERTIFICATE PAY	6,824	5,700	5,700	7,468	7,500
001-0716-419.4149	CELL PHONE ALLOWANCE	5,800	6,000	6,000	5,333	6,000
001-0716-419.4190	TERMINATION PAYOUTS	11,347	0	0	0	0
001-0716-419.4710	SOCIAL SECURITY/MEDICARE	50,287	50,380	50,380	49,470	53,260
001-0716-419.4720	TMRS RETIREMENT	113,554	113,799	113,799	111,775	118,608
001-0716-419.4810	HEALTH/DENTAL INSURANCE	73,226	72,493	72,493	77,371	80,663
001-0716-419.4820	LIFE INSURANCE	1,824	1,967	1,967	1,855	2,076
001-0716-419.4830	DISABILITY INSURANCE	2,694	2,904	2,904	2,739	3,066
001-0716-419.4840	WORKERS COMP INSURANCE	1,753	2,097	2,097	1,940	2,212
001-0716-419.4850	EAP SERVICES	382	394	394	389	394
001-0716-419.4890	FLEX PLAN ADMINISTRATION	86	77	77	138	139
	TOTAL PERSONNEL & BENEFITS	**$925,020**	**$925,747**	**$925,747**	**$914,363**	**$979,995**
50 - SUPPLIES						
001-0716-419.5200	PERSONNEL SUPPLIES	$0	$350	$350	$0	$420
001-0716-419.5400	OPERATING SUPPLIES	2,150	7,250	7,250	795	7,850
001-0716-419.5800	OPERATING EQUIPMENT<$5000	19,173	31,100	29,559	7,046	31,100
001-0716-419.5820	SECURITY CAMERA EQUIPMENT	25,674	35,000	36,541	21,473	35,000
	TOTAL SUPPLIES	**$46,997**	**$73,700**	**$73,700**	**$29,314**	**$74,370**
60 - MAINTENANCE						
001-0716-419.6700	COMPUTER EQUIP MAINT	$42,567	$68,130	$68,130	$32,833	$68,130
	TOTAL MAINTENANCE	**$42,567**	**$68,130**	**$68,130**	**$32,833**	**$68,130**
70 - SERVICES						
001-0716-419.7400	OPERATING SERVICES	$4,714	$25,000	$25,000	$24,000	$25,000
001-0716-419.7510	TRAINING	15,529	27,675	27,675	9,397	16,175
001-0716-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,757	9,600	9,600	5,604	9,600
001-0716-419.7530	MEMBERSHIPS	175	200	200	175	300
001-0716-419.7710	SOFTWARE LICENSE FEES	18,853	28,700	28,700	20,922	35,100
001-0716-419.7720	SOFTWARE SUPPORT SERVICES	877,230	924,123	957,423	987,094	1,058,563
001-0716-419.7730	INTERNET/WIRELESS SERVICE	77,150	174,010	174,010	162,832	183,310
001-0716-419.7800	CONTRACT SERVICES	29,236	52,400	52,400	50,000	54,400
	TOTAL SERVICES	**$1,024,644**	**$1,241,708**	**$1,275,008**	**$1,260,024**	**$1,382,448**
80 - CAPITAL OUTLAY						
001-0716-419.8800	CAPITAL EQUIPMENT	$23,336	$43,200	$76,837	$76,837	$55,000
	TOTAL CAPITAL OUTLAY	**$23,336**	**$43,200**	**$76,837**	**$76,837**	**$55,000**
0716 - INFORMATION TECHNOLOGY		**$2,062,564**	**$2,352,485**	**$2,419,422**	**$2,313,371**	**$2,559,943**


City Attorney's Office
Legal

Mission Statement

The mission of the City Attorney's Office is to provide quality legal services while zealously representing the City, its officers, and employees and striving to achieve that which is in the best interest of the City and its citizens.

3 Pillars of the City Attorney's Office



Protection of the City's Interest
Providing sound legal advice and identifying risks in effort to avoid disputes, damages, and unnecessary litigation.

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

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

Highlights of the Budget

The FY 2025-26 Budget of the City Attorney's Office continues to fund the department's key functions, including, but not limited to, legal compliance; policy advice; litigation support; municipal court prosecution; and other legal services. Funding is allocated to cover personnel costs, legal research, contractual services, and technology investments that enhance operational efficiency. This budget reflects the department's commitment to safeguarding the City's legal interests while maintaining fiscal responsibility and adapting to evolving legal challenges.

2025-2026 Departmental Goals and Performance Measures

To provide dependable legal advice relating to the operations of the City in the following key areas:

- litigation and litigation support,
- contract drafting, negotiations, and interpretations,
- ordinance/resolution review/preparation,
- employment issues,
- public utility and other regulatory matters,
- acquisition and sale of property,
- election affairs,
- liability risk identification, and
- legal compliance issues.

Supports the City's Strategic Goals:

1-Communication, 2-Economic Development, 3-Preservation, 4-Partnerships, 5-Public Safety, and 6-Organizational Development.

City Attorney	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents*	2.15	3.20	2.20	2.20	3.20
Department Expenditures	$386,785	$601,724	$478,802	$469,672	$590,201
Outputs					
# of letter/briefs sent to Attorney General	70	76	55	60	55
# of Contracts Prepared/Reviewed	85	121	140	140	140
# of Ordinances Prepared/Reviewed	50	40	30	30	30
# of Resolutions Prepared/Reviewed	45	43	35	35	35
# of Proclamations Prepared/Reviewed	34	34	35	35	35
Measures of Efficiency					
Monthly Operational Cost	$32,232	$50,144	$39,900	$39,139	$49,183
Department Expenditures per capita	$9.07	$13.99	$11.13	$10.84	$13.60

*The FTE transferred temporarily to the Police Department for FY24-25 is being transferred back through a decision package for FY25-26.

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
CITY ATTORNEY	$601,724	$478,802	$500,552	$469,672	$590,201	23.3%
DEPARTMENT TOTAL	**$601,724**	**$478,802**	**$500,552**	**$469,672**	**$590,201**	**23.3%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$396,446	$403,778	$403,778	$383,720	$506,959	25.6%
SUPPLIES	1,113	1,215	1,215	197	1,300	7.0%
SERVICES	204,165	73,809	95,559	85,755	81,942	11.0%
CLASSIFICATION TOTAL	**$601,724**	**$478,802**	**$500,552**	**$469,672**	**$590,201**	**23.3%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
CITY ATTORNEY	3.20	2.20	2.20	2.20	3.20	45.5%
PERSONNEL TOTAL	**3.20**	**2.20**	**2.20**	**2.20**	**3.20**	**45.5%**

0801 - City Attorney

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-0801-411.4110	FULLTIME SALARIES & WAGES	$257,069	$266,831	$266,831	$257,243	$333,232
001-0801-411.4130	OVERTIME PAY	838	2,271	2,271	0	2,351
001-0801-411.4143	LONGEVITY PAY	917	170	170	170	340
001-0801-411.4145	INCENTIVE-CERTIFICATE PAY	600	0	0	0	0
001-0801-411.4190	TERMINATION PAYOUTS	4,889	0	0	0	0
001-0801-411.4220	PART-TIME WAGES W/O BENEFITS	58,057	62,381	62,381	57,640	61,632
001-0801-411.4710	SOCIAL SECURITY/MEDICARE	23,057	23,555	23,555	22,191	28,080
001-0801-411.4720	TMRS RETIREMENT	44,059	44,955	44,955	42,982	55,370
001-0801-411.4810	HEALTH/DENTAL INSURANCE	4,628	1,129	1,129	1,133	22,858
001-0801-411.4820	LIFE INSURANCE	740	777	777	744	969
001-0801-411.4830	DISABILITY INSURANCE	1,083	1,137	1,137	1,088	1,418
001-0801-411.4840	WORKERS COMP INSURANCE	318	392	392	351	470
001-0801-411.4850	EAP SERVICES	111	105	105	104	158
001-0801-411.4890	FLEX PLAN ADMINISTRATION	80	75	75	74	81
	TOTAL PERSONNEL & BENEFITS	**$396,446**	**$403,778**	**$403,778**	**$383,720**	**$506,959**
50 - SUPPLIES						
001-0801-411.5400	OPERATING SUPPLIES	$1,113	$1,215	$1,215	$197	$1,300
	TOTAL SUPPLIES	**$1,113**	**$1,215**	**$1,215**	**$197**	**$1,300**
70 - SERVICES						
001-0801-411.7110	LEGAL SERVICES	$183,729	$50,000	$50,000	$47,000	$55,000
001-0801-411.7400	OPERATING SERVICES	740	1,625	1,625	528	1,525
001-0801-411.7401	POSTAL/COURIER SERVICES	1,270	2,100	2,100	1,150	2,148
001-0801-411.7510	TRAINING	2,523	3,220	3,220	3,465	3,845
001-0801-411.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,379	3,520	3,520	1,226	4,920
001-0801-411.7530	MEMBERSHIPS	1,018	1,550	1,550	1,132	1,530
001-0801-411.7540	PUBLICATIONS	8,800	11,314	11,314	9,048	12,494
001-0801-411.7612	TELEPHONE/COMMUNICATIONS	456	480	480	456	480
001-0801-411.7800	CONTRACT SERVICES	4,250	0	21,750	21,750	0
	TOTAL SERVICES	**$204,165**	**$73,809**	**$95,559**	**$85,755**	**$81,942**
0801 - CITY ATTORNEY		**$601,724**	**$478,802**	**$500,552**	**$469,672**	**$590,201**

Municipal Court

Department Mission

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

3 Pillars of Municipal Court



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

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

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

Current Operations

The Court is responsible for bringing fair, timely, and impartial conclusions to all misdemeanor cases filed within the jurisdiction of the Friendswood Municipal Court in the City by maintaining accurate records of all court cases filed and disposed of, as well as processing payments and serving warrants. With the exception of holidays, Municipal Court sessions are Wednesday evenings and twice monthly Wednesday mornings. The court keeps a schedule that minimizes the delay in setting court dates and promotes efficient operations.

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

Departmental Accomplishments in FY 2024-2025

- Implemented procedures and policies for court structure reorganization.
- Implemented legislatively required Youth Diversion Program.
- Implemented Tyler Payments software.

Major Departmental Goals for FY 2025-2026:

- Continue to provide a fair, impartial system for the timely processing of offenses filed within the jurisdiction of the Court.

- Refine and explore additional strategies and resources for Youth Diversion Program participants.
- Research and implement legislative changes from the 2025 legislative session.
- Explore options for the implementation of a system for the automation of jury service to allow for increased ease and efficiency via an online jury participation and enrollment system (have completed 100% of research and purchase options, prepare decision making for 2026-27 budget).
- Develop purge program for cases that are past state retention guidelines. This will allow more efficient use of software space, as well as ensure proper disclosure of case information to fulfill records requests (complete at least 75% of old cases and develop on-going strategies to stay up to date).

Supports the City's Strategic Goals:

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

Objectives:

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

Municipal Court	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	4.6	4.6	4.6	4.6	4.6
Division Expenditures	$467,021	$491,145	$530,088	$504,930	$553,304
Outputs					
Revenue generated	$807,163	$965,394	$926,057	$928,712	$901,546
# of cases filed with court	8,000	6,825	5,500	5,855	6,000
# of cases disposed	5,500	6,511	6,000	6,180	6,200
# of warrants issued	1,200	1,640	1,200	1,500	1,500
# of warrants cleared (court staff)*	750	1,730	1,000	1,822	1,200
# of warrants served (police dept)	200	396	500	415	500
Total # of warrants outstanding	3,700	5,192	5,800	5,861	6,000
# of Juveniles accepted into Youth Diversion**	0	0	0	45	50
# of Juveniles successfully completing YD**	0	0	0	40	40
# of Municipal Court sessions held	64	64	70	60	60
Measures of Effectiveness					
% of warrants cleared	25%	25%	35%	35%	35%
Measures of Efficiency					
Monthly operational cost	$38,918	$40,929	$44,174	$42,078	$46,109
Division expenditures per capita	$10.95	$11.42	$12.32	$11.66	$12.75

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

**New output measured starting FY25

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
MUNICIPAL COURT	$491,145	$530,088	$530,088	$504,930	$553,304	4.4%
DEPARTMENT TOTAL	**$491,145**	**$530,088**	**$530,088**	**$504,930**	**$553,304**	**4.4%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$454,268	$477,243	$477,243	$458,955	$499,458	4.7%
SUPPLIES	6,864	13,080	13,080	11,400	12,900	-1.4%
SERVICES	30,013	39,765	39,765	34,575	40,946	3.0%
CLASSIFICATION TOTAL	**$491,145**	**$530,088**	**$530,088**	**$504,930**	**$553,304**	**4.4%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
MUNICIPAL COURT	4.60	4.60	4.60	4.60	4.60	0.0%
PERSONNEL TOTAL	**4.60**	**4.60**	**4.60**	**4.60**	**4.60**	**0.0%**

0901 - Municipal Court

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-0901-412.4110	FULLTIME SALARIES & WAGES	$246,274	$264,905	$264,905	$258,822	$280,753
001-0901-412.4130	OVERTIME PAY	4,998	4,197	4,197	1,482	4,317
001-0901-412.4143	LONGEVITY PAY	1,610	1,520	1,520	1,520	1,733
001-0901-412.4145	INCENTIVE-CERTIFICATE PAY	8,171	5,520	5,520	4,004	4,620
001-0901-412.4190	TERMINATION PAYOUTS	1,621	0	0	0	0
001-0901-412.4220	PART-TIME WAGES W/O BENEFITS	81,205	90,171	90,171	84,173	86,268
001-0901-412.4710	SOCIAL SECURITY/MEDICARE	25,473	26,523	26,523	26,098	27,924
001-0901-412.4720	TMRS RETIREMENT	43,784	46,102	46,102	44,462	48,035
001-0901-412.4810	HEALTH/DENTAL INSURANCE	38,796	35,690	35,690	35,911	43,054
001-0901-412.4820	LIFE INSURANCE	705	797	797	755	841
001-0901-412.4830	DISABILITY INSURANCE	1,032	1,166	1,166	1,104	1,230
001-0901-412.4840	WORKERS COMP INSURANCE	339	418	418	390	446
001-0901-412.4850	EAP SERVICES	209	210	210	182	184
001-0901-412.4890	FLEX PLAN ADMINISTRATION	51	24	24	52	53
	TOTAL PERSONNEL & BENEFITS	**$454,268**	**$477,243**	**$477,243**	**$458,955**	**$499,458**
50 - SUPPLIES						
001-0901-412.5200	PERSONNEL SUPPLIES	$656	$680	$680	$0	$900
001-0901-412.5400	OPERATING SUPPLIES	5,999	6,000	6,000	5,400	6,000
001-0901-412.5800	OPERATING EQUIPMENT<$5000	209	6,400	6,400	6,000	6,000
	TOTAL SUPPLIES	**$6,864**	**$13,080**	**$13,080**	**$11,400**	**$12,900**
70 - SERVICES						
001-0901-412.7400	OPERATING SERVICES	$1,015	$1,000	$1,000	$629	$1,000
001-0901-412.7401	POSTAL/COURIER SERVICES	4,372	4,200	4,200	4,670	4,511
001-0901-412.7510	TRAINING	3,045	4,985	4,985	2,960	5,835
001-0901-412.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,087	4,500	4,500	2,305	4,500
001-0901-412.7530	MEMBERSHIPS	295	540	540	293	560
001-0901-412.7800	CONTRACT SERVICES	4,296	10,540	10,540	10,540	10,540
001-0901-412.7802	CREDIT CARD FEES	14,903	14,000	14,000	13,178	14,000
	TOTAL SERVICES	**$30,013**	**$39,765**	**$39,765**	**$34,575**	**$40,946**
0901 - MUNICIPAL COURT		**$491,145**	**$530,088**	**$530,088**	**$504,930**	**$553,304**

Communications

Mission Statement

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

3 Pillars of Communications



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

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

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

Current Operations

This department encompasses the City Manager's communication management and organizational development and planning. Staff provides wide-range administrative support activities for the City Manager including policy research, program analysis, Council agenda development, departmental records coordination, project administration, general public information, and management of citizen requests for service.

Highlights of the Budget

The FY 2025-26 Budget continues to fund important citywide communications programs, including the expanding the City's social media platforms and the Public-Educational-Governmental (PEG) access channel.

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

As this is a new department, we will be using this year to gather information to see what metrics will be the most useful as we build this department and expand its functions.

The following forces at work and/or decision package(s) were submitted in the FY2025-26 proposed budget.

Decision Packages not included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$30,000
Social Media Post Boosting	-	-

2025-2026 Departmental Goals and Performance Measures

Goals:

- Support vital community connections with our citizens, neighborhood and civic associations, and news media.

Supports the City's Strategic Goals:

1-Communications, 4-Partnerships.

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.

Objective B:

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

Objective C:

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

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Communications Administration	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents (FTE)	3.0	3.0	3.0	3.0	3.0
Division Expenditures	$0	$169,547	$481,555	$457,583	$504,033
Objective A*					
Annual page views on the City's website	418,871	418,871	400,200	422,000	400,200
Agendas	3,044	3,044	4,000	3,500	4,000
General City (Library, Emergency Notice)	18,038	18,038	12,500	19,000	12,500
Law enforcement	8,045	8,045	8,500	8,500	8,500
Legal Notices	1,542	1,542	1,800	1,750	1,800
Objective B*					
City Meetings Broadcast on PEG channel	43	43	45	45	45
Community videos produced	75	75	100	100	100
Number of Facebook "Likes"	20,349	20,349	23,000	22,000	23,000
Number of Instagram Followers	2,851	2,851	3,200	3,000	3,200
Measures of Efficiency					
Monthly Operational Cost	$0	$14,129	$40,130	$38,132	$42,003
Division Expenditures per capita	$0.00	$3.94	$11.19	$10.57	$11.61

*Information is available on the City's Website, no longer a need to send electronically.

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
COMMUNICATIONS	$169,547	$481,555	$485,285	$457,583	$504,033	4.7%
DEPARTMENT TOTAL	**$169,547**	**$481,555**	**$485,285**	**$457,583**	**$504,033**	**4.7%**

Expenditure by Classification

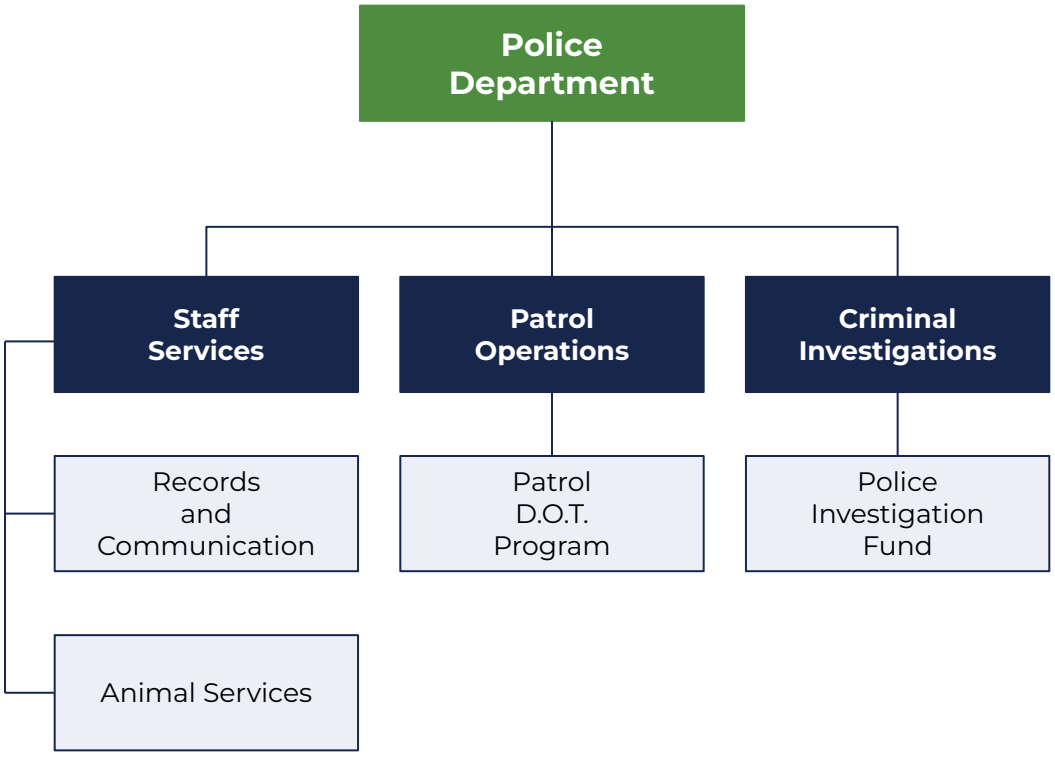
Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$161,992	$436,590	$436,590	$415,396	$459,068	5.1%
SUPPLIES	7,154	25,800	29,530	28,410	25,800	0.0%
SERVICES	401	19,165	19,165	13,777	19,165	0.0%
CLASSIFICATION TOTAL	**$169,547**	**$481,555**	**$485,285**	**$457,583**	**$504,033**	**4.7%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
COMMUNICATIONS	3.00	3.00	3.00	3.00	3.00	0.0%
PERSONNEL TOTAL	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**0.0%**

1001 - Communications

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-1001-419.4110	FULLTIME SALARIES & WAGES	$114,820	$306,547	$306,547	$291,722	$325,196
001-1001-419.4143	LONGEVITY PAY	0	1,805	1,805	1,805	1,970
001-1001-419.4710	SOCIAL SECURITY/MEDICARE	8,243	22,100	22,100	21,174	23,618
001-1001-419.4720	TMRS RETIREMENT	19,152	51,479	51,479	49,101	53,927
001-1001-419.4810	HEALTH/DENTAL INSURANCE	18,905	51,927	51,927	48,991	51,470
001-1001-419.4820	LIFE INSURANCE	284	890	890	854	944
001-1001-419.4830	DISABILITY INSURANCE	416	1,302	1,302	1,249	1,381
001-1001-419.4840	WORKERS COMP INSURANCE	113	364	364	327	386
001-1001-419.4850	EAP SERVICES	53	158	158	155	158
001-1001-419.4890	FLEX PLAN ADMINISTRATION	6	18	18	18	18
	TOTAL PERSONNEL & BENEFITS	**$161,992**	**$436,590**	**$436,590**	**$415,396**	**$459,068**
50 - SUPPLIES						
001-1001-419.5200	PERSONNEL SUPPLIES	$0	$300	$300	$0	$300
001-1001-419.5400	OPERATING SUPPLIES	7,154	13,000	13,000	12,940	13,000
001-1001-419.5800	OPERATING EQUIPMENT<$5000	0	12,500	16,230	15,470	12,500
	TOTAL SUPPLIES	**$7,154**	**$25,800**	**$29,530**	**$28,410**	**$25,800**
70 - SERVICES						
001-1001-419.7400	OPERATING SERVICES	$0	$2,080	$2,080	$280	$2,080
001-1001-419.7401	POSTAL/COURIER SERVICES	0	75	75	0	75
001-1001-419.7510	TRAINING	75	8,270	8,270	6,000	8,270
001-1001-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	326	4,780	4,780	4,500	4,780
001-1001-419.7530	MEMBERSHIPS	0	960	960	800	960
001-1001-419.7800	CONTRACT SERVICES	0	3,000	3,000	2,197	3,000
	TOTAL SERVICES	**$401**	**$19,165**	**$19,165**	**$13,777**	**$19,165**
1001 - COMMUNICATIONS		**$169,547**	**$481,555**	**$485,285**	**$457,583**	**$504,033**


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

Mission Statement

The Friendswood Police Department is organized, equipped, and trained to provide responsive service through a community-police partnership. The Department dedicates all available resources to promoting public safety, reducing crime, ensuring the safe and orderly movement of traffic, and protecting the constitutional rights of all individuals.

3 Pillars of the Police Department



Fiscal Year 2025 Accomplishments

Friendswood continues to be recognized as one of the safest cities in Texas, with a reported crime rate of 6.11 crimes per 1,000 residents in 2024. This distinction reflects a strong, ongoing partnership between the police department and the community. Despite ongoing challenges, the Department remains committed to fair, impartial, and professional policing.

To maintain and enhance service levels, the Department actively seeks alternative funding sources through grants and partnerships, including

- Crime Victim Assistance Program (funded in part through the federal Victims of Crime Act, managed by the Texas Office of the Governor),
- Bulletproof Vest Partnership (U.S. Department of Justice),
- Cost-sharing programs with Clear Creek ISD and Friendswood ISD to enhance school safety,
- Tobacco Enforcement Program (Texas School Safety Center, Texas State University).

The Department's operating budget is approximately 83% personnel-related, with the remaining 17% allocated to non-salary operational expenses. Budget reductions could lead to personnel losses and reduced capacity for proactive policing and quality-of-life programs.

Key accomplishments in FY2025 include the initiation of a department-wide policy review and update as part of the Texas Police Chief's Association (TPCA) Recognition Program, with a 24-month implementation timeline. The Patrol Division also transitioned to 12-hour shifts, supported by trained supervisory staff.

Current Operations

The Friendswood Police Department employs an intelligence-led, community policing model that prioritizes rapid response, thorough investigations, and collaborative problem-solving. Major operational areas include:

- First Response – Mandated by Article 2.13, Texas Code of Criminal Procedure (CCP). Responds to 9-1-1 emergencies, enforces laws, and engages in order maintenance and crime prevention.
- Traffic Enforcement – Mandated under Chapter 543, Texas Transportation Code. Investigates traffic collisions, conduct enforcement, and coordinates multi-agency safety initiatives. Includes the Commercial Vehicle Enforcement Program.
- Jail Operations – Detains individuals pending magistration or transfer. Responsibilities include booking, fingerprinting, photographing, and managing detainee property. All jail functions are thoroughly documented in compliance with local and state mandates.
- Animal Services – Mandated under Chapter 10, Friendswood Code of Ordinances. Protects public health and safety through the humane regulation of domestic animals and rabies control enforcement.

Criminal Investigations

Provides specialized investigative services to officers, victims, justice partners, and the public. CID consists of:

- Centralized Investigations-Mandated by Article 2.13, Code of Criminal Procedure (CCP). Investigates major crimes including homicide, robbery, family violence, juvenile offenses, and financial crimes.
- Field Support Unit – Targets organized criminal activity using flexible hours and tactical strategies. Employs surveillance and technology to disrupt crime patterns and enhance community safety.
- Forensic Services-Supports investigations through fingerprinting, evidence collection, photography, and crime scene processing. Integral to successful prosecutions.
- Victim Services-Mandated by Chapter 56A, Code of Criminal Procedure (CCP). Assists crime victims with information, referrals, and emotional support. Promotes community awareness of victim rights and services.

Operations Support

Operations Support ensures that the infrastructure, personnel, and resources are in place to deliver effective policing.

- Communications - Mandated by Ch. 771, Texas Health and Safety Code. Provides 24/7 emergency call-taking and dispatch for Police, Fire, and EMS. Manages the Computer-Aided Dispatch (CAD) system and state databases (e.g., TLETS/NLETS).
- Emergency Services – Includes tactical response teams (SWAT, Crisis Negotiators), prepared to manage high-risk incidents and critical events.
- Community Partnerships – Promotes public engagement and trust through school resources officers, neighborhood outreach, and collaborative problem-solving.
- Administration – Oversees budget management, inter-agency coordination, internal affairs, grants, special projects, and long-term departmental planning.
- Recruitment and Training – Focuses on hiring diverse, qualified personnel and ensuring they receive comprehensive training on law, tactics, de-escalation, and ethics.
- Internal Affairs - Mandated by Sec. 143, Texas Local Government Code. Investigates alleged misconduct and fosters transparency and accountability.
- Public Information – Manages media relations, public updates, press releases, and public records requests.
- Vehicle and Equipment Maintenance – Maintains and manages the Department's fleet and specialized equipment for 24/7 readiness.

Highlights of the Budget

The FY 2026 Police Department budget sustains current operations while investing in long-term service improvements. The Department maintains an authorized strength of 67 police officers and a total of 92 employees, supported by an annual budget of over $14 million.

In 2024, the Department responded to 15,399 calls for service and handled 1,064 Group A offenses. The Department issued 6,673 citations and investigated 436 traffic accidents.

The budget includes funding for replacement vehicles from the Vehicle Replacement Fund. Based on a 25,000-mile/year usage rate, three marked patrol vehicles and one investigative vehicle will be replaced, each with over 100,000 miles or high maintenance costs.

The Department continues its pursuit of formal accreditation under the TPCA Recognition Program, reflecting a commitment to best practices, risk management, and professional excellence.

Enhanced training remains a focus in FY 2026 to meet evolving public expectations and policing standards. All departmental goals align with the City of Friendswood's Strategic Goals: Communication, Economic Development, Preservation, Partnerships, Public Safety, and Organizational Development.

The following forces at work and/or decision package(s) were submitted in the FY2025-26 proposed budget.

Forces at Work (FAW) included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$81,087
Axon Taser Contract	-	-
	General Fund	$11,100
Drone Monitoring Software	-	-
	General Fund	$93,001
Records Specialist (+1.0 FTE)	-	-

Decision Packages included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$285,305
Communications Operators (+3.0 FTE)	-	-
	General Fund	$184,038
Crime Analyst (+1.0 FTE)	-	-
	General Fund	$182,159
Animal Control Officer + Vehicle (+1.0 FTE)	-	-

2025-2026 Departmental Goals and Performance Measures

Goal #1: Keep Friendswood Safe
Strategic focus Areas: Communication, Preservation, Public Safety, Organizational Development.
Strategy #1: 24/7 staffing for calls for service and critical incidents (e.g., natural disasters, active threats). Continued professional training and emergency preparedness.

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

Goal #2: Reduce Crime
Strategic Focus Areas: Communication, Public Safety, and Organizational Development.
Strategy #1: Leverage regional partnerships and adopt investigative best practices. Use advanced technologies and community engagement to prevent and solve crime.

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

Goal #3: Improve Quality of Life
Strategic Focus Areas: Communication, Preservation, Public Safety, and Organizational Development.
Strategy #1: Address community concerns (e.g., traffic issues, noise, animal service) with responsive and mediation when needed.

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

Goal #4: Foster Workforce Diversity
Strategic Focus Areas: Communication, Public Safety, and Organizational Development.
Strategy #1: Broaden recruitment efforts and enhance staff preparation for modern policing challenges.

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

Goal #5: Community Engagement
Strategic Focus Areas: Communication, Preservation, Public Safety, and Organizational Development
Strategy #1: Build and maintain public trust with a focus on equitable service and inclusive outreach.

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

Goal #6: Effective Communication
Strategic Focus Areas: Communication, Public Safety, and Organizational Development.
Strategy #1: Provide timely, accurate public safety information using modern communication tools and collaboration with City and State leadership.

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

Supports the City's Strategic Goals:

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

Police Department	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
Total # of full time sworn peace officer positions*	66	66	67	67	67
Total # of full time equivalents in Police Dept	90.40	91.00	89.60	89.60	94.60
Department Expenditures	$13,353,589	$13,929,819	$14,929,725	$14,814,899	$15,993,950
Outputs					
Total # of Arrests	840	840	1,000	1,000	1,000
# of Police Calls for Service	15,399	15,399	24,500	17,000	17,000
# of Domestic Animals Impounded	294	360	350	350	350
Measures of Effectiveness					
Crime Rate	6.45	6.11	10.00	10.00	10.00
# of Traffic Accidents	505	436	400	450	450
# of Animal Adoptions	152	156	150	150	150
Measures of Efficiency					
Average Response Time	6:30	4:58	8:00	8:00	8:00
#minutes from request to arrival – Priority 1	4:44	4:19	5:00	5:00	5:00
Monthly Operating Costs	$1,112,799	$1,160,818	$1,244,144	$1,234,575	$1,332,829
Department Expenditures per Capita	$313.05	$323.80	$347.04	$342.07	$368.47

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

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION	$1,233,407	$1,278,477	$1,370,779	$1,324,287	$1,350,708	5.6%
COMMUNICATIONS	1,360,762	1,552,228	1,683,613	1,549,370	1,910,404	23.1%
PATROL	8,582,519	9,196,943	9,303,966	9,153,744	9,385,147	2.0%
PATROL - DOT PROGRAM	150,191	162,523	166,975	165,887	174,023	7.1%
CRIMINAL INVESTIGATIONS	2,098,541	2,189,010	2,231,726	2,174,794	2,565,162	17.2%
ANIMAL SERVICES	504,399	550,544	551,092	446,817	608,506	10.5%
DEPARTMENT TOTAL	**$13,929,819**	**$14,929,725**	**$15,308,151**	**$14,814,899**	**$15,993,950**	**7.1%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$11,807,263	$12,355,584	$12,355,584	$12,041,282	$13,211,216	6.9%
SUPPLIES	411,444	567,850	598,550	512,050	660,087	16.2%
MAINTENANCE	398,011	494,250	543,978	478,487	499,200	1.0%
SERVICES	1,202,375	1,418,816	1,536,004	1,508,067	1,538,047	8.4%
CAPITAL OUTLAY	110,726	93,225	274,035	275,013	85,400	-8.4%
CLASSIFICATION TOTAL	**$13,929,819**	**$14,929,725**	**$15,308,151**	**$14,814,899**	**$15,993,950**	**7.1%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION	5.00	5.00	5.00	5.00	5.00	0.0%
COMMUNICATIONS	14.60	15.60	15.60	15.60	18.60	19.2%
PATROL	54.40	52.00	52.00	52.00	52.00	0.0%
DOT PATROL	1.00	1.00	1.00	1.00	1.00	0.0%
CRIMINAL INVESTIGATIONS	12.00	12.00	12.00	12.00	13.00	8.3%
ANIMAL SERVICES	4.00	4.00	4.00	4.00	5.00	25.0%
PERSONNEL TOTAL	**91.00**	**89.60**	**89.60**	**89.60**	**94.60**	**5.6%**

2101 - Administration

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2101-421.4110	FULLTIME SALARIES & WAGES	$672,963	$683,398	$684,875	$688,155	$695,744
001-2101-421.4130	OVERTIME PAY	22,171	17,890	17,890	16,519	18,401
001-2101-421.4131	HOLIDAY HRS WORKED	2,244	4,781	4,781	653	4,916
001-2101-421.4143	LONGEVITY PAY	7,737	7,875	7,875	8,560	7,115
001-2101-421.4145	INCENTIVE-CERTIFICATE PAY	20,371	20,700	20,700	23,205	22,500
001-2101-421.4149	CELL PHONE ALLOWANCE	840	840	840	887	840
001-2101-421.4190	TERMINATION PAYOUTS	22,700	0	0	0	0
001-2101-421.4710	SOCIAL SECURITY/MEDICARE	53,551	53,129	53,129	54,189	55,045
001-2101-421.4720	TMRS RETIREMENT	124,841	122,789	122,789	123,654	123,543
001-2101-421.4810	HEALTH/DENTAL INSURANCE	70,424	81,185	81,185	67,143	66,101
001-2101-421.4820	LIFE INSURANCE	1,859	2,122	2,122	1,955	2,162
001-2101-421.4830	DISABILITY INSURANCE	2,720	3,105	3,105	2,860	3,164
001-2101-421.4840	WORKERS COMP INSURANCE	7,995	9,934	9,934	10,023	11,505
001-2101-421.4850	EAP SERVICES	259	263	263	269	263
001-2101-421.4890	FLEX PLAN ADMINISTRATION	96	93	93	93	93
	TOTAL PERSONNEL & BENEFITS	**$1,010,771**	**$1,008,104**	**$1,009,581**	**$998,165**	**$1,011,392**
50 - SUPPLIES						
001-2101-421.5200	PERSONNEL SUPPLIES	$995	$2,500	$3,395	$1,585	$3,000
001-2101-421.5301	FUEL	10,285	8,510	8,510	3,377	8,510
001-2101-421.5400	OPERATING SUPPLIES	10,938	18,750	18,750	8,371	18,750
001-2101-421.5800	OPERATING EQUIPMENT<$5000	21,704	2,500	0	0	2,500
	TOTAL SUPPLIES	**$43,922**	**$32,260**	**$30,655**	**$13,333**	**$32,760**
60 - MAINTENANCE						
001-2101-421.6300	VEHICLE MAINTENANCE	$4,114	$16,500	$16,500	$1,974	$16,500
001-2101-421.6600	FACILITY MAINTENANCE	12,834	13,000	36,070	38,108	13,000
001-2101-421.6620	CONTINGENCY	0	20,000	20,000	15,000	20,000
001-2101-421.6800	EQUIPMENT MAINTENANCE	0	0	0	0	3,000
	TOTAL MAINTENANCE	**$16,948**	**$49,500**	**$72,570**	**$55,082**	**$52,500**
70 - SERVICES						
001-2101-421.7140	CONSULTING SERVICES	$19,375	$29,250	$13,000	$13,000	$29,250
001-2101-421.7311	VEHICLE INSURANCE	2,380	3,971	3,971	3,971	4,878
001-2101-421.7322	LAW ENFORCEMENT	2,697	2,705	2,705	3,282	2,610
001-2101-421.7400	OPERATING SERVICES	11,307	10,690	10,690	4,863	10,500
001-2101-421.7401	POSTAL/COURIER SERVICES	390	1,100	1,100	529	1,100
001-2101-421.7497	RECRUITMENT ADVERTISING	0	0	0	0	1,000
001-2101-421.7510	TRAINING	909	3,875	3,875	3,800	4,925
001-2101-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,377	3,950	3,950	3,900	7,250
001-2101-421.7530	MEMBERSHIPS	0	852	852	850	1,525
001-2101-421.7540	PUBLICATIONS	0	200	200	0	200
001-2101-421.7612	TELEPHONE/COMMUNICATIONS	46,851	56,130	56,130	55,035	65,510
001-2101-421.7710	SOFTWARE LICENSE FEES	0	65,000	38,020	46,227	25,000
001-2101-421.7800	CONTRACT SERVICES	49,440	0	114,360	114,360	0
001-2101-421.7830	RENTAL	0	3,000	1,230	0	3,000
001-2101-421.7831	VEHICLE LEASE-INTERNAL	7,890	7,890	7,890	7,890	11,908

2101 - Administration (continued)

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
	TOTAL SERVICES	**$143,616**	**$188,613**	**$257,973**	**$257,707**	**$168,656**
80 - CAPITAL OUTLAY						
001-2101-421.8800	CAPITAL EQUIPMENT	$18,150	$0	$0	$0	$85,400
	TOTAL CAPITAL OUTLAY	**$18,150**	**$0**	**$0**	**$0**	**$85,400**
2101 - ADMINISTRATION		**$1,233,407**	**$1,278,477**	**$1,370,779**	**$1,324,287**	**$1,350,708**

2110 - PD Communications

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2110-421.4110	FULLTIME SALARIES & WAGES	$799,120	$877,199	$877,199	$833,932	$1,216,658
001-2110-421.4130	OVERTIME PAY	59,744	94,618	94,618	77,337	97,221
001-2110-421.4131	HOLIDAY HRS WORKED	29,745	29,787	29,787	34,568	30,605
001-2110-421.4143	LONGEVITY PAY	5,270	6,345	6,345	6,377	7,025
001-2110-421.4145	INCENTIVE-CERTIFICATE PAY	29,722	31,450	31,450	31,171	36,110
001-2110-421.4149	CELL PHONE ALLOWANCE	840	840	840	840	840
001-2110-421.4190	TERMINATION PAYOUTS	0	0	0	887	0
001-2110-421.4220	PART-TIME WAGES W/O BENEFITS	14,722	46,061	46,061	19,884	36,059
001-2110-421.4710	SOCIAL SECURITY/MEDICARE	69,109	80,502	80,502	74,458	85,680
001-2110-421.4720	TMRS RETIREMENT	154,087	173,669	173,669	164,831	182,921
001-2110-421.4810	HEALTH/DENTAL INSURANCE	105,293	130,609	130,609	108,068	122,231
001-2110-421.4820	LIFE INSURANCE	2,254	3,000	3,000	2,349	3,021
001-2110-421.4830	DISABILITY INSURANCE	3,299	4,389	4,389	3,521	4,683
001-2110-421.4840	WORKERS COMP INSURANCE	925	1,665	1,665	1,121	1,787
001-2110-421.4850	EAP SERVICES	742	789	789	749	788
001-2110-421.4890	FLEX PLAN ADMINISTRATION	428	405	405	396	405
	TOTAL PERSONNEL & BENEFITS	**$1,275,300**	**$1,481,328**	**$1,481,328**	**$1,360,489**	**$1,826,034**
50 - SUPPLIES						
001-2110-421.5200	PERSONNEL SUPPLIES	$1,376	$6,600	$6,600	$6,000	$9,200
001-2110-421.5400	OPERATING SUPPLIES	2,596	2,700	2,500	1,764	4,350
001-2110-421.5800	OPERATING EQUIPMENT<$5000	7,657	3,000	4,200	3,899	4,700
	TOTAL SUPPLIES	**$11,629**	**$12,300**	**$13,300**	**$11,663**	**$18,250**
60 - MAINTENANCE						
001-2110-421.6800	EQUIPMENT MAINTENANCE	$62,196	$26,500	$22,400	$22,000	$18,500
	TOTAL MAINTENANCE	**$62,196**	**$26,500**	**$22,400**	**$22,000**	**$18,500**
70 - SERVICES						
001-2110-421.7212	MEDICAL EXAMINATIONS	$0	$1,200	$1,200	$720	$1,200
001-2110-421.7350	SURETY BONDS	284	400	400	476	400
001-2110-421.7400	OPERATING SERVICES	3,973	10,070	10,070	4,052	6,720
001-2110-421.7401	POSTAL/COURIER SERVICES	0	500	500	43	500
001-2110-421.7510	TRAINING	4,406	14,110	12,910	12,000	18,000
001-2110-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,648	4,600	4,600	4,000	6,500
001-2110-421.7530	MEMBERSHIPS	326	1,220	1,220	347	1,250
001-2110-421.7710	SOFTWARE LICENSE FEES	0	0	2,100	0	13,050
	TOTAL SERVICES	**$11,637**	**$32,100**	**$33,000**	**$21,638**	**$47,620**
80 - CAPITAL OUTLAY						
001-2110-421.8600	FURNITURE AND FIXTURES	$0	$0	$117,259	$117,256	$0
001-2110-421.8800	CAPITAL EQUIPMENT	0	0	16,326	16,324	0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$133,585**	**$133,580**	**$0**
2110 - PD COMMUNICATIONS		**$1,360,762**	**$1,552,228**	**$1,683,613**	**$1,549,370**	**$1,910,404**

2120 - Patrol

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2120-421.4110	FULLTIME SALARIES & WAGES	$4,156,317	$4,539,475	$4,616,123	$4,577,058	$4,752,812
001-2120-421.4130	OVERTIME PAY	573,500	553,866	464,154	383,547	454,070
001-2120-421.4131	HOLIDAY HRS WORKED	164,445	136,974	136,974	198,796	140,735
001-2120-421.4132	FACILITY SECURITY OVERTIME PAY	34,318	38,440	38,440	32,730	39,495
001-2120-421.4143	LONGEVITY PAY	25,255	27,010	27,010	27,299	28,810
001-2120-421.4145	INCENTIVE-CERTIFICATE PAY	208,807	211,160	211,160	205,137	207,400
001-2120-421.4146	SIGNING BONUSES	22,500	0	0	25,000	0
001-2120-421.4149	CELL PHONE ALLOWANCE	4,200	4,200	4,200	4,900	5,460
001-2120-421.4190	TERMINATION PAYOUTS	10,735	0	0	16,233	0
001-2120-421.4220	PART-TIME WAGES W/O BENEFITS	83,694	0	0	0	0
001-2120-421.4710	SOCIAL SECURITY/MEDICARE	386,385	380,641	380,641	418,509	413,754
001-2120-421.4720	TMRS RETIREMENT	866,779	897,214	897,214	883,346	927,792
001-2120-421.4810	HEALTH/DENTAL INSURANCE	580,257	643,251	643,251	579,524	679,117
001-2120-421.4820	LIFE INSURANCE	11,534	15,896	15,896	12,361	16,236
001-2120-421.4830	DISABILITY INSURANCE	16,877	23,250	23,250	18,087	23,751
001-2120-421.4840	WORKERS COMP INSURANCE	54,927	73,370	73,370	70,947	86,402
001-2120-421.4850	EAP SERVICES	2,598	2,732	2,732	2,616	2,733
001-2120-421.4890	FLEX PLAN ADMINISTRATION	1,143	1,068	1,068	1,057	1,194
	TOTAL PERSONNEL & BENEFITS	**$7,204,271**	**$7,548,547**	**$7,535,483**	**$7,457,147**	**$7,779,761**
50 - SUPPLIES						
001-2120-421.5200	PERSONNEL SUPPLIES	$41,060	$82,100	$96,653	$87,422	$92,100
001-2120-421.5301	FUEL	153,435	178,830	178,830	173,895	178,830
001-2120-421.5400	OPERATING SUPPLIES	49,709	64,050	65,090	61,521	63,550
001-2120-421.5410	PDRAD PROGRAM SUPPLIES	0	0	600	600	500
001-2120-421.5800	OPERATING EQUIPMENT<$5000	25,173	63,000	76,558	66,753	127,087
	TOTAL SUPPLIES	**$269,377**	**$387,980**	**$417,731**	**$390,191**	**$462,067**
60 - MAINTENANCE						
001-2120-421.6300	VEHICLE MAINTENANCE	$167,813	$182,400	$211,039	$195,038	$200,100
001-2120-421.6400	OPERATING MAINTENANCE	13	3,000	0	0	4,000
001-2120-421.6800	EQUIPMENT MAINTENANCE	122,546	155,350	160,469	144,979	155,100
	TOTAL MAINTENANCE	**$290,372**	**$340,750**	**$371,508**	**$340,017**	**$359,200**
70 - SERVICES						
001-2120-421.7212	MEDICAL EXAMINATIONS	$1,595	$5,000	$5,000	$1,447	$2,500
001-2120-421.7311	VEHICLE INSURANCE	45,324	57,246	57,246	57,246	70,328
001-2120-421.7322	LAW ENFORCEMENT	32,353	33,790	35,444	35,444	37,555
001-2120-421.7340	ANIMAL MORTALITY INS	2,434	2,435	2,435	1,411	2,435
001-2120-421.7400	OPERATING SERVICES	24,901	47,800	47,800	46,500	33,400
001-2120-421.7401	POSTAL/COURIER SERVICES	344	1,000	1,000	193	1,000
001-2120-421.7497	RECRUITMENT ADVERTISING	756	2,000	2,000	1,109	1,000
001-2120-421.7498	JUDGMENTS & DAMAGE CLAIMS	1,990	5,500	5,500	6,358	5,500
001-2120-421.7510	TRAINING	21,264	34,560	34,560	29,772	39,810
001-2120-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	5,937	13,000	13,000	10,970	13,000
001-2120-421.7530	MEMBERSHIPS	320	1,580	1,580	1,500	1,680

2120 - Patrol (continued)

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
001-2120-421.7540	PUBLICATIONS	0	500	500	387	500
001-2120-421.7612	TELEPHONE/COMMUNICATIONS	0	110	110	0	0
001-2120-421.7710	SOFTWARE LICENSE FEES	4,543	8,500	19,199	19,199	39,900
001-2120-421.7800	CONTRACT SERVICES	0	18,534	18,534	18,534	18,534
001-2120-421.7830	RENTAL	0	1,800	1,800	1,800	1,800
001-2120-421.7831	VEHICLE LEASE-INTERNAL	584,162	593,086	593,086	593,086	515,177
	TOTAL SERVICES	**$725,923**	**$826,441**	**$838,794**	**$824,956**	**$784,119**
80 - CAPITAL OUTLAY						
001-2120-421.8300	VEHICLES	$0	$93,225	$93,225	$93,225	$0
001-2120-421.8800	CAPITAL EQUIPMENT	92,576	0	47,225	48,208	0
	TOTAL CAPITAL OUTLAY	**$92,576**	**$93,225**	**$140,450**	**$141,433**	**$0**
2120 - PATROL		**$8,582,519**	**$9,196,943**	**$9,303,966**	**$9,153,744**	**$9,385,147**

2125 - Patrol-Dot Program

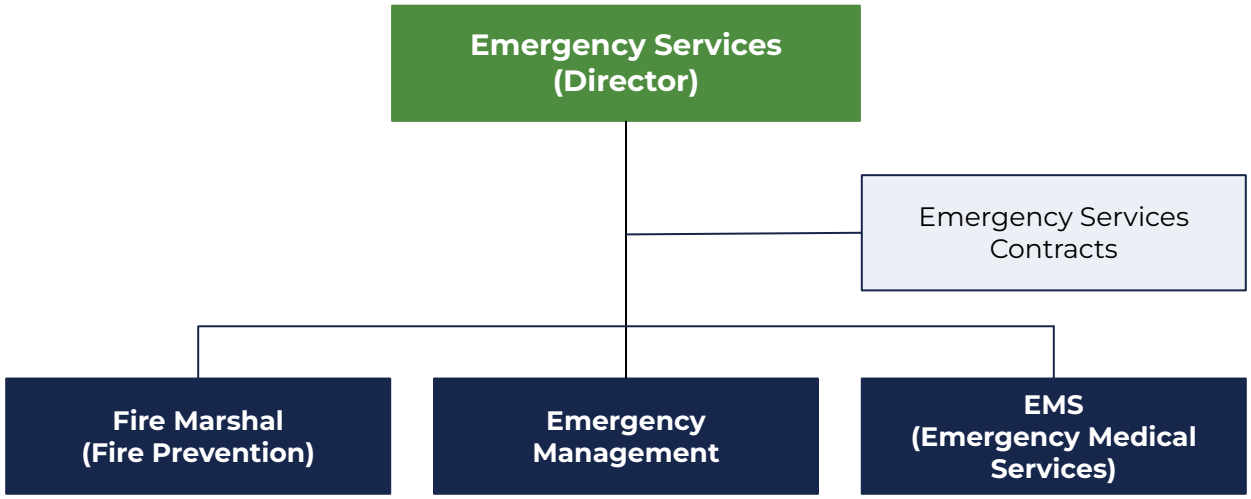
Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2125-421.4110	FULLTIME SALARIES & WAGES	$79,543	$80,558	$85,010	$83,460	$92,135
001-2125-421.4130	OVERTIME PAY	10,535	1,795	1,795	9,930	1,859
001-2125-421.4131	HOLIDAY HRS WORKED	4,046	0	0	4,471	4,103
001-2125-421.4143	LONGEVITY PAY	265	325	325	330	385
001-2125-421.4145	INCENTIVE-CERTIFICATE PAY	3,942	3,900	3,900	3,844	3,900
001-2125-421.4710	SOCIAL SECURITY/MEDICARE	7,436	6,529	6,529	7,738	7,766
001-2125-421.4720	TMRS RETIREMENT	16,391	14,454	14,454	17,016	16,876
001-2125-421.4810	HEALTH/DENTAL INSURANCE	8,277	8,701	8,701	7,692	8,162
001-2125-421.4820	LIFE INSURANCE	224	250	250	247	295
001-2125-421.4830	DISABILITY INSURANCE	327	365	365	361	432
001-2125-421.4840	WORKERS COMP INSURANCE	1,055	1,169	1,169	1,391	1,572
001-2125-421.4850	EAP SERVICES	52	53	53	52	53
001-2125-421.4890	FLEX PLAN ADMINISTRATION	7	6	6	6	6
	TOTAL PERSONNEL & BENEFITS	**$132,100**	**$118,105**	**$122,557**	**$136,538**	**$137,544**
50 - SUPPLIES						
001-2125-421.5200	PERSONNEL SUPPLIES	$327	$1,500	$1,500	$380	$1,500
001-2125-421.5301	FUEL	4,493	5,060	5,060	2,735	5,060
001-2125-421.5400	OPERATING SUPPLIES	914	3,500	3,500	618	3,500
001-2125-421.5800	OPERATING EQUIPMENT<$5000	699	1,500	1,500	0	1,500
	TOTAL SUPPLIES	**$6,433**	**$11,560**	**$11,560**	**$3,733**	**$11,560**
60 - MAINTENANCE						
001-2125-421.6300	VEHICLE MAINTENANCE	$1,333	$5,500	$5,500	$3,947	$5,500
	TOTAL MAINTENANCE	**$1,333**	**$5,500**	**$5,500**	**$3,947**	**$5,500**
70 - SERVICES						
001-2125-421.7311	VEHICLE INSURANCE	$934	$1,230	$1,230	$1,230	$1,511
001-2125-421.7400	OPERATING SERVICES	206	1,500	1,500	288	1,200
001-2125-421.7510	TRAINING	67	750	750	314	750
001-2125-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	3,090	3,090	66	3,090
001-2125-421.7530	MEMBERSHIPS	0	600	600	0	600
001-2125-421.7540	PUBLICATIONS	0	0	0	0	600
001-2125-421.7612	TELEPHONE/COMMUNICATIONS	598	900	900	483	900
001-2125-421.7831	VEHICLE LEASE-INTERNAL	8,520	19,288	19,288	19,288	10,768
	TOTAL SERVICES	**$10,325**	**$27,358**	**$27,358**	**$21,669**	**$19,419**
2125 - PATROL-DOT PROGRAM		**$150,191**	**$162,523**	**$166,975**	**$165,887**	**$174,023**

2130 - Criminal Investigations

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2130-421.4110	FULLTIME SALARIES & WAGES	$1,184,686	$1,112,469	$1,119,604	$1,161,540	$1,295,120
001-2130-421.4130	OVERTIME PAY	46,324	131,047	131,047	77,368	134,665
001-2130-421.4131	HOLIDAY HRS WORKED	2,531	5,949	5,949	1,215	6,112
001-2130-421.4143	LONGEVITY PAY	12,765	12,510	12,510	11,724	11,980
001-2130-421.4145	INCENTIVE-CERTIFICATE PAY	42,438	40,500	40,500	44,242	46,800
001-2130-421.4149	CELL PHONE ALLOWANCE	4,780	4,080	4,080	3,533	4,500
001-2130-421.4150	CLOTHING ALLOWANCE	6,400	6,400	6,400	3,733	5,600
001-2130-421.4190	TERMINATION PAYOUTS	0	0	0	2,114	0
001-2130-421.4710	SOCIAL SECURITY/MEDICARE	95,401	96,540	96,540	95,573	102,960
001-2130-421.4720	TMRS RETIREMENT	216,663	219,198	219,198	218,708	230,060
001-2130-421.4810	HEALTH/DENTAL INSURANCE	143,469	144,387	144,387	135,267	138,125
001-2130-421.4820	LIFE INSURANCE	3,268	3,788	3,788	3,172	4,026
001-2130-421.4830	DISABILITY INSURANCE	4,781	5,541	5,541	4,642	5,890
001-2130-421.4840	WORKERS COMP INSURANCE	11,777	15,597	15,597	15,752	18,870
001-2130-421.4850	EAP SERVICES	679	631	631	624	631
001-2130-421.4890	FLEX PLAN ADMINISTRATION	175	135	135	300	261
	TOTAL PERSONNEL & BENEFITS	**$1,776,137**	**$1,798,772**	**$1,805,907**	**$1,779,507**	**$2,005,600**
50 - SUPPLIES						
001-2130-421.5200	PERSONNEL SUPPLIES	$1,166	$8,250	$9,385	$2,507	$8,950
001-2130-421.5301	FUEL	25,820	37,550	37,550	21,893	37,550
001-2130-421.5400	OPERATING SUPPLIES	12,580	18,000	18,000	17,890	20,500
001-2130-421.5800	OPERATING EQUIPMENT<$5000	6,071	9,500	9,371	4,943	14,500
	TOTAL SUPPLIES	**$45,637**	**$73,300**	**$74,306**	**$47,233**	**$81,500**
60 - MAINTENANCE						
001-2130-421.6300	VEHICLE MAINTENANCE	$22,419	$51,500	$51,500	$39,373	$42,500
001-2130-421.6800	EQUIPMENT MAINTENANCE	1,937	4,000	4,000	3,995	4,000
	TOTAL MAINTENANCE	**$24,356**	**$55,500**	**$55,500**	**$43,368**	**$46,500**
70 - SERVICES						
001-2130-421.7311	VEHICLE INSURANCE	$16,080	$17,980	$17,980	$17,980	$22,089
001-2130-421.7322	LAW ENFORCEMENT	8,090	8,110	6,456	7,876	6,260
001-2130-421.7400	OPERATING SERVICES	97,794	101,250	139,850	159,408	115,110
001-2130-421.7401	POSTAL/COURIER SERVICES	505	500	500	743	700
001-2130-421.7510	TRAINING	3,403	7,625	7,625	8,617	9,890
001-2130-421.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,170	6,740	4,369	795	8,250
001-2130-421.7530	MEMBERSHIPS	1,690	1,810	1,810	1,567	1,690
001-2130-421.7612	TELEPHONE/COMMUNICATIONS	5,977	13,000	13,000	5,977	13,000
001-2130-421.7710	SOFTWARE LICENSE FEES	8,540	5,100	5,100	2,400	60,100
001-2130-421.7800	CONTRACT SERVICES	0	0	0	0	12,000
001-2130-421.7831	VEHICLE LEASE-INTERNAL	108,162	99,323	99,323	99,323	182,473
	TOTAL SERVICES	**$252,411**	**$261,438**	**$296,013**	**$304,686**	**$431,562**
2130 - CRIMINAL INVESTIGATIONS		**$2,098,541**	**$2,189,010**	**$2,231,726**	**$2,174,794**	**$2,565,162**

2150 - Animal Services

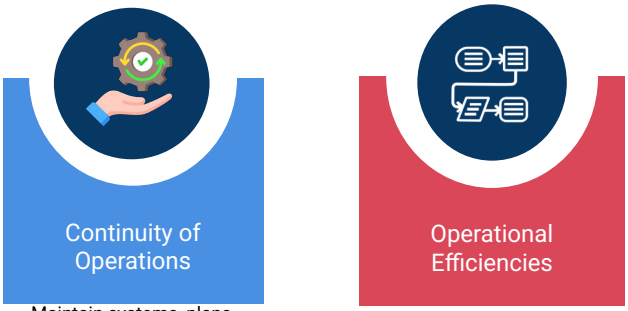
Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2150-441.4110	FULLTIME SALARIES & WAGES	$231,660	$245,783	$245,783	$179,057	$315,074
001-2150-441.4130	OVERTIME PAY	47,606	28,598	28,598	43,951	41,718
001-2150-441.4131	HOLIDAY HRS WORKED	0	1,168	1,168	1,136	1,197
001-2150-441.4143	LONGEVITY PAY	3,126	1,925	1,925	718	250
001-2150-441.4145	INCENTIVE-CERTIFICATE PAY	2,135	2,100	2,100	3,520	3,600
001-2150-441.4149	CELL PHONE ALLOWANCE	1,264	1,260	1,260	787	840
001-2150-441.4190	TERMINATION PAYOUTS	6,785	0	0	3,073	0
001-2150-441.4710	SOCIAL SECURITY/MEDICARE	20,968	20,202	20,202	17,699	20,184
001-2150-441.4720	TMRS RETIREMENT	48,768	46,885	46,885	38,982	43,832
001-2150-441.4810	HEALTH/DENTAL INSURANCE	39,971	45,437	45,437	15,008	17,181
001-2150-441.4820	LIFE INSURANCE	637	810	810	509	767
001-2150-441.4830	DISABILITY INSURANCE	932	1,185	1,185	744	1,122
001-2150-441.4840	WORKERS COMP INSURANCE	4,482	5,015	5,015	4,053	4,886
001-2150-441.4850	EAP SERVICES	196	210	210	173	210
001-2150-441.4890	FLEX PLAN ADMINISTRATION	154	150	150	26	24
	TOTAL PERSONNEL & BENEFITS	**$408,684**	**$400,728**	**$400,728**	**$309,436**	**$450,885**
50 - SUPPLIES						
001-2150-441.5200	PERSONNEL SUPPLIES	$1,726	$3,000	$4,000	$4,287	$4,000
001-2150-441.5301	FUEL	6,856	10,250	10,250	8,038	10,250
001-2150-441.5400	OPERATING SUPPLIES	22,075	33,500	33,048	32,369	33,500
001-2150-441.5495	CHEMICALS	0	0	0	0	1,000
001-2150-441.5800	OPERATING EQUIPMENT<$5000	3,789	3,700	3,700	1,203	5,200
	TOTAL SUPPLIES	**$34,446**	**$50,450**	**$50,998**	**$45,897**	**$53,950**
60 - MAINTENANCE						
001-2150-441.6300	VEHICLE MAINTENANCE	$2,806	$16,500	$16,500	$14,073	$16,500
001-2150-441.6800	EQUIPMENT MAINTENANCE	0	0	0	0	500
	TOTAL MAINTENANCE	**$2,806**	**$16,500**	**$16,500**	**$14,073**	**$17,000**
70 - SERVICES						
001-2150-441.7212	MEDICAL EXAMINATIONS	$275	$1,800	$1,800	$713	$1,800
001-2150-441.7311	VEHICLE INSURANCE	2,269	2,536	2,536	2,536	3,116
001-2150-441.7400	OPERATING SERVICES	5,754	13,780	13,780	12,922	14,475
001-2150-441.7410	ADOPTION RELATED SERVICES	28,945	35,000	35,000	32,490	35,000
001-2150-441.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500
001-2150-441.7510	TRAINING	647	4,400	4,400	4,075	3,500
001-2150-441.7520	TRAVEL EXPENSES & REIMBURSEMENTS	731	4,100	4,100	4,595	4,500
001-2150-441.7530	MEMBERSHIPS	150	200	200	200	200
001-2150-441.7802	CREDIT CARD FEES	332	1,000	1,000	330	1,000
001-2150-441.7831	VEHICLE LEASE-INTERNAL	19,360	19,550	19,550	19,550	22,580
	TOTAL SERVICES	**$58,463**	**$82,866**	**$82,866**	**$77,411**	**$86,671**
2150 - ANIMAL SERVICES		**$504,399**	**$550,544**	**$551,092**	**$446,817**	**$608,506**


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

Mission Statement

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

2 Pillars of Emergency Services



Continuity of Operations

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

Operational Efficiencies

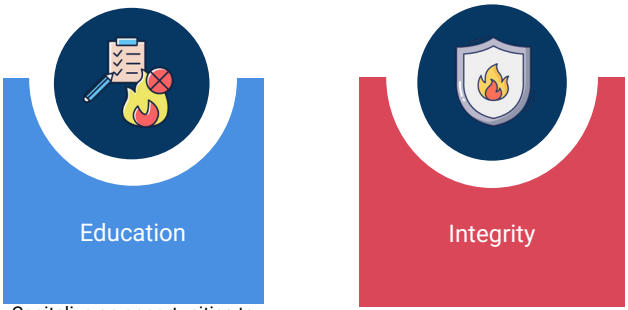
Identify opportunities to improve administrative and operational processes internally and externally.

Administrative Division

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

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

2 Pillars of Fire Prevention



Education

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

Integrity

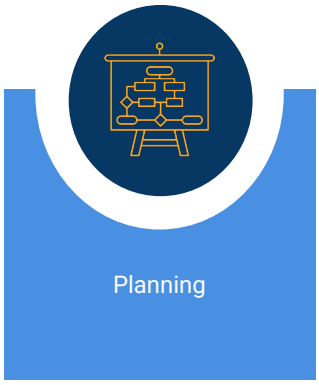
Apply federal, state, and local laws, regulations, and adopted codes in a fair and equitable manner during fire prevention activities and fire, explosion, and environmental investigations.

Fire Prevention and Investigation Division

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

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

2 Pillars of the Office of Emergency Management



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



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

Emergency Management Division

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

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

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

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

2 Pillars of Emergency Medical Services



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



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

Emergency Medical Services Division

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

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

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

Contract Services

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

Fire Suppression

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

Medical Billing

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

FVFD Contract Services	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
Fire Contract Service Expenditures	$1,225,308	$1,297,303	$1,113,518	$1,113,518	$1,192,328
EMS Contract Service Expenditures	1,738,092	2,022,840	0	0	0
EMS Billings*	(922,995)	(1,076,316)	0	0	0
Outputs – Fire					
# of Fire Incidents	965	974	800	800	850
Measures of Efficiency					
Net Division expenditures per capita	$47.92	$52.16	$25.88	$25.71	$27.47

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

Accomplishments in Fiscal Year 2025 as of April 30, 2025

- Completed 544 annual fire and life safety inspections of commercial, industrial, educational, and multi-family residential occupancies.
- Instructed and informed the public in aspects of fire safety and prevention, along with emergency preparedness training, and EMS through awareness and education programs. Provided a total of 24 public education classes with 1,429 attendees.
- Reviewed, updated, and submitted 1 Annex of the City's Emergency Operation Plan (EOP) to the state.
- Stacy Kohn earned her Certification as a Public Manager.
- Launched and fully equipped the department's 4th ambulance.
- Earned the American Heart Association 2024 Mission: Lifeline Target Heart Attack Honor Roll recognition for the 8th consecutive year.
- Partnered with the Texas Emergency Nurses Association to implement the WHALE (We Have a Little Emergency) program, ensuring child safety seat occupants can be identified during emergencies.
- Distributed 100 Vials of Life to community members to aid emergency responders of medical information in case of emergency.
- Implemented Socks for Seniors where EMS provided fall-prevention socks to seniors in local nursing facilities.
- Participated in the Harris County Hazard Mitigation planning process by attending steering committee meetings and submitting worksheets for the city. The city has met all deadlines established by the county.
- Reviewed multiple drafts of the Galveston County Cooperative evacuation plan and continues to participate in the planning process.
- Cooperated with the Galveston County Consolidated Drainage District for the update of its hazard mitigation plan by attending the initial stakeholders meeting and providing feedback to planners.

Grants:

- 2017 FEMA Public Assistance. The city continues to recover from Hurricane Harvey. An improved work amendment request for Lift Stations 1 & 17 is pending with TDEM and many of the small lift station projects have been completed.

- 2024 FEMA Public Assistance. While all cleanup and repair work resulting from Hurricane Beryl has been completed, the city continues to pursue reimbursement from FEMA and the State. Five projects have been submitted, with three of those being obligated with closeout forms submitted. Two projects are pending with FEMA. The city has submitted an expedited funding request to the state for debris costs which is expected to result in 100% funding of the debris operation, 75% Federal and 25% State.
- 2025 HMGP Grant. The city has submitted four Hazard Mitigation Grant projects to TDEM, two for a generator installation at lift station 36 and two for a generator replacement at surface water station #2.

Highlights of the Budget

The following forces at work and/or decision package(s) were submitted in the FY2025-26 proposed budget.

Forces at Work (FAW) included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$78,810
FVFD Contract Increase	-	-
	General Fund	$88,000
Radio Refresh	-	-

Decision Packages included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$413,724
Full-time Paramedic Conversion	-	-
	General Fund	$228,728
Deputy Fire Marshal II + Vehicle (+1.0 FTE)	-	-

2025-2026 Departmental Goals and Performance Measures

Major Departmental Goals:

- Maintain the Class 3 Public Protection Classification (PPC®) rating from the Insurance Services Office (ISO) that the City has held since 2003.
- Increase the percentage of commercial businesses inspected annually for fire and life safety compliance through thorough inspections of commercial, industrial, educational, and multi-family residential occupancies.
- Participate in the Design Review Committee (DRC) meetings to address developer and contractor questions during the conceptual stages of the development process.
- Review and complete 65% of all submitted plan reviews within two working days.
- Deliver fire safety & prevention, emergency preparedness, & EMS trainings through 40 public awareness and educational programs over the next 12 months.
- Review or update the emergency preparedness planning documents within a five-year cycle per FEMA and Texas Department of Emergency Management (TDEM) guidelines.
- Maintain 100% employee completion of all state and federal mandated continuing education and training requirements.
- Review and update the city's Continuity of Operations Plan (COOP).
- Complete the closeout of the CDBG-DR acquisitions project.

Supports the City's Strategic Goals:

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

Department of Emergency Services	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
Administrative Division					
# of full time equivalents	6.4	7.4	2.0	2.0	2.0
Division Expenditures	$1,149,945	$1,367,517	$629,151	$610,998	$816,926
Fire Prevention Division					
# of full time equivalents	0.0	0.1	3.5	3.5	4.5
Division Expenditures	$0	$0	$611,205	$574,899	$793,026
Emergency Management Division					
# of full time equivalents	1.0	1.0	2.0	2.0	2.0
Division Expenditures	$186,527	$178,334	$395,046	$378,112	$410,218
Emergency Medical Services Division (including FVFD Contract)					
# of full time equivalents	0.0	0.0	20.5	20.5	20.5
Division Expenditures	$2,040,405	$2,338,578	$4,076,523	$4,264,878	$4,503,537
Outputs					
# of Total of All Inspections Conducted	983	1,600	1,100	900	900
# of Building Plans Reviewed	324	317	400	430	450
# of DRC's Meetings Attended	41	27	35	25	30
# of Life Safety/Fire Code Complaints Investigated	7	7	9	3	6
# of Fire Origin & Cause Investigations	6	6	6	8	8
# of Educational Classes Presented	16	27	30	35	40
# of Instructional Staff Hours	117	202	140	230	215
Annual total hours of all FMO/OEM staff training attended	887	1300	1410	1430	1450
# of EOP, Supplemental Annexes & Planning Document Reviews Conducted and Submitted	5	1	5	9	5
# of EMS Incidents	3234	3651	3700	3700	3750
# of EMS Transports	1994	2300	2250	2300	2400
Average Daily Calls	9	10	10	10	10
Mutual Aid Received	67	66	75	85	90
Measures of Effectiveness					
% of city staff in NIMS compliance	84%	94%	90%	90%	90%
% of Commercial Businesses inspected annually	70%	51%	75%	61%	65%
% of Building Plans reviewed in 48 hours	99%	69%	99%	65%	65%
% of annual training met based on the average minimum requirement of 450 hours per year	100%	100%	100%	100%	100%
Maintained Advanced Level of Emergency Preparedness by reviewing and updating the EOP & annexes (% approved by State)	N/A	N/A	N/A	N/A	N/A
Maintained Emergency Management Plan Currency by reviewing and updating the EOP & annexes (% approved by State)	100%	20%	100%	180%	100%
Measures of Efficiency - Division expenditures per capita					
Administrative Division	$26.96	$31.79	$14.62	$14.11	$18.82
Fire Prevention Division	$0.00	$0.00	$14.21	$13.27	$18.27
Emergency Management Division	$4.37	$4.15	$9.18	$8.73	$9.45
Emergency Medical Services Division	$47.83	$54.36	$94.76	$98.47	$103.75

Weather Events	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
Division Expenditures*	$0	$3,552,135	$0	$185,098	$0
Measures of Efficiency					
Division expenditures per capita	$0	$82.57	$0	$4.27	$0

**Expenditures associated with 2024 Hurricane Beryl and 2025 Winter Storm*

Public Health Emergencies	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
Division Expenditures	$0	$0	$0	$0	$0
Measures of Efficiency					
Division expenditures per capita	$0	$0	$0	$0	$0

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION	$1,367,517	$629,151	$627,628	$610,998	$816,926	29.8%
FIRE PREVENTION	0	611,205	611,619	574,899	793,026	29.7%
EMERGENCY MEDICAL SERVICES	94,751	2,963,005	3,413,987	3,151,360	3,311,209	11.8%
EMERGENCY MANAGEMENT	178,334	395,046	395,046	378,112	410,218	3.8%
WEATHER EVENTS (GF)	3,525,925	0	407,507	141,025	0	0.0%
WEATHER EVENTS (WS)	26,210	0	0	44,073	0	0.0%
FIRE ADMINISTRATION-FVFD	2,243,827	1,113,518	1,113,518	1,113,518	1,192,328	7.1%
DEPARTMENT TOTAL	**$7,436,564**	**$5,711,925**	**$6,569,305**	**$6,013,985**	**$6,523,707**	**14.2%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$1,467,200	$3,700,127	$3,700,127	$3,593,436	$4,242,357	14.7%
SUPPLIES	65,034	277,880	276,790	245,904	287,680	3.5%
MAINTENANCE	10,494	53,765	65,179	65,244	65,050	21.0%
SERVICES	5,792,985	1,680,153	2,067,737	1,649,929	1,769,620	5.3%
CAPITAL OUTLAY	100,851	0	459,472	459,472	159,000	0.0%
CLASSIFICATION TOTAL	**$7,436,564**	**$5,711,925**	**$6,569,305**	**$6,013,985**	**$6,523,707**	**14.2%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION	7.38	2.00	2.00	2.00	2.00	0.0%
FIRE PREVENTION	0.07	3.45	3.45	3.45	4.45	29.0%
EMERGENCY MEDICAL SERVICES	0	20.54	20.54	20.54	20.54	0.0%
EMERGENCY MANAGEMENT	1.00	2.00	2.00	2.00	2.00	0.0%
PERSONNEL TOTAL	**8.45**	**27.99**	**27.99**	**27.99**	**28.99**	**3.6%**

2501 - Administration

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2501-422.4110	FULLTIME SALARIES & WAGES	$797,983	$238,103	$238,103	$232,151	$252,125
001-2501-422.4130	OVERTIME PAY	32,022	3,851	3,851	3,702	3,975
001-2501-422.4131	HOLIDAY HRS WORKED	2,593	0	0	0	0
001-2501-422.4143	LONGEVITY PAY	3,215	1,930	1,930	1,930	2,040
001-2501-422.4145	INCENTIVE-CERTIFICATE PAY	29,995	5,100	5,100	5,100	5,100
001-2501-422.4149	CELL PHONE ALLOWANCE	4,800	720	720	720	720
001-2501-422.4220	PART-TIME WAGES W/O BENEFITS	32,470	0	0	0	0
001-2501-422.4710	SOCIAL SECURITY/MEDICARE	66,559	17,966	17,966	17,542	19,154
001-2501-422.4720	TMRS RETIREMENT	145,102	41,688	41,688	40,713	43,509
001-2501-422.4810	HEALTH/DENTAL INSURANCE	81,823	34,653	34,653	30,751	32,691
001-2501-422.4820	LIFE INSURANCE	2,246	720	720	670	762
001-2501-422.4830	DISABILITY INSURANCE	3,287	1,054	1,054	980	1,114
001-2501-422.4840	WORKERS COMP INSURANCE	8,980	2,364	2,364	2,302	2,798
001-2501-422.4850	EAP SERVICES	369	105	105	104	105
001-2501-422.4890	FLEX PLAN ADMINISTRATION	179	75	75	74	75
	TOTAL PERSONNEL & BENEFITS	**$1,211,623**	**$348,329**	**$348,329**	**$336,739**	**$364,168**
50 - SUPPLIES						
001-2501-422.5200	PERSONNEL SUPPLIES	$9,264	$0	$0	$0	$0
001-2501-422.5301	FUEL	12,340	14,000	14,000	12,469	14,000
001-2501-422.5400	OPERATING SUPPLIES	7,294	5,000	5,000	4,068	5,000
001-2501-422.5800	OPERATING EQUIPMENT<$5000	7,599	2,000	2,000	1,436	4,000
	TOTAL SUPPLIES	**$36,497**	**$21,000**	**$21,000**	**$17,973**	**$23,000**
60 - MAINTENANCE						
001-2501-422.6300	VEHICLE MAINTENANCE	$9,246	$1,520	$1,520	$757	$2,875
001-2501-422.6800	EQUIPMENT MAINTENANCE	0	200	200	0	200
	TOTAL MAINTENANCE	**$9,246**	**$1,720**	**$1,720**	**$757**	**$3,075**
70 - SERVICES						
001-2501-422.7311	VEHICLE INSURANCE	$4,776	$5,362	$5,362	$5,362	$6,587
001-2501-422.7322	LAW ENFORCEMENT	6,067	6,083	6,083	5,414	5,738
001-2501-422.7350	SURETY BONDS	0	150	150	0	200
001-2501-422.7400	OPERATING SERVICES	25,220	415	415	41	415
001-2501-422.7401	POSTAL/COURIER SERVICES	19	250	250	28	250
001-2501-422.7497	RECRUITMENT ADVERTISING	0	90	90	0	90
001-2501-422.7510	TRAINING	10,226	3,650	3,650	1,933	5,375
001-2501-422.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,944	4,400	4,300	4,063	3,800
001-2501-422.7530	MEMBERSHIPS	3,303	3,275	3,375	4,235	3,500
001-2501-422.7710	SOFTWARE LICENSE FEES	0	5,840	5,840	7,539	9,540
001-2501-422.7730	INTERNET/WIRELESS SERVICE	3,190	0	0	0	0
001-2501-422.7800	CONTRACT SERVICES	2,500	181,000	179,477	179,477	181,360
001-2501-422.7830	RENTAL	0	150	150	0	150
001-2501-422.7831	VEHICLE LEASE-INTERNAL	45,806	47,437	47,437	47,437	50,678
	TOTAL SERVICES	**$104,051**	**$258,102**	**$256,579**	**$255,529**	**$267,683**
80 - CAPITAL OUTLAY						
001-2501-422.8800	CAPITAL EQUIPMENT	$6,100	$0	$0	$0	$159,000
	TOTAL CAPITAL OUTLAY	**$6,100**	**$0**	**$0**	**$0**	**$159,000**
2501 - ADMINISTRATION		**$1,367,517**	**$629,151**	**$627,628**	**$610,998**	**$816,926**

2503 - Fire Prevention

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2503-422.4110	FULLTIME SALARIES & WAGES	$0	$322,836	$322,836	$310,663	$497,714
001-2503-422.4130	OVERTIME PAY	0	20,810	20,810	14,887	21,393
001-2503-422.4131	HOLIDAY HRS WORKED	0	0	0	244	$0
001-2503-422.4143	LONGEVITY PAY	0	835	835	835	1,010
001-2503-422.4145	INCENTIVE-CERTIFICATE PAY	0	14,100	14,100	14,100	14,100
001-2503-422.4149	CELL PHONE ALLOWANCE	0	2,400	2,400	2,400	2,400
001-2503-422.4220	PART-TIME WAGES W/O BENEFITS	0	45,381	45,381	43,570	46,634
001-2503-422.4710	SOCIAL SECURITY/MEDICARE	0	29,545	29,545	27,160	31,072
001-2503-422.4720	TMRS RETIREMENT	0	60,266	60,266	57,305	62,452
001-2503-422.4810	HEALTH/DENTAL INSURANCE	0	47,028	47,028	43,328	46,579
001-2503-422.4820	LIFE INSURANCE	0	1,041	1,041	893	1,093
001-2503-422.4830	DISABILITY INSURANCE	0	1,524	1,524	1,306	1,599
001-2503-422.4840	WORKERS COMP INSURANCE	0	3,933	3,933	3,717	4,604
001-2503-422.4850	EAP SERVICES	0	158	158	153	158
001-2503-422.4890	FLEX PLAN ADMINISTRATION	0	18	18	17	18
	TOTAL PERSONNEL & BENEFITS	**$0**	**$549,875**	**$549,875**	**$520,578**	**$730,826**
50 - SUPPLIES						
001-2503-422.5200	PERSONNEL SUPPLIES	$0	$9,000	$9,000	$8,559	$9,000
001-2503-422.5400	OPERATING SUPPLIES	0	4,100	4,100	3,317	4,100
001-2503-422.5800	OPERATING EQUIPMENT<$5000	0	13,800	13,800	12,348	12,800
	TOTAL SUPPLIES	**$0**	**$26,900**	**$26,900**	**$24,224**	**$25,900**
60 - MAINTENANCE						
001-2503-422.6300	VEHICLE MAINTENANCE	$0	$6,080	$6,494	$5,320	$5,500
	TOTAL MAINTENANCE	**$0**	**$6,080**	**$6,494**	**$5,320**	**$5,500**
70 - SERVICES						
001-2503-422.7400	OPERATING SERVICES	$0	$500	$500	$0	$500
001-2503-422.7510	TRAINING	0	7,620	7,620	5,760	9,070
001-2503-422.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	6,100	6,100	5,271	5,500
001-2503-422.7530	MEMBERSHIPS	0	1,130	1,130	1,411	2,030
001-2503-422.7612	TELEPHONE/COMMUNICATIONS	0	3,200	3,200	2,921	3,200
001-2503-422.7710	SOFTWARE LICENSE FEES	0	9,800	9,800	9,414	10,500
	TOTAL SERVICES	**$0**	**$28,350**	**$28,350**	**$24,777**	**$30,800**
2503 - FIRE PREVENTION		**$0**	**$611,205**	**$611,619**	**$574,899**	**$793,026**

2507 - Emergency Medical Services

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2507-422.4110	FULLTIME SALARIES & WAGES	$0	$854,810	$854,810	$849,716	$1,351,061
001-2507-422.4130	OVERTIME PAY	0	551,984	551,984	484,037	567,213
001-2507-422.4131	HOLIDAY HRS WORKED	0	0	0	40,796	51,378
001-2507-422.4143	LONGEVITY PAY	0	60	60	60	2,885
001-2507-422.4145	INCENTIVE-CERTIFICATE PAY	0	66,300	66,300	27,144	29,700
001-2507-422.4149	CELL PHONE ALLOWANCE	0	1,200	1,200	2,880	2,880
001-2507-422.4190	TERMINATION PAYOUTS	0	0	0	5,070	0
001-2507-422.4220	PART-TIME WAGES W/O BENEFITS	0	339,471	339,471	304,358	204,957
001-2507-422.4230	OVERTIME PAY FOR PART-TIME	0	0	0	6,116	0
001-2507-422.4710	SOCIAL SECURITY/MEDICARE	0	95,068	95,068	115,454	133,348
001-2507-422.4720	TMRS RETIREMENT	0	246,143	246,143	234,355	262,309
001-2507-422.4810	HEALTH/DENTAL INSURANCE	0	284,460	284,460	140,865	158,843
001-2507-422.4820	LIFE INSURANCE	0	4,247	4,247	3,247	4,574
001-2507-422.4830	DISABILITY INSURANCE	0	6,202	6,202	4,760	6,708
001-2507-422.4840	WORKERS COMP INSURANCE	0	26,172	26,172	24,204	29,437
001-2507-422.4850	EAP SERVICES	0	736	736	712	736
001-2507-422.4890	FLEX PLAN ADMINISTRATION	0	84	84	415	456
	TOTAL PERSONNEL & BENEFITS	**$0**	**$2,476,937**	**$2,476,937**	**$2,244,189**	**$2,806,485**
50 - SUPPLIES						
001-2507-422.5200	PERSONNEL SUPPLIES	$0	$20,000	$20,000	$19,982	$20,000
001-2507-422.5301	FUEL	0	37,000	37,000	21,765	37,000
001-2507-422.5400	OPERATING SUPPLIES	0	145,400	150,410	146,404	12,050
001-2507-422.5411	MEDICAL OPERATING SUPPLIES	0	0	0	0	138,600
001-2507-422.5800	OPERATING EQUIPMENT<$5000	0	7,680	11,003	11,003	9,680
	TOTAL SUPPLIES	**$0**	**$210,080**	**$218,413**	**$199,154**	**$217,330**
60 - MAINTENANCE						
001-2507-422.6300	VEHICLE MAINTENANCE	$0	$32,895	$48,895	$53,836	$42,695
001-2507-422.6800	EQUIPMENT MAINTENANCE	0	3,250	3,250	2,243	4,250
	TOTAL MAINTENANCE	**$0**	**$36,145**	**$52,145**	**$56,079**	**$46,945**
70 - SERVICES						
001-2507-422.7311	VEHICLE INSURANCE	$0	$20,349	$20,349	$20,349	$24,999
001-2507-422.7328	VOLUNTEER INSURANCE	0	0	0	0	8,400
001-2507-422.7329	MEDICAL MALPRACTICE INSURANCE	0	25,000	9,000	3,916	0
001-2507-422.7350	SURETY BONDS	0	150	150	0	200
001-2507-422.7400	OPERATING SERVICES	0	34,000	34,000	35,968	37,000
001-2507-422.7401	POSTAL/COURIER SERVICES	0	500	500	387	1,200
001-2507-422.7497	RECRUITMENT ADVERTISING	0	1,000	1,000	0	1,000
001-2507-422.7510	TRAINING	0	19,095	17,595	11,307	22,165
001-2507-422.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	10,500	10,500	9,400	12,000
001-2507-422.7530	MEMBERSHIPS	0	4,570	4,570	1,317	4,500
001-2507-422.7612	TELEPHONE/COMMUNICATIONS	0	15,225	15,225	8,684	16,000
001-2507-422.7710	SOFTWARE LICENSE FEES	0	33,370	34,870	36,200	40,100
001-2507-422.7800	CONTRACT SERVICES	0	21,800	20,000	26,667	20,600
001-2507-422.7831	VEHICLE LEASE-INTERNAL	0	52,284	52,284	52,284	52,285
001-2507-422.7910	COMMUNITY EVENTS/PROGRAMS	0	2,000	2,200	1,210	0
	TOTAL SERVICES	**$0**	**$239,843**	**$222,243**	**$207,689**	**$240,449**
2507 - EMERGENCY MEDICAL SERVICES		**$0**	**$2,963,005**	**$2,969,738**	**$2,707,111**	**$3,311,209**

2510 - Emergency Management

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2510-422.4110	FULLTIME SALARIES & WAGES	$72,844	$207,062	$207,062	$208,832	$218,956
001-2510-422.4130	OVERTIME PAY	3,148	20,810	20,810	12,272	21,393
001-2510-422.4131	HOLIDAY HRS WORKED	0	0	0	406	0
001-2510-422.4143	LONGEVITY PAY	410	1,330	1,330	1,330	1,440
001-2510-422.4145	INCENTIVE-CERTIFICATE PAY	5,154	12,000	12,000	12,000	12,000
001-2510-422.4149	CELL PHONE ALLOWANCE	720	2,400	2,400	2,400	2,400
001-2510-422.4710	SOCIAL SECURITY/MEDICARE	5,884	18,491	18,491	17,936	19,447
001-2510-422.4720	TMRS RETIREMENT	13,714	40,669	40,669	39,606	42,228
001-2510-422.4810	HEALTH/DENTAL INSURANCE	12,222	17,023	17,023	15,911	17,081
001-2510-422.4820	LIFE INSURANCE	201	703	703	582	739
001-2510-422.4830	DISABILITY INSURANCE	294	1,028	1,028	851	1,081
001-2510-422.4840	WORKERS COMP INSURANCE	87	3,290	3,290	3,279	3,933
001-2510-422.4850	EAP SERVICES	47	105	105	104	105
001-2510-422.4890	FLEX PLAN ADMINISTRATION	7	75	75	74	75
	TOTAL PERSONNEL & BENEFITS	**$114,732**	**$324,986**	**$324,986**	**$315,583**	**$340,878**
50 - SUPPLIES						
001-2510-422.5200	PERSONNEL SUPPLIES	$487	$0	$0	$0	$0
001-2510-422.5301	FUEL	3,730	3,800	3,800	393	3,800
001-2510-422.5400	OPERATING SUPPLIES	8,196	5,100	5,100	4,160	5,750
001-2510-422.5800	OPERATING EQUIPMENT<$5000	7,737	11,000	1,577	0	11,900
	TOTAL SUPPLIES	**$20,150**	**$19,900**	**$10,477**	**$4,553**	**$21,450**
60 - MAINTENANCE						
001-2510-422.6300	VEHICLE MAINTENANCE	$0	$3,020	$3,020	$2,155	$2,730
001-2510-422.6800	EQUIPMENT MAINTENANCE	1,248	6,800	1,800	933	6,800
	TOTAL MAINTENANCE	**$1,248**	**$9,820**	**$4,820**	**$3,088**	**$9,530**
70 - SERVICES						
001-2510-422.7400	OPERATING SERVICES	12,445	3,600	2,800	2,454	2,300
001-2510-422.7401	POSTAL/COURIER SERVICES	19	0	0	0	0
001-2510-422.7510	TRAINING	2,275	3,795	3,795	3,630	4,000
001-2510-422.7520	TRAVEL EXPENSES & REIMBURSEMENTS	5,194	6,600	6,600	7,107	5,700
001-2510-422.7530	MEMBERSHIPS	1,413	670	670	451	670
001-2510-422.7612	TELEPHONE/COMMUNICATIONS	6,001	7,535	7,735	8,083	7,550
001-2510-422.7710	SOFTWARE LICENSE FEES	0	8,140	7,940	7,940	8,140
001-2510-422.7730	INTERNET/WIRELESS SERVICE	1,281	0	0	0	0
001-2510-422.7800	CONTRACT SERVICES	5,451	0	0	0	0
001-2510-422.7841	ENVIRONMENTAL CLEAN UP	8,125	10,000	10,000	10,000	10,000
	TOTAL SERVICES	**$42,204**	**$40,340**	**$39,540**	**$39,665**	**$38,360**
80 - CAPITAL OUTLAY						
001-2510-422.8400	CAPITAL OPERATING EQUIP	$0	$0	$15,223	$15,223	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$15,223**	**$15,223**	**$0**
2510 - EMERGENCY MANAGEMENT		**$178,334**	**$395,046**	**$395,046**	**$378,112**	**$410,218**

2513 - Weather Events (GF)

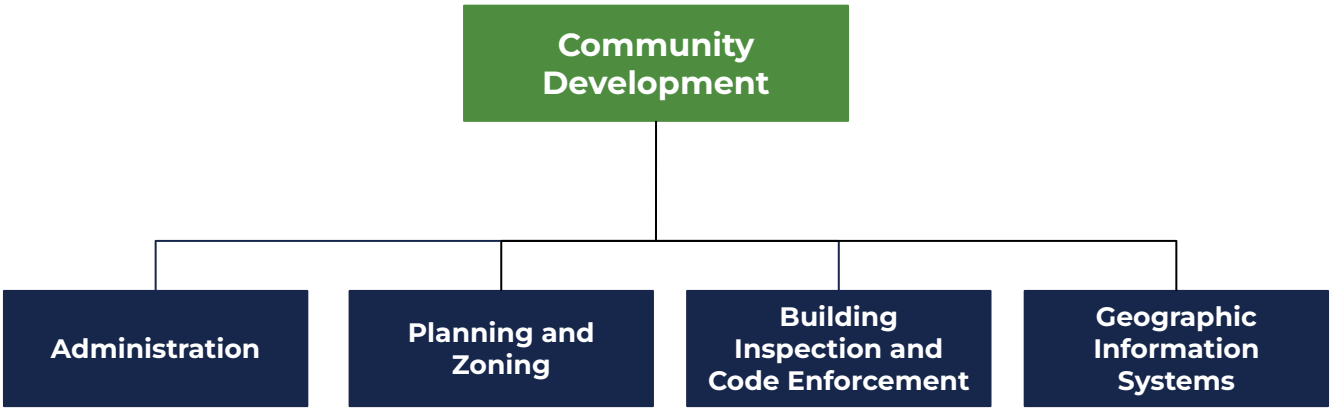
Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-2513-422.4110	FULLTIME SALARIES & WAGES	$24,814	$0	$0	$26,819	$0
001-2513-422.4130	OVERTIME PAY	59,328	0	0	69,707	0
001-2513-422.4710	SOCIAL SECURITY/MEDICARE	6,212	0	0	7,300	0
001-2513-422.4720	TMRS RETIREMENT	14,030	0	0	16,152	0
001-2513-422.4810	HEALTH/DENTAL INSURANCE	8,488	0	0	10,870	0
001-2513-422.4820	LIFE INSURANCE	381	0	0	0	0
001-2513-422.4830	DISABILITY INSURANCE	557	0	0	0	0
001-2513-422.4840	WORKERS COMP INSURANCE	712	0	0	1,426	0
001-2513-422.4850	EAP SERVICES	83	0	0	0	0
001-2513-422.4890	FLEX PLAN ADMINISTRATION	30	0	0	0	0
	TOTAL PERSONNEL & BENEFITS	**$114,635**	**$0**	**$0**	**$132,274**	**$0**
50 - SUPPLIES						
001-2513-422.5501	EMERGENCY-MATERIALS/SUPPLIES	$1,211	$0	$0	$0	$0
001-2513-422.5801	EMERGENCY-EQUIPMENT	7,176	0	0	0	0
	TOTAL SUPPLIES	**$8,387**	**$0**	**$0**	**$0**	**$0**
70 - SERVICES						
001-2513-422.7800	CONTRACT SERVICES	$3,402,903	$0	$407,507	$8,751	$0
	TOTAL SERVICES	**$3,402,903**	**$0**	**$407,507**	**$8,751**	**$0**
2513 - WEATHER EVENTS		**$3,525,925**	**$0**	**$407,507**	**$141,025**	**$0**

2513 - Weather Events (WS)

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
401-2513-422.4110	FULLTIME SALARIES & WAGES	$3,421	$0	$0	$15,359	$0
401-2513-422.4130	OVERTIME PAY	15,586	0	0	16,289	0
401-2513-422.4710	SOCIAL SECURITY/MEDICARE	1,415	0	0	2,352	0
401-2513-422.4720	TMRS RETIREMENT	3,170	0	0	5,302	0
401-2513-422.4810	HEALTH/DENTAL INSURANCE	2,217	0	0	4,380	0
401-2513-422.4820	LIFE INSURANCE	70	0	0	0	0
401-2513-422.4830	DISABILITY INSURANCE	105	0	0	0	0
401-2513-422.4840	WORKERS COMP INSURANCE	198	0	0	391	0
401-2513-422.4850	EAP SERVICES	25	0	0	0	0
401-2513-422.4890	FLEX PLAN ADMINISTRATION	3	0	0	0	0
	TOTAL PERSONNEL & BENEFITS	**$26,210**	**$0**	**$0**	**$44,073**	**$0**
2513 - WEATHER EVENTS		**$26,210**	**$0**	**$0**	**$44,073**	**$0**

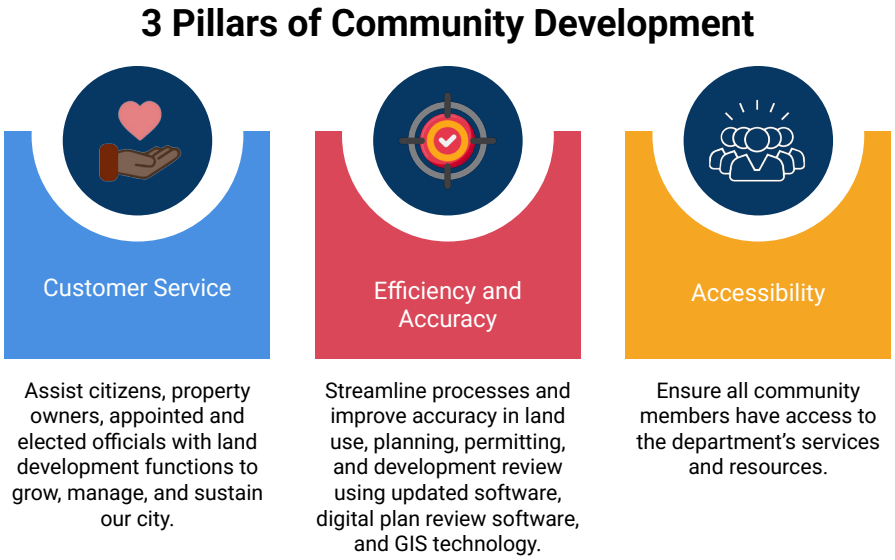
2201 - Fire Suppression - FVFD

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
70 - SERVICES						
001-2201-422.7850	FIRE CONTRACT SERVICES	$1,297,303	$1,113,518	$1,113,518	$1,113,518	$1,192,328
001-2201-422.7851	EMS CONTRACT SERVICES	946,524	0	0	0	0
	TOTAL SERVICES	**$2,243,827**	**$1,113,518**	**$1,113,518**	**$1,113,518**	**$1,192,328**
2201 - FIRE SUPPRESSION-FVFD		**$2,243,827**	**$1,113,518**	**$1,113,518**	**$1,113,518**	**$1,192,328**


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

Mission Statement

Community Development consists of several areas of responsibility consisting of Administration, Building Permits/Inspections, Code Enforcement, Planning & Zoning and Geographic Information Systems (GIS). Together, the department strives to ensure that all developers, builders, and residents within the City, including the City government itself, comply with city ordinances and State requirements in order to maintain the safety and quality of life that so many Friendswood citizens value and appreciate. Our staff provides advanced planning and outstanding services to help improve mobility, drainage and utility systems, safe buildings, and a clean environment.



Current Operations

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

- Administration
- Planning and Zoning
- Permits/Inspections/Code Enforcement
- Geographic Information Systems (GIS)

The department also works with the following boards as needed:

- Planning & Zoning Commission (P&Z)
- Capital Improvements Advisory Committee (CIAC)
- Zoning Board of Adjustments (ZBOA)
- Construction Board of Adjustment and Appeals (CBOA)
- Building and Standards Commission (BASC)

Administration

The Director and Deputy Director also serve as the City Planner and Building Official respectively. The Director/City Planner oversees the planning related activities of the department and the GIS division. The Deputy Director/Building Official manages the permitting and inspections processes, code enforcement, and floodplain management.

Training

Educated and informed employees have a broader knowledge base and with the wide variety of certifications, employees become more versatile and better able to assist citizens and perform their job duties. To that end, employees are encouraged to further their education and maintain certifications and licenses through professional development. Examples of some of those required certifications and licenses include State Plumbing Inspector; building, electrical and mechanical inspector; Certified Floodplain Manager; Code Enforcement Certification; Advanced Code Enforcement Certification; and Permit Technician. Currently, the 12 staff members hold 54 certificates, compared to 42 last year. The ultimate departmental potential is 73 certificates or licenses. We have achieved the goal for each employee to obtain at least one International Code Council (ICC) or other applicable certificate or license! Some positions require multiple certifications. Obtaining these licenses and certifications affects the department's budget as far as costs for training, travel, exams, and the continuing education required to maintain them.

Software

We are currently using City Works PLL for permits, inspections, planning, and code enforcement. We implemented this software in 2023. Are also using DigEplan (LCS Software/Avolve) for digital plan reviews, as of February 1, 2024. Implementing these software packages has been beneficial but also challenging. We continue to improve and tweak processes as we go. It is important for us to attend conferences and regional meetings when possible, to stay informed on changes being made within the software as well as enhancements planned for future release. Internal training with various department staff on processes, changes and improvements is also an important aspect of maintaining the use of the software.

Planning & Zoning

The Planning & Zoning division's primary responsibility is to ensure development adheres to the principles set forth in the City's Comprehensive Plan. Through the application of the Subdivision Ordinance and Zoning Ordinance, development is shaped to ensure compatibility with existing uses, as well as to maintain the health, safety, and general welfare of the community.

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

Project of Note: Update Comprehensive Plan and Zoning Ordinance

The City was awarded funding from General Land Office (GLO) under the Community Development Block Grant Disaster Recovery/Mitigation (CDBG-MIT) Resilient Communities Program (RCP) program in the amount of $250,000 - $225,000 for professional services to update Comprehensive Plan and $25,000 to provide grant administration, management, and contract compliance. This will be a three-year project that will last until early 2028. The current overall Comprehensive Plan was adopted in 1998. The major thoroughfare chapter was updated in 2017 and the Future Land Use Map was adopted in 2021. Updating the Comprehensive Plan will provide developers, realtors, residents, and others with current information for our City and also provide guidance for a critical period of development since we are nearing build out. The Zoning Ordinance will also be amended to incorporate any strategies outlined in the updated Comprehensive Plan.

This project promotes the goal to provide consistent and accurate information to citizens and developers.

Permits, Inspections & Code Enforcement

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

Code Enforcement personnel investigates complaints concerning the possibility of unlawful work done without proper permits, licenses, occupancy, land use violations, substandard and dangerous buildings complaints, sign violations, and high grass and weed complaints. They assist with the enforcement of the Zoning Ordinance and at times gather information in the field.

Building and Life Safety Codes

Building and life safety codes set the minimum standard for the various aspects of construction including standards for residential and commercial buildings, mechanical, electrical, plumbing, gas swimming pools, and energy conservation that are used for plan reviews and inspections. Life safety and fire codes also establish standards for construction, events, and operations.

Currently, the adopted codes include the 2018 versions of the International Building Code, International Plumbing Code, International Mechanical Code, International Fuel Gas Code, International Energy Conservation Code, and International Residential Code for One-and Two-Family Dwellings and the 2017 version of the National Electric Code (NEC). Fire related codes include the 2018 International Fire Code and the 2018 Edition of the Life Safety Code.

Floodplain Administration

The Building Official is also the City's Floodplain Administrator and coordinates the City's participation in the Community Rating System (CRS) program, which recognizes and encourages community floodplain management activities that exceed the minimum Nation Flood Insurance Program (NFIP) standards. Depending upon the level of participation, flood insurance premium rates for policyholders can be reduced up to 45%. Besides the benefit of reduced insurance rates, CRS floodplain management activities enhance public safety, reduce damage to property and public infrastructure, avoid economic disruption and losses, reduce human suffering, and protect the environment. Our CRS rating is currently a 5 with only 52 points left to achieve a Class 4 rating. A master drainage plan is required as a prerequisite for a Class 4 rating, which is in progress under the direction of the Engineering Department.

Project of Note: Adopting current building codes

To stay current with the Insurance Services Office (ISO) and maintain our rating, the City's adopted codes cannot be more than two cycles behind the most recent codes. The building division and the Department of Emergency Services work closely to ensure that adoption of the codes is current. We are working on adopting the 2024 International Codes and the 2023 National Electric Code (NEC) with an anticipated adoption in July and August and an effective date of September 1, 2025. Staff is reviewing significant changes between the code versions and adopting or excluding appendices to the codes. Code books are purchased to keep within the departments and a set is also made available to the public at the Friendswood Library. The building inspectors have access to the codes digitally as well through the International Code Council.

This project promotes the goal of promoting the health, safety, and general welfare in the construction and occupancy of buildings.

Geographic Information Systems (GIS)

The GIS Division consists of a GIS Manager and a GIS Technician. Together they are working to expand the internal GIS services to other departments. They provide mapping and data collection assistance to all City departments such as drainage maps for Engineering, parade routes for Parks & Recreation, damage assessment applications and assistance for the Department of Emergency Services/Emergency Operations Center, and many more to come. They also create applications and train employees to enter and edit their own data. Many layers of information in the GIS mapping system require maintenance. Map layers include information such as streets, utilities, fire hydrants, trails, zoning, buyout lots, license agreements, and much more. The GIS Division is also providing support for two different software products for three different departments – Community Development utilizing City Works, Engineering/ Public Works utilizing City Works, and Police Department utilizing ISC.

This past year they worked with the City Secretary's Office in linking Laserfiche to GIS. The capability to retrieve ordinances and documents by clicking on a property within the City's Internal Interactive Map is an invaluable asset. The goal is to continue building on this platform so that all records pertaining to a particular property are accessible.

Project of Note: Assisting Engineering with Master Drainage Plan Study

The Engineering Department is working with a consultant to update the City's Master Drainage Plan. As a result of the study, the GIS division will receive a geodatabase from the consultant with their findings of the drainage system but the GIS layers need to be cleaned and prepped for the additional information. Part of the cleaning and prepping will be to compare ESRI's stormwater industry standards to what we have currently and determine the best fit of layer schema for the City of Friendswood.

This project supports the GIS goal to improve GIS services to other departments and to the public.

Certificate	Current	Goal
Certified Building Official	1	1
Certified Planner	0	1
Permit Technician	2	3
Zoning Inspector	1	1
Code Enforcement Officer	2	2
Advanced Code Enforcement Officer	2	2
State Plumbing Inspector	4	4
Building Inspector	2	4
Residential Combination Inspector (requires the 4 certificates below)	3	4
Residential Building Inspector	4	4
Residential Plumbing Inspector	4	4
Residential Mechanical Inspector	3	4
Residential Electrical Inspector	3	4
Commercial Combination Inspector	0	4
Commercial Building Inspector	1	4
Commercial Plumbing Inspector	3	4
Commercial Mechanical Inspector	0	4
Commercial Electrical Inspector	0	4
Residential Energy Inspector/Plans Examiner	1	2
Med Gas Inspector	0	2
Certified Floodplain Manager	1	2
Accessibility Inspector/Plans Examiner	1	1
Plumbing Inspector	3	3
Plumbing Code Specialist	1	1
Plumbing Plans Examiner	1	1
Totals	**43**	**70**

Other Departmental Functions:

The Community Development Department provides and distributes information to citizens and developers in as many formats as possible.

- Development Review Committee (DRC) meetings - provide the community's owners and developers with valuable information regarding the steps to develop or build on their properties. Representatives from the following City departments attend DRC meetings: Planning, Public Works, Building, Parks & Recreation, Economic Development, Fire Marshal's Office, and the Police Department. Outside agency representatives from Galveston County Consolidated Drainage District and Galveston County Health District also attend these meetings.
- Builder Meetings – the Building Division hosts meetings as needed to provide contractors with current information regarding changes in ordinances, fees and processes. At a very minimum, we host an annual meeting in May or June to discuss hurricane preparedness.
- Pre-Construction Meetings – required prior to any contractor starting construction on a job site for a new commercial building; the general contractor and all subcontractors are required to attend.
- Planning & Zoning (P&Z) and Zoning Board of Adjustment (ZBOA) Agenda Packets/Video Archives – like City Council's agenda packets, the P&Z agenda packets are made available on the City's web site. Meetings are also videotaped and made available on the City's PEG channel and YouTube, as well as recorded on DVD for historical recordation/reference.
- Zoning Board of Adjustment (ZBOA) only meets when required.

- Construction Board of Appeals (CBOA) met this year to adopt Rules of Procedures and vote in a chair and vice chairperson. Additionally, we intend for this Board to assist with the review and adoption of the new building codes. The plan is to review the codes in the Fall of 2024 and adopt them by the first quarter of 2025.

Highlights of the Budget

The following forces at work and/or decision package(s) were submitted in the FY2025-26 proposed budget.

Decision Packages included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$55,253
Geographic Information Systems Analyst (+1.0 FTE)	-	-

2025-2026 Departmental Goals and Performance Measures by Division

Major Departmental Goals:

- Provide consistent and accurate information to citizens and developers.
- Process applications for all types of work that require inspections in a timely manner.
- Improve GIS services provided to other departments and to the public.
- Ensure that staff are well-equipped to perform their jobs.
- Protect as many structures as possible from flooding by following regulations outlined in the flood ordinance.
- Protect the public health, safety and general welfare in the construction and occupancy of buildings.

Supports the City's Strategic Goals:

1-Communication, 2-Economic Development, 3-Preservation, 4-Partnerships, 5-Public Safety, and 6-Organizational Development

Administration	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	2.0	2.5	2.5	2.5	2.5
Division Expenditures	$392,754	$451,232	$472,200	$452,238	$491,070
Measures of Efficiency					
Monthly Operating Costs	$32,730	$37,603	$39,350	$37,687	$40,923
Division Expenditures per capita	$9.21	$10.49	$10.98	$10.44	$11.31

Planning and Zoning Division	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	3.0	3.0	3.0	3.0	3.0
Division Expenditures	$400,952	$265,323	$284,363	$279,274	$320,182
Outputs (Number of meetings or application types processed)					
DRC Meetings	47	25	43	35	35
Planning & Zoning Meetings	16	16	17	17	16
Certificates of Platting Exemption	6	11	10	18	15
Preliminary Plats	4	14	10	10	10
Final Plats	7	6	8	17	10
Commercial Site Plans	17	5	11	12	16
Zone Changes	6	8	8	3	5
Appeals/Variances/Special Exceptions	0	3	3	0	1
Measures of Effectiveness (Average number of days to complete plan review for the following application types)*					
Commercial Site Plan	10	10	10	10	10
Final Plat	10	10	10	10	10
Preliminary Plat	10	10	10	10	10
Measures of Efficiency					
Monthly Operating Costs	$33,413	$22,110	$23,697	$23,273	$26,682
Division Expenditures per capita	$9.40	$6.17	$6.61	$6.45	$7.38

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

Inspections and Code Enforcement	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	4.7	5.0	5.0	5.0	5.0
Division Expenditures	$499,574	$502,003	$541,489	$523,993	$596,342
Outputs (Number of Permits Issued)					
New Single Family Residential	107	113	113	157	115
Residential Addition/Alteration	926	1115	1015	1227	1100
New Multi-Family Residential	111	0	0	232	0
New Commercial	17	4	12	12	10
Commercial Addition/Alteration	87	75	80	75	80
Number of Inspections	9,746	10,251	9,810	11,725	12,000
Code Enforcement Cases	184	293	200	207	225
Measures of Effectiveness (Average number of days to complete plan review for the following permit types)*					
Plan review time for residential permits (business days)	5-7	5-7	5-7	5-7	5-7
Plan review time for commercial permits (business days)	7-10	7-10	7-10	7-10	7-10
% of Inspections done within 24 hours of notification	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly Operating Costs	$41,631	$41,834	$45,124	$43,666	$49,695
Division Expenditures per capita	$11.71	$11.67	$12.59	$12.10	$13.74

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

Geographic Information Systems**	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	2.0	2.0	2.0	2.0	3.0
Division Expenditures	$0	$168,899	$183,658	$155,378	$298,895
Outputs (types of requests requiring assistance)					
GIS Related Requests	112	268	100	320	300
Software Related Requests	41	62	50	132	100
Measures of Efficiency					
Monthly Operating Costs	$0	$14,075	$15,305	$12,948	$24,908
Division Expenditures per capita	$0.00	$3.93	$4.27	$3.59	$6.89

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

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
COMMUNITY DEV ADMIN	$451,232	$472,200	$472,200	$452,238	$491,070	4.0%
PLANNING AND ZONING	265,323	284,363	284,363	279,274	320,182	12.6%
INSPECTION/CODE ENFORCEMENT	502,003	541,489	541,489	523,993	596,342	10.1%
GEOGRAPHIC INFORMATION SYSTEMS	168,899	183,658	183,658	155,378	298,895	62.7%
DEPARTMENT TOTAL	**$1,387,457**	**$1,481,710**	**$1,481,710**	**$1,410,883**	**$1,706,489**	**15.2%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$1,247,242	$1,325,991	$1,325,991	$1,279,669	$1,523,773	14.9%
SUPPLIES	23,005	20,705	20,705	16,133	20,705	0.0%
MAINTENANCE	3,048	3,150	3,150	2,521	3,150	0.0%
SERVICES	114,162	131,864	131,864	112,560	158,861	20.5%
CLASSIFICATION TOTAL	**$1,387,457**	**$1,481,710**	**$1,481,710**	**$1,410,883**	**$1,706,489**	**15.2%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION	2.50	2.50	2.50	2.50	2.50	0.0%
PLANNING AND ZONING	3.00	3.00	3.00	3.00	3.00	0.0%
INSPECTION/CODE ENFORCEMENT	5.00	5.00	4.70	5.00	5.00	0.0%
GEOGRAPHIC INFORMATION SERVICES	2.00	2.00	2.00	2.00	3.00	50.0%
PERSONNEL TOTAL	**12.50**	**12.50**	**12.20**	**12.50**	**13.50**	**8.0%**

3501 - Administration

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-3501-419.4110	FULLTIME SALARIES & WAGES	$318,236	$324,675	$324,675	$320,708	$341,728
001-3501-419.4130	OVERTIME PAY	0	1,644	1,644	0	1,710
001-3501-419.4143	LONGEVITY PAY	2,030	2,185	2,185	2,188	2,330
001-3501-419.4145	INCENTIVE-CERTIFICATE PAY	2,122	2,100	2,100	2,070	2,100
001-3501-419.4710	SOCIAL SECURITY/MEDICARE	23,822	24,483	24,483	24,158	25,845
001-3501-419.4720	TMRS RETIREMENT	53,736	55,194	55,194	54,370	57,339
001-3501-419.4810	HEALTH/DENTAL INSURANCE	29,579	30,824	30,824	28,574	29,973
001-3501-419.4820	LIFE INSURANCE	905	954	954	930	1,004
001-3501-419.4830	DISABILITY INSURANCE	1,351	1,423	1,423	1,387	1,497
001-3501-419.4840	WORKERS COMP INSURANCE	317	390	390	361	411
001-3501-419.4850	EAP SERVICES	133	131	131	129	131
001-3501-419.4890	FLEX PLAN ADMINISTRATION	51	47	47	46	47
	TOTAL PERSONNEL & BENEFITS	**$432,282**	**$444,050**	**$444,050**	**$434,921**	**$464,115**
50 - SUPPLIES						
001-3501-419.5200	PERSONNEL SUPPLIES	$272	$450	$450	$0	$450
001-3501-419.5400	OPERATING SUPPLIES	3,318	4,200	4,200	2,359	4,200
001-3501-419.5800	OPERATING EQUIPMENT<$5000	3,888	1,000	1,000	951	1,000
	TOTAL SUPPLIES	**$7,478**	**$5,650**	**$5,650**	**$3,310**	**$5,650**
70 - SERVICES						
001-3501-419.7350	SURETY BONDS	$162	$0	$0	$0	$0
001-3501-419.7401	POSTAL/COURIER SERVICES	2,060	2,300	2,300	2,275	2,300
001-3501-419.7510	TRAINING	1,990	4,380	4,380	2,727	4,675
001-3501-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,189	9,000	9,000	3,014	7,500
001-3501-419.7530	MEMBERSHIPS	1,039	1,340	1,340	860	1,350
001-3501-419.7730	INTERNET/WIRELESS SERVICE	306	480	480	480	480
001-3501-419.7800	CONTRACT SERVICES	3,726	5,000	5,000	4,651	5,000
	TOTAL SERVICES	**$11,472**	**$22,500**	**$22,500**	**$14,007**	**$21,305**
3501 - ADMINISTRATION		**$451,232**	**$472,200**	**$472,200**	**$452,238**	**$491,070**

3502 - Planning And Zoning

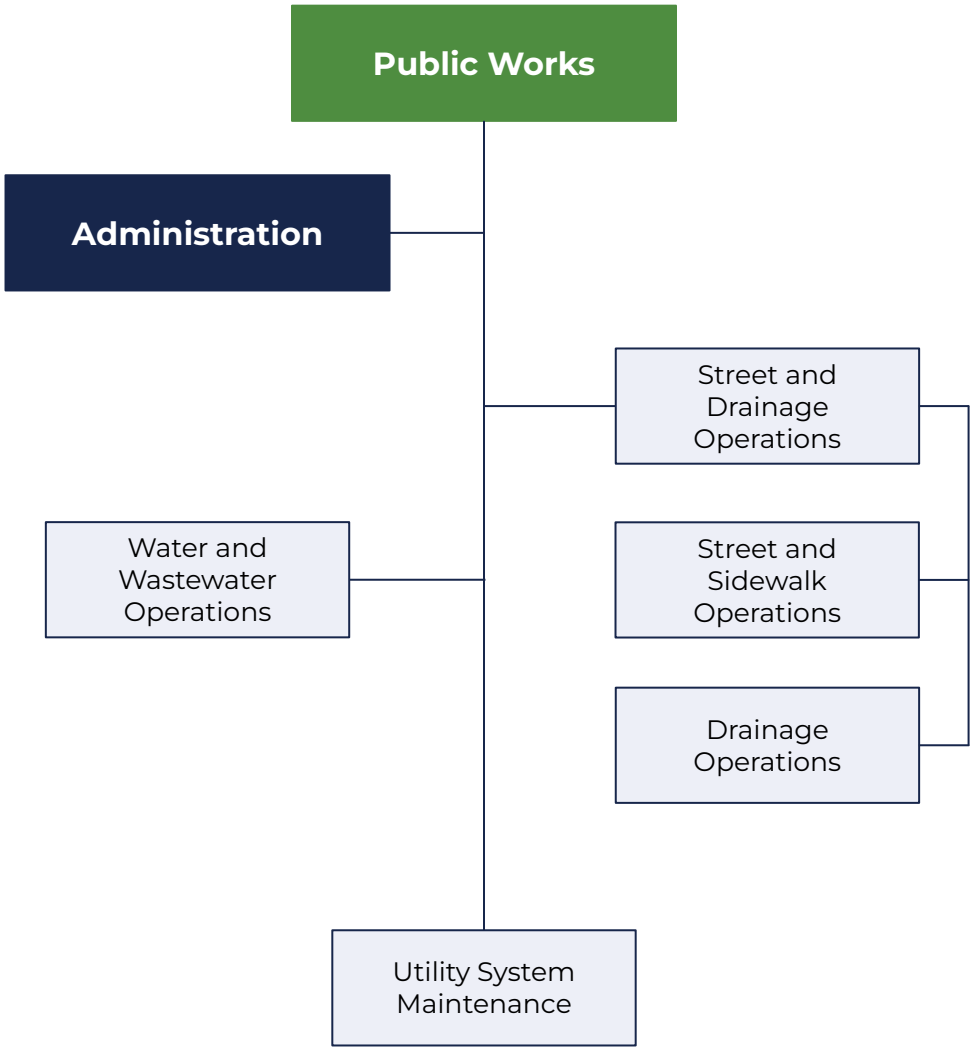
Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-3502-419.4110	FULLTIME SALARIES & WAGES	$171,053	$172,861	$172,861	$179,165	$193,139
001-3502-419.4130	OVERTIME PAY	529	3,894	3,894	814	4,018
001-3502-419.4143	LONGEVITY PAY	735	935	935	935	1,110
001-3502-419.4710	SOCIAL SECURITY/MEDICARE	12,923	13,409	13,409	13,647	14,982
001-3502-419.4720	TMRS RETIREMENT	28,723	29,665	29,665	30,253	32,680
001-3502-419.4810	HEALTH/DENTAL INSURANCE	17,756	18,474	18,474	17,376	18,123
001-3502-419.4820	LIFE INSURANCE	494	513	513	521	572
001-3502-419.4830	DISABILITY INSURANCE	723	750	750	763	837
001-3502-419.4840	WORKERS COMP INSURANCE	170	210	210	201	234
001-3502-419.4850	EAP SERVICES	161	158	158	155	158
001-3502-419.4890	FLEX PLAN ADMINISTRATION	155	144	144	142	144
	TOTAL PERSONNEL & BENEFITS	**$233,422**	**$241,013**	**$241,013**	**$243,972**	**$265,997**
50 - SUPPLIES						
001-3502-419.5200	PERSONNEL SUPPLIES	$1,179	$600	$600	$0	$600
001-3502-419.5400	OPERATING SUPPLIES	1,736	1,375	1,375	1,474	1,375
001-3502-419.5800	OPERATING EQUIPMENT<$5000	384	500	500	424	500
	TOTAL SUPPLIES	**$3,299**	**$2,475**	**$2,475**	**$1,898**	**$2,475**
70 - SERVICES						
001-3502-419.7400	OPERATING SERVICES	0	350	350	0	350
001-3502-419.7510	TRAINING	5,417	6,085	6,085	7,514	10,820
001-3502-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	5,250	13,500	13,500	5,968	19,500
001-3502-419.7530	MEMBERSHIPS	989	940	940	0	1,040
001-3502-419.7802	CREDIT CARD FEES	16,946	20,000	20,000	19,922	20,000
	TOTAL SERVICES	**$28,602**	**$40,875**	**$40,875**	**$33,404**	**$51,710**
3502 - PLANNING AND ZONING		**$265,323**	**$284,363**	**$284,363**	**$279,274**	**$320,182**

3528 - Inspection/Code Enforcement

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-3528-424.4110	FULLTIME SALARIES & WAGES	$251,004	$325,042	$325,042	$297,613	$348,470
001-3528-424.4130	OVERTIME PAY	4,504	5,970	5,970	4,613	6,155
001-3528-424.4131	HOLIDAY HRS WORKED	0	0	0	111	0
001-3528-424.4143	LONGEVITY PAY	3,624	1,625	1,625	1,625	3,235
001-3528-424.4145	INCENTIVE-CERTIFICATE PAY	2,426	2,400	2,400	2,366	2,400
001-3528-424.4149	CELL PHONE ALLOWANCE	2,013	2,160	2,160	2,160	2,160
001-3528-424.4190	TERMINATION PAYOUTS	14,592	0	0	0	0
001-3528-424.4220	PART-TIME WAGES W/O BENEFITS	23,802	0	0	25,393	0
001-3528-424.4710	SOCIAL SECURITY/MEDICARE	21,542	23,800	23,800	20,543	26,001
001-3528-424.4720	TMRS RETIREMENT	46,359	39,928	39,928	44,669	59,738
001-3528-424.4810	HEALTH/DENTAL INSURANCE	46,924	66,708	66,708	55,688	59,202
001-3528-424.4820	LIFE INSURANCE	718	690	690	744	1,046
001-3528-424.4830	DISABILITY INSURANCE	1,104	1,067	1,067	1,145	1,594
001-3528-424.4840	WORKERS COMP INSURANCE	631	845	845	689	908
001-3528-424.4850	EAP SERVICES	224	210	210	225	263
001-3528-424.4890	FLEX PLAN ADMINISTRATION	143	150	150	212	219
	TOTAL PERSONNEL & BENEFITS	**$419,610**	**$470,595**	**$470,595**	**$457,796**	**$511,391**
50 - SUPPLIES						
001-3528-424.5200	PERSONNEL SUPPLIES	$2,944	$2,890	$2,890	$2,804	$2,890
001-3528-424.5301	FUEL	4,502	5,330	5,330	4,603	5,330
001-3528-424.5400	OPERATING SUPPLIES	4,253	3,620	3,620	3,413	3,620
001-3528-424.5800	OPERATING EQUIPMENT<$5000	430	500	500	105	500
	TOTAL SUPPLIES	**$12,129**	**$12,340**	**$12,340**	**$10,925**	**$12,340**
60 - MAINTENANCE						
001-3528-424.6300	VEHICLE MAINTENANCE	$3,048	$3,150	$3,150	$2,521	$3,150
	TOTAL MAINTENANCE	**$3,048**	**$3,150**	**$3,150**	**$2,521**	**$3,150**
70 - SERVICES						
001-3528-424.7311	VEHICLE INSURANCE	$2,887	$4,148	$4,148	$4,148	$5,096
001-3528-424.7400	OPERATING SERVICES	210	1,040	1,040	1,090	1,040
001-3528-424.7441	CODE ENFORCEMENT SERVICES	2,561	2,500	2,500	2,180	5,000
001-3528-424.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	500	1,000
001-3528-424.7510	TRAINING	1,369	6,000	6,000	5,324	7,595
001-3528-424.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,882	8,500	8,500	7,709	11,500
001-3528-424.7530	MEMBERSHIPS	528	930	930	1,039	2,020
001-3528-424.7730	INTERNET/WIRELESS SERVICE	2,938	3,020	3,020	2,735	2,400
001-3528-424.7800	CONTRACT SERVICES	9,100	5,000	5,000	4,760	5,000
001-3528-424.7831	VEHICLE LEASE-INTERNAL	45,741	23,266	23,266	23,266	28,810
	TOTAL SERVICES	**$67,216**	**$55,404**	**$55,404**	**$52,751**	**$69,461**
3528 - INSPECTION/CODE ENFORCEMENT		**$502,003**	**$541,489**	**$541,489**	**$523,993**	**$596,342**

3532 - Geographic Information Systems

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-3532-419.4110	FULLTIME SALARIES & WAGES	$119,926	$124,449	$124,449	$105,380	$230,384
001-3532-419.4130	OVERTIME PAY	259	1,925	1,925	89	1,988
001-3532-419.4143	LONGEVITY PAY	65	230	230	239	185
001-3532-419.4145	INCENTIVE-CERTIFICATE PAY	2,426	2,400	2,400	2,400	600
001-3532-419.4190	TERMINATION PAYOUTS	0	0	0	1,084	0
001-3532-419.4710	SOCIAL SECURITY/MEDICARE	9,308	9,794	9,794	6,727	9,613
001-3532-419.4720	TMRS RETIREMENT	20,448	21,537	21,537	18,124	21,040
001-3532-419.4810	HEALTH/DENTAL INSURANCE	8,419	8,812	8,812	8,123	17,223
001-3532-419.4820	LIFE INSURANCE	340	372	372	258	368
001-3532-419.4830	DISABILITY INSURANCE	497	545	545	377	538
001-3532-419.4840	WORKERS COMP INSURANCE	121	152	152	96	151
001-3532-419.4850	EAP SERVICES	105	105	105	74	105
001-3532-419.4890	FLEX PLAN ADMINISTRATION	14	12	12	9	75
	TOTAL PERSONNEL & BENEFITS	**$161,928**	**$170,333**	**$170,333**	**$142,980**	**$282,270**
50 - SUPPLIES						
001-3532-419.5800	OPERATING EQUIPMENT<$5000	$99	$240	$240	$0	$240
	TOTAL SUPPLIES	**$99**	**$240**	**$240**	**$0**	**$240**
70 - SERVICES						
001-3532-419.7510	TRAINING	$2,125	$1,585	$1,585	$1,573	$2,785
001-3532-419.7520	TRAVEL EXPENSES & REIMBURSEMENTS	4,747	6,500	6,200	5,525	8,500
001-3532-419.7530	MEMBERSHIPS	0	0	300	300	100
001-3532-419.7800	CONTRACT SERVICES	0	5,000	5,000	5,000	5,000
	TOTAL SERVICES	**$6,872**	**$13,085**	**$13,085**	**$12,398**	**$16,385**
3532 - GEOGRAPHIC INFORMATION SYSTEMS		**$168,899**	**$183,658**	**$183,658**	**$155,378**	**$298,895**


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

Mission Statement

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

3 Pillars of Public Works



Asset Management
Efficiently provide, operate, and maintain Public Works infrastructure to support the health, environment, and economy of the City.

Stewardship
With integrity, respect, and accountability, communicate openly and fully and be responsive to the diverse needs of the community.

Financial Planning
Understanding assets, collecting improved asset information, and performing timely maintenance with improved work practices to promote fiscal responsibility.

Fiscal Year Accomplishments

As of April 2025 our staff accomplished the following:

FY24 Actual	FY25 YTD	Number of
3975	2807	linear feet of sidewalks were raised
121	57	linear feet of sidewalks were removed and replaced
229	51	linear feet of curb replacement
29352	15925	square feet of streets were raised
624	268	signs repaired through work orders were completed
296	21	signs were replaced through the Sign Replacement Program
7	4	street banners were hung
360	62	fire hydrants repaired, installed, or audited
16	122	meters changed out
966	563	bacteriological samples were collected
1926	1177	dead end fire hydrants flushed
6055	4085	utility billing work orders
163	96	repairs to equipment

As of April 2025 the following were completed through the Sewer Rehab Project:

FY24 Actual	FY25 YTD	Number of
0	0	linear feet of cleaning and TV inspection of sanitary sewer lines
0	0	linear feet of Cured in Place Pipe, CIPP Liner for sanitary sewer lines
0	0	linear feet of Pipe Bursting (enlargement)
500	0	linear feet of Remove and Replace pipe
1	0	point repairs
2	0	manhole replacements
0	0	manhole rehab - vertical feet

Current Operations

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

- Concrete Street Repair and Asphalt Overlay Programs.
- Sidewalk repair and replacement.
- Sign replacement program ensuring regulatory signage is compliant.
- Routine roadside ditch cleaning projects.
- Sanitary Sewer Rehabilitation Program focusing on the reduction of I&I.
- Ensure conformance with all state and federal regulations regarding water quality testing and reportingFocus on unidirectional flushing program to improve water age concerns.
- Annual fire hydrant maintenance program to achieve optimal ISO credit and ensure fire hydrants remain in optimal working condition.

Sanitary Sewer Rehabilitation Program

This program will begin its twenty-third year and is the City's primary effort to reduce the amount of inflow & infiltration (I&I) into the wastewater collection system. Through this program, a portion of the wastewater collection system determined via "in-house" investigation, is cleaned and inspected by camera. Damaged and deteriorated sections are identified and a suitable method of pipe replacement/ rehabilitation is selected for the repair. Included in this year's budget is $300,000 for this program.

June of 2025, Public Works initiated a contract with PM Construction to complete $1.2M of "in-house" identified sanitary sewer repairs aimed at reducing I&I.

Meter Change out Program

The meter change-out program was completed in early 2024 with full implementation of the AMI system and WaterSmart Portal.

Water Wise Program

The City is required, per TCEQ state regulatory mandates, to have a water conservation plan. The water conservation plan stipulates a requirement for water conservation education. The City of Friendswood, through an annually renewed inter-local agreement with Harris-Galveston Subsidence District, sponsors a water conservation program known as "H2O Lab". The Water Conservation School Program, coordinated with the local FISD and CCISD school districts, confirms the City meets these necessary requirements.

Water Operations

To assist with mitigating area wide subsidence within the respective counties, the Harris-Galveston Subsidence District (HGSD) requires 80% of the City's total water usage is purchased surface water. Participation in the Water Conservation Program also provides the City with credits in the Groundwater Bank to be utilized in the event the City is unable to meet the minimum 80% surface water use requirement, avoiding disincentive fees. Currently the City has certificates totaling 442.428 million gallons in the Groundwater bank. The City has met this requirement since its conception in 2001. It has been and will be a goal to meet it again this year, and years to come. As the population continues to grow, the need for increased water usage will continue to grow as well. The City has made necessary contractual arrangements for the purchase of surface water from the proper entity and continues to review/administrate as needed.

Capital Improvement Projects

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

Capital Improvement Projects in Process
Sanitary Sewer Assessment – Phase VIII

Highlights of the Budget

The following forces at work and/or decision package(s) were submitted in the FY2025-26 proposed budget.

Forces at Work (FAW) included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	Water & Sewer Fund	$991,250
Blackhawk WWTP CIP	-	-
	Water & Sewer Fund	$990,430
City of Houston Cash Call 42" SETL	-	-
	Water & Sewer Fund	$441,249
Southeast Water Purification Plant - CIP Program 2023-2027 (Year 4)	-	-

Decision Packages included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$93,747
Equipment Operator (+1.0 FTE)	-	-
	General Fund	$162,259
Maintenance Worker + Vehicle (+1.0 FTE)	-	-
	General Fund	$82,759
Maintenance Worker (+1.0 FTE)	-	-
	General Fund	$104,830
Crew Leader (+1.0 FTE)	-	-
	Water & Sewer Fund	$32,259
Vehicle Replacement Plan Upgrade	-	-

2025-2026 Departmental Performance Measures by Division

Supports the City's Strategic Goals:

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

Administration General Fund & Water & Sewer Fund	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	5.0	5.0	5.0	5.0	5.0
Division Expenditures	$606,238	$659,797	$741,761	$701,233	$695,345
Measures of Efficiency					
Division Expenditures per capita	$14.21	$15.34	$17.24	$16.19	$16.02

Street/Sidewalk Operations	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	13.0	13.0	13.0	13.0	13.0
Division Expenditures	$2,205,720	$1,916,894	$1,912,586	$1,925,859	$1,990,602
Outputs					
# of Street Signs Replaced in Program	837	296	500	40	60
# of Street Signs Repaired / Replaced by work orders	780	624	450	460	500
Sidewalk Raised (lf)	7,458	3,975	9,000	4,900	5,800
Sidewalk Removed & Replaced (lf)	408	121	300	100	270
Street Raising (sf)	16,825	29,352	25,000	27,300	25,000
# of Completed Work Orders for Streets	371	495	500	470	500
Measures of Effectiveness					
Average # of days to complete Sign work orders	4.01	1.17	1.50	1.10	1.15
% of work orders for Signs completed within 10 days	95.38%	100.00%	95.00%	100.00%	100.00%
Average # of days to complete Street work orders	9.05	5.37	7.50	7.30	7.50
% of Street work orders completed within 10 days	95.42%	98.18%	95.00%	99.00%	97.00%
Measures of Efficiency					
Monthly Operating Costs	$183,810	$159,741	$159,382	$160,488	$165,884
Division expenditures per capita	$51.71	$44.56	$44.46	$44.47	$45.86

Drainage Operations	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	4.0	4.0	4.0	4.0	8.0
Division Expenditures	$367,505	$437,865	$456,979	$556,260	$943,521
Outputs					
Ditches Cleaned (ft)	15,087	10,822	22,000	10,000	13,000
Road side Ditches Mowed (ac)	149	219	150	185	185
Storm Pipe Cleaned (ft)	1,050	2,520	2,500	700	1,000
Debris Cleaned (cy)	940	1,334	1,000	900	1,000
# of Work Orders	91	116	175	70	100
Measures of Effectiveness					
Average # of days to complete work orders	11.09	15.48	11.00	16.00	13.00
% of work orders completed within 10 working days	92.31%	93.97%	92.00%	94.00%	93.00%
Measures of Efficiency					
Monthly Operating Costs	$30,625	$36,489	$38,082	$46,355	$78,627
Division expenditures per capita	$8.62	$10.18	$10.62	$12.84	$21.74

Water Operations and Utilities	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	11.3	12.0	13.0	13.0	13.0
Division Expenditures	$4,180,675	$4,101,999	$7,268,521	$4,671,214	$4,743,108
Outputs					
# of Active Utility Accounts	14,415	14,534	14,500	14,450	14,500
# of Completed Work Orders	3,169	3,915	3,300	4,000	4,100
# of meter change outs	1	16	10	210	300
# of Service Lines Repaired	338	224	300	250	300
# of Main Lines Repaired	201	90	100	90	100
# of Lines Flushed	966	1926	1500	2000	2000
# of Fire Hydrants Serviced	187	360	200	370	300
Ground Water Pumpage (MG)	37.59	3.92	30.00	10.00	15.00
Surface Water Pumpage (MG)	2231.76	1764.13	2200.00	2000.00	2200.00
Total Water Usage (MG)	2269.34	1768.05	2230.00	2010.00	2215.00
Total Daily Average Water Production (MG)	6.22	4.83	5.98	5.50	6.07
Total Surface Water Purchased (MG)	2231.76	1764.13	2200.00	2000.00	2200.00
Measures of Effectiveness					
Average # of days to complete work orders	6.65	4.31	5.00	2.50	2.50
% of work orders within 2 working days	88.32%	83.22%	85.00%	90.00%	90.00%
% of Purchased Surface Water Usage*	98.34%	99.78%	99.00%	99.00%	99.00%
Measures of Efficiency					
Monthly Operating Costs	$348,390	$341,833	$605,710	$389,268	$395,259
Division expenditures per capita	$98.01	$95.35	$168.96	$107.86	$109.27

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

Sewer Operations and Utilities	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	11.00	10.0	12.0	12.0	12.0
Division Expenditures	$3,739,877	$3,862,348	$4,878,131	$5,190,588	$4,940,619
Outputs					
# of Completed Work Orders	897	1,106	950	1,000	1,100
Sewer Treatment Total All Flows (MG)	1,121.18	1,234.38	1,200.00	1,180.00	1,200.00
Sewer Treatment Total Daily Average (MG)	3.072	3.373	3.300	3.232	3.287
# of Service Lines Repaired	60	82	100	70	80
# of Main Lines repaired	8	19	20	17	20
# of Sewer Lines cleaned Ft.	17,721	36,168	30,000	27,000	30,000
# of Manholes repaired	18	58	18	38	40
# of Sewer Main Stoppages	16	34	30	20	25
# of Service Lines Stoppages	78	122	100	95	100
# of Lift Station repairs	203	192	200	150	200
Measures of Effectiveness					
Average # of days to complete work orders	11.70	4.78	7.00	2.50	2.50
% of work orders completed within 2 working days	77.93%	82.64%	80.00%	85.00%	85.00%
Measures of Efficiency					
Monthly Operating Costs	$311,656	$321,862	$406,511	$432,549	$411,718
Division expenditures per capita	$87.68	$89.78	$113.39	$119.85	$113.82

Utility Customer Service	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	2.00	3.0	3.0	3.0	3.0
Division Expenditures	$324,643	$373,546	$287,132	$265,187	$286,545
Outputs					
# of Active Utility Accounts	14,415	14,534	14,590	14,489	14,590
# of Total Work Orders	6,055	6,055	6,000	5,495	6,000
# of Completed Work Orders	5,625	5,625	5,500	4,723	5,500
# of cut-offs	544	544	650	490	650
# of reconnects	512	512	600	475	600
Measures of Effectiveness					
% of work orders closed out	100%	100%	100%	100%	100%
Measures of Efficiency					
Monthly Operating Costs	$27,054	$31,129	$23,928	$22,099	$23,879
Division expenditures per capita	$7.61	$8.68	$6.67	$6.12	$6.60

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION - (GF)	$304,278	$314,658	$315,902	$288,746	$309,644	-1.6%
STREET/SIDEWALK OPERATIONS	1,916,894	1,912,586	1,922,611	1,925,859	1,990,602	4.1%
DRAINAGE OPERATIONS	437,865	456,979	582,954	556,260	943,521	106.5%
ADMINISTRATION - (WS)	355,519	427,103	429,008	412,487	385,701	-9.7%
WATER UTILITIES & OPERATIONS	4,101,999	7,268,521	5,060,246	4,671,214	4,743,108	-34.7%
SEWER UTILITIES & OPERATIONS	3,862,348	4,878,131	5,387,840	5,190,588	4,940,619	1.3%
UTILITY CUSTOMER SERVICE	373,546	287,132	289,422	265,187	286,545	-0.2%
DEPARTMENT TOTAL	**$11,352,449**	**$15,545,110**	**$13,987,983**	**$13,310,341**	**$13,599,740**	**-12.5%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$4,027,178	$4,370,175	$4,370,175	$4,294,277	$4,837,005	10.7%
SUPPLIES	527,702	478,410	510,106	465,673	497,555	4.0%
MAINTENANCE	909,178	1,030,870	1,655,042	1,557,420	1,201,770	16.6%
SERVICES	5,020,308	6,361,418	6,367,618	5,904,145	6,160,154	-3.2%
CAPITAL OUTLAY	180,888	145,000	440,844	451,325	79,500	-45.2%
OTHER	687,195	3,159,237	644,198	637,501	823,756	-73.9%
CLASSIFICATION TOTAL	**$11,352,449**	**$15,545,110**	**$13,987,983**	**$13,310,341**	**$13,599,740**	**-12.5%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION - (GF)	2.00	2.00	2.00	2.00	2.00	0.0%
ADMINISTRATION - (WS)	3.00	3.00	3.00	3.00	3.00	0.0%
STREET OPERATIONS	13.00	13.00	13.00	13.00	13.00	0.0%
DRAINAGE OPERATIONS	4.00	4.00	4.00	4.00	8.00	100.0%
WATER UTILITIES	8.00	8.00	8.00	8.00	8.00	0.0%
SEWER UTILITIES	6.00	7.00	7.00	7.00	7.00	0.0%
WATER OPERATIONS	4.00	5.00	5.00	5.00	5.00	0.0%
SEWER OPERATIONS	4.00	5.00	5.00	5.00	5.00	0.0%
UTILITY CUSTOMER SERVICE	3.00	3.00	3.00	3.00	3.00	0.0%
PERSONNEL TOTAL	**47.00**	**50.00**	**50.00**	**50.00**	**54.00**	**8.0%**

3601 - Administration

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-3601-431.4110	FULLTIME SALARIES & WAGES	$189,619	$195,445	$195,445	$185,734	$198,503
001-3601-431.4130	OVERTIME PAY	294	1,190	1,190	0	1,240
001-3601-431.4143	LONGEVITY PAY	1,502	845	845	1,135	1,250
001-3601-431.4145	INCENTIVE-CERTIFICATE PAY	404	0	0	2,248	2,280
001-3601-431.4149	CELL PHONE ALLOWANCE	350	420	420	0	0
001-3601-431.4190	TERMINATION PAYOUTS	15,972	0	0	0	0
001-3601-431.4710	SOCIAL SECURITY/MEDICARE	14,712	13,718	13,718	13,764	14,794
001-3601-431.4720	TMRS RETIREMENT	34,696	33,039	33,039	31,634	33,505
001-3601-431.4810	HEALTH/DENTAL INSURANCE	34,996	43,367	43,367	28,580	30,285
001-3601-431.4820	LIFE INSURANCE	573	571	571	541	586
001-3601-431.4830	DISABILITY INSURANCE	839	836	836	792	858
001-3601-431.4840	WORKERS COMP INSURANCE	205	234	234	210	240
001-3601-431.4850	EAP SERVICES	106	105	105	104	105
001-3601-431.4890	FLEX PLAN ADMINISTRATION	81	75	75	74	75
	TOTAL PERSONNEL & BENEFITS	**$294,349**	**$289,845**	**$289,845**	**$264,816**	**$283,721**
50 - SUPPLIES						
001-3601-431.5200	PERSONNEL SUPPLIES	$516	$870	$870	$888	$780
001-3601-431.5400	OPERATING SUPPLIES	3,209	3,500	3,500	3,622	3,700
001-3601-431.5800	OPERATING EQUIPMENT<$5000	4,413	1,500	2,744	2,394	1,500
	TOTAL SUPPLIES	**$8,138**	**$5,870**	**$7,114**	**$6,904**	**$5,980**
70 - SERVICES						
001-3601-431.7400	OPERATING SERVICES	$626	$6,175	$6,175	$5,979	$6,175
001-3601-431.7401	POSTAL/COURIER SERVICES	115	250	250	25	250
001-3601-431.7510	TRAINING	448	3,960	3,960	3,586	4,210
001-3601-431.7520	TRAVEL EXPENSES & REIMBURSEMENTS	270	3,800	3,800	3,173	4,000
001-3601-431.7530	MEMBERSHIPS	332	990	990	615	1,160
001-3601-431.7540	PUBLICATIONS	0	120	120	0	500
001-3601-431.7612	TELEPHONE/COMMUNICATIONS	0	3,648	3,648	3,648	3,648
	TOTAL SERVICES	**$1,791**	**$18,943**	**$18,943**	**$17,026**	**$19,943**
3601 - ADMINISTRATION		**$304,278**	**$314,658**	**$315,902**	**$288,746**	**$309,644**

3610 - Street/Sidewalk Operation

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-3610-431.4110	FULLTIME SALARIES & WAGES	$624,252	$654,325	$654,325	$677,799	$689,119
001-3610-431.4130	OVERTIME PAY	57,871	19,058	19,058	22,580	19,598
001-3610-431.4131	HOLIDAY HRS WORKED	1,808	0	0	0	0
001-3610-431.4143	LONGEVITY PAY	7,933	4,835	4,835	5,080	5,635
001-3610-431.4145	INCENTIVE-CERTIFICATE PAY	3,600	3,420	3,420	3,420	3,120
001-3610-431.4149	CELL PHONE ALLOWANCE	1,335	1,380	1,380	1,380	1,380
001-3610-431.4190	TERMINATION PAYOUTS	8,900	0	0	0	0
001-3610-431.4710	SOCIAL SECURITY/MEDICARE	51,648	49,497	49,497	51,551	52,606
001-3610-431.4720	TMRS RETIREMENT	117,623	114,030	114,030	118,855	118,488
001-3610-431.4810	HEALTH/DENTAL INSURANCE	122,106	140,896	140,896	134,307	124,411
001-3610-431.4820	LIFE INSURANCE	1,794	1,970	1,970	1,997	2,074
001-3610-431.4830	DISABILITY INSURANCE	2,625	2,882	2,882	2,922	3,035
001-3610-431.4840	WORKERS COMP INSURANCE	12,505	13,818	13,818	14,174	15,776
001-3610-431.4850	EAP SERVICES	673	683	683	720	683
001-3610-431.4890	FLEX PLAN ADMINISTRATION	94	78	78	144	141
	TOTAL PERSONNEL & BENEFITS	**$1,014,767**	**$1,006,872**	**$1,006,872**	**$1,034,929**	**$1,036,066**
50 - SUPPLIES						
001-3610-431.5200	PERSONNEL SUPPLIES	$15,027	$18,765	$18,765	$16,267	$19,205
001-3610-431.5301	FUEL	42,982	51,190	51,190	44,195	51,190
001-3610-431.5400	OPERATING SUPPLIES	23,421	19,000	27,000	31,035	25,000
001-3610-431.5474	SIGN MATERIALS	45,414	50,000	35,086	34,045	50,000
001-3610-431.5800	OPERATING EQUIPMENT<$5000	16,601	14,860	14,860	14,860	14,860
	TOTAL SUPPLIES	**$143,445**	**$153,815**	**$146,901**	**$140,402**	**$160,255**
60 - MAINTENANCE						
001-3610-431.6300	VEHICLE MAINTENANCE	$23,428	$26,020	$26,020	$24,279	$30,020
001-3610-431.6510	STREET MAINTENANCE	55,861	75,000	75,000	72,915	75,000
001-3610-431.6515	BRIDGE MAINTENANCE	0	1,000	1,000	950	1,000
001-3610-431.6517	TRAFFIC LIGHT MAINTENANCE	13,235	5,010	16,424	15,330	8,010
001-3610-431.6520	SIDEWALK MAINTENANCE	48,774	30,000	40,800	36,852	35,000
001-3610-431.6800	EQUIPMENT MAINTENANCE	27,275	45,800	37,800	37,112	45,800
	TOTAL MAINTENANCE	**$168,573**	**$182,830**	**$197,044**	**$187,438**	**$194,830**
70 - SERVICES						
001-3610-431.7311	VEHICLE INSURANCE	$12,856	$14,439	$14,439	$14,439	$18,739
001-3610-431.7400	OPERATING SERVICES	1,900	12,000	15,200	14,200	12,000
001-3610-431.7498	JUDGMENTS & DAMAGE CLAIMS	0	3,500	3,500	0	3,500
001-3610-431.7510	TRAINING	0	3,975	3,500	3,500	3,975
001-3610-431.7520	TRAVEL EXPENSES & REIMBURSEMENTS	10	1,660	1,660	1,450	1,790
001-3610-431.7530	MEMBERSHIPS	30	30	30	30	35
001-3610-431.7611	ELECTRICITY	478,758	482,304	482,304	478,361	482,304
001-3610-431.7612	TELEPHONE/COMMUNICATIONS	3,845	250	250	199	250
001-3610-431.7800	CONTRACT SERVICES	870	3,500	3,500	3,500	3,500
001-3610-431.7830	RENTAL	0	2,000	2,000	2,000	2,000
001-3610-431.7831	VEHICLE LEASE-INTERNAL	45,411	45,411	45,411	45,411	71,358
	TOTAL SERVICES	**$543,680**	**$569,069**	**$571,794**	**$563,090**	**$599,451**
80 - CAPITAL OUTLAY						
001-3610-431.8800	CAPITAL EQUIPMENT	46,429	0	0	0	0
	TOTAL CAPITAL OUTLAY	**$46,429**	**$0**	**$0**	**$0**	**$0**
3610 - STREET/SIDEWALK OPERATION		**$1,916,894**	**$1,912,586**	**$1,922,611**	**$1,925,859**	**$1,990,602**

3620 - Drainage Operations

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-3620-431.4110	FULLTIME SALARIES & WAGES	$186,991	$232,220	$232,220	$225,055	$615,985
001-3620-431.4130	OVERTIME PAY	14,076	9,518	9,518	5,511	9,788
001-3620-431.4131	HOLIDAY HRS WORKED	231	0	0	0	0
001-3620-431.4143	LONGEVITY PAY	2,830	3,055	3,055	2,825	3,310
001-3620-431.4145	INCENTIVE-CERTIFICATE PAY	1,574	2,040	2,040	895	1,440
001-3620-431.4149	CELL PHONE ALLOWANCE	420	420	420	420	420
001-3620-431.4190	TERMINATION PAYOUTS	1,305	0	0	0	0
001-3620-431.4710	SOCIAL SECURITY/MEDICARE	15,245	18,052	18,052	17,955	19,489
001-3620-431.4720	TMRS RETIREMENT	34,568	41,279	41,279	39,149	43,985
001-3620-431.4810	HEALTH/DENTAL INSURANCE	34,908	43,050	43,050	37,018	47,070
001-3620-431.4820	LIFE INSURANCE	558	713	713	496	770
001-3620-431.4830	DISABILITY INSURANCE	817	1,044	1,044	726	1,126
001-3620-431.4840	WORKERS COMP INSURANCE	3,580	4,214	4,214	3,597	5,177
001-3620-431.4850	EAP SERVICES	182	211	211	161	210
001-3620-431.4890	FLEX PLAN ADMINISTRATION	26	24	24	18	24
	TOTAL PERSONNEL & BENEFITS	**$297,311**	**$355,840**	**$355,840**	**$333,826**	**$748,794**
50 - SUPPLIES						
001-3620-431.5200	PERSONNEL SUPPLIES	$4,040	$7,070	$7,070	$6,901	$6,890
001-3620-431.5301	FUEL	5,713	6,870	6,870	6,797	6,870
001-3620-431.5400	OPERATING SUPPLIES	2,492	3,000	6,975	6,219	4,000
001-3620-431.5800	OPERATING EQUIPMENT<$5000	1,614	2,000	2,000	1,482	6,000
	TOTAL SUPPLIES	**$13,859**	**$18,940**	**$22,915**	**$21,399**	**$23,760**
60 - MAINTENANCE						
001-3620-431.6300	VEHICLE MAINTENANCE	$4,638	$6,000	$6,000	$6,952	$7,500
001-3620-431.6530	DRAINAGE MAINTENANCE	36,482	33,000	163,000	163,000	36,000
001-3620-431.6800	EQUIPMENT MAINTENANCE	31,859	27,000	19,000	18,184	27,000
	TOTAL MAINTENANCE	**$72,979**	**$66,000**	**$188,000**	**$188,136**	**$70,500**
70 - SERVICES						
001-3620-431.7311	VEHICLE INSURANCE	$2,124	$1,499	$1,499	$1,499	$1,842
001-3620-431.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
001-3620-431.7510	TRAINING	0	300	300	0	300
001-3620-431.7530	MEMBERSHIPS	0	30	30	30	35
001-3620-431.7830	RENTAL	0	2,000	2,000	0	2,000
001-3620-431.7831	VEHICLE LEASE-INTERNAL	11,370	11,370	11,370	11,370	15,790
	TOTAL SERVICES	**$13,494**	**$16,199**	**$16,199**	**$12,899**	**$20,967**
80 - CAPITAL OUTLAY						
001-3620-431.8300	VEHICLES	$0	$0	$0	$0	$79,500
001-3620-431.8800	CAPITAL EQUIPMENT	40,222	0	0	0	0
	TOTAL CAPITAL OUTLAY	**$40,222**	**$0**	**$0**	**$0**	**$79,500**
3620 - DRAINAGE OPERATIONS		**$437,865**	**$456,979**	**$582,954**	**$556,260**	**$943,521**

3601 - Administration

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
401-3601-434.4110	FULLTIME SALARIES & WAGES	$204,456	$225,189	$225,189	$222,506	$231,437
401-3601-434.4130	OVERTIME PAY	919	1,190	1,190	1,457	1,240
401-3601-434.4143	LONGEVITY PAY	1,335	1,075	1,075	695	875
401-3601-434.4145	INCENTIVE-CERTIFICATE PAY	3,383	3,000	3,000	1,183	1,200
401-3601-434.4149	CELL PHONE ALLOWANCE	420	420	420	373	420
401-3601-434.4190	TERMINATION PAYOUTS	20,900	0	0	0	0
401-3601-434.4710	SOCIAL SECURITY/MEDICARE	14,786	16,441	16,441	15,372	16,736
401-3601-434.4720	TMRS RETIREMENT	35,085	38,544	38,544	36,133	38,763
401-3601-434.4810	HEALTH/DENTAL INSURANCE	42,228	43,766	43,766	41,085	42,945
401-3601-434.4820	LIFE INSURANCE	590	666	666	617	679
401-3601-434.4830	DISABILITY INSURANCE	863	975	975	902	993
401-3601-434.4840	WORKERS COMP INSURANCE	281	273	273	928	1,057
401-3601-434.4850	EAP SERVICES	149	158	158	155	158
401-3601-434.4890	FLEX PLAN ADMINISTRATION	170	207	207	142	144
	TOTAL PERSONNEL & BENEFITS	**$325,565**	**$331,904**	**$331,904**	**$321,548**	**$336,647**
50 - SUPPLIES						
401-3601-434.5200	PERSONNEL SUPPLIES	$774	$1,060	$1,060	$555	$925
401-3601-434.5301	FUEL	0	2,000	2,000	834	2,000
401-3601-434.5400	OPERATING SUPPLIES	3,906	3,350	3,350	2,557	3,350
401-3601-434.5800	OPERATING EQUIPMENT<$5000	4,533	1,900	1,900	355	1,900
	TOTAL SUPPLIES	**$9,213**	**$8,310**	**$8,310**	**$4,301**	**$8,175**
60 - MAINTENANCE						
401-3601-434.6300	VEHICLE MAINTENANCE	$0	$1,500	$5,374	$1,953	$1,500
	TOTAL MAINTENANCE	**$0**	**$1,500**	**$5,374**	**$1,953**	**$1,500**
70 - SERVICES						
401-3601-434.7311	VEHICLE INSURANCE	$0	$1,000	$1,000	$1,000	$1,229
401-3601-434.7400	OPERATING SERVICES	2,555	7,000	6,690	2,151	7,000
401-3601-434.7401	POSTAL/COURIER SERVICES	776	775	775	727	850
401-3601-434.7422	CONSUMER CONFIDENCE RPT	540	600	910	792	1,200
401-3601-434.7510	TRAINING	4,671	6,760	6,760	100	6,560
401-3601-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	1,844	3,175	3,175	176	4,000
401-3601-434.7530	MEMBERSHIPS	2,072	2,535	2,535	2,645	3,115
401-3601-434.7612	TELEPHONE/COMMUNICATIONS	8,283	8,544	10,449	8,926	8,544
401-3601-434.7831	VEHICLE LEASE-INTERNAL	0	0	0	0	6,881
	TOTAL SERVICES	**$20,741**	**$30,389**	**$32,294**	**$16,517**	**$39,379**
80 - CAPITAL OUTLAY						
401-3601-434.8300	VEHICLES	$0	$55,000	$51,126	$68,168	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$55,000**	**$51,126**	**$68,168**	**$0**
3601 - ADMINISTRATION		**$355,519**	**$427,103**	**$429,008**	**$412,487**	**$385,701**

3648 - Utility Customer Service

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
401-3648-434.4110	FULLTIME SALARIES & WAGES	$107,741	$124,449	$124,449	$122,854	$123,744
401-3648-434.4130	OVERTIME PAY	9,120	6,576	6,576	4,377	6,775
401-3648-434.4143	LONGEVITY PAY	252	400	400	120	250
401-3648-434.4145	INCENTIVE-CERTIFICATE PAY	53	0	0	296	720
401-3648-434.4149	CELL PHONE ALLOWANCE	1,085	1,260	1,260	980	840
401-3648-434.4190	TERMINATION PAYOUTS	23,056	0	0	0	0
401-3648-434.4710	SOCIAL SECURITY/MEDICARE	8,769	9,522	9,522	7,428	9,649
401-3648-434.4720	TMRS RETIREMENT	20,356	22,152	22,152	17,140	21,812
401-3648-434.4810	HEALTH/DENTAL INSURANCE	26,934	31,525	31,525	31,711	27,006
401-3648-434.4820	LIFE INSURANCE	313	383	383	295	382
401-3648-434.4830	DISABILITY INSURANCE	458	560	560	432	559
401-3648-434.4840	WORKERS COMP INSURANCE	1,325	1,720	1,720	1,262	1,715
401-3648-434.4850	EAP SERVICES	142	158	158	138	158
401-3648-434.4890	FLEX PLAN ADMINISTRATION	73	81	81	44	81
	TOTAL PERSONNEL & BENEFITS	**$199,677**	**$198,786**	**$198,786**	**$187,077**	**$193,691**
50 - SUPPLIES						
401-3648-434.5200	PERSONNEL SUPPLIES	$2,369	$4,140	$4,140	$2,853	$4,005
401-3648-434.5301	FUEL	5,965	6,530	6,530	4,795	6,530
401-3648-434.5400	OPERATING SUPPLIES	2,015	3,000	3,000	3,113	5,000
401-3648-434.5475	WATER METERS & BOXES	1,926	0	0	0	0
401-3648-434.5800	OPERATING EQUIPMENT<$5000	4,188	3,500	3,500	1,000	3,500
	TOTAL SUPPLIES	**$16,463**	**$17,170**	**$17,170**	**$11,761**	**$19,035**
60 - MAINTENANCE						
401-3648-434.6300	VEHICLE MAINTENANCE	$6,076	$6,000	$6,000	$783	$7,500
	TOTAL MAINTENANCE	**$6,076**	**$6,000**	**$6,000**	**$783**	**$7,500**
70 - SERVICES						
401-3648-434.7311	VEHICLE INSURANCE	$1,263	$2,056	$2,056	$2,056	$2,526
401-3648-434.7400	OPERATING SERVICES	327	4,600	4,600	4,500	4,600
401-3648-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
401-3648-434.7510	TRAINING	1,133	3,000	3,000	2,500	3,000
401-3648-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	300	300	0	360
401-3648-434.7800	CONTRACT SERVICES	67,506	43,860	46,150	46,150	43,860
401-3648-434.7831	VEHICLE LEASE-INTERNAL	10,360	10,360	10,360	10,360	10,973
	TOTAL SERVICES	**$80,589**	**$65,176**	**$67,466**	**$65,566**	**$66,319**
80 - CAPITAL OUTLAY						
401-3648-434.8800	CAPITAL EQUIPMENT	$70,741	$0	$0	$0	$0
	TOTAL CAPITAL OUTLAY	**$70,741**	**$0**	**$0**	**$0**	**$0**
3648 - UTILITY CUSTOMER SERVICE		**$373,546**	**$287,132**	**$289,422**	**$265,187**	**$286,545**

3650 - Water Utilities

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
401-3650-434.4110	FULLTIME SALARIES & WAGES	$370,585	$404,259	$404,259	$399,977	$427,996
401-3650-434.4130	OVERTIME PAY	50,199	35,758	35,758	55,376	36,760
401-3650-434.4131	HOLIDAY HRS WORKED	0	0	0	399	0
401-3650-434.4143	LONGEVITY PAY	1,085	1,395	1,395	1,400	1,955
401-3650-434.4145	INCENTIVE-CERTIFICATE PAY	5,746	5,520	5,520	8,192	10,440
401-3650-434.4149	CELL PHONE ALLOWANCE	1,035	1,080	1,080	960	1,080
401-3650-434.4190	TERMINATION PAYOUTS	13,067	0	0	0	0
401-3650-434.4710	SOCIAL SECURITY/MEDICARE	31,507	32,071	32,071	34,085	34,843
401-3650-434.4720	TMRS RETIREMENT	72,035	74,796	74,796	77,922	78,827
401-3650-434.4810	HEALTH/DENTAL INSURANCE	78,034	98,833	98,833	85,757	91,670
401-3650-434.4820	LIFE INSURANCE	1,064	1,292	1,292	1,147	1,380
401-3650-434.4830	DISABILITY INSURANCE	1,629	1,968	1,968	1,753	2,099
401-3650-434.4840	WORKERS COMP INSURANCE	4,667	5,806	5,806	5,688	6,198
401-3650-434.4850	EAP SERVICES	397	420	420	415	420
401-3650-434.4890	FLEX PLAN ADMINISTRATION	95	111	111	47	48
	TOTAL PERSONNEL & BENEFITS	**$631,145**	**$663,309**	**$663,309**	**$673,118**	**$693,716**
50 - SUPPLIES						
401-3650-434.5200	PERSONNEL SUPPLIES	$12,360	$15,105	$15,105	$9,818	$14,745
401-3650-434.5301	FUEL	12,380	14,000	14,000	10,216	14,000
401-3650-434.5400	OPERATING SUPPLIES	12,017	12,150	12,150	12,150	14,150
401-3650-434.5476	WATER METERS-REPL PROGRAM	16,103	20,000	21,944	21,900	20,000
401-3650-434.5800	OPERATING EQUIPMENT<$5000	17,250	13,000	4,064	2,098	13,000
	TOTAL SUPPLIES	**$70,110**	**$74,255**	**$67,263**	**$56,182**	**$75,895**
60 - MAINTENANCE						
401-3650-434.6300	VEHICLE MAINTENANCE	$14,437	$16,000	$16,000	$15,973	$16,200
401-3650-434.6541	DISTRIBUTION LINE MAINT	121,176	160,000	156,135	150,978	175,000
401-3650-434.6546	FIRE HYDRANT MAINTENANCE	24,085	35,000	48,000	44,592	110,000
401-3650-434.6800	EQUIPMENT MAINTENANCE	13,076	18,700	18,065	16,065	18,700
	TOTAL MAINTENANCE	**$172,774**	**$229,700**	**$238,200**	**$227,608**	**$319,900**
70 - SERVICES						
401-3650-434.7140	CONSULTING SERVICES	$8,664	$20,300	$20,300	$25,840	$20,300
401-3650-434.7311	VEHICLE INSURANCE	6,018	4,974	4,974	4,974	6,111
401-3650-434.7498	JUDGMENTS & DAMAGE CLAIMS	285	3,500	3,500	667	3,500
401-3650-434.7510	TRAINING	6,691	8,100	8,100	3,915	8,100
401-3650-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	388	800	800	0	960
401-3650-434.7530	MEMBERSHIPS	370	470	470	573	535
401-3650-434.7612	TELEPHONE/COMMUNICATIONS	198	250	250	199	250
401-3650-434.7800	CONTRACT SERVICES	13,395	6,000	6,000	6,000	6,000
401-3650-434.7830	RENTAL	0	2,900	2,900	0	2,900
401-3650-434.7831	VEHICLE LEASE-INTERNAL	22,450	22,450	22,450	22,450	22,428
	TOTAL SERVICES	**$58,459**	**$69,744**	**$69,744**	**$64,618**	**$71,084**
80 - CAPITAL OUTLAY						
401-3650-434.8400	CAPITAL OPERATING EQUIP	$0	$0	$8,936	$8,935	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$8,936**	**$8,935**	**$0**
3650 - WATER UTILITIES		**$932,488**	**$1,037,008**	**$1,047,452**	**$1,030,461**	**$1,160,595**

3651 - Sewer Utilities

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
401-3651-433.4110	FULLTIME SALARIES & WAGES	$271,352	$344,468	$344,468	$337,864	$361,550
401-3651-433.4130	OVERTIME PAY	21,261	29,787	29,787	31,715	30,626
401-3651-433.4131	HOLIDAY HRS WORKED	0	0	0	400	0
401-3651-433.4143	LONGEVITY PAY	1,130	1,250	1,250	1,335	1,400
401-3651-433.4145	INCENTIVE-CERTIFICATE PAY	1,819	1,800	1,800	1,774	3,600
401-3651-433.4149	CELL PHONE ALLOWANCE	540	960	960	480	540
401-3651-433.4190	TERMINATION PAYOUTS	15,251	0	0	2,050	0
401-3651-433.4710	SOCIAL SECURITY/MEDICARE	21,711	27,194	27,194	22,560	28,721
401-3651-433.4720	TMRS RETIREMENT	49,499	63,151	63,151	61,208	65,556
401-3651-433.4810	HEALTH/DENTAL INSURANCE	58,526	84,514	84,514	84,167	84,264
401-3651-433.4820	LIFE INSURANCE	800	1,091	1,091	786	1,147
401-3651-433.4830	DISABILITY INSURANCE	1,171	1,596	1,596	1,150	1,678
401-3651-433.4840	WORKERS COMP INSURANCE	3,213	4,902	4,902	3,735	5,154
401-3651-433.4850	EAP SERVICES	309	368	368	293	368
401-3651-433.4890	FLEX PLAN ADMINISTRATION	43	42	42	34	168
	TOTAL PERSONNEL & BENEFITS	**$446,625**	**$561,123**	**$561,123**	**$549,551**	**$584,772**
50 - SUPPLIES						
401-3651-433.5200	PERSONNEL SUPPLIES	$7,218	$11,030	$11,030	$10,430	$10,715
401-3651-433.5301	FUEL	15,670	17,070	17,070	16,589	17,070
401-3651-433.5400	OPERATING SUPPLIES	9,439	9,130	9,130	7,134	10,000
401-3651-433.5800	OPERATING EQUIPMENT<$5000	10,413	8,000	8,000	7,629	8,000
	TOTAL SUPPLIES	**$42,740**	**$45,230**	**$45,230**	**$41,782**	**$45,785**
60 - MAINTENANCE						
401-3651-433.6300	VEHICLE MAINTENANCE	$7,793	$10,000	$10,000	$9,160	$10,000
401-3651-433.6551	COLLECTION LINE MAINTENANCE	33,488	40,000	41,595	39,045	42,000
401-3651-433.6800	EQUIPMENT MAINTENANCE	21,436	16,000	16,000	15,178	16,000
	TOTAL MAINTENANCE	**$62,717**	**$66,000**	**$67,595**	**$63,383**	**$68,000**
70 - SERVICES						
401-3651-433.7311	VEHICLE INSURANCE	$6,956	$5,686	$5,686	$5,686	$6,985
401-3651-433.7498	JUDGMENTS & DAMAGE CLAIMS	371	3,500	3,500	2,500	3,500
401-3651-433.7510	TRAINING	4,346	7,000	7,000	6,881	7,000
401-3651-433.7520	TRAVEL EXPENSES & REIMBURSEMENTS	32	700	700	0	840
401-3651-433.7530	MEMBERSHIPS	200	385	385	307	435
401-3651-433.7800	CONTRACT SERVICES	8,500	10,000	10,000	8,000	10,000
401-3651-433.7830	RENTAL	923	1,930	1,930	1,327	2,150
401-3651-433.7831	VEHICLE LEASE-INTERNAL	22,670	20,150	20,150	20,150	37,041
	TOTAL SERVICES	**$43,998**	**$49,351**	**$49,351**	**$44,851**	**$67,951**
80 - CAPITAL OUTLAY						
401-3651-433.8300	VEHICLES	$0	$0	$44,214	$39,764	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$44,214**	**$39,764**	**$0**
3651 - SEWER UTILITIES		**$596,080**	**$721,704**	**$767,513**	**$739,331**	**$766,508**

3655 - Water Operations

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
401-3655-434.4110	FULLTIME SALARIES & WAGES	$225,524	$283,076	$283,076	$270,860	$294,634
401-3655-434.4130	OVERTIME PAY	37,811	14,299	14,299	30,009	14,704
401-3655-434.4131	HOLIDAY HRS WORKED	2,778	0	0	2,374	2,672
401-3655-434.4143	LONGEVITY PAY	2,598	2,475	2,475	2,555	2,830
401-3655-434.4145	INCENTIVE-CERTIFICATE PAY	6,099	6,900	6,900	6,802	6,900
401-3655-434.4149	CELL PHONE ALLOWANCE	447	420	420	373	420
401-3655-434.4190	TERMINATION PAYOUTS	5,714	0	0	0	0
401-3655-434.4710	SOCIAL SECURITY/MEDICARE	20,495	21,794	21,794	23,091	23,665
401-3655-434.4720	TMRS RETIREMENT	46,830	51,282	51,282	52,377	53,102
401-3655-434.4810	HEALTH/DENTAL INSURANCE	38,877	65,047	65,047	45,632	49,063
401-3655-434.4820	LIFE INSURANCE	638	886	886	768	929
401-3655-434.4830	DISABILITY INSURANCE	933	1,297	1,297	1,124	1,360
401-3655-434.4840	WORKERS COMP INSURANCE	3,169	3,981	3,981	3,822	4,175
401-3655-434.4850	EAP SERVICES	214	263	263	254	263
401-3655-434.4890	FLEX PLAN ADMINISTRATION	35	30	30	29	30
	TOTAL PERSONNEL & BENEFITS	**$392,162**	**$451,750**	**$451,750**	**$440,070**	**$454,747**
50 - SUPPLIES						
401-3655-434.5200	PERSONNEL SUPPLIES	$5,496	$7,820	$7,820	$6,148	$8,035
401-3655-434.5301	FUEL	12,759	14,750	14,750	13,028	14,750
401-3655-434.5400	OPERATING SUPPLIES	5,538	6,500	12,500	11,552	8,000
401-3655-434.5475	WATER METERS & BOXES	142,311	51,000	84,394	82,288	51,000
401-3655-434.5495	CHEMICALS	4,964	20,000	20,000	19,621	20,000
401-3655-434.5800	OPERATING EQUIPMENT<$5000	18,314	20,000	20,989	18,690	20,000
	TOTAL SUPPLIES	**$189,382**	**$120,070**	**$160,453**	**$151,327**	**$121,785**
60 - MAINTENANCE						
401-3655-434.6300	VEHICLE MAINTENANCE	$11,216	$11,500	$16,775	$14,460	$15,000
401-3655-434.6543	WATER PLANT MAINTENANCE	119,312	170,000	316,529	316,529	201,000
401-3655-434.6547	WATER METER MAINTENANCE	4,950	20,000	20,000	19,346	20,000
401-3655-434.6800	EQUIPMENT MAINTENANCE	2,454	3,500	3,500	2,200	3,500
401-3655-434.6801	EMERGENCY GENERATOR MAINT	46,598	30,000	30,000	21,916	30,000
	TOTAL MAINTENANCE	**$184,530**	**$235,000**	**$386,804**	**$374,451**	**$269,500**
70 - SERVICES						
401-3655-434.7311	VEHICLE INSURANCE	$3,315	$3,584	$3,584	$3,584	$3,175
401-3655-434.7400	OPERATING SERVICES	29,260	46,750	47,300	45,677	46,750
401-3655-434.7471	PURCHASED WATER	1,414,587	1,845,333	1,845,333	1,515,079	1,526,840
401-3655-434.7494	PERMITS & INSPECTION FEES	52,433	52,300	52,300	66,928	53,000
401-3655-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
401-3655-434.7510	TRAINING	853	4,000	4,000	1,792	5,000
401-3655-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	400	400	0	600
401-3655-434.7530	MEMBERSHIPS	200	245	245	307	370
401-3655-434.7611	ELECTRICITY	166,770	224,884	224,884	211,684	224,884
401-3655-434.7612	TELEPHONE/COMMUNICATIONS	330	400	400	332	400
401-3655-434.7613	NATURAL GAS	5,019	2,900	2,900	3,309	2,900
401-3655-434.7830	RENTAL	2,651	4,260	4,260	2,954	5,000

3655 - Water Operations (continued)

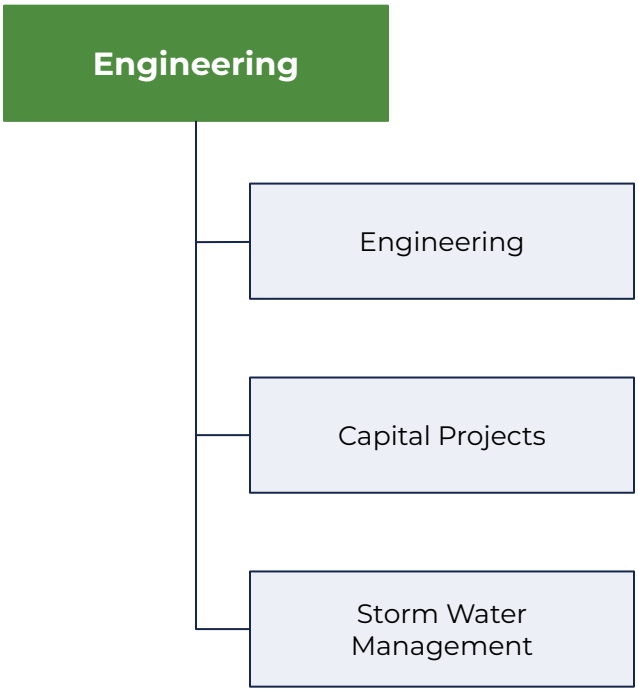
Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
401-3655-434.7831	VEHICLE LEASE-INTERNAL	22,400	22,400	22,400	22,400	30,806
401-3655-434.7840	POLLUTION CONTROL & ABATE	29,831	33,000	33,000	30,779	33,000
	TOTAL SERVICES	**$1,727,649**	**$2,241,456**	**$2,242,006**	**$1,904,825**	**$1,933,725**
80 - CAPITAL OUTLAY						
401-3655-434.8300	VEHICLES	$0	$45,000	$45,000	$43,300	$0
401-3655-434.8400	CAPITAL OPERATING EQUIP	0	0	17,425	17,424	0
401-3655-434.8800	CAPITAL EQUIPMENT	14,439	0	86,158	86,158	0
	TOTAL CAPITAL OUTLAY	**$14,439**	**$45,000**	**$148,583**	**$146,882**	**$0**
90 - OTHER						
401-3655-434.9342	95 CITY OF HOUSTON BONDS	$192,178	$192,000	$192,000	$192,000	$361,507
401-3655-434.9343	COH-SEWPP Capital Improvements	469,171	2,946,237	431,198	431,198	441,249
	TOTAL OTHER	**$661,349**	**$3,138,237**	**$623,198**	**$623,198**	**$802,756**
3655 - WATER OPERATIONS		**$3,169,511**	**$6,231,513**	**$4,012,794**	**$3,640,753**	**$3,582,513**

3656 - Sewer Operations

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
401-3656-433.4110	FULLTIME SALARIES & WAGES	$259,105	$324,934	$324,934	$315,880	$331,544
401-3656-433.4130	OVERTIME PAY	36,703	17,890	17,890	20,414	18,401
401-3656-433.4131	HOLIDAY HRS WORKED	2,219	2,942	2,942	2,755	2,778
401-3656-433.4143	LONGEVITY PAY	3,570	3,820	3,820	3,820	4,140
401-3656-433.4145	INCENTIVE-CERTIFICATE PAY	9,286	9,300	9,300	9,051	9,300
401-3656-433.4149	CELL PHONE ALLOWANCE	225	540	540	480	540
401-3656-433.4710	SOCIAL SECURITY/MEDICARE	23,440	26,425	26,425	25,130	26,204
401-3656-433.4720	TMRS RETIREMENT	51,856	60,006	60,006	55,693	60,444
401-3656-433.4810	HEALTH/DENTAL INSURANCE	33,794	57,389	57,389	49,677	43,853
401-3656-433.4820	LIFE INSURANCE	720	1,037	1,037	852	1,058
401-3656-433.4830	DISABILITY INSURANCE	1,100	1,568	1,568	1,296	1,603
401-3656-433.4840	WORKERS COMP INSURANCE	3,321	4,602	4,602	4,018	4,693
401-3656-433.4850	EAP SERVICES	209	263	263	248	263
401-3656-433.4890	FLEX PLAN ADMINISTRATION	29	30	30	28	30
	TOTAL PERSONNEL & BENEFITS	**$425,577**	**$510,746**	**$510,746**	**$489,342**	**$504,851**
50 - SUPPLIES						
401-3656-433.5200	PERSONNEL SUPPLIES	$4,966	$6,900	$6,900	$5,629	$8,035
401-3656-433.5301	FUEL	15,919	17,750	17,750	16,006	17,750
401-3656-433.5400	OPERATING SUPPLIES	5,262	6,600	6,600	5,943	7,600
401-3656-433.5800	OPERATING EQUIPMENT<$5000	8,205	3,500	3,500	4,037	3,500
	TOTAL SUPPLIES	**$34,352**	**$34,750**	**$34,750**	**$31,615**	**$36,885**
60 - MAINTENANCE						
401-3656-433.6300	VEHICLE MAINTENANCE	$15,296	$15,500	$15,500	$14,979	$20,000
401-3656-433.6552	LIFT STATION MAINTENANCE	206,114	180,040	403,264	388,007	200,040
401-3656-433.6800	EQUIPMENT MAINTENANCE	1,922	3,300	102,261	102,261	5,000
401-3656-433.6801	EMERGENCY GENERATOR MAINT	18,197	45,000	45,000	8,421	45,000
	TOTAL MAINTENANCE	**$241,529**	**$243,840**	**$566,025**	**$513,668**	**$270,040**
70 - SERVICES						
401-3656-433.7311	VEHICLE INSURANCE	$5,070	$6,801	$6,801	$6,801	$8,355
401-3656-433.7400	OPERATING SERVICES	12,591	10,100	10,100	9,324	10,100
401-3656-433.7473	BLACKHAWK WW OPERATIONS	2,225,121	3,008,493	3,008,493	2,982,722	3,028,799
401-3656-433.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
401-3656-433.7510	TRAINING	1,712	4,000	4,000	3,381	5,000
401-3656-433.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	400	400	369	600
401-3656-433.7530	MEMBERSHIPS	115	215	215	173	235
401-3656-433.7611	ELECTRICITY	138,448	120,052	120,052	130,169	120,052
401-3656-433.7613	NATURAL GAS	14,972	11,600	11,600	12,973	11,600
401-3656-433.7800	CONTRACT SERVICES	74,795	80,000	78,730	11,682	95,000
401-3656-433.7830	RENTAL	153	1,500	1,500	229	1,600
401-3656-433.7831	VEHICLE LEASE-INTERNAL	56,930	56,930	56,930	56,930	58,994
	TOTAL SERVICES	**$2,529,907**	**$3,301,091**	**$3,299,821**	**$3,214,753**	**$3,341,335**
80 - CAPITAL OUTLAY						
401-3656-433.8300	VEHICLES	$0	$45,000	$45,000	$44,591	$0
401-3656-433.8400	CAPITAL OPERATING EQUIPMENT	9,057	0	0	0	0
401-3656-433.8800	CAPITAL EQUIPMENT	0	0	142,985	142,985	0
	TOTAL CAPITAL OUTLAY	**$9,057**	**$45,000**	**$187,985**	**$187,576**	**$0**

3656 - Sewer Operations (continued)

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
90 - OTHER						
401-3656-433.9061	BLACKHAWK WWTP OPER RESERVE	$25,846	$21,000	$21,000	$14,303	$21,000
	TOTAL OTHER	**$25,846**	**$21,000**	**$21,000**	**$14,303**	**$21,000**
3656 - SEWER OPERATIONS		**$3,266,268**	**$4,156,427**	**$4,620,327**	**$4,451,257**	**$4,174,111**


Engineering
Engineering
Capital Projects
Storm Water Management

Mission Statement

The Engineering Department is committed to enhancing the quality of life in Friendswood through the provision of innovative, sustainable, and cost-effective engineering solutions. We aim to achieve excellence in every project, from routine maintenance to transformative capital improvements, bond initiatives, and collaborative ventures with our local, state, and national partners. Our dedication extends to efficiently processing permits, meticulously reviewing development proposals, and conducting thorough inspections, ensuring the safety and efficiency of our roadways, drainage systems, and utilities. By embracing best practices and fostering a culture of continuous improvement, we strive to meet the evolving needs of our community and support the City's vision for a vibrant, resilient future.

3 Pillars of Engineering



Infrastructure Resilience
Ensure that the City's infrastructure is designed, maintained, and improved with long-term durability, sustainability, and adaptability in mind.

Innovative Solutions
Apply forward-thinking strategies and technologies to enhance project efficiency, cost-effectiveness, and performance.

Community-Focused Development
Engage in transparent and inclusive project planning and execution that reflects the needs and priorities of the community.

Current Operations

Due to increased demand for oversight in both publicly and privately funded projects, the Engineering division was separated from Public Works to be a standalone department consisting of Engineering and Projects in 2019. Since its formation in 2019, the Engineering Department has evolved to become the City's hub for infrastructure development, capital project management, and technical oversight. In March 2024, the department assumed full responsibility for Stormwater Management, previously handled by the Community Development Department. A Graduate Engineer now leads this function with support from senior management.

The department manages engineering reviews for public and private development, right-of-way management and permitting, drainage assessments, infrastructure inspections, and capital improvement planning and execution. We also lead grant administration for 13 active federal, state, and local grants totaling 28 projects, including ARPA, CDBG-DR, and CDBG-MIT programs. Our team remains lean yet highly effective, with no new FTEs added for Fiscal Year 2026.

Fiscal Year 2024-2025 Accomplishments

- Absorbed Stormwater Coordination responsibilities citywide without additional staffing.
- Initiated construction on ARPA-funded projects (May 2025 through December 2026).
- Launched construction for multiple CDBG-DR projects and advanced CDBG-Mit projects into final design.
- Coordinated more than 28 capital improvement and grant-funded projects.
- Increased monthly and quarterly reporting for FEMA, GLO, and other agencies.
- Received notices of award for alternative funding for agencies, including the Federal Emergency Management Agency, the Texas Department of Transportation, and Harris County Precinct 2.
- Maintained high service levels with no lapse in public-facing or internal support functions despite increased workload.

Capital Improvement Projects

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

Capital Improvement Projects in Progress During FY 2024-2025		
Blackhawk Boulevard Reconstruction Phase II-C	24" Waterline – Clear Creek Crossing	Master Drainage Plan
2025-2026 Street Maintenance (Asphalt, Concrete and Striping)	Annalea Neighborhood Infrastructure	Friendswood Regional Stormwater Detention Basin
Lift Station #2 Rehabilitation	Deepwood Flood Control Project	Clear Creek Utility Bridge Relocation
Lift Station #8 Improvements	Whitcomb Flood Control Project	Ground Water Storage Tank at Ground Water Plant #4
Lift Station #27 Improvements	New Ground Storage Tank at Water Plant #1	24" Waterline - Phase II

FY2025- 2026 Department Goals:

Preserve & Enhance Public Infrastructure

- Complete construction of active ARPA and CDBG-DR projects.
- Transition CDBG-Mitigation projects from design to construction.
- Finalize the Master Drainage Plan.
- Coordinate street, water, sewer, and drainage improvements city-wide.

Foster Strategic Partnerships

- Collaborate with other entities on regional mobility and drainage initiatives.
- Build partnerships with state and county officials and organizations to assist with public infrastructure improvements city-wide.

Improve Community Resilience and Public Safety

- Maintain compliance with City Floodplain Ordinance.
- Lead design criteria updates to reflect best practices in stormwater and flood mitigation.
- Continue public infrastructure improvement projects and inspections.

Promote Economic Development

- Support development through timely permitting and utility inspections.
- Ensure reliable infrastructure for commercial and residential growth.

Communicate Transparently and Responsively

- Provide timely responses to resident inquiries and concerns.
- Expand use of ArcGIS and permitting systems for increased transparency.

Advance Organizational Development

- Maintain training standards for staff development in design, project management, stormwater, and grant administration.
- Improve internal workflows and reporting through Procore and GIS-based tools.

Overall Departmental Goals:

New Development Oversight

- Support the City with the review of plans, specifications, drainage impact assessments, and development permits.
- Oversight of public right-of-way permits and field activities.
- Infrastructure inspections include water, sanitary sewer, and drainage.
- Enforcement of Stormwater Pollution Prevention Plan (SWPPP) compliance.

Enhance Safe and Efficient Transportation

- Continue to implement the annual street maintenance program, including asphalt, concrete paving, and striping.
- Support the Houston-Galveston Area Council's Unified Planning Work Program Planning Study for Friendswood Parkway Extension.
- Support the Houston-Galveston Area Council's Unified Planning Work Program Active Transportation Plan for the City of Friendswood.
- Execute the Blackhawk Phase II Package C, Grissom Road Signalization, and Bay Area Boulevard Rehabilitation and Subgrade Stabilization Study Partnership Projects with Harris County Precinct 2.

- Coordinate with TXDOT for issues related to state roads FM518, FM2351, and FM528.

Design and Implement Cost-Effective Capital Improvement Projects

- Utilization of state-of-the-art technology to enhance project assessment, design, and construction.
- Provide the Engineering Department with ample design and project management training.

Reduce Flood Risk

- Update Design Criteria Manual and Ordinances to incorporate the latest advances.
- Implementation of Community Block Development Grants for flood control and community resilience projects.
- Update the City of Friendswood Master Drainage Plan.
- Collaborate with Parks and Recreation to implement park features in conjunction with flood control projects.
- Establish partnerships with other entities to improve drainage and flood mitigation.
- Establish compliance with the City Floodplain Ordinance.

Provide Support to Public Works

- Provide Engineering support for Public Works operations and maintenance projects, including infrastructure improvements to support our growing community.
- Support efforts to combat inflow and infiltration in our sanitary sewer system.
- Operational studies such as the Wastewater Master Plan.
- Planning, inspecting, and testing tie-ins to City infrastructure for various developments.
- Implement a city-wide Pavement Management Study.
- Resolve various resident concerns and complaints.

Improve Asset Management

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

2025-2026 Departmental Performance Measures by Division

Engineering Department Supports the City's Strategic Goals:

1-Communication, 2-Economic Development, 3-Preservation, 4-Partnerships, 5-Public Safety, 6-Organizational Development

Engineering and Capital Projects General Fund & Water/Sewer Fund	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full-time equivalents	8.5	9.5	9.5	9.5	9.5
Division Expenditures	$1,132,802	$1,163,333	$1,328,627	$1,260,132	$1,291,855
Outputs					
# of Resident Correspondence	261	254	350	250	275
# of ROW Permits Issued	124	94	100	90	100
# of Weekly Stormwater Site Inspections	0	105	0	180	180
# of Public Information Request Completed	0	31	0	60	50
# of Consultant/Contractor Pay Applications Processed	0	218	0	200	210
# of Grant Reports (monthly/quarterly/annual)	0	52	0	70	50
# of Council agenda items prepared	0	44	0	60	60
# of Presentations to City Council	0	8	0	8	8
# of Staff Training Hours (average per employee)	0	35	0	35	40
# of CIP Projects Managed (construction phase)	0	0	0	0	13
# of Development Projects Overseen	0	0	0	0	0
Measures of Efficiency					
Monthly Operating Costs	$94,400	$96,944	$110,719	$105,011	$107,655
Division Expenditures Per Capita	$26.56	$27.04	$30.88	$29.10	$29.76

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ENGINEERING (GF)	$639,828	$743,643	$774,375	$685,975	$685,960	-7.8%
ENGINEERING (WS)	523,505	584,984	604,615	574,157	605,895	3.6%
DEPARTMENT TOTAL	**$1,163,333**	**$1,328,627**	**$1,378,990**	**$1,260,132**	**$1,291,855**	**-2.8%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$1,032,794	$1,074,383	$1,074,383	$1,033,884	$1,125,884	4.8%
SUPPLIES	54,890	47,164	46,664	38,376	45,684	-3.1%
MAINTENANCE	3,342	8,000	8,500	7,696	10,500	31.3%
SERVICES	72,307	149,080	199,443	130,191	109,787	-26.4%
CAPITAL OUTLAY	0	50,000	50,000	49,985	0	-100.0%
CLASSIFICATION TOTAL	**$1,163,333**	**$1,328,627**	**$1,378,990**	**$1,260,132**	**$1,291,855**	**-2.8%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ENGINEERING (GF)	4.45	4.45	4.45	4.45	4.45	0.0%
ENGINEERING (WS)	5.00	5.00	5.00	5.00	5.00	0.0%
PERSONNEL TOTAL	**9.45**	**9.45**	**9.45**	**9.45**	**9.45**	**0.0%**

3770 - Engineering

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-3770-431.4110	FULLTIME SALARIES & WAGES	$366,057	$380,399	$380,399	$372,025	$399,550
001-3770-431.4130	OVERTIME PAY	24,733	8,847	8,847	4,323	9,104
001-3770-431.4143	LONGEVITY PAY	1,450	1,755	1,755	1,760	2,070
001-3770-431.4145	INCENTIVE-CERTIFICATE PAY	5,336	5,400	5,400	5,619	5,700
001-3770-431.4149	CELL PHONE ALLOWANCE	1,255	1,080	1,080	960	1,080
001-3770-431.4220	PART-TIME WAGES W/O BENEFITS	5,630	23,795	23,795	0	7,694
001-3770-431.4710	SOCIAL SECURITY/MEDICARE	29,244	30,741	30,741	27,998	30,710
001-3770-431.4720	TMRS RETIREMENT	66,477	66,359	66,359	64,317	68,803
001-3770-431.4810	HEALTH/DENTAL INSURANCE	53,105	51,880	51,880	49,037	57,529
001-3770-431.4820	LIFE INSURANCE	1,049	1,147	1,147	1,077	1,204
001-3770-431.4830	DISABILITY INSURANCE	1,534	1,678	1,678	1,575	1,762
001-3770-431.4840	WORKERS COMP INSURANCE	711	896	896	773	900
001-3770-431.4850	EAP SERVICES	213	210	210	207	210
001-3770-431.4890	FLEX PLAN ADMINISTRATION	95	87	87	86	87
	TOTAL PERSONNEL & BENEFITS	**$556,889**	**$574,274**	**$574,274**	**$529,757**	**$586,403**
50 - SUPPLIES						
001-3770-431.5200	PERSONNEL SUPPLIES	$2,203	$2,716	$2,716	$1,972	$3,020
001-3770-431.5301	FUEL	2,907	4,020	4,020	2,024	4,020
001-3770-431.5400	OPERATING SUPPLIES	16,822	4,068	4,068	4,044	4,150
001-3770-431.5800	OPERATING EQUIPMENT<$5000	8,867	5,680	5,680	5,426	5,800
	TOTAL SUPPLIES	**$30,799**	**$16,484**	**$16,484**	**$13,466**	**$16,990**
60 - MAINTENANCE						
001-3770-431.6300	VEHICLE MAINTENANCE	$1,346	$4,800	$4,800	$4,281	$6,300
	TOTAL MAINTENANCE	**$1,346**	**$4,800**	**$4,800**	**$4,281**	**$6,300**
70 - SERVICES						
001-3770-431.7311	VEHICLE INSURANCE	$2,131	$2,843	$2,843	$2,843	$3,493
001-3770-431.7400	OPERATING SERVICES	8,189	11,791	10,991	9,139	13,754
001-3770-431.7401	POSTAL/COURIER SERVICES	520	500	500	160	500
001-3770-431.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500
001-3770-431.7510	TRAINING	6,444	10,000	10,000	8,635	10,200
001-3770-431.7520	TRAVEL EXPENSES & REIMBURSEMENTS	6,362	4,031	4,031	4,079	4,962
001-3770-431.7530	MEMBERSHIPS	1,846	1,510	2,310	1,988	1,540
001-3770-431.7540	PUBLICATIONS	0	36,000	36,000	0	5,000
001-3770-431.7612	TELEPHONE/COMMUNICATIONS	1,923	960	960	960	960
001-3770-431.7800	CONTRACT SERVICES	1,672	8,700	13,740	13,740	8,874
001-3770-431.7831	VEHICLE LEASE-INTERNAL	16,250	16,250	16,250	16,250	21,384
001-3770-431.7842	STORM WATER MANAGEMENT	5,457	5,000	30,692	30,692	5,100
	TOTAL SERVICES	**$50,794**	**$98,085**	**$128,817**	**$88,486**	**$76,267**
80 - CAPITAL OUTLAY						
001-3770-431.8300	VEHICLES	$0	$50,000	$50,000	$49,985	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$50,000**	**$50,000**	**$49,985**	**$0**
3770 - ENGINEERING		**$639,828**	**$743,643**	**$774,375**	**$685,975**	**$685,960**

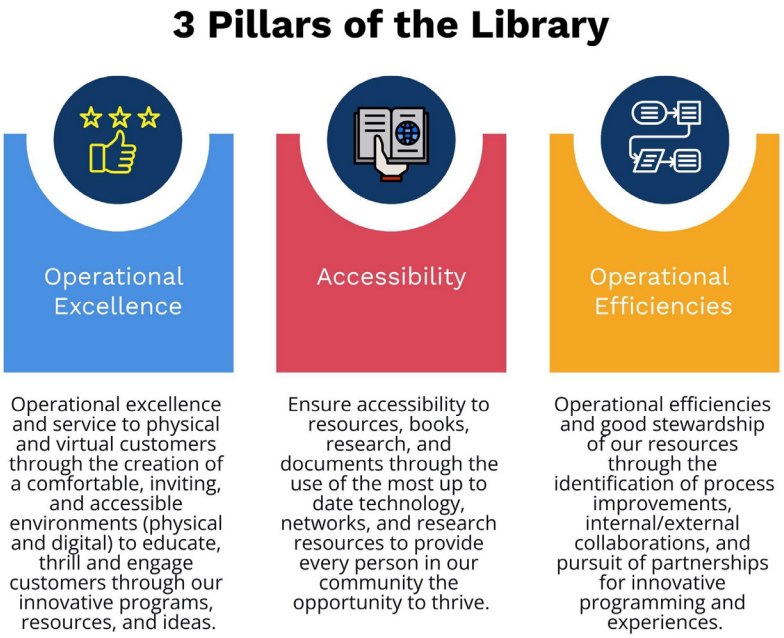
3770 - Engineering

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
401-3770-434.4110	FULLTIME SALARIES & WAGES	$340,092	$373,909	$373,909	$365,300	$394,570
401-3770-434.4130	OVERTIME PAY	5,136	0	0	2,736	0
401-3770-434.4143	LONGEVITY PAY	950	595	595	600	980
401-3770-434.4145	INCENTIVE-CERTIFICATE PAY	4,729	4,500	4,500	5,227	5,400
401-3770-434.4149	CELL PHONE ALLOWANCE	1,995	2,580	2,580	2,293	2,580
401-3770-434.4190	TERMINATION PAYOUTS	2,078	0	0	0	0
401-3770-434.4710	SOCIAL SECURITY/MEDICARE	26,139	29,019	29,019	28,045	30,551
401-3770-434.4720	TMRS RETIREMENT	59,164	63,705	63,705	62,828	66,514
401-3770-434.4810	HEALTH/DENTAL INSURANCE	32,092	21,869	21,869	33,258	34,685
401-3770-434.4820	LIFE INSURANCE	996	1,101	1,101	1,069	1,164
401-3770-434.4830	DISABILITY INSURANCE	1,515	1,674	1,674	1,623	1,772
401-3770-434.4840	WORKERS COMP INSURANCE	660	865	865	797	909
401-3770-434.4850	EAP SERVICES	243	262	262	259	263
401-3770-434.4890	FLEX PLAN ADMINISTRATION	116	30	30	92	93
	TOTAL PERSONNEL & BENEFITS	**$475,905**	**$500,109**	**$500,109**	**$504,127**	**$539,481**
50 - SUPPLIES						
401-3770-434.5200	PERSONNEL SUPPLIES	$3,819	$3,690	$3,690	$2,206	$3,764
401-3770-434.5301	FUEL	2,610	3,500	3,500	1,219	3,500
401-3770-434.5400	OPERATING SUPPLIES	4,068	2,490	3,490	3,431	2,540
401-3770-434.5800	OPERATING EQUIPMENT<$5000	13,594	21,000	19,500	18,054	18,890
	TOTAL SUPPLIES	**$24,091**	**$30,680**	**$30,180**	**$24,910**	**$28,694**
60 - MAINTENANCE						
401-3770-434.6300	VEHICLE MAINTENANCE	$1,996	$3,200	$3,700	$3,415	$4,200
	TOTAL MAINTENANCE	**$1,996**	**$3,200**	**$3,700**	**$3,415**	**$4,200**
70 - SERVICES						
401-3770-434.7311	VEHICLE INSURANCE	$1,270	$1,320	$1,320	$2,316	$2,850
401-3770-434.7400	OPERATING SERVICES	703	0	0	0	2,110
401-3770-434.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500
401-3770-434.7510	TRAINING	9,934	9,500	9,500	8,425	9,500
401-3770-434.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,402	4,500	4,500	3,272	4,850
401-3770-434.7530	MEMBERSHIPS	1,488	2,435	2,435	2,321	2,485
401-3770-434.7540	PUBLICATIONS	0	27,000	27,000	0	5,000
401-3770-434.7612	TELEPHONE/COMMUNICATIONS	456	480	480	480	960
401-3770-434.7800	CONTRACT SERVICES	0	0	19,631	19,631	0
401-3770-434.7831	VEHICLE LEASE-INTERNAL	5,260	5,260	5,260	5,260	5,265
	TOTAL SERVICES	**$21,513**	**$50,995**	**$70,626**	**$41,705**	**$33,520**
3770 - ENGINEERING		**$523,505**	**$584,984**	**$604,615**	**$574,157**	**$605,895**


Library Services
Friendswood Public Library

Mission Statement

The mission of the Friendswood Public Library is to provide all persons in the community confidential access to materials that can improve their minds, and to provide an environment in which individuals may freely pursue intellectual, educational, and recreational interests through diverse services and resources in a variety of formats.



Current Operations

The Friendswood Public Library serves as an informational, educational, and recreational resource to all citizens of Friendswood. Currently, the library collection consists of over 100,000 physical items and 56 magazine and newspaper subscriptions. The library also provides access to over 75,000 downloadable e-books, audiobooks and videos. The physical collection also includes popular and educational videos, compact discs, audiobooks, pre-loaded tablets, wireless hotspots, and electronic resources. The library also schedules public access to seven meeting and study spaces throughout the year.

Adult services staff serve the community through reference services online, in-person, virtually, and by phone. Outreach opportunities in the use of library services and online resources are also provided throughout the year. The library also provides internet computers, access to several software applications including word processing and spreadsheet software, 3-D, poster, and sublimation printing, scanning services, and a fee-based printing service. Classes are offered in basic computer skills, basic software applications, library technologies, and use of electronic resources. Electronic resources include full text articles from over 1,200 periodicals and reference works, online foreign language courses, career and college test preparation, genealogy databases, software and technology training, and an online guide to fiction and nonfiction literature. Adult educational and cultural programs are provided throughout the year. Through the library, citizens may download best-selling audiobooks, eBooks, videos and popular magazines 24/7 to their PC, tablet, or smart phone at home, in the office or from anywhere in the world.

Youth services include young adult, tween, elementary, toddler and preschool ages. Story times are offered three times per week with additional Storytimes including Yoga, Pancakes and Pajamas, and adaptive learning scheduled throughout the year. Special programs for children and young adults are offered throughout the year with special emphasis on summer reading for children of all ages. After school programs are offered several times a week during the school year for upper elementary and junior high age children including Family Fun Night and STEAM Night among many others. Saturday and evening family story times are offered monthly.

The library's major purpose is to encourage a love of reading, to promote lifelong learning and to provide a community space for the exchange of ideas and access to information.

Departmental Accomplishments in FY 2024-2025

- Eleventh consecutive year to receive Texas Municipal Library Directors Association Achievement of Excellence in Libraries Award demonstrating excellence in ten service categories.
- Worked with library partners to provide a library needs assessment as identified in the library's 2023-2028 Strategic Long-Range Plan.
- Through partnership with the Friends of the Library, the library purchased the AutoLend library as a 24/7 remote mini branch where patrons can browse, hold, pick up, and return a diverse range of materials from a designated remote location.
- Increased access to educational opportunities with Excel Adult High School program. The library has provided scholarships to ten students with seven graduates and three students still in the program.
- Increased access to e-books and e-audiobooks through the library's Overdrive Advantage resource.
- Increased access to Business and Health resources through Gale Business, Health and Medicine online databases.
- Worked with library partners to provide annual events, conventions, and festivals throughout the year including summer reading programs, ZakiCon Anime Convention, Craft Fair, Poetry Festival, Health Fair, and a World Film Festival.
- Partnered with Houston Astronomical Society to provide astronomy, stargazing, and microscopy programs to the community.
- Purchased additional mobile shelving and furniture to create an adaptable environment for library programs and events.

2025-2026 Departmental Goals and Performance Measures

Major Departmental Goals:

- Continue to work with library partners in the provision of additional library space and resources as identified in the Library Needs Assessment and 2023-2028 Strategic Long-Range plan.
- Work with local partners to create an online and print resource for contacts to local social services including mental health, food insecurity, housing insecurity, student and family resources, among other social services.
- Assess the AutoLend Library program to determine the viability of a second unit in a separate Friendswood location.

Library Department	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	15.62	15.32	15.32	15.32	15.32
Division Expenditures	$1,445,736	$1,455,839	$1,495,438	$1,550,857	$1,563,211
Outputs					
# of Total physical items in library collection	96,329	95,922	100,000	100,000	100,000
# of Total electronic items in library collection	70,810	68,294	75,000	75,000	75,000
# of Items catalogued & processed	7,357	6,678	9,000	9,000	9,000
# of programs	859	1,264	1,100	1,300	1,300
# of Computers available public use	12	12	14	14	14
# of Reading club signups	1,441	1,424	2,500	2,500	2,500
# of Items checked out	342,132	332,567	375,000	375,000	375,000
# of Attendance at programs	29,396	36,583	38,000	38,000	38,000
# of Computer usage	9,829	9,612	14,000	14,000	14,000
# of Library visits	143,681	172,564	190,000	190,000	190,000
# of Reading club completion	60%	60%	85%	85%	85%
# of Reference transactions	26,328	29,961	45,000	45,000	45,000
# of Loans received from other libraries	1,742	1,181	1,800	1,800	1,800
# of Loans provided to other libraries	656	628	700	700	700
Measures of Effectiveness					
Avg Computer Uses by public	9,829	9,612	14,000	14,000	14,000
Avg number of attendees for youth programs	51	49	60	60	60
Avg number of attendees for adult programs	16	16	20	20	20
Measures of Efficiency					
Circulation per capita*	7.56	7.36	8.30	8.30	8.30
Items per capita*	3.69	2.13	3.87	2.22	2.22
Sq. footage per capita*	0.46	0.47	0.46	0.47	0.47
Monthly Operating Costs	$120,478	$121,320	$124,620	$129,238	$130,268
Department expenditures per capita	$33.89	$33.84	$34.76	$35.81	$36.01

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

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
LIBRARY	$1,455,839	$1,495,438	$1,590,838	$1,550,857	$1,563,211	4.5%
DEPARTMENT TOTAL	**$1,455,839**	**$1,495,438**	**$1,590,838**	**$1,550,857**	**$1,563,211**	**4.5%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$1,256,835	$1,302,416	$1,302,416	$1,280,975	$1,353,181	3.9%
SUPPLIES	149,615	159,972	170,055	159,588	161,379	0.9%
MAINTENANCE	291	2,482	2,482	407	2,482	0.0%
SERVICES	37,053	30,568	46,485	40,487	46,169	51.0%
CAPITAL OUTLAY	12,045	0	69,400	69,400	0	0.0%
CLASSIFICATION TOTAL	**$1,455,839**	**$1,495,438**	**$1,590,838**	**$1,550,857**	**$1,563,211**	**4.5%**

Full-Time Equivalents by Division

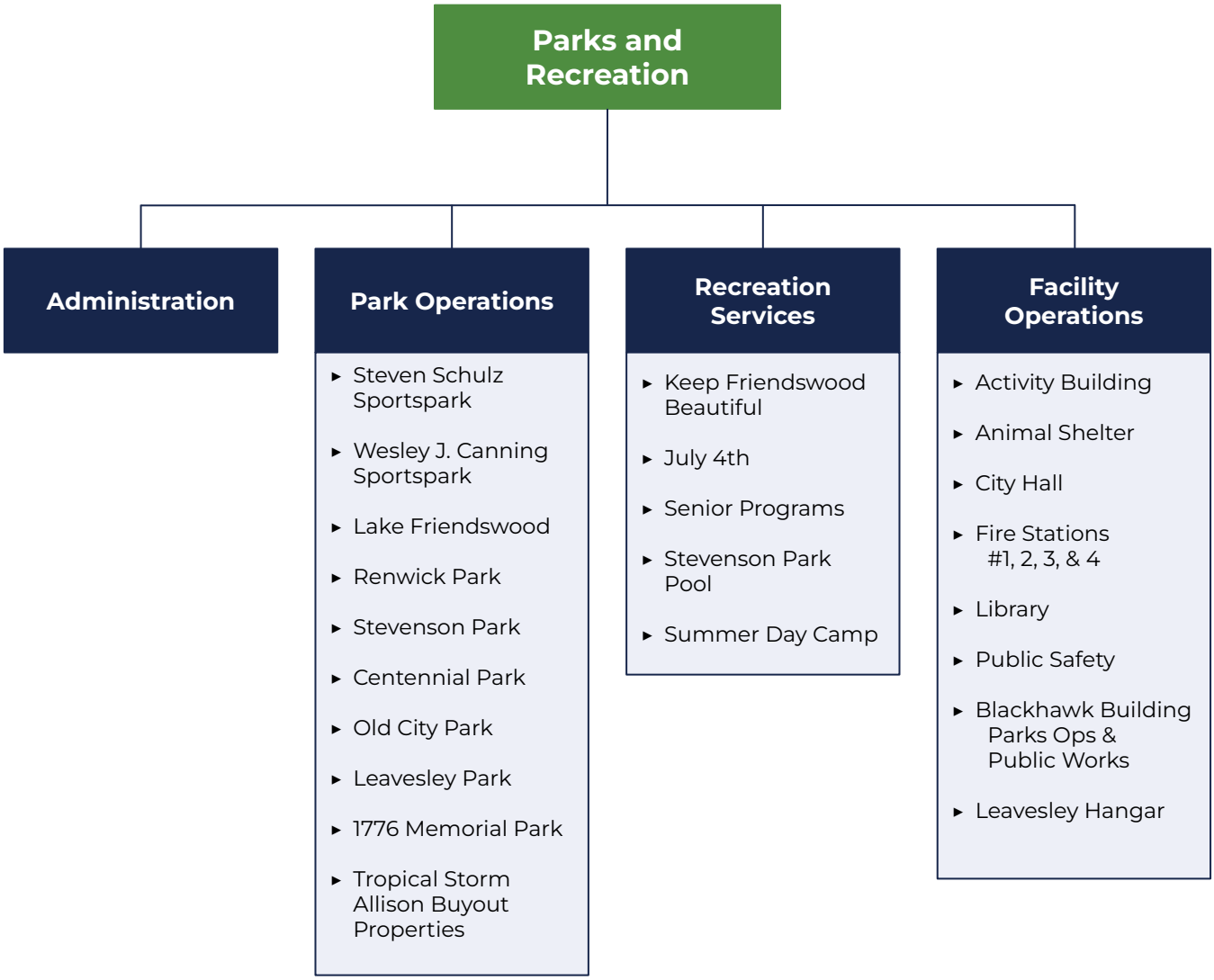
Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION	15.32	15.32	15.32	15.32	15.32	0.0%
PERSONNEL TOTAL	**15.32**	**15.32**	**15.32**	**15.32**	**15.32**	**0.0%**

6310 - Library

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-6310-459.4110	FULLTIME SALARIES & WAGES	$763,492	$826,148	$826,148	$786,520	$824,275
001-6310-459.4120	PART-TIME WAGES	97,385	72,040	72,040	85,958	97,627
001-6310-459.4130	OVERTIME PAY	5,078	3,028	3,028	5,012	3,206
001-6310-459.4143	LONGEVITY PAY	7,615	8,360	8,360	8,370	7,730
001-6310-459.4145	INCENTIVE-CERTIFICATE PAY	5,945	6,000	6,000	3,940	3,600
001-6310-459.4220	PART-TIME WAGES W/O BENEFITS	42,041	40,483	40,483	48,748	36,148
001-6310-459.4222	SEASONAL WAGES	2,918	0	0	0	0
001-6310-459.4710	SOCIAL SECURITY/MEDICARE	68,809	71,267	71,267	68,266	72,197
001-6310-459.4720	TMRS RETIREMENT	146,601	152,855	152,855	145,667	154,353
001-6310-459.4810	HEALTH/DENTAL INSURANCE	109,279	113,899	113,899	120,565	145,393
001-6310-459.4820	LIFE INSURANCE	2,260	2,418	2,418	2,309	2,517
001-6310-459.4830	DISABILITY INSURANCE	3,344	3,579	3,579	3,420	3,728
001-6310-459.4840	WORKERS COMP INSURANCE	1,207	1,510	1,510	1,351	1,515
001-6310-459.4850	EAP SERVICES	641	631	631	625	631
001-6310-459.4890	FLEX PLAN ADMINISTRATION	220	198	198	224	261
	TOTAL PERSONNEL & BENEFITS	**$1,256,835**	**$1,302,416**	**$1,302,416**	**$1,280,975**	**$1,353,181**
50 - SUPPLIES						
001-6310-459.5200	PERSONNEL SUPPLIES	$0	$0	$0	$0	$1,000
001-6310-459.5301	FUEL	316	1,600	1,600	46	1,600
001-6310-459.5400	OPERATING SUPPLIES	10,697	13,600	13,536	12,957	13,600
001-6310-459.5482	BOOKS	83,519	91,000	96,074	91,776	91,000
001-6310-459.5483	PERIODICALS	169	35	99	132	35
001-6310-459.5484	VIDEOS	3,233	6,000	6,393	5,442	6,000
001-6310-459.5485	AUDIO BOOKS	4,747	8,000	8,696	7,937	8,000
001-6310-459.5487	CD	1,064	1,910	2,342	1,561	1,910
001-6310-459.5488	ELECTRONIC RESOURCES	30,390	31,277	31,277	29,699	31,684
001-6310-459.5800	OPERATING EQUIPMENT<$5000	15,480	6,550	10,038	10,038	6,550
	TOTAL SUPPLIES	**$149,615**	**$159,972**	**$170,055**	**$159,588**	**$161,379**
60 - MAINTENANCE						
001-6310-459.6300	VEHICLE MAINTENANCE	$0	$2,000	$2,000	$19	$2,000
001-6310-459.6800	EQUIPMENT MAINTENANCE	291	482	482	388	482
	TOTAL MAINTENANCE	**$291**	**$2,482**	**$2,482**	**$407**	**$2,482**

6310 - Library (continued)

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
70 - SERVICES						
001-6310-459.7311	VEHICLE INSURANCE	$1,295	$806	$806	$806	$990
001-6310-459.7400	OPERATING SERVICES	2,463	2,870	2,870	571	2,870
001-6310-459.7401	POSTAL/COURIER SERVICES	1,905	1,800	1,800	1,635	1,934
001-6310-459.7510	TRAINING	1,597	5,640	5,640	2,481	5,820
001-6310-459.7520	TRAVEL EXPENSES & REIMBURSEMENTS	2,896	3,900	4,565	3,865	3,900
001-6310-459.7530	MEMBERSHIPS	1,054	2,073	2,073	1,656	2,176
001-6310-459.7720	SOFTWARE SUPPORT SERVICES	12,823	200	200	0	200
001-6310-459.7800	CONTRACT SERVICES	0	0	15,000	15,000	15,000
001-6310-459.7802	CREDIT CARD FEES	314	240	240	0	240
001-6310-459.7831	VEHICLE LEASE-INTERNAL	6,039	6,039	6,039	6,039	6,039
001-6310-459.7910	COMMUNITY EVENTS/PROGRAMS	6,667	7,000	7,252	8,434	7,000
	TOTAL SERVICES	**$37,053**	**$30,568**	**$46,485**	**$40,487**	**$46,169**
80 - CAPITAL OUTLAY						
001-6310-459.8800	CAPITAL EQUIPMENT	12,045	0	69,400	69,400	0
	TOTAL CAPITAL OUTLAY	**$12,045**	**$0**	**$69,400**	**$69,400**	**$0**
6310 - LIBRARY		**$1,455,839**	**$1,495,438**	**$1,590,838**	**$1,550,857**	**$1,563,211**


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

Mission Statement

Our mission is to deliver exceptional services and programs that enrich the lives of our community, ensuring maximum value and instilling a sense of trust in our integrity and efficiency.

3 Pillars of Parks & Recreation



Current Operations

The Parks and Recreation Department comprises Parks Operations, Facility Operations, Recreation Programs, including Senior Activity Program, and Special Events. The Parks and Recreation Department's goal is to provide quality programs and facilities that the entire family can enjoy and utilize.

Park Operations

The City of Friendswood currently maintains approximately 334 acres of parkland and green space throughout the City. Park operations maintain Centennial Park, Corporal Steven Schulz Sportspark, Lance Corporal Wesley J. Canning Park, Leavesley Park, Old City Park, Renwick Park, Stevenson Park, 1776 Park, Lake Friendswood Park, Stevenson Disc Golf Park, Bay Area Park, Forest Bend Walking Trail and PetSafe Dog Park.

The park's maintenance schedule provides for weekly mowing of Centennial Park, Stevenson Park, Renwick Park, Sports Park, Leavesley Park, Stevenson Disc Golf Park, the Dog Park, Old City Park, 1776 Park, Forest Bend Walking Trail, Lake Friendswood Park, Corporal Wesley Canning Park, and medians. Buyout lots are cut once a month or weekly, depending on contract agreement. All parks are cleaned and maintained by staff four days a week, while the Dog Park, Renwick Park and Centennial Park are cleaned 6 days per week by contracted Janitorial Services. Park staff maintains all irrigation systems in parks, around city buildings and the medians on Friendswood Drive and Edgewood Drive. Maintenance items such as plumbing repairs, carpentry, electrical repairs, landscape maintenance, field layout and striping, tree trimming and removal, fence and gate repairs, field lighting maintenance and repairs and softball infield maintenance are some of the major tasks also performed by the Parks staff.

Lake Friendswood Park is maintained by two full time employees and one part time employee. Lake staff provide education on fishing and wildlife habitat within the park and ensure that patrons are adhering to rules and safety protocols.

The set up and daily labor for yearly special events such as the 4th of July Celebration, Memorial Day Celebration, Spring Sparkle, Fall Haul, Youth Sports Day, Youth Fishing Derby, Concerts in the Park, Movies in the Park, Santa in the Park, Touch-a-Truck, Tree Giveaway, the Daddy Daughter Dance, and many other special events are also part of the park operations schedule.

Facility Operations

The Parks and Recreation Department oversees the maintenance and upkeep of various city facilities, including City Hall, the Public Safety Building, Friendswood Public Library, Activity Building, the Blackhawk Public Works/Engineering/Parks Building, Animal Services Building, Jones Hangar, and Fire Stations 1, 2, 3, and 4. Routine maintenance and upkeep of all City facilities are conducted on a scheduled basis. Special projects and other maintenance requests are addressed through a work order priority system. Janitorial, mowing, and landscaping services are provided through third-party contractors.

Work order requests encompass a wide range of tasks essential for the upkeep and functionality of facilities. These include relocating boxes, setting up chairs and tables, performing pest control, conducting backflow inspections, and maintaining fire and security alarms. Additionally, staff performs both major and minor HVAC, electrical, plumbing, and carpentry services. Our scope also covers access control systems, gate operators, and concrete repairs, ensuring comprehensive support for all facility needs. As the City grows and more facilities are built, the volume of work order requests steadily increases. To address this, staff members are being cross-trained to handle a wide variety of tasks. As technologies advance, further educational training is required to work on these advanced systems.

Recreation Programs

The goal is to provide fun and safe recreational programs/events for citizens of all ages. The objective is to focus on recreational activities that impact both the needs and interests of the community. Recreational programs include the Senior Citizen Activity Program, Summer Day Camp, Swimming Pool Operations, Aquatics Programming, Adult Sports Leagues and Tournaments, Adult Fitness Classes, Adaptive Recreation Classes, and special events.

The Parks and Recreation Department does not plan or organize youth sports programs; however, the department does serve as a liaison between the citizens of Friendswood and the Friendswood Area Swim Team, Friendswood Colts, Friendswood Broncos, Friendswood Girls Softball Association, Friendswood Youth Baseball League, Friendswood Youth Lacrosse, Be Someone Sports, and the HTX Soccer Club.

Departmental Accomplishments in FY 2024-2025

- Organized and held the first ever Friendswood Touch-a-Truck event at Renwick Park. This event was a huge success with approximately 55 pieces of equipment and several demonstrations for patrons to enjoy. Estimated attendance was between 3,000 and 3,500.
- Stevenson Large Rotary Pavilion updates: Pressure washed and stained the structure, installed four new 32-inch fans, installed new electrical outlet bank on the backside of the stage, installed eight new trash cans, installed 30 linear feet of drainage catch basin to help with standing water, and graded the north side of the structure and added sod to prevent standing water and any tripping hazards.
- Installed seven additional electrical lighting circuits (250 linear feet of trenching and buried conduit) for Stevenson Park walking trail lighting upgrades along the backside of the walking trail. The seven concrete footers and light poles will be installed soon.
- Finalizing the installation of electrical and lighting for the Stevenson archway and columns off the FM518-parking lot.
- Christmas decorations.
- Replaced 200 linear feet of 18-inch storm water drainpipe along the back perimeter of Stevenson Park that had degraded causing draining issues for the park during heavy rainfall.
- Collaborated with IMPACT Melanoma and Castle Biosciences to install a 15 ft x 20 ft shade structure at Stevenson Splash Pad. Shade structure will be installed this summer.
- Striped the Stevenson Park parking lot along Shadwell and Stevenson front parking lot.

- Installed a water bottle filler and drinking fountain along with ADA accessible sidewalk at the Old City Park Pavilion.
- Poured concrete pads and installed 12 new tilting trash can receptacles for the Centennial soccer fields.
- Worked with the football league to install two large shade structures over the bleachers at Centennial main football field.
- The Centennial Park Amphitheater stage was resurfaced, and new gutters were installed.
- The irrigation system was also upgraded with smart water saving technology controllers for the soccer fields and football fields.
- Jones Hangar had 62 - four lamp troffer light fixtures replaced with led fixtures.
- The Lake Friendswood Park office and restroom buildings were repainted inside and outside. Also, eight new trash cans were installed along the walkway around the Lake.
- A crushed granite base pad was constructed, and an 8 ft X 10 ft storage shed was assembled at Lake Friendswood Park.
- Collected 80 trees and collaborated with Texas Parks and Wildlife to place them at the bottom of Lake Friendswood to promote fish habitat production.
- Implemented multiple LED lighting retro fits throughout City Parks and Facilities.
- Re-lamped all lighting outages at Centennial Park and Renwick Park.
- Fire Station 4 had a 7.5-ton RTU replaced, along with the installation of a roof access ladder for future maintenance needs.
- Installed a fully upgraded Automatic Transfer Switch for the emergency generator to allow the entire facility at Fire Station #4 to be on emergency backup power.
- Fire Station #4 emergency generator had the two-inch main gas line replaced because of deterioration.
- The Public Safety Building emergency generator docking station RFP has been completed and we are in the process of issuing the contract to proceed.
- The Public Safety Building south automatic gate was converted from a cantilever gate to a roller gate.
- HVAC thermostats were upgraded to Pelican smart thermostats to gain remote access for the operation and scheduling of the HVAC equipment at Public Safety Building, Animal Services, City Hall, Library, Jones Hangar, Fire Station #4, and Activity Building.
- Animal Services facility had five split system air conditioning units replaced. A total of 28 tons of refrigeration equipment.
- Replace a 5-ton HVAC split system at the Activity Building.
- The Friendswood Library children's hallway and study rooms were painted and chair rails added.
- Cleared several large areas of brush in the newly acquired drainage easement at Forest Bend Park, along the park detention pond, and along the bank of clear creek.
- Secured information and pricing to remodel the Finance suite in City Hall to be done later this fiscal year.
- Collaborated with the Engineering Department to facilitate a needs study for a Recreation Center.
- Changed the location of the summer Movies-in-the Park series to the Friendswood City Pool to encourage more family participation.
- Installed four dedicated benches and three dedicated trees.
- Keep Friendswood Beautiful won the Gold Star Affiliate Award for another consecutive year, recognizing its exceptional efforts in maintaining the beauty and cleanliness of the community.

- Keep Friendswood Beautiful assisted with and/or participated in 10 litter cleanups, removing approximately 350 pounds of trash from areas along roadways and other areas in the city.
- Keep Friendswood Beautiful hosted a Rain Barrel Workshop in partnership with the Galveston Bay Foundation to make rain barrels available for community members and beyond. The estimated water conservation is 74,550 gallons annually.
- Keep Friendswood Beautiful partnered with local Master Naturalists to further the invasive species in Stevenson Park. Received a grant for 80 trees from Trees for Houston and planted with several community groups at the site.
- Keep Friendswood Beautiful received a $500 grant from the Native Plant Society to increase the amount of native plants within Stevenson Park.
- Keep Friendswood Beautiful hosted a Pollinators in the Park Event which brought together local Girl Scout Troops for badge acquirement and promoted engagement in the community.
- Keep Friendswood Beautiful received funding for the Artwork on Electrical Boxes project, totaling $36,000 to paint the six traffic signal control boxes along 518 within the downtown district.
- The Keep Friendswood Beautiful GCAA, TXDOT project has been completed, which includes landscaping FM518 medians from Shadwell Dr. to Centennial Park, adding entryway signage to the Stevenson Park parking lot, and repainting the bridges along FM518, FM528, and FM2351 with the American flag, Texas Flag, Friendswood Flag.
- Keep Friendswood Beautiful Spring Sparkle and Fall Haul combined events served a total of 1,142 vehicles, collecting over 6.09 lbs. of refrigerant, 142.31 tons of waste, and 13,549 lbs. of documents for shredding—the equivalent of saving 115,180 trees (according to Shred-it/Stericycle). The community garage sales raised a total of $2,162.49, and over two trailers worth of electronics were responsibly recycled through the FREE e-recycling Haul-Off.
- Keep Friendswood Beautiful supports and assists with the Friendswood High School Recycling Club which recycles upwards of 200,000 bottles annually.
- Keep Friendswood Beautiful collaborated with the Outdoor Learning Center committee at Westwood Elementary to revamp the Outdoor Learning Center.
- Worked in partnership with the FISD Transition Center to help students cultivate workplace skills and perform regular department tasks. The students also assisted with plantings at multiple park sites.
- Hosted the (LOVER) Taylor Swift Tribute Band Concert which sold over 750 tickets as a part of the relevant programming initiative.
- The annual Daddy Daughter Dance attendance was doubled to 700 tickets to accommodate the growing demand.
- Hosted the Breakfast with Bluey event which sold 75 tickets in partnership with a local business as a part of the relevant programming initiative.
- The Friendswood City Pool received two new picnic tables as a part of the FAST capital improvement project.
- Planned and implemented the first annual Friendswood Academy to inform residents about each city department's operations and functions.
- Worked in partnership with a local Girl Scout to install and paint artwork on the tunnel at the Dog Park.
- Worked with local Scout troops to install new fishing line recycling receptacles at Lake Friendswood Park.
- Installed two new bleachers at Renwick Park on field ten.
- Installed two new bike racks at the Activity Building.
- Received quotes and plans for the new restroom building adjacent to the Gazebo in Stevenson Park.

- Upgraded the pickleball nets at Stevenson Park.
- Upgraded credit card processing machines to accept more forms of payment and minimize wait times at large special events.

Highlights of the Budget

Program Improvements

Continue working with the Keep Friendswood Beautiful Committee/Parks subcommittee as we move forward with the implementation of our strategic Parks and Trails Master Plan.

Additional Park improvements include the development of a new Hike and Bike Trail System at 1776 Park.

Recreation Programs

- Continue Concert-In-The Park Series from May through June.
- Continue Movies-In-The Park Series from July through August.
- Plan and Program the 128th Annual Fourth of July Celebration.
- Plan and Program the Annual Youth Fishing Derby.
- Plan and Program the Annual Santa in the Park.
- Plan and Program the Holiday Lighted Trail in Stevenson Park.
- NEW: Plan and Program the first annual Touch-a-Truck Event.
- Plan and Program the Annual Daddy Daughter Dance.
- Plan and Program Mother and Son Event.
- Plan and Program Dog Days of Summer.
- Plan and Program Youth Fishing Camp at Lake Friendswood and Centennial Park.
- Plan and Program the youth competition events, such as Flapjack 5K Fun Run and Walk.
- Keep Friendswood Beautiful Tree Giveaway.
- Keep Friendswood Beautiful annual clean-up events, Spring Sparkle and Fall Haul.
- Keep Friendswood Beautiful Annual #friendswoodproud Photo contest.
- Keep Friendswood Beautiful Fairy Trail in Stevenson Park.
- Keep Friendswood Beautiful Pollinator Garden Education area in Stevenson Park.
- Keep Friendswood Beautiful Annual Letters to Santa.
- Plan and program a variety of recreational programs for adults and senior citizens.
- Educational programs provided by Keep Friendswood Beautiful for youth and adults on the environment, pollinators, and the Fairy Trail.

Facility Operations

- The future (Date TBD) Recreation Center facility maintenance needs will be budgeted for, as that project approaches.
- Fire Station 2 was completed and all contract services such as mowing, HVAC, and generator maintenance have been implemented.

Park Operations

- The Tannos Development on FM 528 will have green space, walking trails and other amenities to be determined. This designated space will be maintained by Parks Staff and/or contracted services.

The following forces at work and/or decision package(s) were submitted in the FY2025-26 proposed budget.

Forces at Work (FAW) included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$7,000
Forest Bend Easement Mowing	-	-
	General Fund	$14,000
Star Services HVAC Contract Increase	-	-

Decision Packages included with the FY2025-26 Proposed Budget:

Description	Type	Amount
	General Fund	$90,902
Weekday Laborer (+1.0 FTE)	-	-
	General Fund	$18,084
Administrative Assistant Position Upgrade	-	-
	General Fund	$10,000
Lake Friendswood Fish Feeding & Restocking Program	-	-
	General Fund	$2,500
Summer Staff Referral Program	-	-

Departmental Performance Measures by Division

Major Departmental Goals for FY 2025-2026

- Continue to provide a fun and safe environment that provides seniors with unique activities that offer wellness for the mind and body.
- Continue to offer existing programs and special events while developing new programs as part of the relevant programming initiative.
- Add educational classes for school age children at Lake Friendswood Park.
- To receive funding in efforts to stop embankment erosion at Lake Friendswood Park.
- Replace the chain link fence at the Lake Friendswood Park that was damaged during the drainage project by the Developer in League City, and not properly re-installed, repaired or replaced. The condition of the fence is now a major safety and security concern and will need to be replaced.
- Provide training and education to prepare our Staff for future growth and be better equipped to perform their jobs.
- Obtain an additional Parks Laborer to help with the increasing number of work orders generated as a result of new Park lands and building expansions on-line.
- Install docking station for the emergency generator at the Public Safety Building.
- Remove BAS system at the Blackhawk Building and install Pelican system.

- City Hall LED lighting retrofit.
- Demolish the existing Stevenson Park gazebo restroom facility and construct new restroom facility.
- Replace the gazebo roof at Stevenson Park.
- Add a second playground at Centennial Park.
- Renovate the Leavesley Park Jones Hangar building.
- Plan and program a future, state-of-the-art Recreation Center.
- Plan and coordinate for a new Friendswood City Pool.
- Plan and coordinate for a new restroom/concession building at Renwick Park.
- Install additional security cameras at parks and facilities.
- Integrate with current city department work order and asset management systems (i.e. CityWorks).
- Plan and coordinate the Lake Friendswood Park parking lot expansion.
- Acquire a mobile app that allows for better resident communication and interaction.
- Replace the roof at the Blackhawk facility.

Supports City's Strategic Goals:

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

Administration	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	2.0	2.0	2.0	2.0	2.0
Division Expenditures	$398,049	$352,150	$359,730	$362,872	$392,220
Outputs					
# of grants applied for	3	3	2	3	3
# of committees and subcommittees	5	5	4	4	4
# of educational brochures produced	2	2	1	1	1
Measures of Effectiveness					
Department rating on Facebook (1-5 rating)	4.6	4.6	4.7	4.6	4.7
Number of followers on Facebook	8,000	8,000	15,000	15,500	17,000
Number of followers on Instagram	1,700	1,700	2,100	2,400	2,700
Measures of Efficiency					
Monthly Operations Cost	$33,171	$29,346	$29,978	$30,239	$32,685
Division Expenditures per capita	$9.33	$8.19	$8.36	$8.38	$9.04

Recreation Programs	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	10.7	11.0	11.0	11.0	11.0
# of Summer camp seasonal workers	21	21	21	26	21
# of Stevenson park pool seasonal workers	21	24	25	26	26
Division Expenditures	$1,416,180	$1,418,175	$1,523,044	$1,528,792	$1,525,557
Outputs					
# of Fitness Classes	1,124	1,140	1,512	1,500	1,515
# of fitness program types	8	8	8	10	10
# of trips offered by Senior Citizen Program	49	63	68	63	65
# of events offered by Senior Citizen Program	98	116	120	133	134
# of weekly programs offered by Senior Citizen Program	35	33	39	39	40
# of visits to Sesquicentennial Pool	10,820	10,782	13,000	11,500	12,000
Total # of participants registered for Summer Camp	570	570	570	570	570
Total # of participants registered for Swim Lessons	332	333	375	345	350
# of teams registered in adult leagues	110	110	140	139	140
Measures of Effectiveness					
% of Events actually held	97%	97%	97%	97%	97%
Average monthly attendance at Senior Citizen Programs	1,399	1,569	1,490	1,500	1,501
% of participants “satisfied” with Summer Camp Program	98%	96%	98%	98%	98%
% of participants “satisfied” with Swim Lesson Program	95%	95%	97%	97%	97%
% of participants “satisfied” with Fitness Programs	94%	94%	94%	94%	94%
% of participants “satisfied” with Senior Citizen Program	95%	96%	98%	97%	97%
Measures of Efficiency					
Monthly Operational Costs	$118,015	$118,181	$126,920	$127,399	$127,130
Division Expenditures per capita	$33.20	$32.97	$35.40	$35.30	$35.15

Parks Operations	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
# of full time equivalents	12.6	12.6	13.6	13.6	14.6
Division Expenditures	$2,305,999	$2,407,619	$2,709,636	$2,721,015	$2,783,827
Outputs					
Total # of Maintenance Work Orders for Parks logged	930	930	1,200	886	1,200
Total acres of Athletic fields	115.2	115.2	115.2	115.2	115.2
Total acres of Park turf areas	204.98	204.98	204.98	204.98	204.98
# of Parks maintained by the City	8	8	8	8	8
# of Special Projects Requested	20	20	25	20	25
# of parks mowed	8	8	8	8	8
Total dollars spent for dead tree removal	$34,000	$34,000	$50,000	$43,000	$50,000
Measures of Effectiveness					
# of Parks Work Orders completed within 5 days	766	766	900	715	900
% of Work Orders for Parks completed within 5 Days	82%	82%	75%	81%	75%
Measures of Efficiency					
Monthly Operational Cost	$192,167	$200,635	$225,803	$226,751	$231,986
Division Expenditures per capita	$54.06	$55.97	$62.99	$62.83	$64.13

Facility Operations	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Proposed
Inputs					
Division Expenditures	$1,171,966	$1,507,387	$1,405,030	$1,500,728	$1,570,980
Outputs					
Total square footage of City building facilities	176,385	176,385	178,885	178,885	178,885
Total # of Maintenance Work Orders for Buildings logged	726	726	900	709	900
Measures of Effectiveness					
# of Work Orders completed within 5 days	580	580	675	532	675
% of Work Orders for Building Maintenance completed within 5 days	80%	80%	75%	75%	75%
Average janitorial services cost per sq. foot (not including supplies)	$1.01	$1.01	$1.20	$1.01	$1.20
Measures of Efficiency					
Monthly Operational Costs	$97,664	$125,616	$117,086	$125,061	$130,915
Division Expenditures per capita	$27.47	$35.04	$32.66	$34.65	$36.19

Department Summary

Expenditure by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION	$352,150	$359,730	$375,352	$362,872	$392,220	9.0%
RECREATION PROGRAMS	1,418,175	1,523,044	1,589,602	1,528,792	1,582,557	3.9%
PARKS OPERATIONS	2,407,619	2,709,636	2,810,744	2,721,015	2,783,827	2.7%
FACILITY OPERATIONS	1,507,387	1,405,030	1,535,471	1,500,728	1,570,980	11.8%
DEPARTMENT TOTAL	**$5,685,331**	**$5,997,440**	**$6,311,169**	**$6,113,407**	**$6,329,584**	**5.5%**

Expenditure by Classification

Classification	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PERSONNEL & BENEFITS	$2,042,890	$2,331,420	$2,331,420	$2,290,389	$2,476,621	6.2%
SUPPLIES	265,770	311,125	330,758	264,067	348,225	11.9%
MAINTENANCE	977,431	682,851	741,363	688,513	711,751	4.2%
SERVICES	2,215,769	2,610,044	2,682,696	2,648,093	2,700,987	3.5%
CAPITAL OUTLAY	183,471	62,000	224,932	222,345	92,000	48.4%
CLASSIFICATION TOTAL	**$5,685,331**	**$5,997,440**	**$6,311,169**	**$6,113,407**	**$6,329,584**	**5.5%**

Full-Time Equivalents by Division

Division	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ADMINISTRATION	2.00	2.00	2.00	2.00	2.00	0.0%
RECREATION PROGRAMS	11.00	11.00	11.00	11.00	11.00	0.0%
PARKS OPERATIONS	12.60	13.60	13.60	13.60	14.60	7.4%
PERSONNEL TOTAL	**25.60**	**26.60**	**26.60**	**26.60**	**27.60**	**3.8%**

6401 - Administration

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-6401-451.4110	FULLTIME SALARIES & WAGES	$224,395	$228,520	$228,520	$217,132	$253,304
001-6401-451.4130	OVERTIME PAY	4,568	2,380	2,380	4,965	2,458
001-6401-451.4131	HOLIDAY HRS WORKED	78	0	0	0	0
001-6401-451.4143	LONGEVITY PAY	2,335	1,265	1,265	1,265	1,385
001-6401-451.4145	INCENTIVE-CERTIFICATE PAY	760	900	900	887	900
001-6401-451.4149	CELL PHONE ALLOWANCE	840	720	720	640	720
001-6401-451.4190	TERMINATION PAYOUTS	2,081	0	0	0	0
001-6401-451.4710	SOCIAL SECURITY/MEDICARE	17,462	16,811	16,811	16,669	17,126
001-6401-451.4720	TMRS RETIREMENT	39,174	39,030	39,030	37,613	39,672
001-6401-451.4810	HEALTH/DENTAL INSURANCE	22,932	23,818	23,818	23,923	29,714
001-6401-451.4820	LIFE INSURANCE	662	675	675	631	694
001-6401-451.4830	DISABILITY INSURANCE	968	987	987	923	1,016
001-6401-451.4840	WORKERS COMP INSURANCE	233	297	297	250	284
001-6401-451.4850	EAP SERVICES	121	105	105	104	105
001-6401-451.4890	FLEX PLAN ADMINISTRATION	18	12	12	12	12
	TOTAL PERSONNEL & BENEFITS	**$316,627**	**$315,520**	**$315,520**	**$305,014**	**$347,390**
50 - SUPPLIES						
001-6401-451.5200	PERSONNEL SUPPLIES	$492	$450	$450	$0	$450
001-6401-451.5400	OPERATING SUPPLIES	2,465	4,500	4,500	4,429	5,000
001-6401-451.5800	OPERATING EQUIPMENT<$5000	0	500	500	449	500
	TOTAL SUPPLIES	**$2,957**	**$5,450**	**$5,450**	**$4,878**	**$5,950**
70 - SERVICES						
001-6401-451.7400	OPERATING SERVICES	$0	$300	$300	$1	$300
001-6401-451.7401	POSTAL/COURIER SERVICES	541	500	500	598	550
001-6401-451.7510	TRAINING	2,681	4,530	4,530	4,343	4,530
001-6401-451.7520	TRAVEL EXPENSES & REIMBURSEMENTS	897	2,450	1,000	1,206	2,450
001-6401-451.7530	MEMBERSHIPS	550	480	480	260	550
001-6401-451.7800	CONTRACT SERVICES	17,500	17,500	17,500	17,500	17,500
001-6401-451.7802	CREDIT CARD FEES	10,397	13,000	13,000	12,000	13,000
	TOTAL SERVICES	**$32,566**	**$38,760**	**$37,310**	**$35,908**	**$38,880**
80 - CAPITAL OUTLAY						
001-6401-451.8800	CAPITAL EQUIPMENT	$0	$0	$17,072	$17,072	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$17,072**	**$17,072**	**$0**
6401 - ADMINISTRATION		**$352,150**	**$359,730**	**$375,352**	**$362,872**	**$392,220**

6420 - Recreation Programs

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-6420-452.4110	FULLTIME SALARIES & WAGES	$271,431	$291,448	$291,448	$284,121	$306,838
001-6420-452.4130	OVERTIME PAY	7,244	2,380	2,380	12,792	2,458
001-6420-452.4131	HOLIDAY HRS WORKED	131	0	0	19	0
001-6420-452.4143	LONGEVITY PAY	1,370	1,560	1,560	1,560	1,840
001-6420-452.4145	INCENTIVE-CERTIFICATE PAY	9,522	9,000	9,000	11,238	11,400
001-6420-452.4149	CELL PHONE ALLOWANCE	1,320	1,440	1,440	1,280	1,440
001-6420-452.4222	SEASONAL WAGES	2,122	0	0	0	0
001-6420-452.4710	SOCIAL SECURITY/MEDICARE	20,810	21,818	21,818	22,238	23,263
001-6420-452.4720	TMRS RETIREMENT	48,513	51,058	51,058	52,007	53,401
001-6420-452.4810	HEALTH/DENTAL INSURANCE	55,987	60,647	60,647	57,373	59,836
001-6420-452.4820	LIFE INSURANCE	780	882	882	827	935
001-6420-452.4830	DISABILITY INSURANCE	1,141	1,291	1,291	1,210	1,368
001-6420-452.4840	WORKERS COMP INSURANCE	1,072	1,328	1,328	1,380	1,466
001-6420-452.4850	EAP SERVICES	201	210	210	207	210
001-6420-452.4890	FLEX PLAN ADMINISTRATION	93	87	87	86	87
	TOTAL PERSONNEL & BENEFITS	**$421,737**	**$443,149**	**$443,149**	**$446,338**	**$464,542**
50 - SUPPLIES						
001-6420-452.5200	PERSONNEL SUPPLIES	$730	$675	$675	$200	$675
001-6420-452.5400	OPERATING SUPPLIES	18,682	20,400	22,400	22,321	27,900
001-6420-452.5800	OPERATING EQUIPMENT<$5000	4,750	8,000	6,000	5,801	8,500
	TOTAL SUPPLIES	**$24,162**	**$29,075**	**$29,075**	**$28,322**	**$37,075**
70 - SERVICES						
001-6420-452.7400	OPERATING SERVICES	$7,943	$11,000	$11,000	$10,509	$11,000
001-6420-452.7510	TRAINING	3,195	2,955	4,605	4,470	4,955
001-6420-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	3,194	3,610	3,610	3,162	3,610
001-6420-452.7530	MEMBERSHIPS	495	480	780	780	480
001-6420-452.7800	CONTRACT SERVICES	17,181	29,000	29,000	29,000	22,000
001-6420-452.7910	COMMUNITY EVENTS/PROGRAMS	143,024	109,500	148,350	148,350	60,700
	TOTAL SERVICES	**$175,032**	**$156,545**	**$197,345**	**$196,271**	**$102,745**
80 - CAPITAL OUTLAY						
001-6420-452.8800	CAPITAL EQUIPMENT	$0	$0	$4,425	$4,425	$0
	TOTAL CAPITAL OUTLAY	**$0**	**$0**	**$4,425**	**$4,425**	**$0**
6420 - RECREATION PROGRAMS		**$620,931**	**$628,769**	**$673,994**	**$675,356**	**$604,362**

6421 - Christmas in the Park

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
50 - SUPPLIES						
001-6421-452.5400	OPERATING SUPPLIES	$0	$0	$0	$0	$6,200
	TOTAL SUPPLIES	**$0**	**$0**	**$0**	**$0**	**$6,200**
70 - SERVICES						
001-6421-452.7800	CONTRACT SERVICES	$0	$0	$0	$0	$7,000
001-6421-452.7910	COMMUNITY EVENTS/PROGRAMS	0	0	0	0	43,800
	TOTAL SERVICES	**$0**	**$0**	**$0**	**$0**	**$50,800**
6421 - CHRISTMAS IN THE PARK		**$0**	**$0**	**$0**	**$0**	**$57,000**

6422 - July 4th Program

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-6422-452.4130	OVERTIME PAY	$38,618	$27,408	$27,408	$27,408	$28,168
001-6422-452.4710	SOCIAL SECURITY/MEDICARE	2,954	2,097	2,097	2,097	2,155
001-6422-452.4720	TMRS RETIREMENT	6,289	4,576	4,576	4,576	4,643
001-6422-452.4820	LIFE INSURANCE	0	79	79	79	81
001-6422-452.4830	DISABILITY INSURANCE	0	115	115	115	234
001-6422-452.4840	WORKERS COMP INSURANCE	0	270	270	270	292
	TOTAL PERSONNEL & BENEFITS	**$47,861**	**$34,545**	**$34,545**	**$34,545**	**$35,573**
50 - SUPPLIES						
001-6422-452.5400	OPERATING SUPPLIES	$3,126	$6,500	$6,500	$165	$10,400
	TOTAL SUPPLIES	**$3,126**	**$6,500**	**$6,500**	**$165**	**$10,400**
70 - SERVICES						
001-6422-452.7400	OPERATING SERVICES	$0	$1,000	$1,000	$0	$1,000
001-6422-452.7401	POSTAL/COURIER SERVICES	11	0	0	20	0
001-6422-452.7481	TRANSPORTATION SERVICES	4,483	6,000	6,000	0	6,000
001-6422-452.7800	CONTRACT SERVICES	6,155	13,000	13,000	8,885	7,000
001-6422-452.7830	RENTAL	5,674	7,677	7,677	0	7,677
001-6422-452.7910	COMMUNITY EVENTS/PROGRAMS	102,889	98,000	103,000	103,000	103,200
	TOTAL SERVICES	**$119,212**	**$125,677**	**$130,677**	**$111,905**	**$124,877**
6422 - JULY 4TH PROGRAM		**$170,199**	**$166,722**	**$171,722**	**$146,615**	**$170,850**

6423 - Summer Day Camp Program

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-6423-452.4222	SEASONAL WAGES	$86,423	$128,581	$128,581	$126,035	$132,314
001-6423-452.4710	SOCIAL SECURITY/MEDICARE	6,611	9,836	9,836	9,642	9,931
001-6423-452.4840	WORKERS COMP INSURANCE	748	1,267	1,267	1,192	1,346
	TOTAL PERSONNEL & BENEFITS	**$93,782**	**$139,684**	**$139,684**	**$136,869**	**$143,591**
50 - SUPPLIES						
001-6423-452.5200	PERSONNEL SUPPLIES	$2,270	$6,000	$6,455	$6,400	$6,000
001-6423-452.5400	OPERATING SUPPLIES	14,751	16,300	16,300	16,300	19,800
001-6423-452.5800	OPERATING EQUIPMENT<$5000	1,125	0	0	0	0
	TOTAL SUPPLIES	**$18,146**	**$22,300**	**$22,755**	**$22,700**	**$25,800**
70 - SERVICES						
001-6423-452.7400	OPERATING SERVICES	$210	$650	$650	$650	$650
001-6423-452.7481	TRANSPORTATION SERVICES	7,174	15,810	15,355	15,355	15,810
001-6423-452.7510	TRAINING	0	0	0	0	1,100
001-6423-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	31	400	400	400	400
001-6423-452.7612	TELEPHONE/COMMUNICATIONS	882	1,224	1,224	1,224	1,224
001-6423-452.7910	COMMUNITY EVENTS/PROGRAMS	42,448	48,040	48,040	48,040	46,460
	TOTAL SERVICES	**$50,745**	**$66,124**	**$65,669**	**$65,669**	**$65,644**
6423 - SUMMER DAY CAMP PROGRAM		**$162,673**	**$228,108**	**$228,108**	**$225,238**	**$235,035**

6424 - Keep Friendswood Beautiful

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
50 - SUPPLIES						
001-6424-458.5200	PERSONNEL SUPPLIES	$200	$0	$0	$0	$0
001-6424-458.5400	OPERATING SUPPLIES	18,230	13,700	14,700	15,014	13,700
	TOTAL SUPPLIES	**$18,430**	**$13,700**	**$14,700**	**$15,014**	**$13,700**
60 - MAINTENANCE						
001-6424-458.6210	LANDSCAPING	$261	$2,500	$4,866	$593	$2,500
	TOTAL MAINTENANCE	**$261**	**$2,500**	**$4,866**	**$593**	**$2,500**
70 - SERVICES						
001-6424-458.7400	OPERATING SERVICES	$34,893	$33,089	$35,589	$37,320	$36,494
001-6424-458.7510	TRAINING	403	1,500	1,500	1,316	1,500
001-6424-458.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	1,725	1,725	994	1,725
001-6424-458.7530	MEMBERSHIPS	200	200	200	267	200
001-6424-458.7922	KFB BEAUTIFICATION GRANTS	2,000	2,000	2,000	0	3,000
	TOTAL SERVICES	**$37,496**	**$38,514**	**$41,014**	**$39,897**	**$42,919**
6424 - KEEP FRIENDSWOOD BEAUTIFUL		**$56,187**	**$54,714**	**$60,580**	**$55,504**	**$59,119**

6428 - Stevenson Park Pool

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-6428-452.4222	SEASONAL WAGES	$68,149	$73,635	$73,635	$69,821	$74,567
001-6428-452.4710	SOCIAL SECURITY/MEDICARE	5,213	5,633	5,633	5,333	5,704
001-6428-452.4840	WORKERS COMP INSURANCE	595	725	725	412	773
	TOTAL PERSONNEL & BENEFITS	**$73,957**	**$79,993**	**$79,993**	**$75,566**	**$81,044**
50 - SUPPLIES						
001-6428-452.5200	PERSONNEL SUPPLIES	$4,332	$4,400	$4,400	$4,265	$4,400
001-6428-452.5400	OPERATING SUPPLIES	3,248	4,900	4,900	5,450	4,900
001-6428-452.5495	CHEMICALS	15,730	18,000	18,500	19,887	18,000
001-6428-452.5620	JANITORIAL SUPPLIES	213	300	300	177	300
001-6428-452.5800	OPERATING EQUIPMENT<$5000	2,368	9,000	13,902	7,002	9,000
	TOTAL SUPPLIES	**$25,891**	**$36,600**	**$42,002**	**$36,781**	**$36,600**
60 - MAINTENANCE						
001-6428-452.6210	LANDSCAPING	$0	$500	$500	$0	$500
001-6428-452.6561	SWIMMING POOL MAINTENANCE	7,301	5,300	5,300	5,250	5,800
001-6428-452.6600	FACILITY MAINTENANCE	3,311	5,500	5,500	5,055	6,000
	TOTAL MAINTENANCE	**$10,612**	**$11,300**	**$11,300**	**$10,305**	**$12,300**
70 - SERVICES						
001-6428-452.7400	OPERATING SERVICES	$108	$1,000	$1,000	$66	$1,000
001-6428-452.7510	TRAINING	215	250	250	188	1,860
001-6428-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	0	50	50	0	50
001-6428-452.7611	ELECTRICITY	16,976	14,850	14,850	16,270	14,850
001-6428-452.7613	NATURAL GAS	357	3,800	3,800	3,349	3,800
001-6428-452.7620	JANITORIAL SERVICES	720	1,080	1,080	960	1,080
001-6428-452.7800	CONTRACT SERVICES	1,684	5,000	4,000	3,225	7,100
	TOTAL SERVICES	**$20,060**	**$26,030**	**$25,030**	**$24,058**	**$29,740**
80 - CAPITAL OUTLAY						
001-6428-452.8400	CAPITAL OPERATING EQUIP	$5,853	$0	$0	$0	$0
	TOTAL CAPITAL OUTLAY	**$5,853**	**$0**	**$0**	**$0**	**$0**
6428 - STEVENSON PARK POOL		**$136,373**	**$153,923**	**$158,325**	**$146,710**	**$159,684**

6429 - Senior Activity Center

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-6429-452.4110	FULLTIME SALARIES & WAGES	$122,670	$124,903	$124,903	$124,477	$132,335
001-6429-452.4130	OVERTIME PAY	512	3,569	3,569	4,593	3,676
001-6429-452.4131	HOLIDAY HRS WORKED	305	0	0	0	0
001-6429-452.4143	LONGEVITY PAY	1,480	1,610	1,610	1,718	1,705
001-6429-452.4145	INCENTIVE-CERTIFICATE PAY	1,213	1,200	1,200	2,383	3,000
001-6429-452.4190	TERMINATION PAYOUTS	0	0	0	6,017	0
001-6429-452.4220	PART-TIME WAGES W/O BENEFITS	24,899	35,487	35,487	33,236	36,076
001-6429-452.4230	OVERTIME PAY FOR PART-TIME	0	0	0	104	0
001-6429-452.4710	SOCIAL SECURITY/MEDICARE	10,813	12,254	12,254	12,970	13,448
001-6429-452.4720	TMRS RETIREMENT	21,032	21,918	21,918	23,666	23,194
001-6429-452.4810	HEALTH/DENTAL INSURANCE	20,440	21,884	21,884	8,478	8,612
001-6429-452.4820	LIFE INSURANCE	350	379	379	354	406
001-6429-452.4830	DISABILITY INSURANCE	513	554	554	518	594
001-6429-452.4840	WORKERS COMP INSURANCE	1,494	1,980	1,980	1,658	1,603
001-6429-452.4850	EAP SERVICES	107	105	105	101	105
001-6429-452.4890	FLEX PLAN ADMINISTRATION	81	75	75	74	75
	TOTAL PERSONNEL & BENEFITS	**$205,909**	**$225,918**	**$225,918**	**$220,347**	**$224,829**
50 - SUPPLIES						
001-6429-452.5200	PERSONNEL SUPPLIES	$125	$300	$300	$288	$300
001-6429-452.5301	FUEL	2,568	3,000	3,000	1,240	3,000
001-6429-452.5400	OPERATING SUPPLIES	3,837	3,800	3,860	3,811	3,800
001-6429-452.5800	OPERATING EQUIPMENT<$5000	1,572	4,500	3,660	3,633	4,500
	TOTAL SUPPLIES	**$8,102**	**$11,600**	**$10,820**	**$8,972**	**$11,600**
60 - MAINTENANCE						
001-6429-452.6300	VEHICLE MAINTENANCE	$365	$4,000	$9,930	$546	$4,000
	TOTAL MAINTENANCE	**$365**	**$4,000**	**$9,930**	**$546**	**$4,000**
70 - SERVICES						
001-6429-452.7311	VEHICLE INSURANCE	$3,951	$3,581	$3,581	$3,581	$4,399
001-6429-452.7401	POSTAL/COURIER SERVICES	0	50	50	0	50
001-6429-452.7498	JUDGMENTS & DAMAGE CLAIMS	0	500	500	0	500
001-6429-452.7510	TRAINING	635	150	850	850	420
001-6429-452.7520	TRAVEL EXPENSES & REIMBURSEMENTS	93	975	990	989	1,300
001-6429-452.7530	MEMBERSHIPS	0	0	200	200	250
001-6429-452.7612	TELEPHONE/COMMUNICATIONS	0	150	150	0	0
001-6429-452.7800	CONTRACT SERVICES	0	0	0	0	275
001-6429-452.7831	VEHICLE LEASE-INTERNAL	23,884	23,884	23,884	23,884	23,884
001-6429-452.7910	COMMUNITY EVENTS/PROGRAMS	28,873	20,000	20,000	20,000	25,000
	TOTAL SERVICES	**$57,436**	**$49,290**	**$50,205**	**$49,504**	**$56,078**
6429 - SENIOR ACTIVITY CENTER		**$271,812**	**$290,808**	**$296,873**	**$279,369**	**$296,507**

6430 - Parks Operations

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
40 - PERSONNEL & BENEFITS						
001-6430-456.4110	FULLTIME SALARIES & WAGES	$573,811	$690,840	$690,840	$681,970	$819,644
001-6430-456.4120	PART-TIME WAGES	20,581	35,368	35,368	29,682	24,385
001-6430-456.4130	OVERTIME PAY	13,117	11,919	11,919	23,633	12,268
001-6430-456.4131	HOLIDAY HRS WORKED	3,612	0	0	5,164	0
001-6430-456.4143	LONGEVITY PAY	4,145	4,905	4,905	4,667	5,105
001-6430-456.4145	INCENTIVE-CERTIFICATE PAY	3,966	4,740	4,740	5,206	5,340
001-6430-456.4149	CELL PHONE ALLOWANCE	2,280	3,420	3,420	3,173	4,260
001-6430-456.4190	TERMINATION PAYOUTS	1,072	0	0	308	0
001-6430-456.4710	SOCIAL SECURITY/MEDICARE	46,052	54,504	54,504	51,943	58,440
001-6430-456.4720	TMRS RETIREMENT	103,773	125,412	125,412	116,099	128,584
001-6430-456.4810	HEALTH/DENTAL INSURANCE	100,401	148,193	148,193	137,724	107,281
001-6430-456.4820	LIFE INSURANCE	1,637	2,065	2,065	1,837	2,180
001-6430-456.4830	DISABILITY INSURANCE	2,396	3,022	3,022	2,689	3,190
001-6430-456.4840	WORKERS COMP INSURANCE	5,442	7,399	7,399	6,791	8,088
001-6430-456.4850	EAP SERVICES	584	683	683	628	683
001-6430-456.4890	FLEX PLAN ADMINISTRATION	148	141	141	196	204
	TOTAL PERSONNEL & BENEFITS	**$883,017**	**$1,092,611**	**$1,092,611**	**$1,071,710**	**$1,179,652**
50 - SUPPLIES						
001-6430-456.5200	PERSONNEL SUPPLIES	$9,013	$11,850	$13,250	$9,207	$11,850
001-6430-456.5300	VEHICLE SUPPLIES	4,179	0	0	0	0
001-6430-456.5301	FUEL	20,776	22,500	22,500	13,581	22,500
001-6430-456.5400	OPERATING SUPPLIES	13,201	39,250	43,918	26,892	49,250
001-6430-456.5620	JANITORIAL SUPPLIES	15,742	17,500	17,500	14,813	17,500
001-6430-456.5800	OPERATING EQUIPMENT<$5000	59,343	44,800	52,788	34,169	44,800
	TOTAL SUPPLIES	**$122,254**	**$135,900**	**$149,956**	**$98,662**	**$145,900**
60 - MAINTENANCE						
001-6430-456.6210	LANDSCAPING	$23,889	$20,000	$20,600	$16,959	$20,000
001-6430-456.6220	LIGHTING MAINTENANCE	33,097	38,000	25,500	25,500	38,000
001-6430-456.6300	VEHICLE MAINTENANCE	21,006	27,250	27,250	24,915	27,250
001-6430-456.6400	OPERATING MAINTENANCE	299,135	223,100	255,955	255,955	226,600
001-6430-456.6800	EQUIPMENT MAINTENANCE	15,015	16,650	16,650	16,650	16,650
	TOTAL MAINTENANCE	**$392,142**	**$325,000**	**$345,955**	**$339,979**	**$328,500**
70 - SERVICES						
001-6430-456.7311	VEHICLE INSURANCE	$7,391	$8,620	$8,620	$8,620	$11,590
001-6430-456.7400	OPERATING SERVICES	8,805	0	3,905	5,207	0
001-6430-456.7498	JUDGMENTS & DAMAGE CLAIMS	0	1,000	1,000	0	1,000
001-6430-456.7510	TRAINING	3,462	4,635	4,635	2,446	4,680
001-6430-456.7520	TRAVEL EXPENSES & REIMBURSEMENTS	471	1,250	1,250	1,319	1,250
001-6430-456.7530	MEMBERSHIPS	0	500	500	267	0
001-6430-456.7611	ELECTRICITY	192,128	173,218	173,218	173,218	173,218
001-6430-456.7612	TELEPHONE/COMMUNICATIONS	921	800	912	912	300
001-6430-456.7620	JANITORIAL SERVICES	65,374	68,040	68,040	66,500	69,040
001-6430-456.7625	SAFETY SERVICES	1,744	2,000	2,000	1,596	2,000
001-6430-456.7670	LANDSCAPING SERVICES	253,628	388,350	388,350	388,350	388,350

6430 - Parks Operations (continued)

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
001-6430-456.7680	MOWING SERVICES	377,833	386,814	416,814	416,814	394,494
001-6430-456.7800	CONTRACT SERVICES	1,024	2,000	2,000	1,024	2,000
001-6430-456.7830	RENTAL	0	4,000	4,000	0	4,000
001-6430-456.7831	VEHICLE LEASE-INTERNAL	49,730	52,898	52,898	52,898	77,853
	TOTAL SERVICES	**$962,511**	**$1,094,125**	**$1,128,142**	**$1,119,171**	**$1,129,775**
80 - CAPITAL OUTLAY						
001-6430-456.8200	OTHER PROPERTY IMPROVEMENTS	$22,506	$0	$0	$0	$0
001-6430-456.8300	VEHICLES	0	62,000	62,000	59,413	0
001-6430-456.8800	CAPITAL EQUIPMENT	25,189	0	32,080	32,080	0
	TOTAL CAPITAL OUTLAY	**$47,695**	**$62,000**	**$94,080**	**$91,493**	**$0**
6430 - PARKS OPERATIONS		**$2,407,619**	**$2,709,636**	**$2,810,744**	**$2,721,015**	**$2,783,827**

6460 - Facility Operations

Account Number	Account Name	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
50 - SUPPLIES						
001-6460-419.5400	OPERATING SUPPLIES	$32,443	$39,000	$39,000	$38,413	$44,000
001-6460-419.5800	OPERATING EQUIPMENT<$5000	10,259	11,000	10,500	10,160	11,000
	TOTAL SUPPLIES	**$42,702**	**$50,000**	**$49,500**	**$48,573**	**$55,000**
60 - MAINTENANCE						
001-6460-419.6210	LANDSCAPING	$600	$1,001	$1,001	$0	$1,001
001-6460-419.6220	LIGHTING MAINTENANCE	2,325	5,000	5,000	2,911	10,000
001-6460-419.6600	FACILITY MAINTENANCE	555,362	274,050	272,444	272,433	268,450
001-6460-419.6610	BUILDING RENOVATIONS	0	0	51,616	51,616	0
001-6460-419.6620	CONTINGENCY	0	50,000	24,251	0	50,000
001-6460-419.6801	EMERGENCY GENERATOR MAINT	15,764	10,000	15,000	10,130	35,000
	TOTAL MAINTENANCE	**$574,051**	**$340,051**	**$369,312**	**$337,090**	**$364,451**
70 - SERVICES						
001-6460-419.7611	ELECTRICITY	$311,404	$269,431	$269,431	$285,098	$269,431
001-6460-419.7612	TELEPHONE/COMMUNICATIONS	66,125	110,000	110,000	93,195	110,000
001-6460-419.7613	NATURAL GAS	8,543	6,700	6,700	10,478	6,700
001-6460-419.7620	JANITORIAL SERVICES	210,014	249,652	249,652	249,652	255,202
001-6460-419.7625	SAFETY SERVICES	6,883	8,500	9,000	6,650	8,500
001-6460-419.7670	LANDSCAPING SERVICES	83,681	104,434	104,434	104,434	104,434
001-6460-419.7680	MOWING SERVICES	44,614	92,050	62,050	62,050	92,050
001-6460-419.7800	CONTRACT SERVICES	24,894	166,900	188,725	188,725	205,900
001-6460-419.7830	RENTAL	4,553	7,312	7,312	5,428	7,312
	TOTAL SERVICES	**$760,711**	**$1,014,979**	**$1,007,304**	**$1,005,710**	**$1,059,529**
80 - CAPITAL OUTLAY						
001-6460-419.8230	PARKING/DRIVEWAYS/SIDEWALKS	$32,000	$0	$0	$0	$0
001-6460-419.8800	CAPITAL EQUIPMENT	97,923	0	109,355	109,355	92,000
	TOTAL CAPITAL OUTLAY	**$129,923**	**$0**	**$109,355**	**$109,355**	**$92,000**
6460 - FACILITY OPERATIONS		**$1,507,387**	**$1,405,030**	**$1,535,471**	**$1,500,728**	**$1,570,980**


FRIENDSWOOD
FOUNDED
1895
TEXAS

Supplemental Information




FRIENDSWOOD
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Personnel by Department Schedule



Personnel by Department
Full-Time Equivalents
Three Year Comparison

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Municipal Clerk	3.00	3.00	3.00	3.00	4.00
Total City Secretary	**3.00**	**3.00**	**3.00**	**3.00**	**4.00**
Administration	4.00	4.00	4.00	4.00	4.00
Total City Manager	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Finance - (GF)	7.00	7.00	7.00	7.00	8.00
Finance - (WS)	4.00	4.00	4.00	4.00	4.00
Total Finance	**11.00**	**11.00**	**11.00**	**11.00**	**12.00**
Human Resources	4.00	4.00	4.00	4.00	5.00
Risk Management	1.00	1.00	1.00	1.00	1.00
Human Resources	**5.00**	**5.00**	**5.00**	**5.00**	**6.00**
Information Technology	7.50	7.50	7.50	7.50	7.50
Information Technology	**7.50**	**7.50**	**7.50**	**7.50**	**7.50**
City Attorney	3.20	2.20	2.20	2.20	3.20
City Attorney	**3.20**	**2.20**	**2.20**	**2.20**	**3.20**
Municipal Court	4.60	4.60	4.60	4.60	4.60
Municipal Court	**4.60**	**4.60**	**4.60**	**4.60**	**4.60**
Communications	3.00	3.00	3.00	3.00	3.00
Communications	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
Administration	5.00	5.00	5.00	5.00	5.00
Communications	14.60	15.60	15.60	15.60	18.60
Patrol	54.40	52.00	52.00	52.00	52.00
DOT Patrol	1.00	1.00	1.00	1.00	1.00
Criminal Investigations	12.00	12.00	12.00	12.00	13.00
Animal Services	4.00	4.00	4.00	4.00	5.00
Total Police	**91.00**	**89.60**	**89.60**	**89.60**	**94.60**
Administration	7.38	2.00	2.00	2.00	2.00
Fire Prevention	0.07	3.45	3.45	3.45	4.45
Emergency Medical Services	0.00	20.54	20.54	20.54	20.54
Emergency Management	1.00	2.00	2.00	2.00	2.00
Total Emergency Services	**8.45**	**27.99**	**27.99**	**27.99**	**28.99**
Administration	2.50	2.50	2.50	2.50	2.50
Planning and Zoning	3.00	3.00	3.00	3.00	3.00
Inspection/Code Enforcement	5.00	5.00	4.70	5.00	5.00
Geographic Information Services	2.00	2.00	2.00	2.00	3.00
Total Community Development	**12.50**	**12.50**	**12.20**	**12.50**	**13.50**

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

	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget
Administration - (GF)	2.00	2.00	2.00	2.00	2.00
Administration - (WS)	3.00	3.00	3.00	3.00	3.00
Street Operations	13.00	13.00	13.00	13.00	13.00
Drainage Operations	4.00	4.00	4.00	4.00	8.00
Water Utilities	8.00	8.00	8.00	8.00	8.00
Sewer Utilities	6.00	7.00	7.00	7.00	7.00
Water Operations	4.00	5.00	5.00	5.00	5.00
Sewer Operations	4.00	5.00	5.00	5.00	5.00
Utility Customer Service	3.00	3.00	3.00	3.00	3.00
Total Public Works	**47.00**	**50.00**	**50.00**	**50.00**	**54.00**
Engineering (GF)	4.45	4.45	4.45	4.45	4.45
Engineering (WS)	5.00	5.00	5.00	5.00	5.00
Total Engineering	**9.45**	**9.45**	**9.45**	**9.45**	**9.45**
Administration	15.32	15.32	15.32	15.32	15.32
Total Library Services	**15.32**	**15.32**	**15.32**	**15.32**	**15.32**
Administration	2.00	2.00	2.00	2.00	2.00
Recreation Programs	11.00	11.00	11.00	11.00	11.00
Parks Operations	12.60	13.60	13.60	13.60	14.60
Total Parks And Recreation	**25.60**	**26.60**	**26.60**	**26.60**	**27.60**
Total Personnel	**250.62**	**271.76**	**271.46**	**271.76**	**287.76**

*

FY26 Proposed Additions/Changes:

*1.0 FTE moved from Police Department: Communications Division to City Attorney's Office

*4.0 FTE addition to the Police Department: Communications Division

*1.0 FTE addition to the Police Department: Criminal Investigations Division

*1.0 FTE addition to the Police Department: Animal Services Division

*1.0 FTE addition to the City Secretary's Office

*1.0 FTE addition to the Finance Department

*1.0 FTE addition to the Human Resources Department

*4.0 FTE addition to the Public Works Department: Drainage Division

*1.0 FTE addition to the Community Development Department: Geographic Information Systems Division

*1.0 FTE addition to the Department of Emergency Services: Fire Prevention Division

*1.0 FTE addition to the Parks & Recreation Division: Parks Operations


FRIENDSWOOD
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1895
TEXAS

Decision Packages and Forces at Work



FY 2025-26 Decision Packages

(Included in the Proposed Budget)

General Fund

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
City Wide	Automobile Insurance Increase (27%)	$0	$38,191	$38,191	$0	$38,191
City Wide	Real & Personal Property Insurance Increase (14%)	0	11,312	11,312	0	11,312
FIN	Galveston County Appraisal Services	0	67,997	67,997	0	67,997
PD_Patrol	Axon Taser Contract	0	81,087	81,087	0	81,087
PD_Patrol	Drone Monitoring Software	0	11,100	11,100	0	11,100
PD_Comm	Records Specialist (+1.0 FTE)	0	93,001	93,001	0	93,001
FVFD_Fire	FVFD Contract Increase	0	78,810	78,810	0	78,810
DES_Admin	Radio Refresh	0	88,000	88,000	0	88,000
P&R_Pk	Forest Bend Easement Mowing	0	7,000	7,000	0	7,000
P&R_ Facilities	Star Services HVAC Contract Increase	0	14,000	14,000	0	14,000
Total Forces at Work		**$0**	**$490,498**	**$490,498**	**$0**	**$490,498**

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
City Wide	Merit 2.75%	$0	$658,645	$658,645	$0	$658,645
CAO/PD	Administrative Assistant (+1.0 FTE)	0	89,624	89,624	89,624	0
PD_Comm	Communications Operators (+3.0 FTE)	600	284,705	285,305	0	285,305
DES_EMS	Full-time Paramedic Conversion	0	413,724	413,724	0	413,724
PW_ Drainage	Equipment Operator (+1.0 FTE)	2,800	90,947	93,747	0	93,747
PW_ Drainage	Maintenance Worker + Vehicle (+1.0 FTE)	75,000	87,259	162,259	0	162,259
PW_ Drainage	Maintenance Worker (+1.0 FTE)	0	82,759	82,759	0	82,759
FIN	Accounting Manager (+1.0 FTE)	5,200	136,827	142,027	68,869	73,158
PD_CID	Crime Analyst (+1.0 FTE)	44,500	139,538	184,038	0	184,038
HR	Human Resources Generalist (+1.0 FTE)	0	102,104	102,104	15,316	86,788
P&R_Pk	Weekday Laborer (+1.0 FTE)	0	90,902	90,902	0	90,902
P&R_Admin	Administrative Assistant Position Upgrade	0	18,084	18,084		18,084
CSO	Administrative Assistant (+1.0 FTE)	0	92,765	92,765	46,383	46,382
PW_ Drainage	Crew Leader (+1.0 FTE)	0	104,830	104,830	0	104,830
FIN	Electronic Records Solution	0	40,000	40,000	16,000	24,000
CDD_GIS	Geographic Information Systems Analyst (+1.0 FTE)	5,000	100,507	105,507	50,254	55,253
DES_FM	Deputy Fire Marshal II + Vehicle (+1.0 FTE)	65,000	163,728	228,728	0	228,728
PD_AC	Animal Control Officer + Vehicle (+1.0 FTE)	85,400	96,759	182,159	0	182,159
P&R_Pk	Lake Friendswood Fish Feeding & Restocking Program	6,500	3,500	10,000	0	10,000
P&R_Rec	Summer Staff Referral Program	0	2,500	2,500	0	2,500
Total Decision Packages		**$290,000**	**$2,799,707**	**$3,089,707**	**$286,446**	**$2,803,261**
Total FAW & Decision Packages for General Fund		**$290,000**	**$3,290,205**	**$3,580,205**	**$286,446**	**$3,293,759**

FY 2025-26 Decision Packages (continued)

(Included in the Proposed Budget)

Water and Sewer Fund

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
City Wide	Automobile Insurance Increase (27%)	$0	$6,714	$6,714	$0	$6,714
City Wide	Real & Personal Property Insurance Increase (14%)	0	9,255	9,255	0	9,255
PW_SU	Blackhawk WWTP CIP	991,250	0	991,250	0	991,250
PW_WO	City of Houston Cash Call 42" SETL	990,430	0	990,430	0	990,430
PW_SU	Southeast Water Purification Plant - CIP Program 2023-2027 (Year 4)	441,249	0	441,249	0	441,249
Total Forces at Work		**$2,422,929**	**$15,969**	**$2,438,898**	**$0**	**$2,438,898**

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
City Wide	Merit 2.75%	$0	$79,078	$79,078	$0	$79,078
FIN	Water & Sewer Transfer for Funded Decision Packages	0	286,446	286,446	0	286,446
PW_WU	Vehicle Replacement Plan Upgrade	32,259	0	32,259	0	32,259
Total Decision Packages		**$32,259**	**$365,524**	**$397,783**	**$0**	**$397,783**
Total FAW & Decision Packages for Water & Sewer Fund		**$2,455,188**	**$381,493**	**$2,836,681**	**$0**	**$2,836,681**

FY 2025-26 Unfunded Decision Packages

(Not included in the Proposed Budget)

General Fund

Dept	Description	One Time Cost	Ongoing Cost	Total	Outside Revenue Sources	Net Total
COMM	Social Media Post Boosting	0	30,000	30,000	0	30,000
Total Unfunded Decision Packages for General Fund		**$0**	**$30,000**	**$30,000**	**$0**	**$30,000**

Water & Sewer Fund

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

Tax Information



Estimated Ad Valorem Tax Collections - GCAD & HCAD Certified Roll

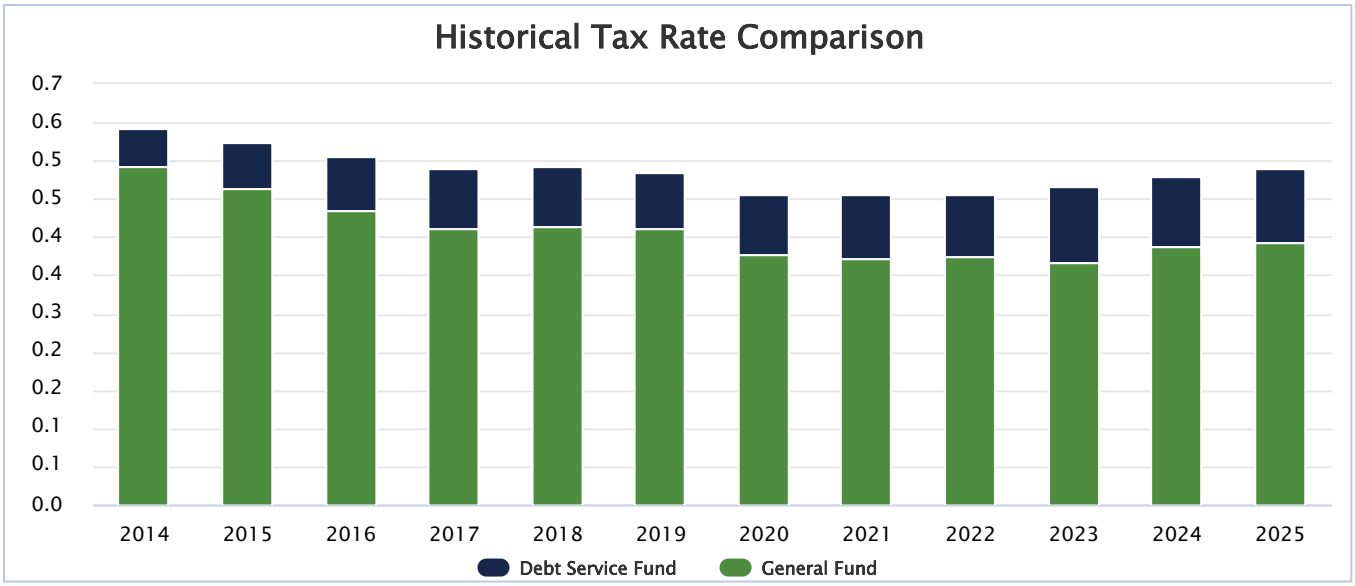
Estimated Taxable Value as of July 28, 2025	$4,866,073,094 **	
Divided by 100	100	
Rate Base	$48,660,731	
Tax Rate	0.526746	
Estimated Tax Levy	$25,631,860	
Estimated Collection Rate	100%	
Adjusted Tax Collections		$25,631,860
Estimated Value Over 65 Frozen Ceilings	$843,599,507	
Divided by 100	100	
Rate Base	$8,435,995	
Tax Rate	0.5267	
Estimated Collection Rate & Levy of Over 65 Frozen Ceilings	100%	$4,443,629
Estimated Total Tax Levy		$30,075,489 **

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
2010-11	2010	$2,336,118,472	20%	$0.5851	$13,668,629	3.80%
2011-12	2011	$2,362,929,430	20%	$0.5902	$13,947,215	2.00%
2012-13	2012	$2,392,531,721	20%	$0.5970	$14,283,414	2.40%
2013-14	2013	$2,502,557,278	20%	$0.5914	$14,653,660	2.60%
2014-15	2014	$2,633,486,696	20%	$0.5914	$15,440,708	5.40%
2015-16	2015	$2,926,095,717	20%	$0.5687	$16,403,663	6.20%
2016-17	2016	$3,173,373,806	20%	$0.5460	$17,009,094	3.70%
2017-18	2017	$3,408,383,083	20%	$0.5273	$17,569,799	3.30%
2018-19	2018	$3,450,838,554	20%	$0.5324	$17,952,134	2.20%
2019-20	2019	$3,672,191,991	20%	$0.5214	$18,699,976	4.20%
2020-21	2020	$3,964,590,381	20%	$0.4873	$18,882,531	1.00%
2021-22	2021	$4,426,931,320	20%	$0.4873	$20,844,802	10.40%
2022-23	2022	$4,892,851,387	20%	$0.4873	$22,767,312	9.20%
2023-24	2023	$5,205,895,054	20%	$0.5007	$25,153,251	10.50%
2024-25	2024	$5,424,826,558 *	20%	$0.5142	$27,892,939	10.40%
2025-26	2025	$5,709,672,601 **	20%	$0.5267	$30,075,489	7.80%

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

** Excludes property tax values and levy on the Tax Increment Reinvestment Zones



Fiscal Year	Tax Year	General Fund	Debt Service Fund	Total Tax Rate*
2014-15	2014	$0.5303	$0.0611	$0.5914
2015-16	2015	$0.4972	$0.0715	$0.5687
2016-17	2016	$0.4620	$0.0840	$0.5460
2017-18	2017	$0.4323	$0.0950	$0.5273
2018-19	2018	$0.4372	$0.0952	$0.5324
2019-20	2019	$0.4322	$0.0892	$0.5214
2020-21	2020	$0.3922	$0.0952	$0.4873
2021-22	2021	$0.3851	$0.1022	$0.4873
2022-23	2022	$0.3886	$0.0987	$0.4873
2023-24	2023	$0.3794	$0.1213	$0.5007
2024-25	2024	$0.4042	$0.1100	$0.5142
2025-26	2025	$0.4123	$0.1144	$0.5267

* Tax Rate Includes 20% Homestead Exemption

Sales Tax Revenue Comparison
FY24 through FY26

Month of Receipt	FY24 Actual	FY25 Forecast	FY26 Proposed General Fund	FY26 Proposed Streets*	FY26 Proposed Economic Dev**	FY26 Proposed Budget
December	$953,780	$1,154,257	$865,693	$216,423	$72,141	$1,154,257
January	$1,022,482	$1,055,227	$791,420	$197,855	$65,952	$1,055,227
February	$1,424,482	$1,723,558	$1,292,669	$323,167	$107,722	$1,723,558
March	$933,113	$1,015,925	$761,944	$190,486	$63,495	$1,015,925
April	$938,643	$1,013,888	$760,416	$190,104	$63,368	$1,013,888
May	$1,174,313	$1,284,399	$963,299	$240,825	$80,275	$1,284,399
June	$1,006,391	$1,117,045	$837,784	$209,446	$69,815	$1,117,045
July	$954,946	$959,753	$719,814	$179,954	$59,985	$959,753
August	$1,350,610	$1,350,611	$1,012,958	$253,240	$84,413	$1,350,611
September	$1,155,335	$1,155,334	$866,501	$216,625	$72,208	$1,155,334
October	$1,284,611	$1,284,611	$963,458	$240,865	$80,288	$1,284,611
November	$1,185,032	$1,185,034	$888,775	$222,193	$74,066	$1,185,034
Total	**$13,383,738**	**$14,299,642**	**$10,724,731**	**$2,681,183**	**$893,728**	**$14,299,642**

*Fund established in FY17 to record sales tax revenue collected for City streets maintenance and improvements.

**Fund established in FY17 to record sales tax revenue collected for economic development improvements of the City's downtown area.

City of Friendswood's sales tax rate increased from 7.75% to 8.25% with voter approval in May 2016. The 1/2 cent sales tax rate increase is distributed in the following manner:

$0.00375 for Streets maintenance and improvements

$0.00125 for Economic Development improvements in the City's downtown area

The sales tax revenue for Street improvements was reauthorized by voters on the May 2024 ballot.

Tax Rate Calculation Worksheets



2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Friendswood	(281) 996-6270
Taxing Unit Name	Phone *(area code and number)*
910 S. Friendswood Drive, Friendswood, Texas 77546	www.friendswood.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 5,835,123,665
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 1,310,097,982
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 4,525,025,683
4.	**Prior year total adopted tax rate.**	$ 0.514172 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** $ 156,145,782 **B. Prior year values resulting from final court decisions:** - $ 129,108,141 **C. Prior year value loss.** Subtract B from A.[3]	$ 27,037,641
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 103,035,535 **B. Prior year disputed value:** - $ 14,667,578 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 88,367,957
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 115,405,598

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

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

For additional copies, visit: **comptroller.texas.gov/taxes/property-tax**

50-856 • 6-25/13

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 4,640,431,281
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 19,000
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 802,830 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 38,516,833 **C. Value loss.** Add A and B. [6]	$ 39,319,663
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 313,369 **B. Current year productivity or special appraised value:** - $ 290 **C. Value loss.** Subtract B from A. [7]	$ 313,079
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 39,651,742
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 4,600,779,539
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 23,655,920
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 233,539
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 23,889,459
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** $ 4,880,183,184 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] - $ 6,721,101 **E. Total current year value.** Add A and B, then subtract C and D.	$ 4,873,462,083

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

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2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 347,983,396 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 983,628,110 **C. Total value under protest or not certified.** Add A and B.	$ 1,331,611,506
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 1,336,937,233
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 4,868,136,356
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 3,560,362
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 97,907,939
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 101,468,301
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 4,766,668,055
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.501177 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.404140 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,640,431,281
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 18,753,838
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A.** **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + $ 179,140 **B.** **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 232 **C.** **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D.** **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 178,908 **E.** Add Line 31 to 32D.	$ 18,932,746
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,766,668,055
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.397190 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] **A.** **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 **B.** **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] **A.** **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0 **B.** **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28] **A.** **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. . . . . $ 0 **B.** **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ 0.000000 /$100 **D.** Multiply B by 0.05 and divide by Line 33 and multiply by $100. . . . . $ 0.000000 /$100 **E.** Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29] **A.** **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . $ 0 **B.** **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ 0.000000 /$100 **D.** Multiply B by 0.08 and divide by Line 33 and multiply by $100. . . . . $ 0.000000 /$100 **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.397190 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . $ 3,473,196 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . $ 0.072864 /$100 **C.** Add Line 41B to Line 40.	$ 0.470054 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.486505 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount $ 6,533,165 **B.** Subtract **unencumbered fund amount** used to reduce total debt. – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) – $ 0 **D.** Subtract **amount paid** from other resources – $ 141,290 **E. Adjusted debt.** Subtract B, C and D from A.	$ 6,391,875
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 868,938
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 5,522,937
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] 99.15 % **B.** Enter the prior year actual collection rate. 99.15 % **C.** Enter the 2023 actual collection rate. 99.43 % **D.** Enter the 2022 actual collection rate. 99.30 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	99.15 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 5,570,284
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,868,136,356
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.114423 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.600928 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 3,611,329
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 4,868,136,356
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.074182 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.** [38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.501177 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.501177 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.** [39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.600928 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.526746 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 4,868,136,356
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

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Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.526746 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.552283 /$100
	B. Unused increment rate (Line 67)	$ 0.047493 /$100
	C. Subtract B from A	$ 0.504790 /$100
	D. Adopted Tax Rate	$ 0.514172 /$100
	E. Subtract D from C	$ -0.009382 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 4,561,551,676
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.596312 /$100
	B. Unused increment rate (Line 66)	$ 0.054384 /$100
	C. Subtract B from A	$ 0.541928 /$100
	D. Adopted Tax Rate	$ 0.500728 /$100
	E. Subtract D from C	$ 0.041200 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 4,407,272,864
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,815,796
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.586836 /$100
	B. Unused increment rate (Line 66)	$ 0.095614 /$100
	C. Subtract B from A	$ 0.491222 /$100
	D. Adopted Tax Rate	$ 0.487314 /$100
	E. Subtract D from C	$ 0.003908 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 3,973,255,094
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 155,274
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 1,971,070 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.040489 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.567235 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

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SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.397190 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,868,136,356
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.010270 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.114423 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.514172 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,600,779,539
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,766,668,055
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.567235 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. $ 0.501177 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate. $ 0.567235 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate. $ 0.000000 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

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

sign here Cheryl E. Johnson
Taxing Unit Representative

July 29, 2025
Date

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


FRIENDSWOOD
FOUNDED
1895
TEXAS

Glossary Abbreviations and Acronyms

(reviewed and updated annually)



Glossary

ACCRUAL BASIS

Recognition of the financial effects of transactions, events and circumstances in the period(s) in which they occur regardless of when the cash is received or paid.

AD VALOREM TAX

A tax based on value (e.g., a property tax).

AMERICAN RESCUE PLAN ACT (ARPA)

The American Rescue Plan will deliver $350 billion for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and bring back jobs. This federal funding, also known as Coronavirus State and Local Fiscal Recovery Funds, will provide the City with $8.78 million dollars to be used on water, sewer, and broadband infrastructure.

AMORTIZATION

The process of paying the principal amount of an issue of bonds by the periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders. Payments are usually calculated to include interest in addition to a partial payment of the original principal amount.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

A set of financial statements comprising the financial report of the municipality that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB). The auditor's report is usually attached to the ACFR.

APPROPRIATION

A legal authorization granted by a legislative body (City Council) to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ARBITRAGE

Transactions by which securities are bought and sold in different markets at the same time for the sake of profit arising from a difference in prices in the two markets. With respect to the issuance of municipal bonds, arbitrage usually refers to the difference between the interest paid on the bonds issued and the interest earned by investing the bond proceeds in other securities.

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSETS

Resources owned by the City which have monetary value.

ASSIGNED FUND BALANCE

Fund balance amounts that are self-imposed by the City to be used for particular purpose. Fund balance can be assigned by the City Council or the City Manager, pursuant to the City's fund balance policy.

BALANCED BUDGET

A budgeting term used to signify budgeted expenditures are offset by budgeted revenues. In some instances reserves set aside for a specific use could be included to offset budgeted expenditures; i.e. election equipment reserves set aside in previous fiscal years to replace outdated equipment in a future fiscal year.

BASIS OF ACCOUNTING

A term used to refer to when revenues, expenditures, expenses, and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BOND

A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

BUDGET AMENDMENT

A term used to refer to a change to the budget after adoption. Additional revenue or fund balance/ retained earnings appropriations to fund expenditures not included in the original adopted budget.

BUDGET CALENDAR

A time table with deadlines when particular tasks must be completed in order for council to approve the spending plan before the beginning of the next fiscal year.

BUDGET TRANSFER

A term used to refer to the reallocation of appropriated funds between revenue or expenditure accounts within a department.

CAPITAL EXPENDITURES

Expenditures resulting in the acquisition of or addition to fixed assets which are individually priced at more than $5,000.

CAPITAL IMPROVEMENT PROGRAM (CIP)

A term used to refer to a group of related infrastructure improvements planned for the future. The program can be, either, a five or a ten year plan.

CAPITAL LEASE

An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in SFAS No. 13 for lease capitalization.

CAPITAL PROJECTS FUND

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

COMPETITIVE BIDDING

A process of issuing a public bid with the intent that companies will put together their best proposal and compete for a specific project. By law, this process is required for every government agency that issues a bid. Competitive bidding creates a transparent environment that is open and fair.

CONTINGENCY

A budgeted account set aside to meet unforeseen circumstances.

CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY (CSFRF)

Coronavirus State and Local Fiscal Recovery Funds will deliver $350 billion for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and bring back jobs. This federal funding, also known as the American Rescue Plan Act, will provide the City with $8.78 million dollars to be used on water, sewer, and broadband infrastructure.

COST

The amount of money or other consideration exchanged for property or services. Costs may be incurred even before the money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

CURRENT ASSETS

Those assets that can be easily converted to cash within the current year.

CURRENT LIABILITIES

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

DEBT SERVICE

Annual payments of interest and principle that the City owes on money that it has borrowed.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest (sometimes referred to as a SINKING FUND)

DEBT SERVICE REQUIREMENTS

The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

DELINQUENT TAXES

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPARTMENT

An organizational unit of the City which is responsible for overall management of a group of related major governmental functions, such as Public Works.

DEPRECIATION

Gradual conversion of the cost of a tangible fixed or capital asset as an operational cost over the projected useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

ENCUMBRANCES

Budget authority that is set aside to pay for expenditures that have been committed either by authorization of a purchase order or by a contract.

ENTERPRISE FUND

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays.

EXPENSES

Reduction in net financial resources which represents the operational cost of doing business.

FISCAL YEAR

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is October thru September.

FIXED ASSETS

The least liquid of assets such as land, buildings, equipment, and other improvements.

FORCES AT WORK (FAW)

A budget term used to describe supplemental department expenditures as a result of federal and/or state unfunded mandates or local governmental laws or actions or market impacts.

FRANCHISE

A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FULL TIME EQUIVALENT (FTE)

The number of hours per year that a full time employee is expected to work. Two workers who each work half that number of hours together equal one full time equivalent. The hours of a number of part timers or temporary workers can be added up to see how many full time positions they are equivalent to.

FUND

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

The difference between fund assets and fund liabilities of governmental funds.

GENERAL FUND (GF)

The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS

Bonds for the payment of which the full faith and credit of the issuing government is pledged. In issuing its general obligation bonds, the City of Friendswood pledges to levy whatever property tax is needed to repay the bonds for a particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

An independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GOVERNMENTAL FUND TYPES

Those funds through which most governmental functions are typically financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Debt Service and Capital Projects Funds).

GRANTS

A payment of money from one governmental unit to another or from a government to a not- for-profit. Grants are often earmarked for a specific purpose or program.

IMPACT FEES

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

INTERFUND TRANSFERS

All inter-fund transactions except loans, quasi-external transactions and reimbursements.

INTERGOVERNMENTAL REVENUES

Revenues from other governments in the forms of grants, entitlements, shared revenues or payment in lieu of taxes.

INTERNAL SERVICE FUND

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LEVY

(1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES

Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer or provide services to other entities in the future as a result of past transactions or events.

LIQUIDITY

Usually refers to the ability to convert assets (such as investments) into cash.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE

The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs; replacement of parts, structural components and so forth and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MAJOR FUND

A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MATURITY

The date upon which the principal of municipal bond becomes due and payable to the bondholder.

MODIFIED ACCRUAL BASIS

The basis of accounting in which revenues are recognized and recorded in the accounts when they are measurable, available and collectible in the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

NO NEW REVENUE RATE

Tax rate that produces the same amount of taxes if applied to the same properties taxed in prior year and current year.

NON-SPENDABLE FUND BALANCE

Fund balance amounts that cannot be spent because they are either not in spendable form, or for legal or contractual reason, must be kept intact. This classification includes prepaid items, notes receivable and the fund balance of the City's permanent fund.

OBJECT

As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

OPERATING BUDGET

That portion of a budget that pertains to daily operations which provides basic governmental services within a set period of time. The operating budget contains appropriations for such expenditures as personnel, commodities and contractual services

ORDINANCE

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between and ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

PERFORMANCE MEASURES

Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

PERMANENT FUND

A governmental fund type used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs. The 1776 Park Fund is considered a permanent fund.

PUBLIC IMPROVEMENT DISTRICT

A geographical area established by local governments to fund specific public improvements or services through assessments on property owners within the district. These assessments are used to pay for projects like infrastructure upgrades, enhanced landscaping, or additional public safety measures.

PROPERTY TAX

Ad Valorem taxes levied on both real and personal property, according to the assessed valuation and the tax rate.

PROPRIETARY FUND TYPES

A governmental accounting fund having profit and loss aspects; therefore, it uses the accrual rather than the modified accrual accounting method. The two types of proprietary funds are the Enterprise Fund and the Internal Service Fund.

PURCHASE ORDER

A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

REFUNDING BONDS

Bonds issued to retire bonds already outstanding.

RESTRICTED FUND BALANCE

Fund balance amounts that are constrained for specific purposes which are imposed by providers, such as creditors or amounts restricted due to constitutional provision or enabling legislation. This classification includes retirement of long-term debt, construction programs, City ordinances, and other federal and state grants.

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUES

1. Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as "other financing sources" rather than as revenues.

2. Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

REVENUE BONDS

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

SPECIAL DISTRICT

A form of local government established to provide specific services to a defined geographic area, often beyond the scope of traditional municipal or county governments. It is typically created to address a particular need or provide a specialized service, and operates with some level of administrative and fiscal independence.

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.

TAX INCREMENT REINVESTMENT ZONE

A geographic area designated where property tax revenue is used to fund public improvements and infrastructure projects that encourage development or redevelopment. These zones leverage tax increment financing to attract private investment and revitalize specific areas.

UNASSIGNED FUND BALANCE

Includes the residual positive fund balance within the general fund which has not been classified as either non-spendable, restricted, committed or assigned. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

UNUSED INCREMENT RATE

Tax rate equal to the difference between a taxing unit's adopted tax rate and the voter-approval tax rate for the prior three tax years.

VEHICLE REPLACEMENT PLAN (VRP)

A term used to refer to a plan of vehicle fleet replacements over the next ten years.

VOTER APPROVED TAX RATE

The highest tax rate a taxing unit may adopt without holding an election to seek voter approval of the rate.

WORKING CAPITAL

The difference between current assets and current liabilities of enterprise funds.

Abbreviations and Acronyms

A

ACFR: Annual Comprehensive Financial Report

AED: Automated External Defibrillator

AICPA: American Institute of Certified Public Accountants

ARPA: American Rescue Plan Act

ASO: Administrative Services Office

B

BA: Budget Amendment

BPI: Bond Project Impact

BT: Budget Transfer

C

CAO: City Attorney's Office

CCISD: Clear Creek Independent School District

CDD: Community Development Department

CDBG-DR: Community Development Block Grant – Disaster Recovery

CEDC: Community and Economic Development Committee

CFS: Calls for Services

CID: Criminal Investigation Division

CIP: Capital Improvement Plan

COMM: Communications Department

CMO: City Manager's Office

CS: Community Services

CSFRF: Coronavirus State Fiscal Recovery Funds

CSO: City Secretary's Office

CCP: Code of Criminal Procedure

D

DARE: Drug Abuse Resistance Education

DES: Department of Emergency Services

DOT: Department of Transportation

DRC: Development Review Committee

E

EDA: Economic Development Administration

EEO: Equal Employment Opportunity

EMS: Emergency Medical Service

ENG: Engineering

ERP: Enterprise Resource Plan

F

FAA: Friendswood Animal Alliance

FEMA: Federal Emergency Management Agency

FIN: Finance

FISD: Friendswood Independent School District

FMO: Fire Marshal's Office

FOIA: Freedom of Information Act

FSU: Field Service Unit

FTE: Full Time Equivalent

FVFD: Friendswood Volunteer Fire Department

FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GCCDD: Galveston County Consolidated Drainage District

GF: General Fund

GFOA: Governmental Finance Officers Association

GIS: Geographic Information System

GO: General Obligation

GLO: General Land Office

GPM: Gallons per Minute

GST: Ground Storage Tank

GTOT: Government Treasurers Organization of TX

H

HVAC: Heating, Ventilation, and Air Conditioning System

HMGP: Hazard Mitigation Grant Program

HR: Human Resources

I

I&I: Infiltration and Inflow

I&S: Interest and Sinking (tax rate used for debt retirement)

IRS: Internal Revenue Service

IT: Information Technology

K

KFB: Keep Friendswood Beautiful

L

LEOSE: Law Enforcement Officer Standards and Education

LF: Linear feet

LIB: Library

M

M&CC, M/C: Mayor and City Council

M&O: Maintenance and Operations (tax rate used for general operations)

MCI: Municipal Cost Index

MG: Million Gallon

MIT: Mitigation

MYFP: Multi Year Financial Plan

N

NNRR: No New Revenue Rate

P

PD: Police Department

PEG: Public Education Governmental

PID: Public Improvement District

PIF: Police Investigation Fund

PR: Parks & Recreation Department

PSB: Public Safety Building

PW: Public Works Department

S

SAN: Storage Area Network

SECO: State Energy Conservation Office

SETCIC: Southwest Texas Crime Information Center

T

TAGO: Texas Attorney General's Office

TDSHS: Texas Dept of State Health Services

TIRZ: Tax Increment Reinvestment Zone

TMRS: Texas Municipal Retirement System

V

VATR: Voter Approved Tax Rate

VOCA: Victims of Crimes Act

VRF: Vehicle Replacement Fund

VRP: Vehicle Replacement Plan

W

W&S or W/S: Water and Sewer

Y

YE: Year End

YTD: Year to date

Z

ZZB: Zero Based Budgeting (revenues & expenses net to zero)



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